Richard M. Pachulski (CA Bar No. 90073)
Robert B. Orgel (CA Bar No. 101875)
Debra I. Grassgreen (CA Bar No. 169978)
Stanley E. Goldich (CA Bar No. 92659)
Malhar S. Pagay (CA Bar No. 189289)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd., 13th Floor
Los Angeles, California 90067-4100
Telephone: 310-277-6910
Facsimile: 310-201-0760
E-mail: rpachulski@pszjlaw.com
dgrassgreen@pszjlaw.com
rorgel@pszjlaw.com
sgoldich@pszjlaw.com
mpagay@pszjlaw.com

Joint Special Counsel for Bradley D. Sharp, Chapter 11 Trustee for Namco Capital Group, Inc., and R. Todd Neilson, Chapter 11 Trustee for Ezri Namvar

David W. Meadows (CA Bar No. 137052)
LAW OFFICES OF DAVID W. MEADOWS
1801 Century Park East, Suite 1235
Los Angeles, California 90067
Telephone: 310-557-8490
Facsimile: 310-557-8493
E-mail: david@davidwmeadowslaw.com

Bankruptcy Counsel to Beshmada, LLC, Beshmada of Delaware, LLC, and Dimes, LLC, Debtors and Debtors in Possession

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION

In re:

EZRI NAMVAR, an individual,

Debtor.

Case No.: 2:08-bk-32349-BR

FIRST AMENDED JOINT CHAPTER 11 LIQUIDATING PLAN FOR NAMCO CAPITAL GROUP, INC., EZRI NAMVAR, BESHMADA, LLC, BESHMADA OF DELAWARE, LLC, AND DIMES, LLC, PROPOSED BY THE CHAPTER 11 TRUSTEES AND DIP DEBTORS

Disclosure Statement Hearing
Date: July 2, 2013
Time: 2:00 p.m.
Place: Courtroom 1668
255 E. Temple Street
Los Angeles, CA 90012
Judge:Barry Russell
Confirmation Hearing
[To Be Set]

TABLE OF CONTENTS

Page

I. INTRODUCTION 1
1.1 Prefatory Statement. 1
1.2 Process, Disclosure and Recommendation. 1
1.2.1 Process. 1
1.2.2 Disclosure. 1
II. PLAN OVERVIEW 2
2.1 Background. 2
2.2 Overview of the Plan. 3
2.2.1 In General. 3
2.2.2 Liquidation and Distributions Through Post-Effective Date Entities. 4
2.2.3 Inter-Debtor Settlement. 5
2.2.4 Other Plan Terms. 6
III. DEFINITIONS AND RULES OF INTERPRETATION 8
3.1 Definitions. 8
3.1.1 50/50 Deferral. 8
3.1.2 Administrative Claim. 8
3.1.3 Administrative and Gap Claims Bar Date. 8
3.1.4 Administrative Tax Claims. 8
3.1.5 Administrative Tax Claims Bar Date. 9
3.1.6 Agent. 9
3.1.7 Allegedly Transfer-Restricted Interest. 9
3.1.8 Allowed. 9
3.1.9 Allowed Amount. 11
3.1.10 Allowed Professional Fees. 11
3.1.11 Asset. 11
3.1.12 Assumption List. 11
3.1.13 Assumption Obligations. 11
3.1.14 Available Plan Proceeds. 11
3.1.15 Avoidance Actions. 11
3.1.16 Ballot. 11
3.1.17 Bankruptcy Code. 11
3.1.18 Bankruptcy Code § 365(n) Election Bar Date. 12
3.1.19 Bankruptcy Court. 12
3.1.20 Bankruptcy Rules. 12
3.1.21 Bankruptcy Transfer. 12
3.1.22 Bar Date. 12
3.1.23 Beshmada. 13
3.1.24 Beshmada of DE. 13
3.1.25 Business Day. 13
3.1.26 Case or Cases. 13
3.1.27 Cash. 13
3.1.28 Charter. 13
3.1.29 Cicalese. 13
3.1.30 Claim. 13
3.1.31 Claims Objection Deadline. 14
3.1.32 Claims Register. 14
3.1.33 Class. 14
3.1.34 Confirmation. 14
3.1.35 Confirmation Date. 14
3.1.36 Confirmation Hearing. 15
3.1.37 Confirmation Order. 15
3.1.38 Convenience Claim. 15
3.1.39 Creditor. 15

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.40 Creditors' Committees. 15
3.1.41 Debtor. 15
3.1.42 Debtor-Related Interest. 15
3.1.43 Deferred Fees Reserve. 15
3.1.44 Deferring Professional. 16
3.1.45 Deferred Professional Fees. 16
3.1.46 Dimes. 16
3.1.47 DIP Debtor. 16
3.1.48 Disclosure Statement. 16
3.1.49 Disclosure Statement Hearing 17
3.1.50 Disputed Claim. 17
3.1.51 Distribution. 17
3.1.52 Distribution Account. 17
3.1.53 Distribution Agent. 17
3.1.54 Distribution Date. 18
3.1.55 Distribution Record Date. 18
3.1.56 Distribution Reserve. 18
3.1.57 Effective Date. 18
3.1.58 Effective Date Deferral. 18
3.1.59 Effective Date Payment. 18
3.1.60 Effective Date Statement. 18
3.1.61 Encumbrance. 18
3.1.62 Estate. 19
3.1.63 Estate Successor. 19
3.1.64 Exclusive Deferral. 19
3.1.65 Exculpated Claims. 19
3.1.66 Ezri. 19
3.1.67 Ezri Case. 19
3.1.68 Ezri Committee. 19
3.1.69 Ezri Estate. 19
3.1.70 Ezri Trustee. 20
3.1.71 Fee Application. 20
3.1.72 Filed. 20
3.1.73 Final Order. 20
3.1.74 Form W-9. 20
3.1.75 Free and Clear. 20
3.1.76 Further Deferral. 20
3.1.77 Gap Claim. 20
3.1.78 Gap Claim Bar Date. 21
3.1.79 General Administrative Claims Bar Date. 21
3.1.80 General Unsecured Claim. 21
3.1.81 General Unsecured Creditor. 21
3.1.82 Governmental Entity. 21
3.1.83 Higher Priority Claims. 21
3.1.84 Holder. 21
3.1.85 Impaired. 21
3.1.86 Initial GUC Payments. 21
3.1.87 Inter-Debtor Claims. 22
3.1.88 Inter-Debtor Settlement. 22
3.1.89 Interest. 22
3.1.90 Inter-Estate Loan. 22
3.1.91 IRS. 22
3.1.92 Lien. 22
3.1.93 Liquidating Trust. 22
3.1.94 Liquidating Trust Agreement. 22
3.1.95 Liquidating Trust Assets. 22

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.96 Liquidating Trustee. 23
3.1.97 Litigation Rights. 23
3.1.98 LLC. 23
3.1.99 LLC Agreement. 23
3.1.100 Local Rules. 23
3.1.101 Miscellaneous Secured Claims. 23
3.1.102 Namco. 23
3.1.103 Namco Case. 23
3.1.104 Namco Committee. 24
3.1.105 Namco Trustee. 24
3.1.106 Namvar Relatives. 24
3.1.107 Neilson. 24
3.1.108 NOL. 24
3.1.109 Non-Exculpated Claims. 24
3.1.110 Notice Parties. 24
3.1.111 Order for Relief. 25
3.1.112 Order for Relief Date. 25
3.1.113 Ordinary Course Administrative Claims. 25
3.1.114 Ordinary Course Administrative Claims Bar Date. 25
3.1.115 Other Asset. 25
3.1.116 PEDD Manager. 25
3.1.117 PBGC. 25
3.1.118 Person. 26
3.1.119 Petition Date. 26
3.1.120 Plan. 26
3.1.121 Plan Funding Allocation. 26
3.1.122 Plan Parties. 26
3.1.123 Plan Proceeds. 26
3.1.124 Plan Supplement. 26
3.1.125 Post-Effective Date Debtor. 27
3.1.126 Post-Effective Date Earnings. 27
3.1.127 Post-Effective Date Entities. 27
3.1.128 Post-Effective Date Expenses. 27
3.1.129 Post-Effective Date LLC Agreement. 27
3.1.130 Post-Effective Date Representatives. 27
3.1.131 Post-Effective Date Trustees. 27
3.1.132 Postpetition. 27
3.1.133 Postpetition Earnings. 28
3.1.134 Prepetition Claims Bar Date. 28
3.1.135 Prime Rate. 28
3.1.136 Priority Claim. 28
3.1.137 Priority Tax Claims. 28
3.1.138 Pro Rata. 28
3.1.139 Professional. 29
3.1.140 Professional Fee Deferral. 29
3.1.141 Professional Fees. 29
3.1.142 Professional Fees Bar Date. 29
3.1.143 Proof of Claim. 30
3.1.144 Proof of Interest. 30
3.1.145 Proponents. 30
3.1.146 Real Estate. 30
3.1.147 Rejection Claims Bar Date. 30
3.1.148 Rejection List. 30
3.1.149 Scheduled Claim. 30
3.1.150 Schedules. 30
3.1.151 Secured Claim. 30

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.152 Secured Real Property Tax Claim. 31
3.1.153 Sharp. 31
3.1.154 Stationary Interest. 31
3.1.155 Tax or Taxes. 31
3.1.156 Tax Refund Litigation. 31
3.1.157 Transfer. 31
3.1.158 Transfer Restriction. 31
3.1.159 Trustees. 32
3.1.160 Unclaimed Property. 32
3.1.161 Unimpaired. 32
3.1.162 Unsecured Deficiency Claim. 33
3.1.163 Unsecured Deficiency Claim Bar Date. 33
3.1.164 U.S. Trustee. 33
3.1.165 Voting Deadline. 33
3.2 Rules of Construction. 33
IV. TREATMENT OF UNCLASSIFIED CLAIMS 34
4.1 Treatment of Allowed Administrative Claims and Allowed Gap Claims. 34
4.2 Professional Fee Deferral. 35
4.2.1 Generally. 35
4.2.2 Treatment of Deferred Professional Fees. 35
4.2.3 Administrative and Gap Claims Bar Dates. 38
4.3 Treatment of Priority Tax Claims. 39
V. CLASSIFICATION OF CLAIMS AND INTERESTS 40
5.1 Classification Generally. 40
5.2 Classes of Claims and Interest. 41
VI. TREATMENT OF CLAIMS AND INTERESTS 43
6.1 Classes 1(a) to 1(e) – Secured Real Property Tax Claims. 43
6.1.1 Voting and Impairment. 43
6.1.2 Liens. 43
6.1.3 Alternative Treatments 43
6.1.4 Sources of Payment 45
6.2 Classes 2(a) to 2(e) – Miscellaneous Secured Claims. 45
6.2.1 Voting and Impairment. 45
6.2.2 Liens. 45
6.2.3 Alternative Treatments 45
6.2.4 Sources of Payment 47
6.2.5 Unsecured Deficiency Claims 47
6.3 Classes 3(a) to 3(e) – Priority Claims. 47
6.3.1 Voting and Impairment. 47
6.3.2 Treatment. 47
6.3.3 Source of Payment. 48
6.4 Classes 4(a) to 4(e) – General Unsecured Claims. 48
6.4.1 Voting and Impairment. 48
6.4.2 Treatment. 48
6.4.3 Source of Payment. 49
6.4.4 Election to Reduce Amount of Claims Against Ezri, Namco or Beshmada For Claims to Become Convenience Claims. 50
6.5 Classes 5(a), 5(b) and 5(c) – Convenience Claims. 50
6.5.1 Voting and Impairment. 51
6.5.2 Treatment. 51
6.5.3 Source and Timing of Payment 51
6.5.4 Right to Opt Out of Convenience Class. 51
6.6 Classes 6(a) to 6(e) – Interests. 52
6.6.1 Voting and Impairment. 52
6.6.2 Treatment. 52
VII. ACCEPTANCE OR REJECTION OF THE PLAN 52

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

7.1 Classes Entitled to Vote. ... 52
7.2 Classes Not Entitled to Vote. ... 52
7.3 Nonconsensual Confirmation. ... 53
VIII. IMPLEMENTATION OF THE PLAN ... 53
8.1 Funding for the Plan. ... 53
8.2 Effective Date Payments and Inter-Estate Loans. ... 54
8.3 Post-Effective Date Entities. ... 56
8.4 Effective Date Transfers and Re-Vesting. ... 56
8.5 Continuation of Ezri Trustee and Formation and Summary of the Liquidating Trust Agreements. ... 57
8.5.1 Stationary Interests and Post-Effective Date Debtors. ... 61
8.5.2 The Distribution Agents/Accounts. ... 62
8.5.3 Power of Post-Effective Date Representatives to Employ and Compensate Agents and Professionals. ... 63
8.5.4 Indemnification by Post-Effective Date Entities. ... 64
8.5.5 Plan Controls Use of Plan Proceeds. ... 64
8.6 Good Faith and Compliance With Law Relating to Distributions. ... 65
8.7 Inter-Debtor Settlement. ... 65
8.8 Corporate and LLC Actions. ... 66
8.9 No Substantive Consolidation. ... 67
8.10 Distributions and Related Matters. ... 67
8.10.1 Distribution Record Date and Non-Transferability of Claims. ... 67
8.10.2 Distribution Agents. ... 68
8.10.3 Distribution Dates. ... 69
8.10.4 Distributions in Cash and Delivery of Distributions. ... 69
8.10.5 Rounding of Payments. ... 69
8.10.6 *De Minimis* Distributions. ... 69
8.10.7 Disputed Claims. ... 70
8.10.8 Undeliverable Distributions. ... 72
8.10.9 Unclaimed Property. ... 73
8.10.10 Setoff, Recoupment and Prior Payments. ... 74
8.10.11 Compliance With Tax Laws. ... 74
8.11 Litigation Rights, Objection to and Estimation of Claims and Determination of Taxes. ... 75
8.11.1 Preservation, Pursuit and Resolution of Litigation Rights. ... 75
8.11.2 Objection to Claims and Objection Deadline. ... 78
8.11.3 Determination of Taxes. ... 78
8.12 Cancellation of Existing Notes, Securities and Agreements. ... 79
8.13 Tax Identification Numbers and Other Required Tax Information. ... 79
8.14 Creditors' Committees and Their Dissolution. ... 79
8.15 Dissolution of Namco and DIP Debtors. ... 80
8.16 Closing Cases and Entry of Final Decree. ... 80
IX. EXECUTORY CONTRACTS AND UNEXPIRED LEASES ... 81
9.1 Identification of Executory Contracts and Unexpired Leases. ... 81
9.2 Executory Contracts Being Assumed or Assumed and Assigned. ... 81
9.3 Assumption Obligations. ... 82
9.4 Executory Contracts Being Rejected. ... 83
9.5 Retention of Property Rights by Post-Effective Date Entities. ... 84
9.6 Continuing Obligations. ... 84
9.7 Rejection Claims Bar Date. ... 84
9.8 Bar Date for Bankruptcy Code § 365(n) Election. ... 85
9.9 Post-Order for Relief Agreements. ... 86
9.10 Additions or Modifications to List of Executory Contracts in Plan Supplement. ... 86
X. CONDITIONS TO CONFIRMATION AND EFFECTIVENESS OF THE PLAN ... 86
10.1 Conditions to Confirmation. ... 86
10.2 Conditions to Plan Effectiveness ... 86

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

10.2.1 Identification of Conditions to Plan Effectiveness. 86
10.2.2 Effective Date Statement Timing..... 87
XI. EFFECT OF CONFIRMATION 87
11.1 Binding Effect. 87
11.2 Property Dealt With Under Plan Free and Clear. 88
11.3 Injunction. 88
11.4 Limitation of Liability..... 89
11.5 Exculpation. 90
11.6 Releases by Estate. 91
XII. RETENTION OF JURISDICTION 93
XIII. AMENDMENT, WITHDRAWAL OF PLAN AND REVOCATION AND VACATION OF CONFIRMATION ORDER 95
13.1 Amendment of the Plan. 95
13.2 Withdrawal of Plan or Revocation or Vacation of Confirmation Order. 95
XIV. MISCELLANEOUS 95
14.1 Effectuating Documents; Further Transactions; Timing. 95
14.2 No Regulated Rate Change Without Government Approval. 96
14.3 Retiree Benefits. 96
14.4 Exemption From Transfer Taxes. 96
14.5 Modification of Payment Terms. 97
14.6 Provisions Enforceable. 97
14.7 Quarterly Fees to the United States Trustee. 97
14.8 Post-Confirmation Status Report. 97
14.9 Successors and Assigns..... 97
14.10 Notices. 98
14.10.1 Notices of Confirmation and the Effective Date..... 98
14.10.2 Addresses and Change of Addresses. 98
14.10.3 Persons Entitled to Post-Effective Date Notices. 100
14.11 Incorporation by Reference..... 101
14.12 Computation of Time. 101
14.13 Conflict of Terms. 101
14.14 Headings. 101
14.15 Severability of Plan Provisions. 101
14.16 Governing Law. 102
14.17 Good Faith and Compliance With Laws. 102
14.18 No Admission. 102

EXHIBIT LIST

Exhibit A **Inter-Debtor Claims**

Exhibit B **Namvar Relatives**

Exhibit C **Plan Funding Allocation for Post-Effective Date Entities**

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

I.

INTRODUCTION

1.1 Prefatory Statement.

This *First Amended Joint Chapter 11 Liquidating Plan for Namco Capital Group, Inc., Ezri Namvar, Beshmada, LLC, Beshmada of Delaware, LLC, and Dimes, LLC, Proposed by the Chapter 11 Trustees and DIP Debtors* is filed under section 1121(a) of the Bankruptcy Code by the Namco Trustee, the Ezri Trustee, Beshmada, Beshmada of DE and Dimes.

A separate document, entitled *Disclosure Statement With Respect to First Amended Joint Chapter 11 Liquidating Plan for Namco Capital Group, Inc., Ezri Namvar, Beshmada, LLC, Beshmada of Delaware, LLC, and Dimes, LLC, Proposed by the Chapter 11 Trustees and DIP Debtors* is being sent as an accompaniment to the Plan, which may be included in the same envelope as this document or under separate cover.

(Article III of the Plan contains definitions to certain capitalized terms used in the Plan.)

1.2 Process, Disclosure and Recommendation.

1.2.1 Process.

This Plan is a blueprint of how the Debtors, their Estates and their Assets will be structured and liquidated after or as a result of bankruptcy. It sets forth the form of entities they will be, who will own them and what Distributions will be made or required. Among other things, the Plan designates Classes of Claims and Classes of Interests, identifies Unimpaired and Impaired Classes, identifies the treatment, as to Assets of the Estates, for Holders of all Claims against, and Interests in, the Debtors or their Estates, and provides adequate means for the implementation of the Plan.

Holders of Claims and Interests entitled to vote on the Plan will receive a Ballot for voting on this Plan and the Disclosure Statement.

1.2.2 Disclosure.

The Disclosure Statement is intended to provide Creditors with information sufficient to enable Creditors to make an informed decision to vote on the Plan. The Disclosure Statement has been approved by the Bankruptcy Court as containing sufficient information for that purpose. The Disclosure Statement includes a summary of the Plan, the Debtors' Estates' assets and liabilities, a

summary of what Holders of Allowed Claims and Interests will receive under the Plan, a discussion of certain alternatives to the Plan, and a summary of the procedures and voting requirements necessary for confirmation of the Plan.

Each Creditor should thoroughly review both the Plan and Disclosure Statement before deciding whether to accept, reject or object to the Plan. No solicitation materials, other than the Disclosure Statement and related materials transmitted therewith and approved for solicitation purposes by the Bankruptcy Court, have been authorized for use in soliciting acceptances or rejections of the Plan.

The Trustees and the DIP Debtors recommend approval of this Plan.

II.

PLAN OVERVIEW

The overview of the Plan in this Article II is not intended to substitute for the Disclosure Statement or for the more specific terms set forth in the Plan. If there are any discrepancies between this overview, the Disclosure Statement or other provisions of the Plan, the Plan shall control.

2.1 Background.

The Debtors are:

Ezri Namvar;

Namco Capital Group, Inc.;

Beshmada, LLC;

Beshmada of Delaware, LLC; and

Dimes, LLC.

Each Debtor is a debtor in a separate Case pending under chapter 11 of the Bankruptcy Code. The commencement of the Cases created for each Debtor, by statute (11 U.S.C. § 541), an Estate consisting of all of the legal and equitable interests of that Debtor in property as of the commencement of the Cases, subject to certain exceptions. The Assets, more fully described in the Disclosure Statement, include Cash, Real Estate (including direct and indirect interests in Real Estate), Inter-Debtor Claims and Litigation Rights (which include Litigation Rights against Namvar

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Relatives and against third parties, including certain Creditors, and may include Litigation Rights to recover interests in real property). Each Debtor's Estate is believed to have been insolvent as of each applicable Petition Date, meaning that the Allowed Claims of Creditors of each Debtor against each Estate are believed to exceed the value of that Estate's Assets. There has been no substantive consolidation of the assets and/or liabilities of the Debtors or their Estates.

For Ezri, R. Todd Neilson was appointed by the Bankruptcy Court as the chapter 11 trustee and controls the Ezri Estate and its Assets. For Namco, Bradley D. Sharp was appointed by the Bankruptcy Court as the chapter 11 trustee and controls the Namco Estate and its Assets. Beshmada, Beshmada of DE and Dimes remain in possession and control of their Assets as debtors in possession. Each DIP Debtor retained Cicalese for the management and operation of its business. (Cicalese was appointed as the successor manager of each of the DIP Debtors on or about July 2, 2009, pursuant to a stipulation between Sharp, Neilson and Ezri that was approved by the Bankruptcy Court).

This Plan is a separate, non-consolidated chapter 11 plan for each Debtor and each Estate.

2.2 Overview of the Plan.

2.2.1 In General.

The Plan's goals include:

- Enabling the continued liquidation of the Assets over a reasonable time; and
- Enabling Creditors to be paid sooner and more than they likely would be paid absent Confirmation of the Plan.

To accomplish these goals, the Plan, among other things, does the following:

- Settles the Inter-Debtor Claims;
- Identifies the Post-Effective Date Entities to hold the Assets of the five Estates after the Plan's Effective Date;
- Leaves and/or puts in place structures for the management of the Post-Effective Date Entities;
- Authorizes the Post-Effective Date Entities that are Estate Successors to make interim distributions before the end of the liquidation of the five Estates' Assets, payable to those

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Creditors holding Allowed Claims according to statutory priorities (but with the benefit of the Professional Fee Deferral, described below);

- Provides for and implements a voluntary agreement, the Professional Fee Deferral, between the Trustees and certain Professionals (the Deferring Professionals) that are entitled to a statutory priority in payment for their Allowed Professional Fees, in connection with which the Deferring Professionals have agreed, in principle, to defer payment under the Plan of a portion of their Allowed Claims, thereby enabling (a) earlier Confirmation of the Plan, and (b) other Creditors to be paid sooner than they could be paid absent such Professional Fee Deferral; and
- Reduces to some extent the role for the Bankruptcy Court in the liquidation process after the Effective Date of the Plan so as to potentially decrease expenses of the liquidation and increase Creditor recoveries.

As to the treatment of Creditors, the Plan provides, subject to the Professional Fee Deferral, for full satisfaction of Allowed Claims entitled to priority by the Bankruptcy Code or that are Allowed Secured Claims (to the extent of the value of the collateral), for the cash out of certain Convenience Claims (so designated based on their lower amounts) and for Pro Rata payment by each Estate to Holders of Allowed General Unsecured Claims of remaining net proceeds of the liquidation or disposition of the Assets (Available Plan Proceeds), including those made available by the Professional Fee Deferral.

2.2.2 Liquidation and Distributions Through Post-Effective Date Entities.

Following Confirmation of the Plan:

(a) For the Ezri Estate: (i) the Ezri Estate will retain all Assets of the Ezri Estate, including Litigation Rights and, thereby, be a Post-Effective Date Entity; (ii) Neilson, the chapter 11 trustee of the Ezri Estate, will continue in place and act as the Ezri Estate's Post-Effective Date Representative with exclusive authority to act in his sole discretion with respect the Assets of the Ezri Estate and their liquidation or other disposition; (iii) as more fully set forth in this Plan, Available Plan Proceeds are to be used by the Ezri Estate (1) to make full payment of its Higher Priority Claims and Post-Effective Date Expenses, (2) to make a 10% cash-out payment to each

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Allowed Convenience Claim, and (3) inclusive of the funds made available to the Ezri Estate by the Professional Fee Deferral and the Inter-Debtor Settlement, to make Pro Rata payments, based on their Allowed Claims, to the Holders of General Unsecured Claims against the Ezri Estate; and (iv) the Ezri Trustee shall have the sole power to object to and resolve Disputed Claims against the Ezri Estate following the Effective Date of the Plan.

(b) For each of the Estates of Namco, Beshmada, Beshmada of DE and Dimes: (i) the Assets of each such Estate, again, including Litigation Rights (but not including certain Allegedly Transfer-Restricted Interests of Beshmada, Beshmada of DE or Dimes that become Stationary Interests) will be put in a separate Liquidating Trust for such Estate to be owned by each Estate's Holders of Allowed General Unsecured Claims; (ii) the Stationary Interests, if any, will be retained and liquidated by, respectively, Beshmada, Beshmada of DE or Dimes as a Post-Effective Date Debtor to be owned by its Estate's Liquidating Trust and for which such Liquidating Trust's Liquidating Trustee would serve as the manager (PEDD Manager) and, thus, would be the Post-Effective Date Representative; (iii) Sharp will serve as the Liquidating Trustee of each Liquidating Trust and will cause the liquidation or other disposition of the Assets of each Liquidating Trust, all in accordance with the applicable Liquidating Trust Agreement for each such Liquidating Trust; (iv) as more fully set forth in this Plan, Available Plan Proceeds are to be used by each Liquidating Trust (1) to make full payment of its Higher Priority Claims and Post-Effective Date Expenses, (2) to make a 10% cash-out payment to each Allowed Convenience Claim for the Estates of Namco and Beshmada, and (3) inclusive of the funds made available to each Liquidating Trust by the Professional Fee Deferral and the Inter-Debtor Settlement, to make Pro Rata payments, based on their Allowed Claims, to the Holders of General Unsecured Claims against the Estate of each of, respectively, Namco, Beshmada, Beshmada of DE and Dimes; and (v) the Liquidating Trustee of each Liquidating Trust shall have the sole power to object to and resolve Disputed Claims against the applicable Estate following the Effective Date of the Plan.

2.2.3 Inter-Debtor Settlement.

Certain Estates hold Inter-Debtor Claims against other Estates. Under the Plan, Inter-Debtor Claims are Allowed in the amounts set forth in **Exhibit A** and shall be treated in the same manner as

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

all other Class 4 General Unsecured Claims (except as to a deferral of payment relating to a certain portion of the funds made available by the Professional Fee Deferral) and the Estates agree to the provisions of the Plan, including as to the Initial GUC Payments and Inter-Estate Loans.

2.2.4 Other Plan Terms.

As more fully set forth in subsequent sections of the Plan, other required and essential provisions of the Plan include the following.

(a) Payment of Administrative Claims,Gap Claims, Priority Claims, Priority Tax Claims and Secured Claims.

Under the Plan, Cash resulting from collections or dispositions of Assets, including sales of Real Estate occurring during the Cases, and from intercompany loans will be used to make payment on the Effective Date of Allowed Secured Claims, Allowed Priority Claims, Allowed Priority Tax Claims, Allowed Gap Claims and Allowed Administrative Claims. To enable full and timely payment of such Claims, the Deferring Professionals have agreed to the Professional Fee Deferral whereby, *inter alia*, payment of a portion of their Allowed Administrative Claims is deferred until after the Effective Date of the Plan.

(b) Separate Classification of Claims and Interests of Debtors.

As the Debtors are not being substantively consolidated, the Plan provides for separate treatment for Holders of Claims and Interests against each Estate and, although described together for convenience, classifies separately Claims and Interests against each Estate through the use of subclasses.

(c) Payment of Convenience Claims.

To, among other things, reduce costs and promote efficiency of administration, the Plan designates a Class of Convenience Claims for the Estates of Ezri, Namco and Beshmada. The Plan provides, as more fully set forth below, that a cash-out payment of ten percent (10%) of each Allowed Convenience Claim will be paid with respect thereto, which payment will be given a priority in the repayment scheme for the applicable Estate or Estate Successor under the Plan over payments with respect to such Estate's or Estate Successor's Allowed General Unsecured Claims and Deferred Professional Fees. A Convenience Claim, as more specifically set forth in the

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

definition thereof in Plan Section 3.1, is a non-priority, unsecured Claim that, in aggregate with its Holder's other non-priority, unsecured Claims against such Debtor and Estate, does not exceed $100,000. On its Ballot, each Holder of an Allowed Convenience Claim will be afforded the opportunity to opt out of the Convenience Class and have its Claim treated as a General Unsecured Claim. On its Ballot, each Holder of an Allowed General Unsecured Claim against Ezri, Namco or Beshmada (and against the respective Estate thereof) will be afforded the opportunity to elect, voluntarily, to reduce the amount of all of its such Claims against such Debtor and Estate to $100,000 so that such Creditor can participate in the Plan as a Holder of a Convenience Claim.

(d) Interests in Debtors.

Under the Plan, the existing Holders of all Interests in the Debtors will receive and retain nothing on account of such Interests. (Interests in a Debtor, after the Effective Date, may be held by the applicable Estate's Liquidating Trust (for the benefit of such Estate's Creditors) if such Debtor has an Allegedly Transfer-Restricted Interest that becomes a Stationary Interest.)

(e) Plan Funding.

The primary sources of funding for the Plan are Cash, proceeds of real property sales and litigation and potential Tax refunds. Intercompany loans may be made to ensure that each Estate has sufficient funds to make payments due on or shortly after the Effective Date and as a reserve for Post-Effective Date Expenses.

(f) No Discharge of Debtors; Plan Injunction.

Neither Ezri nor any of the other Debtors will receive any discharge under the Plan under section 1141 of the Bankruptcy Code. As to Ezri, Ezri's Postpetition Earnings and Post-Effective Date Earnings are excluded from the Assets of the Ezri Estate to be administered under the Plan for the benefit of Creditors, but, in that there will no discharge, these assets will remain subject to any Claims or rights of any Creditors of Ezri. In order to permit implementation of the Plan's structure for Distributions, to enable liquidation of the Assets without interference and because the Trustees, Estates, Estate Successors, Post-Effective Date Representatives and their Agents, the Distribution Accounts and the Assets are not liable for Claims against the Debtors and Estates except to the extent provided in the Plan, after the Effective Date, Creditors will be enjoined from taking actions

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

or otherwise collecting on their Claims as against such Persons and assets, except to enforce the Plan and its treatment provisions (to the extent permitted by the Plan). As to Beshmada, Beshmada of DE and Dimes, if any become a Post-Effective Date Debtor, such injunction will be applicable to it pending termination of the applicable Liquidating Trust owning the Post-Effective Date Debtor.

III.

DEFINITIONS AND RULES OF INTERPRETATION

3.1 Definitions.

As used in this Plan, the following terms have the meanings specified below:

3.1.1 50/50 Deferral. As more fully set forth in Plan Section 4.2.2(b), a deferral by Deferring Professionals of payment of certain of their Allowed Professional Fees that is applicable after the Exclusive Deferral and is part of the Further Deferral (that itself is part of the Professional Fee Deferral), whereby fifty percent (50%) of Available Plan Proceeds are payable for Deferred Professional Fees and fifty percent (50%) of Available Plan Proceeds otherwise available for payment of Deferred Professional Fees instead are payable for purposes under the Plan as described in Plan Section 4.2.2(b)(i) and Plan Section 4.2.2(b)(ii).

3.1.2 Administrative Claim. Any Claim against a Debtor or Estate thereof, incurred on or after the applicable Petition Date for the applicable Debtor through and including the Effective Date, for any cost or expense of administration of the Case of the applicable Debtor, which Claim is entitled to priority under section 507(a)(2) of the Bankruptcy Code, including, without limitation, any fee or charge assessed against an Estate of a Debtor under section 1930 of Title 28 of the United States Code.

3.1.3 Administrative and Gap Claims Bar Date. The General Administrative Claims Bar Date, Administrative Tax Claims Bar Date, Gap Claims Bar Date, Ordinary Course Administrative Claims Bar Date and Professional Fees Bar Date, individually or collectively.

3.1.4 Administrative Tax Claims. A request for payment of an Administrative Claim by a Governmental Entity for Taxes (or for interest or penalties related to such Taxes) for any Tax year or period, all or any portion of which occurs or falls within the period from and including the applicable Order for Relief Date and through and including the Effective Date.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.5 Administrative Tax Claims Bar Date. The earlier of: (a) any Bar Date applicable to such Claim established by the Bankruptcy Court prior to the Effective Date; or (b) the first Business Day following the later of (i) the fifty-sixth (56th) day after the Effective Date, or (ii) the one-hundred seventy-fifth (175th) day after the filing of the Tax return for such Tax, for such Tax year or period, with the applicable Governmental Entity.

3.1.6 Agent. With reference to a described Person, an individual representing a Trustee, or a Post-Effective Date Representative, or DIP Debtor, who holds or held, after December 22, 2008, and not prior thereto, the role of director, officer, employee, asset manager, attorney, accountant, or financial advisor (solely in their respective capacities as such and not in any other capacity), provided that such Person did not also previously act as an agent for a Debtor.

3.1.7 Allegedly Transfer-Restricted Interest. Any Debtor-Related Interest that allegedly would be subject, as of the Effective Date, to a Transfer Restriction that has not been satisfied or waived in writing by the Person(s) allegedly entitled to enforce such Transfer Restriction.

3.1.8 Allowed. This term is used both separately and in conjunction with other defined terms in the Plan (*e.g.*, Allowed General Unsecured Claims) and means:

a. with respect to any Administrative Claim or Gap Claim: (1) if the Administrative Claim is based upon a Fee Application Filed by the Professional Fees Bar Date, an unsecured Claim in the amount approved by a Final Order of the Bankruptcy Court; (2) if the Holder of such Claim was required to File, and has Filed, proof thereof with the Bankruptcy Court prior to an Administrative and Gap Claims Bar Date, (i) in the amount and with the status as secured or unsecured and in the statutory priority as stated in such proof of Administrative Claim if no objection to such proof of Administrative Claim is interposed by the Claims Objection Deadline, or (ii) in the amount and with the status as secured or unsecured and in the statutory priority as fixed by Final Order of the Bankruptcy Court if an objection to such proof was interposed by the Claims Objection Deadline; or (3) if such Claim is contingent or unliquidated, in the estimated amount and with the status as secured or unsecured and in the statutory priority as fixed by Final Order of the Bankruptcy Court; and (4) if the Holder of such Claim was required to File and has not Filed proof

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

thereof with the Bankruptcy Court prior to an Administrative and Gap Claims Bar Date, an unsecured claim in the amount of zero, in which event no Distribution shall be made on account of such Claim (other than discretionary Distributions on Ordinary Course Administrative Claims); and

b. with respect to any Claim that is not an Administrative Claim: (1) if no objection to such Claim was interposed by the Claims Objection Deadline, (i) if the Holder of such Claim did not File proof thereof with the Bankruptcy Court on or before the applicable Prepetition Claims Bar Date, if a Scheduled Claim, in the amount thereof, with the status as secured or unsecured thereof and with the statutory priority thereof, and (ii) if the Holder of such Claim has Filed a Proof of Claim therefore with the Bankruptcy Court on or before the applicable Prepetition Claims Bar Date, in the amount and with the status as secured or unsecured and in the statutory priority as stated in such Proofs of Claim; or (2) if an objection to such Claim was interposed by the Claims Objection Deadline, in the amount or any estimated amount for purposes of allowance and with the status as secured or unsecured and in the statutory priority thereof as fixed by Final Order of the Bankruptcy Court; and (3) if the Holder of such Claim did not File proof thereof with the Bankruptcy Court on or before the applicable Prepetition Claims Bar Date or Unsecured Deficiency Claims Bar Date, the Claim is not a Scheduled Claim, and the Claim is not deemed Allowed under the terms of this Plan, in the amount of zero, in which case no Distribution shall be made on account of such Claim; and

c. with respect to any Interest, (1) if no objection to such Interest was interposed by the Claims Objection Deadline, (i) if the Holder of such Interest did not File proof thereof with the Bankruptcy Court by the applicable Bar Date, in the number, amount or percentage of such Interest and with the nature thereof as listed in the applicable Debtor's Schedules if listed as neither disputed, contingent, or unliquidated, and (ii) if the Holder of such Interest has Filed a Proof of Interest therefor with the Bankruptcy Court by the applicable Bar Date, in the number, amount or percentage of such Interest and with the nature thereof as stated in such Proof of Interest, or (2) if an objection to such proof was interposed by the Claims Objection Deadline, in the number, amount or percentage of such Interest and nature thereof as fixed by Final Order of the Bankruptcy Court; but

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

d. with respect to any Administrative Claim, Gap Claim, Claim or Interest, the term "Allowed" does not signify whether or not such Administrative Claim, Gap Claim, Claim or Interest has been subordinated to another Administrative Claim, Gap Claim, Claim or Interest or is entitled to the benefits of such subordination.

3.1.9 Allowed Amount. The amount in which a Claim or Interest is Allowed.

3.1.10 Allowed Professional Fees. Allowed Administrative Claims for Professional Fees incurred prior to the Effective Date.

3.1.11 Asset. As to each Estate, any property of such Estate, including, without limitation, Cash, Real Estate, Litigation Rights, Inter-Debtor Claims and Other Assets and any earnings upon any of such property and upon any Plan Proceeds.

3.1.12 Assumption List. The identification in the Plan Supplement of potentially executory contracts or unexpired leases to be assumed or assumed and assigned under the Plan.

3.1.13 Assumption Obligations. Any monetary amounts payable to the non-Debtor party to any executory contract or unexpired lease, pursuant to section 365(b)(1) of the Bankruptcy Code, as a condition to the assumption of such contract or lease.

3.1.14 Available Plan Proceeds. As to any particular Estate, its Liquidating Trust or its Post-Effective Date Debtor, the Plan Proceeds available after payment of, or reserve for, Post-Effective Date Expenses, which are to be used for payment of the Higher Priority Claims (including the Deferred Fee Reserve or Deferred Professional Fees), repayment of Inter-Estate Loans, and distributions to Holder of Convenience Claims and General Unsecured Claims.

3.1.15 Avoidance Actions. All claims, defenses, or causes of action of or accruing to the Debtors or their Estates under sections 502(d), 506(c), 506(d), 510, 541, 542, 543, 544, 545, 547, 548, 549, 550, 551 and 553 of the Bankruptcy Code, whether or not such actions seek an affirmative recovery or are raised as a defense to, or offset against, the allowance of a Claim.

3.1.16 Ballot. The ballot to vote to accept or reject the Plan.

3.1.17 Bankruptcy Code. Title 11 of the United States Code, 11 U.S.C. §§ 101-1532, as amended from time to time and as applicable to the Cases.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.18 Bankruptcy Code § 365(n) Election Bar Date. For an executory contract, which, if rejected, entitles the non-Debtor party or parties thereto to make an election under Bankruptcy Code section 365(n) to either treat such contract as terminated or to retain its or their rights under such contract, the date that is the earlier of (i) the Confirmation Date, or (ii) the first Business Day at least thirty (30) days after service on a subject non-Debtor party to such contract of the Plan Supplement, or other notice, reflecting the rejection of such contract or the intent hereunder to reject such contract and of the obligation to make the election under Bankruptcy Code § 365(n), by which date, unless an order of the Bankruptcy Court entered prior to the Confirmation Date provides otherwise, such non-Debtor party, in order to elect to retain its or their rights under such contract, must File and serve on the Trustees, Post-Effective Date Representatives and the DIP Debtors, a notice of its or their election to retain its or their rights under such contract.

3.1.19 Bankruptcy Court. The United States Bankruptcy Court for the Central District of California, having jurisdiction over the Cases and, to the extent of any withdrawal of the reference made pursuant to section 157 of Title 28 of the United States Code or if the power or jurisdiction of such court is limited or lacking, the United States District Court for the Central District of California; or, in the event such courts cease to exercise jurisdiction over the Cases, such court or unit thereof that exercises jurisdiction over the Cases in lieu thereof.

3.1.20 Bankruptcy Rules. Collectively, the Federal Rules of Bankruptcy Procedure as promulgated under 28 U.S.C. § 2075 and any Local Rules, as applicable to the Cases.

3.1.21 Bankruptcy Transfer. The Transfer of any property or assets, including Debtor-Related Interests, by or to any Debtor, Estate or Post-Effective Date Entity, the transfer or cancellation of any existing equity interests in a Debtor, the dissolution of any Debtor, the cancellation of any Claims, the acquisition of any assets, the formation or capitalization of Liquidating Trust or any other action or transaction by any Estate, Debtor, or Post-Effective Date Entity occurring under the provisions of this Plan or the Bankruptcy Code (such as Bankruptcy Code § 541).

3.1.22 Bar Date. A deadline fixed by the Bankruptcy Court or under the Plan for a Person to (a) File a Proof (or amended proof) of Claim or Interest (*e.g.*, the Prepetition Claims Bar

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Date, Rejection Claims Bar Date, Unsecured Deficiency Claims Bar Date and Administrative and Gap Claims Bar Date, including the General Administrative Claims Bar Date, Gap Claims Bar Date, Administrative Tax Claims Bar Date, Ordinary Course Administrative Claims Bar Date and Professional Fees Bar Date) or (b) make an election under Bankruptcy Code section 365(n) (*e.g.*, the Bankruptcy Code § 365(n) Election Bar Date).

3.1.23 Beshmada. Beshmada, LLC, a California LLC, and the chapter 11 debtor and debtor in possession in Case No. 2:09-bk-25523 BR.

3.1.24 Beshmada of DE. Beshmada of Delaware, LLC, a Delaware LLC, and the chapter 11 debtor and debtor in possession in Case No. 2:09-bk-25510 BR.

3.1.25 Business Day. Any day, other than a Saturday, a Sunday or a "legal holiday," as defined in Bankruptcy Rule 9006(a); provided that with reference to the date on which something is to be Filed, it shall not include a day on which the applicable court is inaccessible for the purpose of Filing such paper.

3.1.26 Case or Cases. "Case" means the above-captioned chapter 11 case of the applicable Debtor, pending before the Bankruptcy Court and "Cases" refers to the above-captioned chapter 11 case of all of the Debtors or of multiple specific, indicated Debtors.

3.1.27 Cash. Currency of the United States of America and cash equivalents, including, but not limited to, bank deposits, immediately available or cleared checks, drafts, wire transfers and other similar forms of payment.

3.1.28 Charter. With respect to any LLC or limited partnership, the articles of organization, certificate of formation, LLC Agreement, certificate of limited partnership, or agreement of limited partnership of such entity.

3.1.29 Cicalese. Louis A. Cicalese and/or Louis A. Cicalese LLC, a Delaware LLC, the current manager of each DIP Debtor.

3.1.30 Claim. A claim—as Bankruptcy Code section 101(5) defines the term "claim"—against any Debtor or any Debtor's property, including, without limitation (a) any right to payment from any of the Debtors, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured,

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

or unsecured and (b) any right to an equitable remedy for breach of performance if such breach gives rise to a right of payment from any of the Debtors, whether or not such right to an equitable remedy is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured.

3.1.31 Claims Objection Deadline. The date that is:

(a) for Professional Fees asserted in a Fee Application, the last date established for objections thereto as established by the Local Rules, Bankruptcy Rules or the Bankruptcy Court; and

(b) for other Claims, the first Business Day following one year after the later of (1) the Effective Date or (2) the applicable Bar Date for the Claim, provided that:

(i) upon application to the Bankruptcy Court, a Distribution Agent may obtain an extension of any such date as the Bankruptcy Court may order for cause shown;

(ii) any such date may be extended by agreement of the potential target of the objection and the applicable Distribution Agent;

(iii) although the Bankruptcy Court may grant a motion to extend the date Filed after the date, the Filing by a Distribution Agent, on or prior to such date, of a motion to extend such date shall automatically extend the date until a Final Order is entered on such motion; and

(iv) in the event a motion to extend the date, Filed on or before the date, is denied by the Bankruptcy Court, or approved by the Bankruptcy Court and reversed on appeal, the date shall be the later of the then current date (as previously extended, if applicable) or forty-five (45) days after entry of a Final Order denying the motion to extend the date.

3.1.32 Claims Register. The official Claims Register of the Bankruptcy Court for each of the Cases.

3.1.33 Class. Each group of Claims or Interests classified in Article 5 of the Plan pursuant to sections 1122 and 1123 of the Bankruptcy Code.

3.1.34 Confirmation. Entry of the Confirmation Order by the Bankruptcy Court.

3.1.35 Confirmation Date. The date on which the Bankruptcy Court enters the Confirmation Order.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.36 Confirmation Hearing. The hearing or hearings to consider Confirmation of the Plan under section 1129 of the Bankruptcy Code, as such hearing(s) may be adjourned from time to time.

3.1.37 Confirmation Order. The order of the Bankruptcy Court confirming the Plan.

3.1.38 Convenience Claim. Either (a) a Claim against Ezri, Namco or Beshmada (or the applicable Estate thereof) that would otherwise be a General Unsecured Claim but for the fact that such Claim against the applicable Debtor and Estate is in an amount (in aggregate with the amount of all such Claims of its Holder against the applicable Debtor and Estate) that does not exceed $100,000 as of the Effective Date, provided that the Holder of such Claim does not opt out of the class of Convenience Claims on its Ballot or (b) a Claim against Ezri, Namco or Beshmada (or the applicable Estate thereof) that would otherwise be a General Unsecured Claim but for the fact that its Holder elects on its Ballot to reduce the amount of such Claim (in aggregate with the amount of all such Claims of its Holder against the applicable Debtor and Estate) to $100,000.

3.1.39 Creditor. Any Person who is or asserts to be the Holder of a Claim against any Debtor that arose or accrued or is deemed to have arisen or accrued or to have matured, or otherwise become due, owing, and payable on or before the applicable Debtor's Confirmation Date, including, without limitation, Claims asserted to be of the kind specified in section 502(g), 502(h) or 502(i) of the Bankruptcy Code.

3.1.40 Creditors' Committees. The Namco Committee and the Ezri Committee.

3.1.41 Debtor. Namco, Ezri, Beshmada, Beshmada of DE or Dimes.

3.1.42 Debtor-Related Interest. The interest of an Estate in any non-Debtor entity, including without limitation any LLC or limited or general partnership, where such entity is not owned 100% by one or more Debtors or Estates.

3.1.43 Deferred Fees Reserve. An account to be established on the Effective Date for each Estate and held and controlled by the respective Distribution Agents into which the Distribution Agents shall deposit the Available Plan Proceeds for payment of the Deferred Professional Fees. To the extent one Post-Effective Date Entity contributes more Available Plan

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Proceeds to the Deferred Fee Reserve than are required to pay the Deferred Professional Fees of its respective Estate, such payment shall be treated as an Inter-Estate Loan.

3.1.44 Deferring Professional. Each of the following Professionals to the extent that it does not revoke its consent by the deadline for objecting to the Disclosure Statement to the treatment for Deferred Professional Fees set forth in Plan Section 4.2:

(a) Bradley D. Sharp (the Namco Trustee);

(b) Berkeley Research Group, LLC

(c) Danning, Gill, Diamond & Kollitz LLP;

(d) Development Specialists, Inc.;

(e) Creim Macias Koenig & Frey LLP;

(f) Ezra Brutzkus Gubner LLP;

(g) Jeffer Mangels Butler & Mitchell LLP

(h) LECG, LLC;

(i) The Lobel Firm;

(j) Jones Day;

(k) Pachulski Stang Ziehl & Jones LLP;

(l) R. Todd Neilson (the Ezri Trustee); and

(m) Shulman, Hodges & Bastian LLP.

3.1.45 Deferred Professional Fees. The Allowed Professional Fees of the Deferring Professionals incurred prior to the Effective Date, which are subject to the deferral described in Plan Section 4.2.

3.1.46 Dimes. Dimes, LLC, a California LLC, and the chapter 11 debtor and debtor in possession in Case No. 2:09-bk-25517 BR.

3.1.47 DIP Debtor. Beshmada, Beshmada of DE or Dimes.

3.1.48 Disclosure Statement. The *Disclosure Statement With Respect to First Amended Joint Chapter 11 Liquidating Plan for Namco Capital Group, Inc., Ezri Namvar, Beshmada, LLC, Beshmada of Delaware, LLC, and Dimes, LLC, Proposed by the Chapter 11 Trustees and DIP Debtors*, including, without limitation, all exhibits and schedules to such

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Disclosure Statement, in the form approved by the Bankruptcy Court under section 1125 of the Bankruptcy Code and Bankruptcy Rule 3017.

3.1.49 Disclosure Statement Hearing. The first date on which begins or began the hearing to approve the Disclosure Statement as containing information sufficient to enable Creditors to vote on the Plan.

3.1.50 Disputed Claim. All or any part of a Claim that is not Allowed, including, without limitation, all or part of a Claim as to which any one of the following applies: (i) no Proof of Claim has been Filed with respect to such Claim and it is not deemed Allowed under the Plan, and either (a) the Claim is not listed in the Schedules; or (b) the Claim is listed in the Schedules as unliquidated, disputed, contingent, unknown or in a zero amount; (ii) the liability for, amount, priority or status of the Claim as secured or status as unsecured (a) is the subject of a pending proceeding, whether arbitration, mediation, litigation, adversary proceeding or otherwise; (b) is subject to offset based upon a filed judgment, filed order, filed stipulation or express provision in an executed agreement that was filed or executed, as appropriate, after the alleged right to offset arose; (c) is the subject of a timely objection; or (d) is the subject of a request for estimation made in accordance with the Bankruptcy Code, the Bankruptcy Rules, any applicable order of the Bankruptcy Court or the Plan, in each case that is filed on or before the Claims Objection Deadline, provided that any such proceeding, objection, or request for estimation has not been dismissed, withdrawn or determined by a Final Order; or (iii) the Claim is otherwise treated as a "Disputed Claim" pursuant to the Plan.

3.1.51 Distribution. Payment of Cash, in accordance with the Plan, to a Holder of an Allowed Claim.

3.1.52 Distribution Account. The respective account owned by each Estate Successor to be set up for the purpose of receiving certain Available Plan Proceeds and making Distributions of such Available Plan Proceeds Pro Rata to the Holders of Allowed General Unsecured Claims.

3.1.53 Distribution Agent. The Ezri Trustee for the Ezri Estate and the applicable Liquidating Trustee for each Liquidating Trust.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.54 Distribution Date. With respect to any Allowed Claim, the date on which a Distribution is required to be made under the Plan or as soon as practicable thereafter.

3.1.55 Distribution Record Date. The last Business Day at least fourteen (14) days prior to the Disclosure Hearing.

3.1.56 Distribution Reserve. A reserve created pursuant to Plan Section 8.10.7 of the Plan to hold Cash or property for distribution to Holders of General Unsecured Claims pending resolution of Disputed Claims.

3.1.57 Effective Date. A date designated by the Trustee or Post-Effective Date Trustees that is no earlier than the first day after the Confirmation Date.

3.1.58 Effective Date Deferral. As more fully set forth in Plan Section 4.2.2(a), the deferral of the obligation to pay the Allowed Professional Fees of Deferring Professionals on the Effective Date to the extent necessary to permit the occurrence of an earlier Effective Date and earlier payment of Allowed Convenience Claims.

3.1.59 Effective Date Payment. A payment that is (a) required to be made and is due under the Plan on or shortly after the Effective Date (even if a condition thereto is that the subject Claim first be Allowed), including, by example, payments due to Holders of Administrative Claims other than for Deferred Professional Fees and other than for debts due at a later time by their own terms, and (b) required to be made with respect to an Allowed Convenience Claim.

3.1.60 Effective Date Statement. A statement Filed with the Court designating the date of the Effective Date.

3.1.61 Encumbrance. Any Lien (statutory or otherwise), hypothecation, encumbrance, security interest, mortgage, pledge, restriction, charge, instrument, unassumed affirmative obligation under a development agreement or subdivision improvement agreement, license, preference, priority, security agreement, easement, covenant, encroachment, option, Transfer Restriction, or other interest in the subject Asset, including any right of recovery, Tax (including foreign, federal, state and local Tax), Order of any governmental authority or other claim there against or therein, of any kind or nature (including (i) any conditional sale or other title retention agreement and any lease having substantially the same effect as any of the foregoing, (ii) any

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

assignment or deposit arrangement in the nature of a security device, (iii) any claims based on any theory that the acquirer is a successor, transferee or continuation of the sellers or their business, and (iv) any leasehold interest, license or other right, in favor of a person other than the transferor in connection with a sale or conveyance, to use any portion of the subject Project), whether secured or unsecured, choate or inchoate, filed or unfiled, scheduled or unscheduled, noticed or unnoticed, recorded or unrecorded, contingent or non-contingent, material or non-material, known or unknown.

3.1.62 Estate. A bankruptcy estate of a Debtor, created pursuant to section 541 of the Bankruptcy Code.

3.1.63 Estate Successor. The respective Liquidating Trust for the Estates of each of Namco, Beshmada, Beshmada of DE and Dimes and the Ezri Estate for the Ezri Estate.

3.1.64 Exclusive Deferral. As more fully set forth in Plan Section 4.2.2(b), once the Further Deferral begins, a deferral by Deferring Professionals as to the first $5 million (less amounts already paid or payable for Convenience Claims) of Available Plan Proceeds otherwise available for payment of Deferred Professional Fees that, instead, may be paid as described in Plan Section 4.2.2(b)(i) and Plan Section 4.2.2(b)(ii).

3.1.65 Exculpated Claims. Any act or omission, forbearance from action, decision, or exercise of discretion taken at any time after the Petition Dates in connection with or arising out of the negotiation, preparation and pursuit of Confirmation, the Disclosure Statement, the consummation of the Plan, the administration of the Plan, the Cases or the property to be distributed under the Plan, or any contract, instrument, document or other agreement entered into pursuant thereto through and including the Effective Date or as contemplated by the Plan, except for liability for Non-Exculpated Claims.

3.1.66 Ezri. Ezri Namvar, the chapter 11 debtor in Case No. 2:08-bk-32349 BR.

3.1.67 Ezri Case. The chapter 11 case of Ezri, pending in the Bankruptcy Court.

3.1.68 Ezri Committee. The Official Committee of Unsecured Creditors appointed in the Ezri Case.

3.1.69 Ezri Estate. The bankruptcy estate of Ezri, created pursuant to section 541 of the Bankruptcy Code.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.70 Ezri Trustee. Neilson, the duly appointed chapter 11 trustee in the Ezri Case.

3.1.71 Fee Application. An application of a Professional for fees for services rendered and for reimbursement of expenses incurred on or before the Effective Date.

3.1.72 Filed. Delivered to, received by and entered upon the legal docket by the Clerk of the Bankruptcy Court. "File" and "Filing" shall have correlative meanings.

3.1.73 Final Order. An order or judgment of the Bankruptcy Court that has been entered upon the docket in the Case(s) and: (a) as to which the time to appeal, petition for certiorari, or move for re-argument or rehearing has expired and as to which no appeal, petition for certiorari, or other proceedings for re-argument or rehearing shall then be pending; or (b) in the event that an appeal, writ of certiorari, re-argument or rehearing has been sought, such order or judgment shall have been affirmed by the highest court to which such order or judgment was appealed, or certiorari has been denied, or from which re-argument or rehearing was sought, and the time to take any further appeal, petition for certiorari, or move for re-argument or rehearing shall have expired; *provided that*, the possibility that a motion under Rule 59 or Rule 60 of the Federal Rules of Civil Procedure or any analogous rule under the Bankruptcy Rules may be filed with respect to such order or judgment shall not cause such order or judgment not to be a "Final Order."

3.1.74 Form W-9. IRS Request for Taxpayer Identification Number and Certification form.

3.1.75 Free and Clear. Free and clear of Encumbrances and their effects, other than Encumbrances that are Transfer Restrictions on any Transfers that are not Bankruptcy Transfers.

3.1.76 Further Deferral. As more fully set forth in Plan Section 4.2.2(b), the deferral by Deferring Professionals of payment on their Allowed Professional Fees that is in addition to the Effective Date Deferral and is intended to enable payment of $10 million (less amounts already paid or payable for Convenience Claims) to be used for other purposes under the Plan, such as the Initial GUC Payments, before full payment of the Deferred Professional Fees.

3.1.77 Gap Claim. A Claim under Bankruptcy Code section 502(f) arising (a) in the ordinary course of business or financial affairs in the Cases and (b) after the respective Petition Dates and before the Order for Relief Dates.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.78 Gap Claim Bar Date. The deadline for filing Gap Claims, which was the applicable Prepetition Claims Bar Date.

3.1.79 General Administrative Claims Bar Date. The first Business Day following the fifty-sixth (56th) day after the Effective Date, unless such date is extended by the Bankruptcy Court after appropriate notice, by which date certain entities asserting an Administrative Claim against any of the Estates must have filed a request for payment with the Bankruptcy Court under section 503(a) of the Bankruptcy Code, or be forever barred from asserting an Administrative Claim against the Estates and/or sharing in any Distribution under the Plan.

3.1.80 General Unsecured Claim. A Claim against any Debtor, including Claims arising under section 502(h) of the Bankruptcy Code, that is *not*:

(a) an Administrative Claim;

(b) a Gap Claim;

(c) a Priority Tax Claim;

(d) a Secured Claim;

(e) a Priority Claim; or

(f) a Convenience Claim.

3.1.81 General Unsecured Creditor. A Holder of a General Unsecured Claim.

3.1.82 Governmental Entity. Government or associated political subdivision, governmental agency, governmental unit or governmental authority.

3.1.83 Higher Priority Claims. Collectively, Administrative Claims, Gap Claims, Secured Claims and Priority Claims.

3.1.84 Holder. A Person holding a Claim or Interest.

3.1.85 Impaired. Not Unimpaired.

3.1.86 Initial GUC Payments. The allocation to the Estate Successors by the Post-Effective Date Trustees of Available Plan Proceeds made available by the Professional Fee Deferral for payment of other than Deferred Professional Fees, so as to best cause Pro Rata payment of up to one percent (1%) of the Allowed General Unsecured Claims against all Estates, without regard to provisions of the Plan requiring payment to any Estate or Estate Successor as a creditor (whether in

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

respect of a Inter-Debtor Claim or an Inter-Estate Loan), as more fully set forth in Plan Section 4.2.2(b)(i).

3.1.87 Inter-Debtor Claims. A Claim held by any Estate against any other Estate, whether or not a Proof of Claim is filed or deemed filed in the Cases, pursuant to sections 501 or 1111(a) of the Bankruptcy Code.

3.1.88 Inter-Debtor Settlement. The settlement of the Inter-Debtor Claims under the Plan and agreement of the Estates to the terms of the Plan, including as to the Initial GUC Payments and Inter-Estate Loans.

3.1.89 Interest. (a) Any equity security or interest in any Debtor within the meaning of section 101(16) of the Bankruptcy Code, including, without limitation, any equity ownership interest in any of the Debtors, whether in the form of common or preferred stock, stock options, warrants, partnership interests, membership interests, and all rights arising with respect thereto or any other equity security or interest, and (b) the interest of Ezri in the Ezri Estate under the Bankruptcy Code.

3.1.90 Inter-Estate Loan. A loan from an Estate or Estate Successor to another Estate or Estate Successor made in connection with the Plan or after the Effective Date.

3.1.91 IRS. Internal Revenue Service.

3.1.92 Lien. A lien as defined in section 101(37) of the Bankruptcy Code, but not including a lien to the extent that it has been avoided in accordance with sections 506(d), 510, 544, 545, 546, 547, 548 or 549 of the Bankruptcy Code.

3.1.93 Liquidating Trust. A separate trust for each of Namco, Beshmada, Beshmada of DE and Dimes, as described in Article VIII.

3.1.94 Liquidating Trust Agreement. Any Liquidating Trust Agreement of a Liquidating Trust, as may be amended or modified from time to time.

3.1.95 Liquidating Trust Assets. For the Liquidating Trusts of Beshmada, Beshmada of DE or Dimes, the LLC interests, if any, in their Estate's Post-Effective Date Debtor and for those Liquidating Trusts and that of Namco, all of the Assets, other than Stationary Interests, of the Liquidating Trust's respective Debtor's Estate (including, by example, all Real Estate,

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

membership interests in its subsidiary Post-Effective Date Debtor and any ownership interests in other Liquidating Trusts received on account of Inter-Debtor Claims of the respective Debtor's Estate), to the extent such Assets remain after any payments made under the Plan payable on or within a reasonable time after the Effective Date.

3.1.96 Liquidating Trustee. The Person to manage a Liquidating Trust as provided under the Plan and applicable Liquidating Trust Agreement. As more fully set forth in the Plan, the initial Liquidating Trustee shall be Sharp for all of the Liquidating Trusts.

3.1.97 Litigation Rights. Any and all interests of the Estates and the Post-Effective Date Entities in any and all claims (including Inter-Debtor Claims), rights, causes of action, and objections or defenses (including to Claims or Encumbrances) that arose prior to the Effective Date and that may have been or may be commenced or asserted by the Estates, Debtors, Post-Effective Date Trustees, as the case may be (whether or not actually asserted through litigation), including, but not limited to (i) Avoidance Actions; (ii) claims, rights or causes of action for turnover of property to the Estates or Post-Effective Date Entities; (iii) claims, rights or causes of action for the recovery of property by, or payment of money to, the Estates or the Post-Effective Date Entities; (iv) objections to Claims on any ground, including any set forth in Bankruptcy Code section 502; and (v) the right of the Post-Effective Date Entities to damages, recoupment, or setoff.

3.1.98 LLC. Limited liability company.

3.1.99 LLC Agreement. The limited liability company or operating agreement of an LLC.

3.1.100 Local Rules. The local rules of the Bankruptcy Court.

3.1.101 Miscellaneous Secured Claims. A Secured Claim that is not a Secured Real Property Tax Claim.

3.1.102 Namco. Namco Capital Group, Inc., the Chapter 11 Debtor in Case No. 2:08-bk-32333 BR.

3.1.103 Namco Case. The Chapter 11 Case of Namco pending in the Bankruptcy Court.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.104 Namco Committee. The Official Committee of Unsecured Creditors appointed in the Namco Case.

3.1.105 Namco Trustee. Sharp, the duly appointed chapter 11 trustee in the Namco Case.

3.1.106 Namvar Relatives. The Persons listed on **Exhibit B** to the Plan.

3.1.107 Neilson. R. Todd Neilson.

3.1.108 NOL. Net operating loss.

3.1.109 Non-Exculpated Claims. (a) Claims by a Creditor for the unpaid Allowed Amount of its Allowed Claim payable under the Plan against the Estate Successor liable for such payment under and in accordance with the Plan; (b) claims filed by the PBGC, which shall be dealt with through the Claims resolution process in the Cases; (c) claims against Plan Parties other than Namco, the DIP Debtors and the Trustees related to violations of Part 4 of Title I of ERISA, 29 U.S.C. Sections 1101-14; and (d) claims for damages, other than resulting from the order of payment of any Distributions different from, even if consistent with, the order of payment expressly set forth in the Plan, as finally determined by a Final Order of the Bankruptcy Court to the extent such claims are: (i) Proximately caused by intentional misconduct; or (ii) Proximately caused by gross negligence in connection with (1) implementing the Distribution provisions of the Plan and (2) the making or withholding of Distributions pursuant to the Plan, and in an amount not to exceed the amount of the Distribution at issue; or (iii) Proximately caused by ordinary negligence in connection with (1) implementing the Distribution provisions of the Plan and (2) the making or withholding of Distributions pursuant to the Plan, and in an amount not to exceed the amount of the Distribution at issue, but, only if it is judicially determined that the ordinary negligence claim was not the result of actions taken in good faith and did not result from a reasonable and prudent belief that such actions were in the best interest of the Estate(s), Estate Successor(s), Post-Effective Date Debtors or their Creditors.

3.1.110 Notice Parties. Prior to the Effective Date and as to Professional Fees incurred prior to the Effective Date, the Creditors' Committees and, at all times and as to all matters: (a) the Post-Effective Date Trustees, (b) the U.S. Trustee and (c) those Persons who, after the

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Confirmation Date, File with the Bankruptcy Court and serve upon the Post-Effective Date Representatives a request that such Person receive notice of matters after the Effective Date.

3.1.111 Order for Relief. Each order for relief in the Cases entered by the Bankruptcy Court pursuant to the Bankruptcy Code section 303 on the following dates or deemed to occur on the Petition Dates as follows:

Ezri Case:	January 29, 2009
Namco:	January 29, 2009
Beshmada:	July 1, 2010
Beshmada of DE:	July 2, 2010
Dimes:	July 2, 2010

3.1.112 Order for Relief Date. The date of entry of the order for relief applicable to a specific case, as indicated above.

3.1.113 Ordinary Course Administrative Claims. Administrative Claims that are for ordinary course trade obligations and routine payroll obligations incurred in the ordinary course of an Estate's business on or after the applicable Order for Relief Date and through and including the Effective Date.

3.1.114 Ordinary Course Administrative Claims Bar Date. The date that is the earlier of: (1) any Bar Date applicable to a particular Claim as previously established for such Claim in these Cases; and (2) the first Business Day that is the later of (a) the fifty-sixth (56^{th}) day following the Effective Date or (b) any other Administrative and Gap Claims Bar Date established under this Plan.

3.1.115 Other Asset. Any assets or property of the Estates other than Cash, Real Estate, Litigation Rights and Inter-Debtor Claims.

3.1.116 PEDD Manager. If there are any Post-Effective Date Debtors, its manager under its LLC Agreement, initially to be the Liquidating Trustee of the Liquidating Trust of the applicable Debtor's Estate.

3.1.117 PBGC. The Pension Benefit Guaranty Corporation, a United States government agency.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.118 Person. An individual, unincorporated association or organization, joint venture, partnership, LLC, joint-stock company, corporation, trust, business trust, Governmental Entity, estate, committee or other entity of whatever nature.

3.1.119 Petition Date. As to Namco and Ezri, the December 22, 2008 date that involuntary chapter 11 petitions were filed against Namco and Ezri, and, as to Beshmada, Beshmada of DE, and Dimes, the June 19, 2009 date that involuntary chapter 7 petitions were filed against Beshmada, Beshmada of DE, and Dimes.

3.1.120 Plan. The *First Amended Joint Chapter 11 Liquidating Plan for Namco Capital Group, Inc., Ezri Namvar, Beshmada, LLC, Beshmada of Delaware, LLC, and Dimes, LLC, Proposed by the Chapter 11 Trustees and DIP Debtors*, either in its present form or as it may be amended, supplemented or modified from time to time, including all of its annexed exhibits and schedules**.**

3.1.121 Plan Funding Allocation. Collectively, $5 million, allocated among the Post-Effective Date Entities as set forth on **Exhibit C**, to be funded for each Estate Successor by each Estate's Cash or from Inter-Estate Loans and to be held, as more fully set forth in Plan Section 8.1, as such Estate Successor's minimum initial reserve immediately following payment of, or reserve for Effective Date Payments.

3.1.122 Plan Parties. The Trustees, Estates, Estate Successors, Post-Effective Date Debtors and their Agents (including the Distribution Agents).

3.1.123 Plan Proceeds. All Cash on hand as of the Effective Date and any Cash, interest, profits, dividends, proceeds, products, and rents, including all "proceeds" as defined under section 9102(a)(64) of the California Commercial Code and proceeds of Inter-Estate Loans, earned, accrued, collected, derived, received or recovered on account of the liquidation, sale, collection, transfer, refinancing, enforcement or other disposition of any Asset.

3.1.124 Plan Supplement. A compilation of documents and forms of documents, schedules and exhibits to the Plan, including any exhibits to the Plan that are not Filed contemporaneously with the filing of the Plan, and any amendments to exhibits Filed contemporaneously with the filing of the Plan, to be Filed and served on parties in interest no later

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

than fourteen (14) days prior to the Voting Deadline, which, *inter alia*, include the following information:

(i) identification of known Debtor-Related Interests;

(ii) identification of the executory contracts and unexpired leases to be assumed under the Plan, the assignees thereof and the Assumption Obligations with respect thereto;

(ii) identification of the known executory contracts or leases to be rejected under the Plan; and

(iv) the Liquidating Trust Agreements.

3.1.125 Post-Effective Date Debtor. Beshmada, Beshmada of DE and/or Dimes from and after the Effective Date, as a limited liability company to be owned by the Liquidating Trust of the respective Estate thereof (and to so continue after the Effective Date only if such Estate holds, on the Effective Date, any Stationary Interests).

3.1.126 Post-Effective Date Earnings. Earnings of Ezri from or after the Effective Date from personal services or other than in connection with the Assets.

3.1.127 Post-Effective Date Entities. The Liquidating Trusts, the Ezri Estate and, if there are any Stationary Interests, the applicable Post-Effective Date Debtors.

3.1.128 Post-Effective Date Expenses. Expenses incurred or to be incurred after the Effective Date by any Post-Effective Date Entity, including for Professional Fees (such as for prosecution of Litigation Rights), for post-Effective Date Taxes and for fees payable under 28 U.S.C. § 1930(a)(6).

3.1.129 Post-Effective Date LLC Agreement. Any LLC Agreement of a Post-Effective Date Debtor, as may be amended or modified from time to time.

3.1.130 Post-Effective Date Representatives. The Post-Effective Date Trustees and, if there are Post-Effective Date Debtors, the PEDD Manager.

3.1.131 Post-Effective Date Trustees. For the Ezri Estate, Neilson or his successor; and for any Liquidating Trust, Sharp or his successor.

3.1.132 Postpetition. After the dates of the Involuntary Petitions in the respective Cases of the Debtors.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.133 Postpetition Earnings. The portion of earnings of Ezri from or after the Ezri Petition Date and prior to the Effective Date from personal services or other than in connection with the Assets that Ezri is permitted to retain pursuant to the *Order Approving Trustee's Motion for Approval of Stipulation With Debtor Regarding the Handling of the Debtor's Postpetition Earnings and the Dismissal of the Debtor's Appeal of the Denial of His Motion to Convert*.

3.1.134 Prepetition Claims Bar Date. The following Bar Dates for any Claim, including a Gap Claim (but not including Administrative Claims): (a) for Claims for damages arising from the rejection of executory contracts or unexpired leases, the earlier of: (i) any otherwise applicable Bar Date established by the Bankruptcy Court at any time during the Cases or (ii) the Rejection Claims Bar Date; (b) for Claims resulting from the successful prosecution or settlement of Avoidance Actions, the later of (i) any otherwise applicable Bar Date, including under other clauses of this definition or (ii) forty-five (45) days following entry of the Final Order determining such Avoidance Action; (c) for Claims of Governmental Entities, the later of: (i) any otherwise applicable Bar Date, including under other clauses of this definition or (ii) 180 days after the date of the applicable order for relief under Bankruptcy Code sections 301 or 303, as applicable; and (d) for other Claims, November 13, 2009, for Claims against Ezri and Namco, November 15, 2010, for Claims against Beshmada, Beshmada of DE, and Dimes, as were established by orders of the Bankruptcy Court.

3.1.135 Prime Rate. means the rate equal to the rate as published in the "Money Rates" section of *The Wall Street Journal*, New York edition, from time to time as the "prime rate."

3.1.136 Priority Claim. Any Claim, other than an Administrative Claim, Gap Claim or a Priority Tax Claim, to the extent entitled to priority under section 507(a) of the Bankruptcy Code.

3.1.137 Priority Tax Claims. A Claim (or portion of such Claim) of a Governmental Unit entitled to priority under section 507(a)(8) of the Bankruptcy Code.

3.1.138 Pro Rata. With respect to any Distribution in respect of any Allowed Claim, proportionately, so that the ratio of (i) (1) the amount of property distributed on account of such Allowed Claim to (2) the amount of such Allowed Claim, is the same as the ratio of (ii) (1) the

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

amount of property distributed on account of all Allowed Claims of the Class or Classes of the applicable Estate sharing in such Distribution to (2) the amount of all Allowed Claims in such Class or Classes of the applicable Estate.

3.1.139 Professional. Each Person: (a) employed in accordance with an order of the Bankruptcy Court under sections 327 or 1103 of the Bankruptcy Code, or a Trustee, and to be compensated for services under sections 327, 328, 329, 330, 331 and 504 of the Bankruptcy Code, and for which compensation or reimbursement is requested under section 503(b)(2)-(b)(6) of the Bankruptcy Code; (b) who is employed after confirmation by a Post-Effective Date Trustee or Post-Effective Date Entity if payment of such Person employed in such capacity by a trustee, debtor in possession or committee during a chapter 11 case would require, *inter alia*, employment under sections 327 or 1103 of the Bankruptcy Code; (c) who is a member of any Creditors' Committee; or (d) is a Post-Effective Date Trustee.

3.1.140 Professional Fee Deferral. The voluntary deferral by the Deferring Professionals of payment of certain Professional Fees otherwise entitled to payment on the Effective Date or when Allowed, all as more fully set forth in Plan Section 4.2.

3.1.141 Professional Fees. Amounts asserted by a Professional for compensation for services rendered or reimbursement of expenses, or by a member of a Creditors' Committee submitted for reimbursement of expenses, either (a) in accordance with sections 330, 331, or 503(b) of the Bankruptcy Code for fees and expenses incurred on or after the Order for Relief Date and through and including the Effective Date, or (b) under the Plan for services or expenses incurred by a Professional for a Post-Effective Date Entity.

3.1.142 Professional Fees Bar Date. The first Business Day following the eighty-fourth (84^{th}) day (twelve weeks) after the Effective Date, unless such date is extended by the Bankruptcy Court after appropriate notice, by which date any Professional seeking an award of Professional Fees incurred prior to the Effective Date must have filed an application with the Bankruptcy Court under section 330(a) of the Bankruptcy Code, or be forever barred from an award of Professional Fees incurred prior to the Effective Date.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.143 Proof of Claim. A proof of claim as referenced in Bankruptcy Code section 501(a).

3.1.144 Proof of Interest. A proof of interest as referenced in Bankruptcy Code section 501(a).

3.1.145 Proponents. Sharp (solely in his capacity as the Namco Trustee), Neilson (solely in his capacity as the Namvar Trustee), and the DIP Debtors.

3.1.146 Real Estate. Real estate, real property, or any ownership interest, direct or indirect, or other interest (*e.g.*, Encumbrance) therein, including the Debtor-Related Interests, except that "Real Estate" shall not include any Stationary Interest.

3.1.147 Rejection Claims Bar Date. For a Claim for damages from the rejection of an executory contract or lease occurring from or after the Effective Date or under the Plan, the earlier of: (a) any applicable Prepetition Claims Bar Date; (b) thirty (30) days after service on the applicable Person of notice of such rejection or intended rejection; and (c) the first Business Day that is at least thirty (30) days after the Confirmation Date.

3.1.148 Rejection List. The identification in the Plan Supplement of known executory contracts or unexpired leases to be rejected under the Plan.

3.1.149 Scheduled Claim. A Claim or Interest listed in a Debtor's Schedules, if listed as neither disputed, contingent or unliquidated, (a) for a Claim: in the amount for such Claim, with the status as secured or unsecured for such Claim and with the statutory priority for such Claim, as listed in the applicable Debtor's Schedules; and (b) for an Interest: in the number, amount or percentage of such Interest and with the nature thereof as listed in the applicable Debtor's Schedules.

3.1.150 Schedules. The schedules of assets and liabilities, the lists of Holders of Interests, and the statements of financial affairs Filed in the Cases under section 521 of the Bankruptcy Code and Bankruptcy Rule 1007, as such schedules, lists, and statements may have been or may be supplemented or amended from time to time.

3.1.151 Secured Claim. Any Claim, including interest, fees, costs, and charges to the extent allowable pursuant to Bankruptcy Code section 506, to the extent that it is secured by a valid and unavoidable Lien on an Asset or Assets of one or more Debtors.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.152 Secured Real Property Tax Claim. Any Claim, for real property taxes including interest, fees, costs, and charges to the extent allowable pursuant to Bankruptcy Code section 506, to the extent that it is secured by a valid and unavoidable Lien on an Asset or Assets of one or more Debtors.

3.1.153 Sharp. Bradley D. Sharp.

3.1.154 Stationary Interest. A Debtor-Related Interest that is an Allegedly Transfer-Restricted Interest and is designated by the Proponents as a Stationary Interest in accordance with Plan Section 8.5.1.

3.1.155 Tax or Taxes. Any tax, charge, fee, levy, impost or other assessment by any federal, state, local or foreign taxing authority, including, without limitation, income, excise, property, sales, transfer, employment, payroll, franchise, profits, license, use, ad valorem, estimated, severance, stamp, occupation or withholding taxes. "Tax" shall include any interest or additions attributable to, or imposed on or with respect to such assessments.

3.1.156 Tax Refund Litigation. The adversary proceeding titled, *Neilson v. US*, 2:11-ap-02867-BR, and any proceedings to obtain a refund of federal and California FIRPTA deposits.

3.1.157 Transfer. A "sale", "transfer", "conveyance", "assignment", "change of control," "vesting," "re-vesting," or words of similar meaning, however such act or action or circumstance may be defined in the relevant document, including an executory contract or unexpired lease.

3.1.158 Transfer Restriction. With respect to any Debtor-Related Interest, (a) any prohibition, restriction or condition on the Transfer of a Debtor-Related Interest that arises under the Charter of the issuer thereof or under contract (including any requirement that notice be given to, or approval or consent be obtained from, any Person, including any officer, director, manager, board of directors, board of managers, member, shareholder, partner, or equity security holder of the issuer of such Debtor-Related Interest), the effect of which or effect of non-compliance with which would prevent the Transfer on the Effective Date of all or any part of the Debtor-Related Interest, including any voting, management or informational rights with respect thereto existing prior to the Petition

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Date of the applicable Debtor, or (b) any put, call, or other option on, or right of first refusal or right of first offer allegedly applicable to the Transfer of any Debtor-Related Interest to the applicable Estate on the applicable Petition Date or to the Transfer of any Debtor-Related Interest in or to the Ezri Estate or applicable Liquidating Trust on the Effective Date, as contemplated by this Plan; *provided, however*, that (i) no such prohibition, restriction or condition shall be considered a "Transfer Restriction" by reason of any requirement that such notice be given to, or approval or consent be obtained from, any Debtor, Trustee, DIP Debtor, Estate, Post-Effective Date Entity or Post-Effective Date Entity Representative and (ii) no such put, call, other option, right of first refusal, or right of first offer shall be considered a "Transfer Restriction" if held by any Debtor, Trustee, DIP Debtor, Estate, Post-Effective Date Entity or Post-Effective Date Entity Representative.

3.1.159 Trustees. Collectively, the Namco Trustee (Sharp) and the Ezri Trustee (Neilson).

3.1.160 Unclaimed Property. The Distribution due and any Cash due to a Creditor under this Plan if: (1) both such Distribution is returned to the Distribution Account or its agents (e.g., as undeliverable) and the check or other similar instrument or Distribution remains unclaimed for one hundred twenty (120) days from sending; or (2) as to Distributions of Cash, the check or other similar instrument or Distribution remains uncashed for one hundred twenty-four (124) days from sending; or (3) no address is known by the applicable payor for a Creditor for one hundred twenty (120) days after the first day such Distribution could have been made under the Plan; or (4) the Distribution is *de minimis* and not distributable in accordance with Plan Section 8.10.6.

3.1.161 Unimpaired. When used with reference to a Claim, subclass or Class, as more specifically set forth in various sections of the Plan, the circumstance where such Claim, subclass or Class is treated in a manner comporting with the requirements of Bankruptcy Code section 1124, providing, with certain exceptions, that the treatment has left unaltered the legal, equitable, and contractual rights to which such particular Claim entitles the Holder of such Claim. In accordance with, by example, Bankruptcy Code sections 365 or 1123(a)(5)(G), unless expressly specified otherwise, such treatment includes the waiver or curing of defaults and the reinstatement of maturity of such Claim, without payment of penalties or other default-related amounts.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

3.1.162 Unsecured Deficiency Claim. A Claim by a Person holding a Secured Claim to the extent the value of such Creditor's collateral, as determined in accordance with sections 506(a) and 1111 of the Bankruptcy Code, is less than the Allowed amount of such Creditor's Claim, after taking into account any election made pursuant to section 1111(b) of the Bankruptcy Code.

3.1.163 Unsecured Deficiency Claim Bar Date. The date that is the first Business Day that is at least thirty (30) days following the Effective Date, by which, regardless of any prior Filing by such Holder of one or more proofs of Claim, a Holder of an Allowed Miscellaneous Secured Claim that contends it holds or wishes to assert an Unsecured Deficiency Claim related to its Allowed Miscellaneous Secured Claim must File (and serve upon the applicable Post-Effective Date Trustees) an amended proof of Claim (in compliance with Bankruptcy Rule 3001) asserting, *inter alia*, the amount of such Unsecured Deficiency Claim.

3.1.164 U.S. Trustee. The Office of the United States Trustee for the Central District of California, Los Angeles Division.

3.1.165 Voting Deadline. [_____] at 4:00 P.M. prevailing Pacific Time, the date ordered by the Bankruptcy Court to serve as the voting deadline for submission of ballots in respect of the Plan.

3.2 Rules of Construction.

For purposes of the Plan and Disclosure Statement, unless otherwise provided in the Plan or in the Disclosure Statement, (a) whenever from the context it is appropriate, each term, whether stated in the singular or the plural, will include both the singular and the plural; (b) each pronoun stated in the masculine, feminine or neuter includes the masculine, feminine and neuter; (c) any reference in the Plan or the Disclosure Statement to a document or to a schedule means such document or schedule as it may have been or may be amended, modified, supplemented or restated pursuant to the Plan or otherwise from time to time; (d) any reference to a Person as a Holder of a Claim or Interest includes that Person's successors and assigns unless the reference expressly indicates the contrary; (e) except as otherwise indicated in the Plan or Disclosure Statement, all references in the Plan or the Disclosure Statement to sections and Articles are references to sections and Articles of or to the Plan; (f) unless otherwise indicated, the words "herein," "hereunder" and

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

"hereto" refer to the Plan in its entirety rather than to a particular portion of the Plan; (g) unless otherwise provided in the Plan or the Disclosure Statement, any reference in the Plan or the Disclosure Statement to a contract, instrument, release, indenture, agreement, or other document being in a particular form or on particular terms and conditions means that such document shall be substantially and materially in such form or substantially and materially on such terms and conditions; (h) "include," "includes," "included," and "including" are not limiting; and (i) the rules of construction set forth in section 102 of the Bankruptcy Code shall apply to the extent such rules are not inconsistent with the express terms of the Plan or the Disclosure Statement or any other provision in this section.

IV.

TREATMENT OF UNCLASSIFIED CLAIMS

As required by the Bankruptcy Code, the Plan places Claims and Interests into various Classes according to their right to priority. However, in accordance with Bankruptcy Code section 1123(a)(1), certain types of Claims are not classified in any Classes under the Plan, and the Proponents have not placed such Claims in a Class. These Claims are "unclassified." Allowed Administrative Claims, Allowed Gap Claims, Allowed Priority Tax Claims, and Allowed Secured Tax Claims are not considered Impaired, and they do not vote on the Plan because they are automatically entitled to specific treatment provided for them in the Bankruptcy Code. The treatment of these unclassified Claims is as provided below.

4.1 Treatment of Allowed Administrative Claims and Allowed Gap Claims.

Except to the extent that the Holder of an Allowed Administrative Claim or Allowed Gap Claim agrees to a different treatment, and subject to the applicable Administrative and Gap Claims Bar Dates set forth in the Plan, the Distribution Agent shall pay each Allowed Administrative Claim and each Allowed Gap Claim in full, in Cash, the later of (i) on the Effective Date, (ii) within fourteen (14) Business Days after the date such Administrative Claim or Gap Claim becomes an Allowed Administrative Claim or Allowed Gap Claim, or (iii) on the date such Allowed Administrative Claim or Allowed Gap Claim becomes due according to its terms. Nothing in the Plan shall prohibit the DIP Debtors, Trustees or Distribution Agents from paying, during or after the

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Cases, Administrative Claims in the ordinary course of business in accordance with applicable law and the terms of the particular obligation (including, without limitation, Ordinary Course Administrative Claims). However, after the Effective Date, the Ezri Estate, Liquidating Trusts, and Post-Effective Date Representatives shall have no obligation to pay, and the Plan shall create no obligation to pay, any Claims, unless claimants have complied with the Plan requirements and, as to Administrative Claims and Gap Claims, unless they are Allowed under the provisions of the Plan.

4.2 Professional Fee Deferral.

4.2.1 Generally.

One of the intended benefits of Confirmation to Creditors and, particularly, Holders of General Unsecured Claims and Convenience Claims is to enable more money to be distributed sooner than might occur if these cases were converted to chapter 7 and the proceeds of further liquidations of assets were distributed in such chapter 7 cases, and to establish mechanisms to help assure this benefit is realized. To facilitate achievement of such Plan goals and in consideration of the indemnifications, exculpations and releases contained in Plan Sections 8.5.4, 11.4, 11.5 and 11.6, although Allowed Professional Fees are entitled to the treatment described above, essentially providing payment on or shortly after the later of the Effective Date, when due or when Allowed, the Deferring Professionals are understood to have agreed in principle, instead, to a deferral of payment of certain of their Allowed Professional Fees. Thus, each Deferring Professional will be afforded the treatment provided in this Plan Section 4.2 as to their Allowed Professional Fees unless a Deferring Professional Files a statement or objection revoking its agreement to this treatment by the deadline for objecting to the Disclosure Statement. For all calculations under the Plan as to the percentage of Allowed Professional Fees paid to a Deferring Professional, LECG and BRG shall be treated as a single Deferring Professional.

4.2.2 Treatment of Deferred Professional Fees.

(a) The Effective Date Deferral.

To the extent that Available Plan Proceeds on or after the Effective Date are insufficient to pay in full the Allowed Professional Fees of the Deferring Professionals and to also pay in full all other required Effective Date Payments, payment of all or a portion of the Allowed Professional

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Fees shall be deferred to the extent necessary to permit payment in full of all required Effective Date Payments. Subject to the following subsection hereof, to the extent that there are Available Plan Proceeds after payment or reserve for all other required Effective Date Payments, the Deferred Professional Fees, pending their payment, shall be held in the Deferred Fee Reserve and paid in the following order:

(i) First, exclusively to the Deferring Professional that has received the lowest percentage of its Allowed Professional Fees until it has received the same percentage as the Deferring Professional that has received the next lowest percentage of its Allowed Professional Fees;

(ii) Thereafter, all such Deferring Professionals with the then lowest such percentage shall receive further payment of Available Plan Proceeds until they have received the same percentage payment of their Allowed Professional Fees as the Deferring Professional that has received the next lowest such percentage; and

(iii) Payments of Available Plan Proceeds shall continue to be paid in this manner until the later of when all Deferring Professionals have been paid the same percentage of their Allowed Professional Fees or when the balance owing to Deferring Professionals for Allowed Professional Fees is $10 million.

(b) The Further Deferral.

The Further Deferral, as described in this Plan section, shall begin once both: (i) all Deferring Professionals have received the same percentage of their Allowed Professional Fees and (ii) no more than $10 million is owing for the Allowed Professional Fees of Deferring Professionals.

Once the Further Deferral begins, the first $5 million (less amounts already paid or payable for Convenience Claims) of Available Plan Proceeds otherwise available for payment of Deferred Professional Fees shall instead be paid as described below in Plan Section 4.2.2(b)(i) and Plan Section 4.2.2(b)(ii) (the "Exclusive Deferral").

After the Exclusive Deferral, fifty percent (50%) of Available Plan Proceeds otherwise available for payment of Deferred Professional Fees shall instead be paid as described below in Plan Section 4.2.2(b)(i) and Plan Section 4.2.2(b)(ii) (the "50/50 Deferral"). The 50/50 Deferral shall continue until an aggregate of $10 million (less amounts already paid or payable for Convenience

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Claims) has been made available by way of the Further Deferral for use other than for payment of Deferred Professional Fees or until the Deferred Professional Fees are fully paid.

During the 50/50 Deferral, the other fifty percent (50%) of Available Plan Proceeds shall be used to pay the Deferred Professional Fees. After the 50/50 Deferral end (and thus after the Further Deferral ends), all Available Plan Proceeds shall be utilized exclusively for payment of the Deferred Professional Fees until the Deferred Professional Fees are fully paid. Funds available for payment of Deferred Professional Fees shall be deposited and held in the Deferred Fee Reserve pending payment to Deferring Professionals. If the Deferring Professionals have not all received payment of the same percentage of their Allowed Professional Fees, payments of Deferred Professional Fees made after the Further Deferral commences shall be made first to the Deferring Professional(s) with the lowest such percentage until such Deferring Professional(s) has received the same such percentage as the Deferring Professional with the next lowest such percentage). If the Deferring Professionals all have received the same percentage of their Allowed Professional Fees, payments of Deferred Professional Fees made after the Further Deferral commences shall be made to the Deferring Professionals Pro Rata based on their Allowed Professional Fees.

(i) *The Initial GUC Payments.*

As to the use of the Available Plan Proceeds otherwise available for payment of Deferred Professional Fees but, instead, made available for other purposes by the Professional Fee Deferral, such funds first shall be allocated by the Post-Effective Date Trustees to the Estate Successors, such as through the use of Inter-Estate Loans, so as to best cause Pro Rata payment of up to one percent (1%) of the Allowed General Unsecured Claims against all Estates, without regard to provisions of the Plan requiring payment to any Estate or Estate Successor as a creditor (whether in respect of a Inter-Debtor Claim or an Inter-Estate Loan).

(ii) *Remaining Available Plan Proceeds from the Further Deferral.*

After the Initial GUC Payments, Available Plan Proceeds otherwise available for payment of Deferred Professional Fees but, instead, made available for other purposes by the Professional Fee Deferral shall be used by each Estate Successor in accordance with the Plan. Thus, by example, the first of such funds made available to a particular Estate Successor that is a borrower on an Inter-

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Estate Loan would be used by such Estate Successor for repayment of such Inter-Estate Loan before recommencing Distributions to its own Creditors holding Allowed General Unsecured Claims.

4.2.3 Administrative and Gap Claims Bar Dates.

Any Administrative Claim or Gap Claim *not* Filed by the applicable Administrative and Gap Claims Bar Date shall not be Allowed and no Distribution shall be made on account of any such Administrative Claim or Gap Claim. Any Person asserting such an Administrative Claim or Gap Claim shall be forever barred from asserting such Claim against the Ezri Estate, Liquidating Trusts, Post-Effective Date Representatives, and their Agents.

(a) Bar Date for Gap Claims.

In accordance with Bankruptcy Code section 502(f), all requests for payment of Gap Claims (*e.g.*, Claims that, among other things, are incurred in the ordinary course of business or financial affairs in the Cases from or after the applicable Petition Date and before the Order for Relief Date) were required to have been Filed with the Bankruptcy Court and served upon certain notice parties no later than the Prepetition Claims Bar Date (which, for most kinds of claims, was November 13, 2009, for Namco and Ezri and November 15, 2010, for the DIP Debtors).

(b) General Administrative Claims Bar Date.

All requests for payment of Administrative Claims incurred before the Effective Date under Bankruptcy Code section 507(a)(2) or 507(b) shall be Filed with the Bankruptcy Court and served upon the Notice Parties no later than the General Administrative Claims Bar Date (which is 8 weeks (56 days) after the Effective Date, unless such date is extended by the Bankruptcy Court after appropriate notice).

(c) Administrative Tax Claims Bar Date.

Notwithstanding the General Administrative Claims Bar Date, all requests for payment of Administrative Tax Claims must be Filed and served (if after the Effective Date, on the Notice Parties) by the Administrative Tax Claims Bar Date (which is the earlier of: (a) any Bar Date applicable to such Claim established by the Bankruptcy Court prior to the Effective Date; or (b) the first Business Day following *the later of* (i) the fifty-sixth (56th) day after the Effective Date, or

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

(ii) the one-hundred seventy-fifth (175th) day after the filing of the Tax return for such Tax year or period with the applicable Governmental Unit).

(d) Ordinary Course Administrative Claims Bar Date.

Notwithstanding the Bar Dates for General Administrative Claims and Administrative Tax Claims, all requests for payment of Ordinary Course Administrative Claims (which are Administrative Claims for ordinary course trade obligations and routine payroll obligations incurred in the ordinary course of an Estate's business on or after the applicable Order for Relief Date and before the Effective Date) must be Filed and served (if after the Effective Date, on the Notice Parties) by the Ordinary Course Administrative Claims Bar Date (which is the earlier of: (1) any Bar Date applicable to a particular Claim as previously established for such Claim in these Cases; or (2) the first Business Day that is the later of (a) the fifty-sixth (56th) day following the Effective Date, or (b) any other Administrative and Gap Claims Bar Date established under this Plan).

(e) Professional Fees Bar Date.

Administrative Claims for Professional Fees for services rendered and for reimbursement of expenses incurred on or after the applicable Order for Relief Date and before the Effective Date must be asserted through the Filing of a Fee Application. Notwithstanding the other Administrative and Gap Claims Bar Dates, all such Fee Applications shall be Filed with the Bankruptcy Court and served upon the Notice Parties no later than the Professional Fee Bar Date (which is the first Business Day following the eighty-fourth (84th) day (twelve weeks) after the Effective Date, unless such date is extended by the Bankruptcy Court after appropriate notice).

4.3 Treatment of Priority Tax Claims.

Priority Tax Claims are certain unsecured income taxes, employment taxes and other Taxes described by Bankruptcy Code section 507(a)(8). The Bankruptcy Code requires that each Holder of such a Priority Tax Claim receive the present value of such Claim in deferred Cash payments over a period not exceeding five (5) years from the applicable Order for Relief Date and that such treatment not be less favorable than the treatment accorded to non-priority unsecured Creditors.

Allowed Priority Tax Claims, if any, shall receive from the respective Distribution Account (i) equal Cash payments to be made on the last Business Day of each third full-calendar month

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

following the Effective Date, provided that the first payment need not be made any sooner than twenty-eight (28) days following the Effective Date and provided that such periodic payments are to be payable until January 29, 2014, for the Namco and Ezri Cases and July 2, 2015, for the DIP Debtors' Cases,[1] on which date the final payment shall be due, with all such payments totaling 100% of the principal amount of such Claim, plus interest on any unpaid balance from the Effective Date, calculated at the nonbankruptcy interest rate applicable on the Effective Date, if any, provided that such payments shall be increased in amount or paid more frequently to the extent necessary to make such treatment be not less favorable than the treatment accorded to non-priority unsecured Creditors or (ii) such other treatment agreed to by the Holder of the Allowed Priority Tax Claim and the applicable Distribution Agent; provided that, prepayments shall be permitted, including payment in full, any time on or after the Effective Date.

V.

CLASSIFICATION OF CLAIMS AND INTERESTS

5.1 Classification Generally.

As required by the Bankruptcy Code, the Plan places Claims and Interests into various Classes according to their right to priority and other relative rights. This Plan specifies whether each Class of Claims or Interests is Impaired or Unimpaired, and the Plan sets forth the treatment each Class will receive. The table below lists the Classes of Claims established under the Plan and the categories of unclassified Claims which were described in Article IV above. All Classes of Claims (other than Class 3 Priority Claims) and Interests are Impaired.

The Plan does not intend to and does not provide for substantive consolidation of any of the Debtors (or their respective Estates) with any other Debtors (or their respective Estates) for any purpose, *e.g.*, for voting, for classification, for the testing of compliance of the Plan with applicable provisions of the Bankruptcy Code, for treatment of Claims and Interests, or for the obligations created under the Plan with respect to Distributions for Creditors. Thus, each Allowed Claim in a Class shall be deemed to be in one or more subclasses based on the applicable Debtor, as follows:

[1] For the Namco and Ezri Cases, this date is five years after January 29, 2009, which was the date of the Orders for Relief in the Namco and Ezri Cases. For the DIP Debtors' Cases, this date is five years after July 2, 2010, which was the Order for Relief Date in the DIP Debtors' respective Cases.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Namco: Subclass (a);

Ezri: Subclass (b);

Beshmada: Subclass (c);

Beshmada of DE: Subclass (d); and

Dimes: Subclass (e)

Additionally, for voting purposes and to comply with Bankruptcy Code section 1122(a), each Allowed Secured Claim shall be deemed to be in its own subclass even if not expressly designated as such or by the terms of the preceding paragraph. Thus, for example, each Miscellaneous Secured Claim against Ezri, deemed to be in Class 2(b) based on the paragraph immediately above, also is deemed to be in its own subclass based on this paragraph.

Further, in the event that any alleged Secured Claim is not Allowed as a Secured Claim or is only partially Allowed as a Secured Claim, the deficiency amount (Unsecured Deficiency Claim) (if Allowed and, where applicable, Filed by the Unsecured Deficiency Claim Bar Date) will constitute a Class 4 Claim or Class 5 Claim against the applicable Estate, as appropriate, and will receive the same treatment as provided to other Claims in Class 4 or Class 5 of such Estate.

If, at the hearing on Confirmation, the Proponents establish a reasonable good faith belief that a particular Class or subclass contains no Allowed Claims, such Class or subclass shall be disregarded.

THE INVESTIGATION OF CLAIMS AND INTERESTS IS NOT YET COMPLETE, AND THEIR LISTING IN THE PLAN OR IN THE TABLES BELOW SHOULD NOT BE CONSTRUED AS INDICATING OR PROVIDING, FOR ANY PARTICULAR CLAIM, THAT SUCH CLAIM IS ALLOWED UNDER THE PLAN IN ANY RESPECT (WHETHER AS TO AMOUNT OR AS TO STATUS, E.G., AS A SECURED CLAIM, SECURED REAL PROPERTY TAX CLAIM, ETC.), EXCEPT AS EXPRESSLY SET FORTH ELSEWHERE IN THE PLAN.

5.2 Classes of Claims and Interest.

The Plan contains 4 Classes of Claims and one Class of Interests *for the Cases of Beshmada of DE and Dimes* and 5 Classes of Claims and one Class of Interests *for the Cases of Ezri, Namco and Beshmada* (provided that for voting purposes and to comply with Bankruptcy Code section

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

1122(a), each Allowed Secured Claim shall be deemed to be in its own subclass as set forth in Plan Section 5.1). Other than Class 3—Priority Claims—all Classes of Claims are Impaired and entitled to vote on the Plan.[2] All classes of Interests are Impaired, but are deemed to reject the Plan as they will receive no recovery.

Estimated Allowed Claims by Class and Case[3]

	Namco Classes 1-6(a)	Ezri Classes 1-6(b)	Beshmada Classes 1-6(c)	Beshmada of DE Classes 1-6(d)	Dimes Classes 1-6(e)
Unclassified Administrative Claims and Gap Claims[4]	$ 21,673,170	$ 9,061,509	$ 1,289,533	$ 154,852	$ 163,738
Unclassified Priority Tax Claims	$ 457,733	$ 847,387	$ 15,456	$ 3,712	$ 12,195
Classes 1: Secured Real Property Tax Claims	$ 0	$ 0	$ 0	$ 0	$ 0
Class 2: Miscellaneous Secured Claims	$ 609,780	$ 0	$ 1,212,588	$ 0	$ 12,500
Class 3: Priority Claims	$ 75,000	$ 0	$ 0	$ 0	$ 0
Class 4: General Unsecured Claims[5]	$408,646,668	$412,301,385	$284,837,035	$80,058,133	$ 7,934,089
Class 5: Convenience Claims[6]	$ 7,322,315	$ 461,996	$ 20,713	Not Applicable	Not Applicable
Class 6: Interests	N/A	N/A	N/A	N/A	N/A

[2] Under the Plan, multiple treatments are available as to Allowed Secured Claims (each of which is in its own subclass as provided in Plan Section 5.1). While most of such treatments result in impairment, selection of a treatment option consisting of payment in full on the Effective Date, without discount and with interest, may result in the subject Claim being unimpaired (*e.g.*, this is one of the theoretical treatments permissible pursuant to Plan Section 6.1.3(c) for a Secured Real Property Tax Claim, of which none are believed to exist).

[3] The amounts listed are the Proponents estimates only of what the Allowed Claims will be in each Class following the conclusion of the claim objection process.

[4] Unclassified Administrative Claims include the loans or advances between the Estates made by the lending Estate after its Petition Date.

[5] For the estimated Class 4 Claims, Inter-Debtor Claims make up all of such Claims against Beshmada of DE, the bulk of such Claims against Beshmada and Dimes, and a significant percentage of such Claims against Ezri.

[6] There are no Classes of Convenience Claims in the Cases of Beshmada of DE or Dimes.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

VI.

TREATMENT OF CLAIMS AND INTERESTS

The following describes the treatment and Distributions, if any, to be made in respect of Allowed Claims and Allowed Interests that are classified. No Distributions will be made in respect of Claims or Interests that are not Allowed, including those Disallowed or not Filed by the applicable Prepetition Claims Bar Date or Unsecured Deficiency Claims Bar Date.

6.1 Classes 1(a) to 1(e) – Secured Real Property Tax Claims.

The treatment of any Allowed Secured Real Property Tax Claim in Class 1 under the Plan is as follows:

6.1.1 Voting and Impairment.

Class 1 is Impaired under the Plan, and each Holder of an Allowed Secured Real Property Tax Claim, if any, is entitled to vote on the Plan.

6.1.2 Liens.

As of the Effective Date, each Holder of an Allowed Secured Real Property Tax Claim in Class 1, on account of such Claim, if any, shall retain its underlying Liens on the applicable collateral pending full payment.

6.1.3 Alternative Treatments.

Each Holder of an Allowed Secured Real Property Tax Claim shall receive, on account of and in full and final satisfaction of any such Claim, one of the four alternative treatments identified immediately below. At any time prior to the Effective Date, the Trustee or DIP Debtor of the applicable Estate may elect which option shall be applicable, and shall thereafter notify the applicable Creditor. If no election is made and the subject property is not abandoned, such Holder will receive treatment (d): Quarterly Payments.

(a) Abandonment.

The property securing such Allowed Secured Real Property Tax Claim shall be abandoned and, as of the Effective Date, the Holder of any such Allowed Secured Real Property Tax Claim in Class 1, on account of such Claim, shall have left unaltered its legal, equitable and contractual rights as a Holder of such Allowed Secured Real Property Tax Claim in Class 1 and shall be free to pursue

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

its rights and remedies, if any, against the underlying collateral under applicable nonbankruptcy law; or

(b) Sale of Collateral/Full Payment.

The property securing such Allowed Secured Real Property Tax Claim shall be sold and the Holder of such Claim shall receive a payment, from the proceeds of such sale, equal to (i) the Allowed amount of the Secured Real Property Tax Claim plus (ii) interest thereon from the Petition Date to the Effective Date at the rate required under applicable nonbankruptcy law; *provided however*, that such interest shall only be payable to the extent required by Bankruptcy Code section 506(b) plus (iii) interest from and after the Effective Date at the rate applicable under non-bankruptcy law, if any, or, if none, the federal judgment rate applicable as of the Effective Date, calculated on the Allowed Claim as of the Effective Date (inclusive of interest from the Petition Date to the Effective Date).

(c) Effective Date Payment.

On the Effective Date or as soon as practicable thereafter, the Holder of the applicable Allowed Secured Real Property Tax Claim shall receive a lump sum payment, equal to (i) the Allowed amount of the Secured Real Property Tax Claim plus (ii) interest thereon from the Petition Date to the Effective Date at the rate required under applicable nonbankruptcy law; *provided however*, that such interest shall only be payable to the extent required by Bankruptcy Code section 506(b); or

(d) Quarterly Payments.

Each Holder of an Allowed Secured Real Property Tax Claim shall receive equal quarterly Cash payments to be made on the last Business Day of each third full-calendar month following the Effective Date by the applicable Distribution Agent (provided that the first payment need not be made any sooner than twenty-eight (28) days following the Effective Date), which payments, in aggregate, shall be equal to (i) the Allowed amount of the Secured Real Property Tax Claim plus (ii) interest thereon from the Petition Date to the Effective Date at the rate required under applicable nonbankruptcy law; *provided however*, that such interest shall only be payable to the extent required by Bankruptcy Code section 506(b) plus (iii) interest from and after the Effective Date at the rate

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

applicable under non-bankruptcy law, if any, or, if none, the federal judgment rate applicable as of the Effective Date, calculated on the Allowed Claim as of the Effective Date (inclusive of interest from the Petition Date to the Effective Date). Payments shall continue until five years following the applicable Order for Relief Date, on which date the final payment shall be due. Prepayments are permitted any time on or after the Effective Date, including payment in full of the Allowed Amount of the Claim, plus accrued interest as provided in this paragraph.

6.1.4 Sources of Payment.

Any amounts payable to the Holders of Allowed Secured Real Property Tax Claims under the Plan shall be made on the Effective Date by the applicable DIP Debtor or Trustee and, after the Effective Date, by the applicable Distribution Agent for the Estate Successor that owns the real property serving as collateral for the subject Claim.

6.2 Classes 2(a) to 2(e) – Miscellaneous Secured Claims.

The treatment of any Allowed Miscellaneous Secured Claims in Class 2 under the Plan shall be as follows:

6.2.1 Voting and Impairment.

Class 2 is Impaired under the Plan, and each Holder of an Allowed Miscellaneous Secured Claim in Class 2, if any, is entitled to vote on the Plan.

6.2.2 Liens.

As of the Effective Date, each Holder of an Allowed Miscellaneous Secured Claim in Class 2, if any, on account of such Claim, shall retain its underlying Liens on the applicable collateral pending full payment.

6.2.3 Alternative Treatments.

Unless such Holder agrees to a less favorable treatment, each Holder of an Allowed Miscellaneous Secured Claim, if any, will receive, on account of and in full and final satisfaction of any such Allowed Miscellaneous Secured Claim, one of the following treatments. If the first alternative is applicable, no other alternative may be selected for such Creditor. If the first alternative is not applicable, the applicable Trustee or DIP Debtor shall select which other alternative

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

shall be applicable and shall communicate its selection to the Holder of such Claim prior to the Voting Deadline:

(a) Treatment in Accordance With Approved Settlement Agreements.

Each Holder of an Allowed Miscellaneous Secured Claim that is subject to a settlement agreement that is approved by the Bankruptcy Court prior to or Filed in connection with the Plan shall receive treatment, including payments and other rights or obligations, as is set forth in such settlement agreement; or

(b) Surrender or Abandonment.

As of the Effective Date, the applicable DIP Debtor or Trustee of the applicable Estate will be deemed to abandon or surrender to the Holder of any Allowed Miscellaneous Secured Claim in Class 2 the property securing such Allowed Miscellaneous Secured Claim in Class 2 as of the Effective Date, and will turn over possession of such collateral to the Holder of such Allowed Miscellaneous Secured Claim as soon as practicable thereafter; or

(c) Sale of Collateral/Cash Payment.

At the applicable Trustees' or the DIP Debtors' election, the property securing such Allowed Miscellaneous Secured Claim shall be sold and the Holder of such Claim shall receive a payment, from the proceeds of such sale, equal to the Allowed amount of the Miscellaneous Secured Claim plus interest thereon from the Petition Date at five percent (5%) per annum; *provided however*, that such interest shall only be payable to the extent required by Bankruptcy Code section 506(b).

(d) Periodic Cash Payments.

The Holder of an Allowed Miscellaneous Secured Claim shall receive, at the applicable Trustees' or DIP Debtors' election, either (i) twenty (20) equal quarterly Cash payments, with interest from the Petition Date at the rate of five percent (5%) per annum, with each payment to be made on the last Business Day of each third full calendar month following the Effective Date by the applicable Distribution Agent (provided that the first payment need not be made any sooner than twenty-eight (28) days following the Effective Date) or (ii) payments in accordance with the prepetition loan terms. Prepayments are permitted any time on or after the Effective Date, including

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

payment in full of the Allowed Amount of the Claim, plus accrued interest as provided in this paragraph.

6.2.4 Sources of Payment.

Any amounts payable to the Holders of Allowed Miscellaneous Secured Claims against an Estate under the Plan shall be made by the applicable Distribution Agent or Post-Effective Date Representative, using the funds in the Post-Effective Date Entity that owns the property serving as collateral for the Subject Claim.

6.2.5 Unsecured Deficiency Claims.

If a Holder of an Allowed Miscellaneous Secured Claim contends that it holds or wishes to assert an Unsecured Deficiency Claim related to its Allowed Miscellaneous Secured Claim then, by the Unsecured Deficiency Claims Bar Date (which is no later than the first Business Day that is at least twenty-eight (28) days following the Effective Date) and regardless of any prior Filing of one or more proofs of Claim by such Holder, such Holder must File (and serve upon the Notice Parties) an amended proof of Claim (in compliance with Bankruptcy Rule 3001) asserting, *inter alia*, the amount of such Unsecured Deficiency Claim. Any such Unsecured Deficiency Claim, if Allowed, shall be treated as a General Unsecured Claim. Any unsecured deficiency claim filed untimely shall be barred.

6.3 Classes 3(a) to 3(e) – Priority Claims.

The treatment of any Allowed Priority Claims in Class 3 under the Plan shall be as follows:

6.3.1 Voting and Impairment.

Class 3 is Unimpaired under the Plan. Holders of Claims in Class 3 are deemed to accept the Plan under section 1126(f) of the Bankruptcy Code and are not entitled to vote on the Plan.

6.3.2 Treatment.

Each Holder of an Allowed Priority Claim in Class 3 shall be paid, on account of such Claim, as an obligation of the applicable Estate or Estate Successor in full and final satisfaction, settlement, release, and discharge of, and in exchange for, such Allowed Priority Claim, the full amount of such Allowed Priority Claim in Cash on the later of (i) the Effective Date, or (ii) the date such Allowed

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Priority Claim becomes payable in accordance with the terms governing such Allowed Priority Claim.

6.3.3 Source of Payment.

Distributions to Holders of Allowed Priority Claims against an Estate shall be paid by the applicable Distribution Agent for such Estate's Estate Successor, using funds available in the applicable Disbursement Account.

6.4 Classes 4(a) to 4(e) – General Unsecured Claims.

The following subsections of this Plan Section 6.4 describe the treatment under the Plan of Allowed General Unsecured Claims in Class 4.

6.4.1 Voting and Impairment.

Class 4 is Impaired under the Plan, and each Holder of an Allowed General Unsecured Claim is entitled to vote on the Plan.

6.4.2 Treatment.

On account of its Allowed Claim (including an Allowed Inter-Debtor Claim):

(a) For All Estates:

Each Holder of an Allowed General Unsecured Claim against any Estate (including each Estate Successor holding an Inter-Debtor Claim Allowed under the Plan for the benefit of the applicable Estate's Creditors) shall receive, on account of such Allowed Claim and/or its beneficial interest in the applicable Liquidating Trust (as afforded by this Plan Section), a Pro Rata share of the Distributions of Available Plan Proceeds (including those made available from the Professional Fee Deferral) that are contained in the Disbursement Account of such Estate's Estate Successor and that remain after any required payments for Higher Priority Claims, Convenience Claims and Inter-Estate Loans.

(b) For the Namco Estate and DIP Debtors' Estates:

Each Holder of an Allowed General Unsecured Claim against the Estates of Namco, Beshmada, Beshmada of DE or Dimes shall receive, on account of such Allowed Claim, an uncertificated, beneficial, Pro Rata percentage interest in the applicable Estate's Liquidating Trust.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

(c) Distributions from the Professional Fee Deferral:

Notwithstanding the other provisions of this Plan Section 6.4.2, in accordance with Plan Section 4.2.2(b)(i), the Available Plan Proceeds made available by the Professional Fee Deferral first shall be allocated by the Post-Effective Date Trustees to the Estate Successors, such as through the use of Inter-Estate Loans, so as to best cause Pro Rata payment of up to one percent (1%) of the Allowed General Unsecured Claims against all Estates, subject to Plan Section 6.4.2(d) as to less favorable treatment for Holders of Inter-Debtor Claims.

(d) Inter-Debtor Claims:

Notwithstanding the other provisions of this Plan Section 6.4.2, the Estates agree to less favorable treatment for the Inter-Debtor Claims as to the Initial GUC Payments from the Professional Fee Deferral. As provided in Plan Sections 4.2.2(b)(i) and 8.7, paying Holders of Inter-Debtor Claims will not be a goal in making Distributions of up to one percent (1%) to Holders of other Allowed General Unsecured Claims from the Available Plan Proceeds made available for the Initial GUC Payments by the Professional Fee Deferral. To the extent that, after the Initial GUC Payments, a Holder of an Inter-Debtor Claim has received a lesser percentage recovery than other Holders of Allowed General Unsecured Claims against the applicable Estate or Estate Successor, such Holder of an Inter-Debtor Claim shall receive the next Available Plan Proceeds of such Estate or Estate Successor available for payment of Allowed General Unsecured Claims until such Holder has received the same percentage recovery as the other Holders of Allowed General Unsecured Claims.

6.4.3 Source of Payment.

Distributions to Holders of Allowed General Unsecured Claims against any Estate shall be paid by the applicable Distribution Agent from Available Plan Proceeds, including those made available by the Professional Fee Deferral, contained in the Disbursement Account of such Estate's Estate Successor and remaining after any required payments for Higher Priority Claims, Convenience Claims and Inter-Estate Loans.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

6.4.4 Election to Reduce Amount of Claims Against Ezri, Namco or Beshmada For Claims to Become Convenience Claims.

Instead of the indefinite percentage recovery provided in Plan Section 6.4.2 for Allowed General Unsecured Claims that is to occur through payments, projected to occur over time, of Available Plan Proceeds of the applicable Estate or its Estate Successor (after required payments for Higher Priority Claims, Convenience Claims and Inter-Estate Loans), the Plan offers Holders of Allowed Convenience Claims in Class 5 against Ezri, Namco or Beshmada (or their applicable Estates) a 10% cash-out payment as an Effective Date Payment (after payment of other Effective Date Payments) with priority in payment over the applicable Estate's or Estate Successor's Deferred Professional Fees, Inter-Estate Loans, and Allowed General Unsecured Claims, as more fully set forth in Plan Section 6.5. Because the only difference between a General Unsecured Claim and Convenience Claim is the amount and because some Creditors may prefer the treatment afforded Allowed Convenience Claims, on the Ballot to be provided to each Holder of a General Unsecured Claim against Ezri, Namco or Beshmada (or their applicable Estates), each such Holder will be offered the opportunity to elect to reduce the amount of its Claim, in aggregate with the amount of all such Claims of such Holder against the applicable Debtor and Estate, to $100,000. Any Creditor eligible to vote such a Claim that makes such election shall have its resulting Claim, if an Allowed Claim, treated as an Allowed Convenience Claim, and shall have its vote counted as a vote under Class 5.

6.5 Classes 5(a), 5(b) and 5(c) – Convenience Claims.

This Class consists of Convenience Claims, each of which is either (a) a Claim against Ezri, Namco or Beshmada (or the applicable Estate thereof) that would otherwise be a General Unsecured Claim but for the fact that such Claim against the applicable Debtor and Estate is in an amount (in aggregate with the amount of all such Claims of its Holder against the applicable Debtor and Estate) that does not exceed $100,000 as of the Effective Date, provided that the Holder of such Claim does not opt out of the class of Convenience Claims on its Ballot or (b) a Claim against Ezri, Namco or Beshmada (or the applicable Estate thereof) that would otherwise be a General Unsecured Claim but

for the fact that its Holder elects on its Ballot to reduce the amount of such Claim (in aggregate with the amount of all such Claims of its Holder against the applicable Debtor and Estate) to $100,000.

6.5.1 Voting and Impairment.

Class 5 is Impaired under the Plan. Each Holder of a Convenience Claim is entitled to vote on the Plan.

6.5.2 Treatment.

Each Holder of an Allowed Convenience Claim shall receive, on account of such Allowed Convenience Claim, a lump sum payment of ten percent (10%) of such Allowed Convenience Claim against Namco, Ezri, or Beshmada.

6.5.3 Source and Timing of Payment.

The lump sum Distribution to a Holder of an Allowed Convenience Claim will be made from the first Available Plan Proceeds and/or through Inter-Estate Loans, after payment of the other Effective Date Payments, promptly upon such Available Plan Proceeds becoming available, and with priority in payment over: (a) the payment of the Deferred Professional Fees of Deferring Professionals, (b) repayment of Inter-Estate Loans, and (c) Distributions to Holders of Allowed General Unsecured Claims. If paid on the Effective Date, such Distributions shall be paid by Beshmada or the applicable Trustee. If paid after the Effective Date, such Distributions shall be paid by the applicable Distribution Agent from the Distribution Account of such Estate's Estate Successor.

6.5.4 Right to Opt Out of Convenience Class.

Instead of the 10% cash-out payment for Allowed Convenience Claims, as more fully set forth in Plan Sections 6.5.2 and 6.5.3, to be made as an Effective Date Payment after payment of other Effective Date Payments, but with priority in payment over Deferred Professional Fees, priority over repayment of Inter-Estate Loans, and priority over Distributions for Allowed General Unsecured Claims, the Plan offers Holders of General Unsecured Claims in Class 4, as more fully set forth in Plan Section 6.4, the indefinite percentage recovery that is to occur through payments, projected to occur over time, of Available Plan Proceeds of an Estate or its Estate Successor (after required payments for Higher Priority Claims, Convenience Claims and Inter-Estate Loans). Still,

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

because some Creditors may prefer the treatment afforded Holders of Allowed General Unsecured Claims, on the Ballot to be provided to each Holder of a Convenience Claim, each such Holder will be offered the opportunity to opt out of Class 5 and have its Claim treated as a General Unsecured Claim in Class 4. Any Creditor eligible to vote such a Claim that opts out of Class 5 shall have its resulting Claim, if an Allowed Claim, treated as an Allowed General Unsecured Claim, and shall have its vote counted as a vote under Class 4.

6.6 Classes 6(a) to 6(e) – Interests.

6.6.1 Voting and Impairment.

Class 6 is Impaired under the Plan. Holders of Interests are deemed to reject the Plan under section 1126(g) of the Bankruptcy Code and are not entitled to vote on the Plan.

6.6.2 Treatment.

Holders of existing Interests in the Debtors, including Ezri Namvar as to his equity interests in the Ezri Estate, shall not receive any Distributions or retain any property on account of such Interests. The Interests in Namco and the DIP Debtors (membership interests in LLCs) shall be cancelled as of the Effective Date. If a DIP Debtor's Estate has Stationary Interests, all Interests in the applicable Post-Effective Date Debtor shall be reissued to its Estate's Liquidating Trust (which is to be beneficially owned by such Estate's Holders of Allowed General Unsecured Claims, as more fully set forth herein).

VII.

ACCEPTANCE OR REJECTION OF THE PLAN

7.1 Classes Entitled to Vote.

Classes 1, 2, 4 and 5 (including the respective subclasses) are Impaired and entitled to Vote to accept or reject the Plan.

7.2 Classes Not Entitled to Vote.

Holders of Claims in Class 3 (including the respective subclasses) are Unimpaired and are deemed to accept the Plan under section 1126(f) of the Bankruptcy Code. Holders of Interests in Class 6 (including the respective subclasses) shall receive and retain nothing under the Plan and,

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

thus, Class 6 is conclusively presumed to have rejected the Plan pursuant to Bankruptcy Code section 1126(g).

7.3 Nonconsensual Confirmation.

Because Classes 6(a) to 6(e) are deemed to have rejected the Plan, and in the event all Classes of Claims do not accept the plan, the Proponents request that the Bankruptcy Court confirm the Plan in accordance with Bankruptcy Code section 1129(b). In addition, to the extent that a Class of Claims that is Impaired rejects the Plan, the Proponents request that the Bankruptcy Court confirm the Plan, notwithstanding such rejection, in accordance with Bankruptcy Code section 1129(b).

VIII.

IMPLEMENTATION OF THE PLAN

The Plan shall be implemented beginning on the Effective Date. As more fully described elsewhere in the Plan, although some Claims are required or projected to be paid on or shortly after the Effective Date under the Plan (*e.g.*, Allowed Higher Priority Claims entitled to priority under the law, certain Allowed Secured Claims secured by collateral and Allowed Convenience Claims), other Claims may be payable after the Effective Date (*e.g.*, Allowed General Unsecured Claims are to be satisfied by Distributions from the liquidation of the Assets when there are sufficient Available Plan Proceeds to make such payments). The following sections of this Article describe the principal means for implementation of the Plan on and after the Effective Date.

8.1 Funding for the Plan.

Funding for the Plan shall be provided by Cash on hand as of the Effective Date and obtained thereafter, including the proceeds from the operation, sale or other dispositions of Assets, from Litigation Rights, from Inter-Estate Loans and from any other net revenue of any Post-Effective Date Entity.

A legal requirement for every plan is that Holders of Allowed Administrative Claims and Allowed Gap Claims be paid in full on the Plan's Effective Date, absent the consent or contrary agreement of the Holder of such Claim. To meet this requirement and enable payment of certain other Effective Date Payments (*e.g.*, the 10% cash-out payment for Allowed Convenience Claims), certain Professionals, defined herein as the Deferring Professionals, who are understood to have

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

agreed, in principle, to a deferral of payment of certain of their Allowed Professional Fees, will have signified by the deadline for objecting to the Disclosure Statement, by not revoking such agreement, their agreement to defer the payment of certain of their Allowed Professional Fees, as more fully set forth in Plan Section 4.2.2. Consideration to such Deferring Professionals includes the terms of the indemnifications, exculpations and releases contained in Plan Sections 8.5.4, 11.4, 11.5 and 11.6.

Each Post-Effective Date Trustee is authorized to retain adequate reserves from the applicable Estate's or Estate Successor's Plan Proceeds or other Cash before making Distributions to such Estate's or Estate Successor's Holders of General Unsecured Claims. To ensure adequate initial reserves, each Post-Effective Date Entity is to hold in reserve, immediately following the making of or reserve for Effective Date Payments, at least the amount of the Plan Funding Allocation, as is set forth in **Exhibit C** attached hereto, to be funded, as necessary, by Inter-Estate Loans.

The Post-Effective Date Trustees may use the Plan Funding Allocation, any further reserves and any other Plan Proceeds, Cash or further Inter-Estate Loans received after the Effective Date to pay, in accordance with the Plan, all appropriate expenditures of the Post-Effective Date Entities (*e.g.*, any Post-Effective Date Expenses, such as for operating costs, to preserve the value of the Real Estate, to prosecute the Litigation Rights, and to otherwise support the efforts to maximize the recovery to Holders of Allowed General Unsecured Claims) and Distributions to Creditors. Moreover, if there are any Post-Effective Date Debtors, (a) the Liquidating Trust owning the applicable Post-Effective Date Debtor, until such Liquidating Trust is terminated, may pay any post-Effective Date expense of the applicable Post-Effective Debtor, make contributions or loans to it, or be sent any revenue from it and (b) the applicable PEDD Manager may pay any post-Effective Date expense of the applicable Post-Effective Debtor or upstream revenue to its owner Liquidating Trust.

8.2 <u>Effective Date Payments and Inter-Estate Loans</u>.

Although the Disclosure Statement indicates each Estate and Estate Successor is projected to have sufficient Plan Proceeds to pay in full all mandatory payments under the Plan and although the Plan provides for each Estate Successor to hold appropriate reserves for Post-Effective Date Expenses, the timing of the availability of Cash might prevent an Estate or Estate Successor from

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

making a mandatory payment when due under the Plan. Thus, to the extent a particular DIP Debtor, Trustee, Estate or Estate Successor lacks or is projected to lack sufficient Cash to make mandatory payments due under the Plan (including the Plan Funding Allocation, Effective Date Payments, other payments of Administrative Claims, payments on Higher Priority Claims, payments of Post-Effective Date Expenses or the Initial GUC Payments), as part of the Inter-Debtor Settlement (*see* Plan Section 8.7), Plan Proceeds from other Estates or Estate Successors shall be utilized therefor as an Inter-Estate Loan from each lending Estate or Estate Successor to the borrowing Estate or Estate Successor.

Each Inter-Estate Loan shall accrue interest at the Prime Rate in effect as of the Effective Date. Each borrower Estate or Estate Successor under an Inter-Estate Loan shall repay its Inter-Estate Loan(s) and all interest accrued thereupon as soon as it has, and to the extent of, Available Plan Proceeds remaining after payment of, or reserve for, Effective Date Payments, Higher Priority Claims, Allowed Convenience Claims and the Initial GUC Payments. Thus, at a time when an Estate or Estate Successor has such Available Plan Proceeds, other than for use thereof to make the Initial GUC Payments, such Available Plan Proceeds are to be used to repay any Inter-Estate Loan of such Estate or Estate Successor before being used to pay or further pay such Estate's or Estate Successor's Allowed General Unsecured Claims. In the event that an Inter-Estate Loan or the interest thereupon is not ultimately repaid, there shall be no liability against any party other than the borrowing Estate or Estate Successor on account of such unpaid Inter-Estate Loan.

In the event there are multiple potential lender Estates or lender Estate Successors for any Inter-Estate Loan(s), the Trustees and/or the Post-Effective Date Trustees shall attempt in good faith to fairly allocate the loans among the potential lenders considering, among other things, that: (a) to the extent possible, each potential lender Estate or lender Estate Successor should bear proportional risk based on the projected recoveries in the Disclosure Statement for their Holders of Allowed General Unsecured Claims; and (b) to the extent possible, while an Inter-Estate Loan is outstanding under which an Estate Successor is a borrower, such borrower Estate Successor should not have paid a higher percentage recovery to its Holders of Allowed General Unsecured Claims than the percentage paid to such Creditors of the lender Estate or Estate Successor. The Post-Effective Date

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Trustees also may make further Inter-Estate Loans to address any of such circumstances and the Trustees and/or Post-Effective Date Trustees, at any time, may establish reserves to enable such possible, further Inter-Estate Loans.

8.3 Post-Effective Date Entities.

After the Effective Date, (a) the Ezri Estate and the Liquidating Trusts for the Estates of Namco, Beshmada, Beshmada of DE and Dimes will become the Estate Successors for the respective Estates of Ezri, Namco, Beshmada, Beshmada of DE and Dimes and (b) if there are any Stationary Interests, the applicable DIP Debtor(s) will become Post-Effective Date Debtors. The Estate Successors and any Post-Effective Date Debtor are the Post-Effective Date Entities.

For each Post-Effective Date Entity, except as expressly provided otherwise in this Plan, the Post-Effective Date Representative shall be entitled, *inter alia*, to (a) pursue and resolve its Litigation Rights (including, for the Ezri Estate, the Tax Refund Litigation), (b) use, transfer, sell or dispose of any of its Assets or property (including Debtor-Related Interests), (c) elect at any time to abandon Assets of inconsequential value to the applicable Debtor; (d) pay its Post-Effective Date Expenses, including Professional Fees, (e) make Distributions to Creditors in accordance with this Plan, (f) file tax returns, (g) compromise or settle any Claims or Interests, and (h) when appropriate, terminate or dissolve or move to close the applicable Case, all without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules other than those restrictions expressly imposed by the Plan and the Confirmation Order.

8.4 Effective Date Transfers and Re-Vesting.

The Estates' Assets, more fully described in the Disclosure Statement, include Cash, Real Estate (including direct and Debtor-Related Interests in Real Estate), Inter-Debtor Claims and Litigation Rights (which include Litigation Rights against Namvar Relatives and against third parties, including certain Creditors, and may include Litigation Rights to recover interests in real property).

On the Effective Date, except as expressly provided otherwise in this Plan, each of the Ezri Estate's Assets will be retained by the Ezri Estate until such time as it may be transferred, sold or

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

disposed of and the net proceeds thereof distributed in accordance with this Plan and shall be Free and Clear.

On the Effective Date, except as expressly provided otherwise in this Plan, each of the Assets of each of the other Estates (other than a Stationary Interest) shall be transferred to and vest in the Liquidating Trust for each such Debtor's Estate and shall be Free and Clear.

On the Effective Date, except as expressly provided otherwise in this Plan, each Stationary Interest, if any, shall be retained and revest in the applicable Post-Effective Date Debtor until such time as it may be transferred, sold or disposed of and the net proceeds thereof distributed in accordance with this Plan and shall be Free and Clear.

8.5 Continuation of Ezri Trustee and Formation and Summary of the Liquidating Trust Agreements.

After the Effective Date, Neilson shall continue as the Ezri Trustee, with all of the rights, powers, privileges and benefits in accordance with law for chapter 11 trustees, except as modified by the Plan. Among other things, the Ezri Trustee shall be entitled to receive from the Ezri Estate (a) reimbursement for Post-Effective Date Expenses incurred by the Ezri Trustee on behalf of the Ezri Estate and (b) compensation for services rendered on behalf of the Ezri Estate, which compensation shall be paid for the Ezri Trustee's time spent on the Ezri Estate matters on an hourly basis at the rate said individual customarily charges for professional services (as opposed to the commission permitted under section 326 of the Bankruptcy Code for "trustee" services). Upon the death or resignation or removal of Neilson at any time at which Neilson is the Ezri Trustee, Neilson's successor as Ezri Trustee shall be Sharp or, in the event that Sharp shall then no longer be living or shall not accept appointment, Eric Held. In the event Mr. Held shall not be living or shall not accept appointment, the Court shall appoint a successor Ezri Trustee. Neilson and any successor shall not be subject to removal except for gross negligence or willful misconduct, and only with the approval of the Bankruptcy Court.

Except as otherwise provided in this Plan, each of the Liquidating Trust Agreements for each of the Liquidating Trusts shall be in substantially identical form. Set forth below is a summary of the key provisions of each Liquidating Trust Agreement. The following summary is qualified in its

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

entirety by reference to the Liquidating Trust Agreements themselves, copies of which shall be provided in the Plan Supplement.

Manner of Formation:	Newly organized entity, to be formed on or about the Effective Date, as a separate, liquidating trust for each of the Estates of Namco, Beshmada, Beshmada of DE and Dimes. Each Liquidating Trust shall be governed by a Liquidating Trust Agreement, which shall be substantially in the form(s) contained in the Plan Supplement.
Liquidating Trust Assets:	On or about the Effective Date, each applicable Estate shall transfer to its Liquidating Trust the Liquidating Trust Assets (all of its Assets other than any Stationary Interests) and each Liquidating Trust shall receive all interests in its Estate's Post-Effective Date Debtor, if any. Thereafter, each Liquidating Trust may receive transfers from any Post-Effective Date Debtor it may own.
Purpose:	(a) To preserve and in due course in the judgment of the Liquidating Trustee liquidate the Liquidating Trust Assets, (b) fund, as needed, its subsidiary Post-Effective Date Debtor, if any, (c) make Distributions of Available Plan Proceeds to Creditors, and (d) close the applicable Case and terminate itself, all in the discretion of the Liquidating Trustee.
Term:	The term of the trust initially shall be five years, but may be extended for a finite time period, if warranted, upon approval of the Bankruptcy Court granted within six (6) months of the beginning of such extended term.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Management:	The business and affairs of the Liquidating Trusts shall be controlled by its Liquidating Trustee. Without limitation, the Liquidating Trustee shall have sole and exclusive power and authority to retain, for such compensation and on such other terms as he sees fit, such professionals as the Liquidating Trustee believes necessary or advisable in furtherance of the purposes of the Liquidating Trust.
Liquidating Trustee:	Sharp shall be the Liquidating Trustee. Upon the death or resignation or removal of Sharp at any time at which Sharp is Liquidating Trustee, Sharp's successor as Liquidating Trustee shall be Neilson or, in the event that Neilson shall then no longer be living or shall not accept appointment, Eric Held. In the event Mr. Held shall not be living or shall not accept appointment, the Court shall appoint a successor Liquidating Trustee. The Liquidating Trustee shall not be subject to removal except for gross negligence or willful misconduct, and only with the approval of the Bankruptcy Court.
Liquidating Trustee Compensation:	The Liquidating Trustee shall be entitled to receive from each Liquidating Trust (a) reimbursement for Post-Effective Date Expenses incurred by the Liquidating Trustee on behalf of the Liquidating Trust and (b) compensation for services rendered on behalf of the Liquidating Trust, which compensation shall be paid for the Liquidating Trustee's time spent on the Liquidating Trust matters on an hourly basis at the rate said individual customarily charges for professional services (as opposed to the commission permitted under section 326 of

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

	the Bankruptcy Code for "trustee" services).
Liquidating Trustee Liability Exculpation:	Maximum permitted by law.
Liquidating Trustee Indemnity:	Maximum permitted by law.
Beneficial / Ownership Interests:	As part of the treatment of Allowed General Unsecured Claims and in partial exchange for their Allowed Claims, the beneficiaries of such trust shall be the Holders of Allowed General Unsecured Claims that are unpaid as of the Effective Date. Such beneficiaries, whose interests shall remain uncertificated, are the deemed owners of the Liquidating Trust.
Tax Matters:	The transfer of the Liquidating Trust Assets to the Liquidating Trusts shall be treated for tax purposes as a taxable transfer of such Assets by the Estates to the Creditors in exchange for the Creditors relinquishing their claims against the Estates, followed by a contribution of such assets by the Creditors to the respective Liquidating Trusts. The Creditors shall be required for tax purposes to use valuations of the Liquidating Trust Assets consistent with the valuations used by the respective Estates. The Liquidating Trusts will file tax returns as grantor trusts, and the Creditors will be responsible for reporting on their own tax returns their respective shares of tax items reflected on the tax returns of the Liquidating Trusts. Under the terms of the Liquidating Trusts, the Liquidating Trusts will have a termination date no later than five (5) years from the creation date, which may be extended for a finite time only if approved by the Bankruptcy Court within six (6) months of the

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

	beginning of such extended term.
Distributions:	In respect of its ownership interest in the Liquidating Trust, the owning Creditors shall receive Distributions in accordance with the Plan.

8.5.1 Stationary Interests and Post-Effective Date Debtors.

A Stationary Interest is a Debtor-Related Interest of the Estate of any of DIP Debtors that is an Allegedly Transfer-Restricted Interest and is designated by the Proponents as a Stationary Interest in open court or by Filing such designation.

An Allegedly Transfer-Restricted Interest is any Debtor-Related Interest that allegedly would be subject, as of the Effective Date, to a Transfer Restriction that has not been satisfied or waived in writing by the Person(s) entitled to enforce such Transfer Restriction. A Transfer Restriction is (a) any prohibition, restriction or condition on the Transfer of a Debtor-Related Interest that arises under the Charter of the issuer thereof or under contract (including any requirement that notice be given to, or approval or consent be obtained from, any Person, including any officer, director, manager, board of directors, board of managers, member, shareholder, partner, or equity security holder of the issuer of such Debtor-Related Interest), the effect of which or effect of non-compliance with which would prevent the Transfer on the Effective Date of all or any part of the Debtor-Related Interest, including any voting, management or informational rights with respect thereto existing prior to the Petition Date of the applicable Debtor, or (b) any put, call, or other option on, or right of first refusal or right of first offer allegedly applicable to the Transfer of any Debtor-Related Interest to the applicable Estate on the applicable Petition Date or to the Transfer of any Debtor-Related Interest in or to the Ezri Estate or applicable Liquidating Trust on the Effective Date, as contemplated by this Plan; *provided, however,* that (i) no such prohibition, restriction or condition shall be considered a "Transfer Restriction" by reason of any requirement that such notice be given to, or approval or consent be obtained from, any Debtor, Trustee, DIP Debtor, Estate, Post-Effective Date Entity or Post-Effective Date Entity Representative and (ii) no such put, call, other option, right of first

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

refusal, or right of first offer shall be considered a "Transfer Restriction" if held by any Debtor, Trustee, DIP Debtor, Estate, Post-Effective Date Entity or Post-Effective Date Entity Representative.

The Proponents will consider whether to designate an Allegedly Transfer-Restricted Interest as a Stationary Interest if, by the deadline for objections to Confirmation, as to a particular Debtor-Related Interest, an objection is Filed to the provisions in the Plan with respect to Allegedly Transfer-Restricted Interests or Bankruptcy Transfers (including Plan Section 8.8) and the Proponents believe that such designation will assist them in overcoming such objection.

If the Estates of the DIP Debtors have any Stationary Interests, the applicable DIP Debtor(s) shall continue in existence after the Effective Date as a Post-Effective Date Debtor for the purpose of liquidating such Stationary Interest(s), conveying its revenue and assets to the Liquidating Trust that owns it and terminating itself, all in the discretion of the applicable PEDD Manager. The Post-Effective Date Debtor will be a wholly-owned subsidiary of that Liquidating Trust that succeeds to the Liquidating Trust Assets of the applicable DIP Debtor's Estate, its Charter will be appropriately amended or revised and its owning Liquidating Trust may expend with respect to such Post-Effective Date Debtor such amounts as it Liquidating Trustee determines, in his discretion. The initial PEDD Manager shall be the Liquidating Trustee of its Estate's Liquidating Trust (who thus would be the Post-Effective Date Representative for such Post-Effective Date Debtor). The PEDD Manager's rights and powers with respect to operations, employment, compensation, indemnity and exculpation shall, to the greatest extent possible, be the same as its rights and powers as Liquidating Trustee and the PEDD Manager may take such steps as appropriate to maintain the good standing of the applicable Post-Effective Date Debtor. Until such Post-Effective Date Debtor is dissolved or its owning Liquidating Trust is terminated, all cash or property received by the Post-Effective Date Debtor (other than any Stationary Interest), gross or net of any Post-Effective Date Expenses, shall be transferred to its owner Liquidating Trust.

8.5.2 <u>The Distribution Agents/Accounts.</u>

On or within a reasonable time after the Effective Date, a Distribution Account shall be established for the Ezri Estate and each Liquidating Trust into which and from which Available Plan Proceeds for each respective Estate or Estate Successor shall be deposited and paid to Creditors.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Each Distribution Agent shall (a) manage, control, prosecute and/or settle objections to Claims against the applicable Debtor or Estate, (b) determine the Allowed Amounts of Claims and, where applicable, the corresponding percentage interests of each Holder based on the Allowed Amount of such Holder's Allowed Claim compared to the sum of Allowed Amounts for all Allowed Claims of the same type against the applicable Debtor, (c) act as the Distribution Agent for payment of the Available Plan Proceeds to Creditors of the applicable Debtor, (d) file periodic reports, and (e) as applicable, pay fees as required by 28 U.S.C. § 1930.

Upon receipt of any Plan Proceeds by an Estate Successor, including from resolution of Litigation Rights, any sale or other disposition of Real Property or any other Asset or receipt of any other revenue, after any payment or reserve for Post-Effective Date Expenses or for Inter-Estate Loans, its Post-Effective Date Trustee shall transfer the remaining Available Plan Proceeds to the Distribution Account for distribution to the entitled Creditors or for repayment of Inter-Estate Loans.

8.5.3 Power of Post-Effective Date Representatives to Employ and Compensate Agents and Professionals.

On and after the Effective Date, the Post-Effective Date Representatives may employ and compensate Persons or Professionals from any funds of or borrowed by the applicable entity. The same Professionals may be retained to represent multiple Post-Effective Date Entities except as to matters involving a direct and substantial conflict between the applicable Post-Effective Date Entities. The Post-Effective Date Representatives shall be authorized to employ and pay Professionals post-Effective Date without the need for Court approval, except as follows. If fees and expenses for a particular Professional are in excess of a $50,000 payment threshold for any month, the Professional shall be paid 80% of their fees and 100% of their costs for such month (or the payment threshold, whichever is greater) and the unpaid balance shall be payable only after fourteen (14) days' notice is afforded thereof to the Notice Parties. The Notice Parties shall have the right to object to any fees that they do not believe are reasonable or appropriate provided that such objection identifies, with specificity, the fees that are objectionable. If a timely objection is filed, then, pending resolution of the objection, the undisputed portion of the monthly fees shall be paid in full and there shall continue a holdback of only (a) the specific amount alleged not to be payable or (b) if

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

an identifiable group, category or other subset of fees or expenses are subject to dispute or objection without a clear specification of the portion thereof alleged not to be payable, then, twenty percent (20%) of the amount attributable to such identifiable group, category or subset of fees or expenses. The Post-Effective Date Representatives shall endeavor in good faith to consensually resolve any such objection. If the objection is not consensually resolved, the Professional may submit the objection to the Court for resolution.

8.5.4 Indemnification by Post-Effective Date Entities.

Each Post-Effective Date Entity shall indemnify and hold harmless each of its Post-Effective Date Representatives and their Professionals, except to the extent they agree otherwise, from, *inter alia*, claims, losses, damages, attorney's fees, expenses or causes of action relating to the Post-Effective Date Entities other than from those proximately caused by the gross negligence or intentional misconduct of the subject Post-Effective Date Representative or Professional seeking redress. Any such indemnification claims shall be paid as a Post-Effective Date Expense prior and in preference to Distributions to be made from the Post-Effective Date Entities.

8.5.5 Plan Controls Use of Plan Proceeds.

The Post-Effective Date Representatives shall use the applicable Plan Proceeds of each Post-Effective Date Entity, in accordance with the Plan, to pay or reserve for expenses of such Post-Effective Date Entities, to pay Higher Priority Claims, to pay Deferred Professional Fees, to make or reserve for Inter-Estate Loans, to pay expenses of related Post-Effective Date Entities, and to pay other Distributions to Creditors. Until the Liquidating Trust owning any Post-Effective Date Debtor is terminated, each Post-Effective Date Representative for a Post-Effective Date Debtor may, at any time, and shall upon demand from its owning Liquidating Trust, transfer all cash or property received by such Post-Effective Date Debtor to its respective Liquidating Trust. Expenses of the Post-Effective Date Entities may include, without limitation, amounts to (i) indemnify the Post-Effective Date Representatives as provided in Plan Section 8.5.4, (ii) compensate and reimburse Professionals engaged by the Post-Effective Date Representatives, (iii) purchase fiduciary insurance covering the Post-Effective Date Representatives, (iv) fund other of the Post-Effective Date Entities'

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

expenses, and (v) otherwise pay amounts in the exercise of the Post-Effective Date Representatives' powers, duties and obligations.

Subject to the foregoing, the Post-Effective Date Trustees, as Distribution Agent, shall use the applicable Plan Proceeds of the Ezri Estate or Liquidating Trust, as applicable, to distribute Plan Proceeds in accordance with the terms of this Plan.

The timing and priority of payment as set forth in the Plan shall be controlling and no non-bankruptcy priority provisions shall apply or need be taken into account by any Post-Effective Date Debtor with respect to Distributions for Claims arising prior to the Effective Date.

8.6 Good Faith and Compliance With Law Relating to Distributions.

The Proponents (and each of their respective Agents and members) have, and upon Confirmation of the Plan shall be deemed to have, participated in good faith and in compliance with the applicable provisions of the Bankruptcy Code and applicable law with regard to the Distributions under the Plan, and therefore are not, and on account of such Distributions will not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan or such Distributions made pursuant to the Plan. Upon entry of the Confirmation Order, all provisions of the Plan addressing Distributions shall be deemed necessary and proper.

8.7 Inter-Debtor Settlement.

Various of the Debtors' Estates have Claims against other of the Debtors' Estates (Inter-Debtor Claims) for matters including, without limitation, loans, fraudulent transfers, misrepresentation or fraud. The Trustees undertook diligence with respect to certain of these Claims and their quantifications and considered issues of the Claims' impact on Distributions and potential liability disputes. In light of this review, the Trustees and DIP Debtors determined that it is appropriate to Allow such Claims in the amounts set forth in **Exhibit A**, with the consequences of such allowance to be as specified under the Plan, and, upon the Effective Date, the Inter-Debtor Claims shall be deemed so Allowed. Inter-Debtor Claims not expressly set forth on **Exhibit A** are deemed disallowed and released. As a result of the allowance of the Inter-Debtor Claims, the obligee Estate will receive from the obligor Estate Distributions attributable to such Inter-Debtor

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Claim. As part of the Inter-Debtor Settlement, the Estates are agreeing to the terms of the Plan, including as to the Initial GUC Payments and Inter-Estate Loans.

8.8 Corporate and LLC Actions.

On the Effective Date, the adoption, filing, approval and ratification, as necessary, of all corporate or related actions contemplated under the Plan with respect to each of the Estates shall be deemed authorized and approved in all respects. Without limiting the foregoing, on or after the Effective Date, the Distribution Agent (thus, the Ezri Trustee and Liquidating Trustees) and the PEDD Managers are authorized and directed to issue, execute, deliver, file and record any and all agreements, documents, securities, deeds, bills of sale, conveyances, releases and instruments contemplated by the Plan in the name of and on behalf of the respective Debtor, DIP Debtor, Estate, Liquidating Trust, or Post-Effective Date Debtor and take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan.

Additionally, all Bankruptcy Transfers shall be deemed to be actions or transactions (a) authorized under the Charters of such Debtor or Liquidating Trust and under any other Charter (including but not limited to any Charter of the issuer of any Debtor-Related Interest) or any contract applicable to the Debtor-Related Interests, (b) with respect to which all notice required under any Charter (including but not limited to any Charter of the issuer of any such Debtor-Related Interest) or any contract applicable to the Debtor-Related Interests has been given and all puts, call, and other options and all rights of first refusal or rights of first offer have been waived, and (c) consented to, and approved and voted affirmatively on by, the Estates, Debtors and Post-Effective Date Entities, and no such action or transaction shall be deemed to be a default under or violation of any provision of any Charter (including but not limited to any Charter of the issuer of any Debtor-Related Interest) or contract governing such Debtor-Related Interest; *provided, however*, that nothing contained in this Plan Section 8.8 shall authorize the Transfer of a particular Allegedly Transfer-Restricted Interest (other than the economic interest thereof) if a timely objection to such authorization as to such Allegedly Transfer-Restricted Interest is Filed and appropriately served by the deadline for objecting to Confirmation and is sustained by a Final Order of the Bankruptcy Court.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

8.9 No Substantive Consolidation.

Nothing in this Plan is intended to, nor does effect, the substantive consolidation of the Estates.

8.10 Distributions and Related Matters.

All Cash Distributions on account of Claims against a Debtor or its Estate shall be made by the Distribution Agent for the applicable Estate Successor from its Distribution Account that will be established to receive Available Plan Proceeds from the respective Estate, Liquidating Trust or Post-Effective Date Debtor.

8.10.1 Distribution Record Date and Non-Transferability of Claims.

Substantial additional expense could accrue to an Estate Successor (to the detriment of its Creditors) if any Estate Successor were required to register as a public company under section 12(g)(1) of the Securities Exchange Act of 1934 (codified at 15 U.S.C. § 78a et seq.) such as due to having 500 owners who are not accredited investors or if any Estate Successor were taxed as a corporation (as could occur if, *inter alia*, a Liquidating Trust were determined not to be a grantor trust under Treasury Regulation Section 301.7701-4(d) and the beneficial interests therein were traded on the substantial equivalent of a secondary market). Thus, it is important that the Plan enable the Post-Effective Date Trustees to prevent trading that might result in there being 500 or more beneficial owners of any Liquidating Trust and to prevent frequent trading of Claims or of beneficial interests in the Liquidating Trusts.

To effectuate these goals, on the Distribution Record Date, the Claims Registers shall be closed and any transfer thereafter of any Claim or of any beneficial interest in a Liquidating Trust arising from such a Claim shall be prohibited and given no effect except as provided in this section. After the Effective Date, a Holder of a Claim or of a beneficial interest in a Liquidating Trust may request, in writing, that the applicable Post-Effective Date Trustee authorize a transfer of such Holder's Claim or beneficial interest to a proposed transferee. To offset the cost of evaluating the effect of a proposed transfer, the requesting Holder must pay $50 to the applicable Estate Successor for each transferee to which a transfer is proposed, which amount would be refunded as to any transfer not authorized. Each Post-Effective Date Trustee may, in its sole discretion and in good

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

faith, establish such criteria as the Post-Effective Date Trustee deems appropriate (*e.g.*, no splitting of Claims or interests and/or a requirement of 'good cause' for the transfer) in determining whether to approve a transfer or may approve or disapprove such transfers on an *ad hoc* basis taking account of the goals set forth in this Plan Section and any other appropriate considerations.

The Trustees and the DIP Debtors prior to the Effective Date and the Distribution Agents and PEDD Managers after the Effective Date shall be authorized and entitled to recognize and deal for all purposes under the Plan with only those record Holders of Claims stated on the Claims Registers, as applicable, as of the close of business on the Distribution Record Date and with those transferees permitted under this Plan Section.

8.10.2 Distribution Agents.

Whenever the Plan provides that a Trustee, DIP Debtor or Distribution Agent shall make a Distribution under the Plan, such Distribution shall be made by the Trustee, DIP Debtor, or Distribution Agent, as applicable, and/or an agent of any of them. In such instances, the Trustee, DIP Debtor or Distribution Agent, as applicable, shall constitute the "Distribution Agent" under the Plan and shall serve in such capacity without bond.

A Distribution Agent shall have no liability to any Person entitled to receive a Distribution pursuant to the Plan for any losses, damages, claims or causes of action, other than those resulting from such Distribution Agent's action or failure to act arising out of, in connection with or resulting from such Distribution Agent's gross negligence or intentional misconduct, and the Post-Effective Date Entity against which the affected Creditor holds its Claim shall indemnify and hold all Distribution Agents harmless from claims for any such losses, damages, claims or causes of action, other than from those proximately caused by the action or failure to act of the Distribution Agent seeking redress arising out of, in connection with or resulting from such Distribution Agent's gross negligence or intentional misconduct. Any such indemnification claims shall be paid as a Post-Effective Date Expense prior and in preference to any other payments or Distributions to be made from the Post-Effective Date Entities.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

8.10.3 Distribution Dates.

The sections of the Plan on treatment of Claims specify the times for Distributions. Whenever any payment or Distribution to be made under the Plan shall be due on a day other than a Business Day, such payment or Distribution shall instead be made, without interest otherwise due under the Plan, if any, on the immediately following Business Day. Distributions due on the Effective Date will be paid on such date or as soon as practicable thereafter, provided that if other provisions of the Plan require the surrender of securities or establish other conditions precedent to receiving a Distribution, the Distribution may be delayed until such surrender occurs or conditions are satisfied.

8.10.4 Distributions in Cash and Delivery of Distributions.

At the option of the Person making the Distribution, (a) Distributions of Cash pursuant to the Plan may be made either by check drawn on a domestic bank or wire transfer from a domestic bank, provided that Cash payments made to foreign Creditors may be made in such funds and by such means as are necessary or customary in a particular foreign jurisdiction; and (b) Distributions may be delivered by first-class mail or by other equivalent or superior means.

8.10.5 Rounding of Payments.

Whenever payment of a fraction of a dollar would otherwise be called for, the actual payment may reflect a rounding down of such fraction to the nearest whole dollar. To the extent Cash remains undistributed as a result of the rounding of such fraction to the nearest whole dollar, such Cash shall be treated as Unclaimed Property under the Plan. No consideration shall be provided in lieu of fractional dollars that are rounded down.

8.10.6 *De Minimis* Distributions.

If any Distribution under the Plan to the Holder of an Allowed Claim would be less than $1,000, the applicable payor may withhold such Distribution until the amount payable equals or exceeds $1,000, provided that, for a Cash Distribution, the Distribution Agent shall make the Distribution prior to dissolution of the Distribution Account if the Distribution to the Creditor would total at least $100. Any Distribution not payable pursuant to this Plan Section 8.10.6 shall be treated as Unclaimed Property under Plan Section 8.10.9.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

8.10.7 Disputed Claims.

(a) Distribution Calculations to Be Made as if Disputed Claims Were Allowed.

Notwithstanding all references in the Plan to Claims that are Allowed, in undertaking the calculations concerning Allowed Claims under the Plan, including the determination of the amount or number of Distributions due to the Holders of Allowed Claims, each Disputed Claim shall be treated as if it were an Allowed Claim, except that if the Bankruptcy Court estimates the likely portion of a Disputed Claim to be Allowed or authorized or otherwise determines the amount or number which would constitute a sufficient reserve for a Disputed Claim (see Plan Section 8.10.7(b)), such amount or number as determined by the Bankruptcy Court shall be used as to calculate such Claim.

(b) Temporary or Permanent Resolution of Disputed Claims.

In order to establish appropriate reserves under this Plan and avoid undue delay in the Cases or confirmation of the Plan in the Cases, prior to the Effective Date, the Trustees and the DIP Debtors, and upon and after the Effective Date, the Distribution Agents, shall have the right to seek an order of the Bankruptcy Court pursuant to section 502(c) of the Bankruptcy Code estimating the amount of any Claim irrespective of whether such Disputed Claim was the prior subject of objection or whether the Bankruptcy Court has ruled on any such objection. The Bankruptcy Court will retain jurisdiction to estimate any contingent or unliquidated Claim (a) if the matter is initiated prior to the Claims Objection Deadline, or (b) if the matter relates to a Disputed Claim, in which case the matter may be initiated at any time during the pendency of any timely Filed objection to the Disputed Claim, including during the pendency of any appeal relating to any such objection. If the Bankruptcy Court estimates any contingent or unliquidated Claim, that estimated amount would constitute either the Allowed amount of such Claim or a maximum limitation on such Claim, as determined by the Bankruptcy Court; provided that, nothing contained herein shall limit the rights of any party to a claims estimation proceeding to argue that any estimation of a Claim should be for the purposes of voting on the Plan only, and not the final, conclusive or maximum limitation on such Claim in the Case. If the estimated amount constitutes a maximum limitation on such Disputed

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Claim, the Post-Effective Date Trustees may elect to pursue any supplemental proceedings to object to any ultimate Distribution on account of such Claim. All objection, estimation and resolution procedures are cumulative and not necessarily exclusive of one another.

(c) Distribution Reserves.

Distributions due in respect of Disputed Claims shall be made to and/or held in reserve in one or more Distribution Reserves by the Distribution Agents for the Estate Successor against which was asserted the applicable Disputed Claim.

Each applicable Liquidating Trust will elect to treat Disputed Claim Reserves associated with such Liquidating Trust as a "Disputed Ownership Fund," pursuant to Federal Tax Regulations Section 1.468B-9(c)(2)(ii). As outlined in this election, Creditors holding disputed claims are not treated as transferors of the money or property transferred to the "Disputed Ownership Fund."

For Federal income tax purposes, a "Disputed Ownership Fund" is treated as the owner of all assets that it holds. A "Disputed Ownership Fund" is treated as a C corporation for purposes of the Internal Revenue Code. A "Disputed Ownership Fund" must file all required income and information tax returns and make all tax payments.

(d) No Actual Distributions Required to Be Made to Holders of Disputed Claims.

No Distribution is required to be made with respect to any Disputed Claim until such Claim becomes an Allowed Claim and has an Allowed Amount. Nonetheless, if, before the Claims Objection Deadline, a Distribution Agent has determined not to object to a Claim, it may make a Distribution with respect thereto. Unless determined otherwise by the Post-Effective Date Trustees, as applicable, no Distribution shall be made to any Person holding both an Allowed Claim and a Disputed Claim against a Debtor and its Estate until such Person's Disputed Claim(s) have been resolved by withdrawal of the objection to the Claim(s), settlement or Final Order.

(e) Distributions After Allowance of Initially Disputed Claims.

Within forty-two (42) days of the date that a Disputed Claim becomes an Allowed Claim with an Allowed Amount, *e.g.*, as a result of an objection to a Disputed Claim being withdrawn, resolved by agreement or determined by a Final Order, any Distributions then due and payable on

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

account of any resulting Allowed Claim shall be made by the appropriate Distribution Agent from the Distribution Reserves. No interest shall be due to a Holder of a Disputed Claim based on the delay attendant to determining the allowance of such Claim. Although the Distribution Agents are to endeavor in good faith to maintain adequate reserves, should a finally Allowed Claim otherwise entitle the Holder to a Distribution in an amount or in excess of the amount allocated for such Holder in the Distribution Reserves, such Holder's entitlement shall be limited to remaining Available Plan Proceeds in or deposited to the Distribution Account for the Estate Successor with respect to the applicable Estate at the time payment on such Disputed Claim becomes due that are available and after payment and appropriate reserve for Post-Effective Date Expenses, Higher Priority Claims and Convenience Claims. The Holder of a Disputed Claim that becomes an Allowed Claim shall in no event have any recourse to: (a) any payments or Distributions theretofore made to or for the benefit of any other Holder of a Claim, (b) amounts owing or estimated to be needed with respect to Post-Effective Date Expenses of the Post-Effective Date Entities, or (c) other assets of the Trustees, PEDD Managers, Distribution Agents, or their Agents.

(f) Disposition of Assets in Distribution Reserves After Disallowance.

After an objection to a Disputed Claim is sustained in whole or in part by a Final Order or by agreement, such that the Disputed Claim is Disallowed in whole or in part, (a) any Cash held in the Distribution Reserve in respect of the particular Disputed Claim (in excess of the Distributions due on account of any resulting Allowed Claim) shall be used or distributed by the Distribution Agent as Plan Proceeds in a manner consistent with this Plan.

8.10.8 Undeliverable Distributions.

If either (i) after a Distribution was sent to the Creditor and is returned as undeliverable prior to a Distribution becoming Unclaimed Property, the applicable payor is notified in writing of a new address for a Creditor or notified in writing to cause the Distribution to be resent to the address from which the Distribution was returned as undeliverable, or (ii) no Distribution was sent to a Creditor because no address was known for such Creditor and such Creditor notifies the applicable payor in writing of an address for such Creditor prior to a Distribution becoming Unclaimed Property, then the Distribution shall be re-sent within forty-two (42) days after the later of such notification or the

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

last date that the Distribution otherwise was due under the Plan. After a Distribution is returned as undeliverable, no further or subsequent Distribution to such Person needs to be made unless and until either the initially undeliverable Distribution has been successfully re-sent, such as provided above, or the applicable payor is notified in writing of a new address for the subject Creditor.

8.10.9 Unclaimed Property.

A Distribution due and any Cash due to a Creditor shall be deemed to be Unclaimed Property if: (i) both such Distribution is returned to the applicable Distribution Agent or their agents (*e.g.*, as undeliverable) and the check or other similar instrument or Distribution remains unclaimed for one hundred twenty-six (126) days from sending; or (ii) as to Distributions of Cash, the check or other similar instrument or Distribution remains uncashed for one hundred twenty-six (126) days from sending; or (iii) no address is known by the applicable payor for a Creditor for one hundred twenty-six (126) days after the first day such Distribution could have been made and after posting the request for an address on the then applicable case website; or (iv) the Distribution is *de minimis* and not distributable in accordance with Plan Section 8.10.6; or (v) the Distribution is a re-sent Distribution, as provided in Plan section 8.10.8, that either (a) is returned to the Distribution Agents as undeliverable or (b) is a check or other similar instrument or Distribution that remains uncashed for twenty-eight (28) days from re-sending; or (v) the Distribution was withhold by the Distribution Agreement in accordance with Plan Section 8.10.11 or Plan Section 8.13 and one hundred twenty six (126) days have passed after the Distribution Agent or its agent requested of the Creditor, or sent a request to the Creditor for, a tax identification number, certified tax identification number or other tax information required by this Plan or by law.

Unclaimed Property consisting of Cash, shall be added to the Distribution Reserves if the Distribution Agents decide such additional reserves are necessary or appropriate and, otherwise, Unclaimed Property that is Cash shall be available to the Distribution Agent for further use or Distribution consistent with the Plan.

Once there becomes Unclaimed Property for a Creditor, no subsequent Distributions for such Creditor which may otherwise be due under the Plan need be accrued or be held for, or paid to, such Creditor; provided that, if the Distribution Agents are notified in writing of a Creditor's then-current

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

address and status as a Creditor holding an Allowed Claim entitled to undelivered Distributions under the Plan, thereafter, despite such earlier determination of Unclaimed Property, the Creditor will become entitled to its share of subsequent Distributions, if any, which first become distributable under the Plan after such notification.

Upon forfeiture of rights under this provision, subject to the terms of this provision, the Claim of any Creditor with respect to Plan Proceeds shall be discharged and forever barred as to the Estates notwithstanding any federal or state escheat laws to the contrary, and such Creditors shall have no claim whatsoever against the Post-Effective Date Representatives, Estate Successors or their agents or the Assets, Plan Proceeds or Distribution Accounts. If at the time of making the final Distribution, Plan Proceeds remain in a Distribution Account in a *de minimis* amount such that the administrative expense of making a final Distribution would absorb any benefit thereto, the Distribution Agents may contribute the remaining Plan Proceeds to a charitable organization of their choosing that is qualified as tax exempt under Internal Revenue Code section 501(c)(3).

8.10.10 Setoff, Recoupment and Prior Payments.

Nothing contained in this Plan shall constitute a waiver or release by the Estates of any right of setoff or recoupment the Estates may have against any Creditor. To the extent permitted by applicable law, after the Effective Date, the Distribution Agents may set off or recoup against any Claim and the payments or other Distributions to be made under the Plan in respect of such Claim, claims of any nature whatsoever that arose before the Petition Date that the Estates may have against the Holder of such Claim or Interest. Similarly, no term or provision of this Plan shall prejudice or affect any rights of any Person to assert a right of setoff or recoupment as a defense to any Litigation Rights.

8.10.11 Compliance With Tax Laws.

Notwithstanding any other provision of this Plan, each Holder of an Allowed Claim shall have sole and exclusive responsibility for the satisfaction or payment of any Tax obligation imposed by any Governmental Entity with respect to such Allowed Claims. Each Holder receiving an interest in a Liquidating Trust, which will be treated as a grantor trust for tax purposes, shall be responsible for the related tax consequences, including responsibility for reporting on such Holder's tax returns

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

such Holder's distributive share of any income, gain, loss, deduction, and credits of the respective Liquidating Trust.

Each Post-Effective Date Representative shall be authorized to take all actions necessary to comply with applicable withholding and recording requirements and, specifically, pursuant to section 346(i) of the Bankruptcy Code, shall be entitled to deduct any federal, state or local withholding taxes from any Cash payments made with respect to Allowed Claims, as appropriate. With respect to any Person from whom a tax identification number, certified tax identification number or other Tax information required by this Plan or by law to avoid withholding has not been received by the applicable Distribution Agent, the applicable Distribution Agent may, at its sole option, withhold the amount required and distribute the balance to such Person or decline to make such Distribution until the information is received.

8.11 Litigation Rights, Objection to and Estimation of Claims and Determination of Taxes.

8.11.1 Preservation, Pursuit and Resolution of Litigation Rights.

In accordance with section 1123(b) of the Bankruptcy Code, all Litigation Rights, including Avoidance Actions, are preserved. As of the Effective Date, the Ezri Estate will retain its Litigation Rights and the Litigation Rights of each other Estate will be held by the Estate's respective Liquidating Trust. The applicable Post-Effective Date Trustee will retain and may exclusively assert, file, settle, compromise, withdraw, litigate to judgment or otherwise enforce Litigation Rights of each respective Estate Successor, subject only to any express waiver or release thereof in the Plan or in any other contract, instrument, release, indenture or other agreement entered into in connection with the Plan. Neither the failure to use a Litigation Right to set off against a Claim, nor the allowance of any Claim, will constitute a waiver or release by any Estate, Trustee, Post-Effective Date Entity or Post-Effective Date Representative of any Litigation Rights that any holder thereof may have against such Creditor.

Litigation Rights may include, without limitation, a broad variety of claims, rights or causes of action, such as, by example only, preference actions, fraud, misrepresentation, or other tort actions, contract actions, fraudulent transfer actions, and the right to seek, among other things, to

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

have a Claim disallowed if the Post-Effective Date Trustee, at the appropriate time, determines that a Post-Effective Date Entity has a defense under Bankruptcy Code section 502(d), *e.g.*, there exists a Litigation Right for an Avoidance Action against the Holder of such Claim and such Holder after demand refuses to pay the amount due in respect thereto.

As of the time that the Proponents are soliciting votes on the Plan, the Trustees and the DIP Debtors have not completed their analyses of Claims (including Administrative Claims), Interests, or Litigation Rights. All known Litigation Rights are listed in the Disclosure Statement (and may be supplemented until the Voting Deadline). Thus, the reservation above of Litigation Rights shall include, without limitation, a reservation by the Post-Effective Date Entities of the Litigation Rights that have already been asserted as well as any other Litigation Rights not specifically identified in the Plan or Disclosure Statement, or of which the Trustees or DIP Debtors may presently be unaware, or which may arise or exist by reason of additional facts or circumstances unknown to the Trustees or DIP Debtors at this time, or facts or circumstances that may change or be different from those that the Trustees or DIP Debtors now believe to exist. Therefore and notwithstanding the failure to identify all Litigation Rights, absent an express written waiver or release as referenced above, nothing in the Plan shall (or is intended to) prevent, estop or be deemed to preclude any of the Post-Effective Date Trustees from utilizing, pursuing, prosecuting or otherwise acting upon all or any of their Litigation Rights, and, therefore, no preclusion doctrine, including, without limitation, the doctrines of *res judicata*, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise) or laches shall apply to such Litigation Rights upon or after Confirmation, the Effective Date or plan consummation. Specifically, the Litigation Rights may be asserted or prosecuted before or after solicitation of votes on the Plan or before or after the Effective Date and regardless of whether each Litigation Right and the target thereof has been separately listed and identified prior to the Effective Date.

A deadline for filing certain lawsuits in certain of the Cases arose during the Cases and, prior thereto, the Trustees commenced numerous proceedings. Nonetheless, no limitations period yet bars objections to Claims or numerous other Litigation Rights. Thus, for purposes of voting on or objecting to the Plan, any Person who has been in control of or done business with a Debtor, DIP

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Debtor or Trustee or with whom a Debtor, DIP Debtor or Trustee has entered into a transaction or to whom a Debtor, DIP Debtor or Trustee has incurred an obligation or made a transfer of money or property, prepetition or postpetition, should assume that such obligation, transfer, or transaction or their interactions with the Debtor, DIP Debtor or Trustee may be reviewed by the Post-Effective Date Trustees, subsequent to the solicitation of votes on the Plan or after the Effective Date and that such Person may be the subject of an action, proceeding or claim by an Estate or Post-Effective Date Entity after the solicitation of votes on the Plan or after the Effective Date.

By way of example only and without limiting the foregoing, the utilization or assertion of a Litigation Right or the initiation of any proceeding with respect thereto against a Person, by any of the Post-Effective Date Trustees, shall not be barred (whether by estoppel, collateral estoppel, res judicata or otherwise) as a result of: (a) the solicitation of a vote on the Plan from such Person or such Person's predecessor in interest; (b) the casting of a vote, whether to accept or reject the Plan; (c) the Claim, Interest, Gap Claim or Administrative Claim of such Person or such Person's predecessor in interest having been listed in the Debtors' Schedules, List of Equity Security Holders, or in the Plan, Disclosure Statement or any exhibit thereto; (d) prior objection to or allowance of a Claim, Interest, Gap Claim or Administrative Claim of the Person or such Person's predecessor in interest; or (e) Confirmation of the Plan.

Without notice or any need to obtain Bankruptcy Court approval, the Post-Effective Date Trustees are hereby granted authority to and may evaluate and determine strategy to and prosecute Litigation Rights, including objection to Claims. Without notice or any need to obtain approval of the Bankruptcy Court, the Post-Effective Date Trustees are hereby granted authority to transfer, settle, release or waive any of their Litigation Rights, including objections to Claims. In their discretion, the Post-Effective Date Trustees may elect to transfer, settle, release or waive any of their Litigation Rights, including objections to Claims, after notice and a hearing or opportunity for a hearing before the Bankruptcy Court (including in the manner contemplated by Bankruptcy Code § 102 and/or the Local Bankruptcy Rules).

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

8.11.2 Objection to Claims and Objection Deadline.

As of the time that the Proponents are soliciting votes on the Plan, the Trustees and the DIP Debtors have not completed their analyses of Claims (including Administrative Claims and Gap Claims) or Interests. All objections to Claims pending as of the Effective Date shall continue. Without notice or any need to obtain approval of the Bankruptcy Court, the Post-Effective Date Trustees (as Distribution Agents) shall have the authority, exclusive of all others, to assert, file, settle, compromise, or withdraw objections to Claims, or to settle or compromise any Disputed Claim, except that any party in interest may timely object to applications for Professional Fees incurred prior to the Effective Date. The Post-Effective Date Trustees (as Distribution Agents) also shall have exclusive authority to litigate to judgment any objection to any Claim. All objections to Disputed Claims shall be Filed on or before the Claims Objection Deadline. The Post-Effective Date Trustees (as Distribution Agents) shall have the right to seek an extension of that date from the Bankruptcy Court, without notice or a hearing, if a complete review of all Claims and action thereupon is not completed sufficiently prior to such date or for good cause. Settlements of any Claim or Disputed Claim may be effectuated by stipulation or signed writing between the applicable Creditor and applicable Trustee or DIP Debtor (if prior to the Effective Date) and applicable Post-Effective Date Trustee (if on or after the Effective Date) or by the Creditor amending its claim to reduce its amount to an amount agreed upon by the applicable Trustee, DIP Debtor or Post-Effective Date Trustee (as a Distribution Agent).

8.11.3 Determination of Taxes.

Except as may be expressly provided otherwise in the Plan, the applicable Post-Effective Date Representative shall be responsible for the determination of Tax issues and liabilities with respect to the applicable Post-Effective Date Entity. In addition to any other available remedies or procedures with respect to Tax issues or liabilities, the Post-Effective Date Trustees, at any time, may utilize (and receive the benefits of) Bankruptcy Code section 505 with respect to: any Tax issue or liability relating to an act or event occurring prior to the Effective Date; or any Tax liability arising prior to the Effective Date. If the Post-Effective Date Trustees utilizes Bankruptcy Code section 505(b): (1) the Bankruptcy Court shall determine the amount of the subject Tax liability in

the event that the appropriate Governmental Unit timely determines a Tax to be due in excess of the amount indicated on the subject return; and (2) if the prerequisites are met for obtaining a discharge of Tax liability in accordance with Bankruptcy Code section 505(b), the Estates, Trustees, DIP Debtors, Post-Effective Date Entities, Post-Effective Date Representatives and their Agents shall be entitled to such discharge which shall apply to any and all Taxes relating to the period covered by such return.

8.12 Cancellation of Existing Notes, Securities and Agreements.

As of the Effective Date, all notes, securities and all agreements not assumed as described or provided under the Plan shall be cancelled and deemed null and void and of no further force or effect without any further action on the part of the Bankruptcy Court or any Person.

8.13 Tax Identification Numbers and Other Required Tax Information.

Holders of Allowed Claims shall provide the applicable Distribution Agent and Estate Successor with such Holders' social security number, address, employer identification number and taxpayer identification numbers, and any other information reasonably requested by a Post-Effective Date Entity or a Distribution Agent to facilitate Tax and financial reporting obligations. The Distribution Agent may condition any Distribution due to such Holder upon receipt of such identification number and supporting documentation (including, without limitation, an IRS Form W-9).

8.14 Creditors' Committees and Their Dissolution.

On the Effective Date, the Creditors' Committees shall be dissolved and the members of the Creditors' Committees shall be released and discharged from any further authority, duties, responsibilities, liabilities and obligations related to, or arising from, the Cases, except that the Creditors' Committees shall continue in existence and have standing and capacity to prepare and prosecute applications for or objections to the payment of Professional Fees incurred prior to the Effective Date. The Professionals retained by the Creditors' Committees and the members thereof shall not be entitled to compensation or reimbursement of expenses for any services rendered or expenses incurred in such capacity after the Effective Date, except for services rendered and expenses incurred in connection with any applications for or objections to the payment of

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Professional Fees incurred prior to the Effective Date. Such amounts (and amounts incurred by Professionals in responding to such objections) shall be payable from Plan Proceeds in the same manner as Professional Fees incurred prior to the Effective Date, but shall be subject to approval in the same manner as Professional Fees incurred after the Effective Date.

8.15 Dissolution of Namco and DIP Debtors.

In addition to any procedure for dissolution available under applicable non-bankruptcy law, a PEDD Manager, or, if none, the Liquidating Trustee of the Liquidating Trustee for the Estate of the applicable Debtor, may File a notice of an intent to dissolve the applicable Debtor on or prior to Filing a motion seeking a final decree for the applicable Case and thirty (30) days after the Filing of such notice, the applicable Debtor shall be deemed dissolved, without any further action on the part of such Debtor, Liquidating Trustee or other Person. Such dissolution may occur notwithstanding any failure to obtain prior thereto a partial or final resolution of any of such Debtors' obligations or assets. To the extent the applicable Liquidating Trustee deems it necessary or appropriate, it may take such steps as necessary or appropriate to carry out any duties of the Debtor, including selecting and designating a representative of the Debtor, with such Persons' agreement, entitled to reasonable compensation payable by the applicable Liquidating Trust, to take an act on behalf of the Debtor in furtherance of its winding up.

8.16 Closing Cases and Entry of Final Decree.

The Cases shall remain open after the Effective Date to enable, *inter alia*, the prosecution or settlement of Litigation Rights before the Bankruptcy Court, as and to the extent provided in the Plan, including completion of the Tax Refund Litigation and objections to Claims, as well as preparation of final tax returns and a determination, pursuant to Bankruptcy Code § 505(b) that all tax returns have been filed and determining the Taxes of the Estates, and, as to the Ezri Estate, to permit the liquidation of Assets and Distribution to Creditors of Available Plan Proceeds. At any time following the Effective Date, each Post-Effective Date Trustee shall be authorized to File a motion for the entry of a final decree closing the applicable Case pursuant to section 350 of the Bankruptcy Code.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

IX.

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

9.1 Identification of Executory Contracts and Unexpired Leases.

The Proponents may file and/or amend or modify on or prior to the Confirmation Date a Plan Supplement containing, *inter alia*, the Assumption List and Rejection List, identifying contracts and leases to be assumed or to be assumed and assigned or rejected under the Plan (which information may be combined in a single list). The Proponents may add any executory contract or unexpired leases to the Assumption List or Rejection List or delete any contract or lease from Assumption List or Rejection List up to and including the Confirmation Date.

9.2 Executory Contracts Being Assumed or Assumed and Assigned.

In accordance with the provisions and requirements of Sections 365 and 1123 of the Bankruptcy Code, any executory contracts and unexpired leases of the Estates identified for assumption in the Assumption List (to be part of the Plan Supplement), as is or as amended prior to the Confirmation Date, in a manner that expressly indicates that such contract or lease is to be assumed or assumed and assigned shall be so assumed or assumed and assigned automatically as of the Effective Date, provided that, if an objection to assumption of a particular contract or lease is pending as of the Effective Date, as to such contract or lease only, assumption or assumption and assignment shall occur on such later date when the Bankruptcy Court enters a Final Order approving assumption or assumption and assignment thereof. The cure amount, if any, therefor shall be paid promptly thereafter as an Administrative Claim under the Plan by the applicable Distribution Agent for the applicable Estate Successor. (Such assumption or assumption and assignment shall be in addition to all executory contracts and unexpired leases that have been previously assumed in the Cases by order of the Bankruptcy Court.). The Proponents shall provide notice of any amendments to the Assumption List to any party with a lease or contract to be assumed under the Plan and the Committees and the Assumption List shall indicate the proposed assignee for any contract or lease proposed to be assigned. Upon assignment of an assumed contract or lease, the Estate that is the assignor shall be relieved of liability for all obligations thereunder arising after the Effective Date and the assignee shall be liable therefor. Each executory contract and unexpired lease assumed or

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

assumed and assigned pursuant the Plan (or pursuant to other Bankruptcy Court order) shall remain in full force and effect and be fully enforceable by the applicable Estate or assignee in accordance with its terms, except as modified by the provisions of the Plan, or any order of the Bankruptcy Court authorizing and providing for its assumption or applicable law.

To the extent applicable, all executory contracts or unexpired leases of Debtors or their Estates assumed or assumed and assigned pursuant to the Plan shall be deemed modified such that the transactions contemplated by the Plan shall not be a Transfer and any precondition to a Transfer (including without limitation any notice or required consent) under any such contract or lease shall be deemed satisfied by Confirmation. If an objection is interposed to the Plan having such effect on a provision with respect to a Transfer, to facilitate entry of the Confirmation Order with respect to this matter, any time prior to the Confirmation Date, the Proponents may designate the applicable Debtor-Related Interest to become on the Effective Date a Stationary Interest such that it will remain an asset of the applicable Debtor, as a Post-Effective Date Debtor, after the Effective Date.

9.3 Assumption Obligations.

Any monetary cure amounts by which each executory contract and unexpired lease to be assumed pursuant to the Plan is in default shall be satisfied, pursuant to Section 365(b)(1) of the Bankruptcy Code, by payment of the cure amount (Assumption Obligations) in Cash, which amount may be zero, by the later of (a) the date of assumption or assumption and assignment (or as soon as practicable thereafter), (b) as due in the ordinary course of business or (c) 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 payments, (ii) the ability of any assignee to provide "adequate assurance of future performance" (within the meaning of Section 365 of the Bankruptcy Code) under the contract or lease to be assumed or assigned, or (iii) any other matter pertaining to assumption, the cure payments required by Section 365(b)(1) of the Bankruptcy Code shall be made following the entry of a Final Order resolving the dispute. The Proponents will list any cure amounts for executory contracts and unexpired leases in the Assumption List.

Any Person that fails to object to the Assumption Obligation specified in the Assumption List or Plan Supplement on or prior to the date set by the Bankruptcy Court for Filing objections to

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Confirmation of the Plan shall be deemed to consent to such Assumption Obligations and shall not: (a) share in any other, additional or different Distribution under the Plan on account of such obligation; and (b) assert any other, additional or different amount on account of such obligation (i) forever, as against the Trustees, Estates, Estate Successors and Post-Effective Date Representatives or any of their Agents, the Distribution Accounts and the Assets, and (ii) until the termination of the Liquidating Trusts, as against any Post-Effective Date Debtors. If such objection is timely filed or the Bankruptcy Court determines that a higher cure amount is owing, an Order shall be issued rejecting such executory contract or unexpired lease to the extent the applicable Proponents or applicable Post-Effective Date Representatives so request.

9.4 Executory Contracts Being Rejected.

Except as set forth in this Article of the Plan, as of the Effective Date, pursuant to section 1123(b)(2) of the Bankruptcy Code:

(a) the following contracts and leases are rejected:

(i) those contracts and leases expressly identified for rejection in the Rejection List (to be part of the Plan Supplement), together with any additions, deletions, modifications or other revisions thereto as may be made by the Trustees or the DIP Debtors prior to the Effective Date;

(ii) any and all executory contracts and unexpired leases of the Estates (1) not previously assumed in these Cases, and (2) not otherwise identified for assumption and assignment (A) under the Plan, including Plan Article 9.2 and the Plan Supplement, or (B) in a motion to assume, or assume and assign, such contract or lease by a DIP Debtor or Trustee initially heard before, or as to which the motion or any subsequent proceeding in respect thereof is pending as of, the Effective Date, to the extent such motion is granted; and

(b) all indemnification obligations owed to any Person who was, prior to the applicable Order for Relief, a director, officer, managing member, member, partner, employee, asset manager, attorney, accountant, financial advisor or other agent of a Debtor, are deemed to be, and shall be treated as though they are, executory contracts that are rejected (unless (i) previously assumed by order of the Bankruptcy Court, (ii) assumed under the Plan, or (iii) the subject of a motion to

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

assume, or assume and assign, by a DIP Debtor or Trustee initially heard before, or as to which the motion or any subsequent proceeding in respect thereof is pending as of, the Effective Date, to the extent such motion is granted).

9.5 Retention of Property Rights by Post-Effective Date Entities.

To the extent that a matter that provides an Estate or its predecessor in interest with property rights does not constitute an executory contract or unexpired lease, or an Estate or its predecessor in interest obtained property rights under the executed portion of an executory contract or unexpired lease, rejection and the commencement or pendency of the Cases shall not constitute an abandonment by the Debtors, Estates, Post-Effective Date Entities or Post-Effective Date Representatives of any such property rights.

9.6 Continuing Obligations.

Continuing obligations of third parties to the Debtors or Estates under insurance policies, contracts, or leases that have otherwise ceased to be executory or have otherwise expired on or prior to the Effective Date, including, without limitation, continuing obligations to pay insured claims, to defend against and process claims, to refund premiums or overpayments, to provide indemnification, contribution or reimbursement, to grant rights of first refusal, to maintain confidentiality, or to honor releases, shall continue and shall be binding on such third parties notwithstanding any provision to the contrary in the Plan to the extent no obligations to such third party must be cured or assumed as a condition thereto by the Debtors, their Estates or their assignees under or pursuant to the Plan, unless otherwise specifically terminated by the Post-Effective Date Trustees or by order of Bankruptcy Court. The deemed rejection provided by the Plan is of executory contracts and unexpired leases and thus shall not apply to any such continuing obligations.

9.7 Rejection Claims Bar Date.

Any Person asserting any Claim for damages arising from a rejection of an executory contract or unexpired lease of the Estates shall File a proof of such Claim (in compliance with Bankruptcy Rule 3001) on or before the Rejection Claims Bar Date. Unless a timely Proof of Claim is so Filed, such Claim shall not be entitled to any Distribution under the Plan and shall be barred and shall not be enforceable (i) forever, as against the Trustees, Estates, Estate Successors, Post-

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Effective Date Representatives or any of their Agents, the Distribution Accounts and the Assets, and (ii) until the termination of the Liquidating Trusts, as against any Post-Effective Date Debtors.

The Rejection Claims Bar Date is the earlier of: (a) any applicable Prepetition Claims Bar Date; (b) thirty (30) days after service on the applicable Person of notice of such rejection or intended rejection; and (c) the first Business Day that is at least thirty (30) days after the Confirmation Date. For Claims related to contract or lease rejections occurring prior to Confirmation, this means that such Claims must have been filed by the earlier of any otherwise applicable bar date or deadline and the other bar dates or deadlines identified in this Plan Section, as applicable. For Claims related to rejections of contracts or leases in the Rejection List, this means that such Claim must have been filed and served on the Proponents (if before the Effective Date) or the applicable Post-Effective Date Entity (if after the Effective Date) by the earlier of thirty (30) days after service upon the non-debtor party to the contract or lease of any notice of the rejection of the contract or lease, including service of the Rejection List and thirty (30) days after the Confirmation Date. For Claims related to rejections of contracts or leases not in the Assumption List or the Rejection List that are rejected under or in accordance with the Plan (because not assumed), this means that such Claim must have been filed and served on the Proponents (if before the Effective Date) or the applicable Post-Effective Date Entity (if after the Effective Date) by thirty (30) days after the Confirmation Date.

9.8 Bar Date for Bankruptcy Code § 365(n) Election.

If the rejection of an executory contract gives rise to the right by a non-Debtor party or parties to such contract to make an election under Bankruptcy Code section 365(n) to either treat such contract as terminated or to retain its or their rights under such contract, unless an order of the Bankruptcy Court provides otherwise, such other party or parties to such contract will be deemed to elect to treat such contract as terminated unless, by the Bankruptcy Code § 365(n) Election Bar Date, such other party or all such other parties File and serve on the Notice Parties and any applicable Post-Effective Date Representative of a Post-Effective Date Debtor a notice of its or their election to retain its or their rights under such contract, in which case such non-Debtor party or parties shall retain its or their rights under such contract.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

9.9 Post-Order for Relief Agreements.

Unless inconsistent with the provisions of the Plan, all contracts, leases and other agreements entered into by the DIP Debtors or Trustees on or after entry of an Order for Relief in the respective Cases, or previously assumed by any of the Estates prior to the Confirmation Date (or the subject of a pending motion to assume by any of the Estates as of the Confirmation Date that is granted by the Bankruptcy Court), which have not expired or been terminated in accordance with their terms and not listed for rejection in the Plan Supplement, shall be performed by the applicable Estate Successor, in the ordinary course of business and shall survive and remain in full force and effect following the Effective Date.

9.10 Additions or Modifications to List of Executory Contracts in Plan Supplement.

The Proponents shall have the right, any time prior to the Confirmation Date, to make additions, deletions, modifications and/or other revisions to the identification of executory contracts and leases to be assumed or rejected by the Estates on notice to the non-Debtor party to such contract or lease.

X.

CONDITIONS TO CONFIRMATION AND EFFECTIVENESS OF THE PLAN

10.1 Conditions to Confirmation.

Conditions to Confirmation as to any Debtor, Estate or its Case are (a) that the Plan is not withdrawn prior thereto by the Proponents as to such Debtor, Estate or its Case and (b) unless waived by the Proponents as to one or more Debtors, Estates or Cases, Confirmation occurs as to all Debtors, Estates and their Cases.

10.2 Conditions to Plan Effectiveness

10.2.1 Identification of Conditions to Plan Effectiveness.

The following shall be conditions precedent to the effectiveness of the Plan and the occurrence of the Effective Date.

(a) Occurrence of the Confirmation Date;

(b) That the Plan is not withdrawn prior to the Effective Date by the Proponents as to the applicable Debtor, Estate or its Case;

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

(c) Unless waived by the Proponents as to one or more Debtors, Estates or Cases,

(i) The Confirmation Order shall become a Final Order;

(ii) Confirmation occurs as to all Debtors, Estates and their Cases;

(iii) The Trustees and the DIP Debtors shall have received any authorization, consent, regulatory approval, ruling, letter, opinion or other documents that the Trustees believe may be necessary to implement this Plan or believe is required by any law, regulation or order;

(iv) All actions, documents and agreements that the Trustees believe are necessary to implement the Plan, other than the following requirement, shall have been effected or executed as determined by the Trustees; and

(v) The Trustees have Filed an Effective Date Statement indicating that the conditions to Plan effectiveness for all Cases all appear to have been met or waived.

10.2.2 Effective Date Statement Timing.

The Trustees shall not File the Effective Date Statement until the conditions to Plan effectiveness for all Cases all appear to have been met or waived. Moreover, the Trustees may delay the Filing of the Effective Date Statement pending, *inter alia*, negotiations over the payment of Administrative Claims or Gap Claims. If the Effective Date Statement is not Filed within one-hundred fifty (150) days (a) after the Confirmation Date and (b) after all other conditions to effectiveness of the Plan have been satisfied, then, thereafter, a Creditor may move the Court to enter an Order setting the Effective Date as of the date of entry of such order or as of a date thereafter, which motion the Court may grant or deny in its reasonable discretion.

XI.

EFFECT OF CONFIRMATION

11.1 Binding Effect.

The provisions of the Plan, after Confirmation, shall bind the Post-Effective Date Entities and all Holders of any Claims against, and Interests in, the Debtors or their Estates, whether or not: (i) a Proof of Claim or Proof of Interest is Filed or deemed Filed pursuant to section 501 of the Bankruptcy Code; (ii) a Claim or Interest is allowed pursuant to section 502 of the Bankruptcy Code, (iii) a Claim or Interest is Impaired or Unimpaired under the Plan; or (iv) the Holder of a Claim or

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Interest has accepted the Plan. Enforcement of the rights afforded under the Plan and the treatment of all Claims and Interests under the Plan shall be the sole and exclusive remedy on account of such Claims against, and Interests in, the Debtors or their Estates: (i) forever, as against the Trustees, Estates, Estate Successors, Post-Effective Date Representatives or any of their Agents, the Distribution Accounts and the Assets, and (ii) until the termination of the Liquidating Trusts, as against any Post-Effective Date Debtors.

11.2 Property Dealt With Under Plan Free and Clear.

The Plan addresses all Assets of the Estate. Except as otherwise provided in the Plan or Confirmation Order, upon the Effective Date, all of the Assets, including Debtor-Related Interests being transferred to the Liquidating Trusts and any to be retained by a Post-Effective Date Debtor, shall be held Free and Clear.

11.3 Injunction.

Except as otherwise expressly provided in the Plan, the documents executed pursuant to the Plan, or the Confirmation Order, on and after the Effective Date, all Persons who have held, currently hold, or may hold a debt, Claim, or Interest against a Debtor or its Estate (including but not limited to States and other Governmental Entities, and any State official, employee, or other entity acting in an individual or official capacity on behalf of any State or other governmental units, other than as to matters excepted from the automatic stay by Bankruptcy Code section 362(b)(4)) shall be permanently enjoined from (i) forever, as against the Trustees, Estates, Estate Successors, Post-Effective Date Representatives or any of their Agents, the Distribution Accounts and the Assets, and (ii) until the termination of the Liquidating Trusts, as against any Post-Effective Date Debtors:

(a) Taking any of the following actions, if and only if such actions are *on account of any such debt, Claim, or Interest and based on the liability of a Debtor or Estate for such debt, Claim or Interest*, on account of any such debt, Claim, or Interest:

(1) commencing or continuing in any manner any action or other proceeding;

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

(2) enforcing, attaching, executing, collecting, or recovering in any manner, including by way of setoff recuperation or right of subrogation, any judgment, award, decree, or order; and

(3) creating, perfecting, or enforcing any Lien or Encumbrance; and

(b) Challenging the Distributions to be effected by the Plan or the classification of Claims or Interests set forth in the Plan, except as expressly provided in and permitted by the Plan.

Additionally, except as expressly provided in the Plan, pending a Claim becoming an Allowed Claim, its Holder shall be enjoined from enforcing the rights entitled to it under the Plan for its Claim were it already an Allowed Claim, provided that if the Claim is a Secured Claim, the Creditor may seek from the Bankruptcy Court adequate protection for its Claim.

Any Person injured by any willful violation of such injunction shall recover actual damages, including costs and attorneys' fees, and, in appropriate circumstances, may recover punitive damages from the willful violator.

Ezri and Namco cannot be Post Effective Date Debtors under the Plan and nothing contained in the foregoing shall affect the liability of Ezri or Namco for any debt of the Estates. The Proponents believe and the Confirmation Order shall reflect that the provisions of this Plan Article XI are fully consistent with Bankruptcy Code § 524 as to the Plan's affect on the liability of any other Person or their property for any debt of the Estates that is treated under the Plan.

11.4 Limitation of Liability.

Under Bankruptcy Code section 1125(e), entities that solicit acceptances or rejections of the Plan and/or that participate in the offer, issuance, sale, or purchase of securities offered or sold under the Plan, in good faith and in compliance with the applicable provisions of the Bankruptcy Code, shall not be liable, on account of such solicitation or participation, for violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan or the offer, issuance, sale, or purchase of securities. Entry of the Confirmation Order shall be a finding that the Trustees, DIP Debtors, Estates, Estate Successors, Post-Effective Date Debtors and their Agents (including the Distribution Agents), and the Deferring Professionals acted in good faith and in compliance with the applicable provisions of the Bankruptcy Code to the extent that they

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

participated in the soliciting of acceptances or rejections of the Plan or participated in the offer, issuance, sale, or purchase of securities offered or sold under the Plan and they and their property shall not be liable, on account of such solicitation or participation, for violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan or the offer, issuance, sale, or purchase of securities.

11.5 Exculpation.

Notwithstanding contrary provisions of non-bankruptcy law, except as expressly set forth otherwise in the Plan, as of the Effective Date, in partial consideration for the Professional Fee Deferral and to enable appropriate budgeting and reserves to enable Effective Date Payments and Distributions in accordance with the Plan without requiring reserves for the Exculpated Claims, the Plan Parties (the Trustees, Estates, Estate Successors, Post-Effective Date Debtors and their Agents, including the Distribution Agents) and the Deferring Professionals shall have no liability to any Holder of any Claim or Interest or any other Person for the Exculpated Claims.

The Exculpated Claims are any act or omission, forbearance from action, decision, or exercise of discretion taken at any time after the Petition Dates in connection with or arising out of the negotiation, preparation and pursuit of Confirmation, the Disclosure Statement, the consummation of the Plan, the administration of the Plan, the Cases or the property to be distributed under the Plan, or any contract, instrument, document or other agreement entered into pursuant thereto through and including the Effective Date or as contemplated by the Plan, except for liability for Non-Exculpated Claims.

The Non-Exculpated Claims are:

(a) Claims by a Creditor for the unpaid Allowed Amount of its Allowed Claim payable under the Plan against the Estate Successor liable for such payment under and in accordance with the Plan;

(b) Claims filed by the PBGC, which shall be dealt with through the Claims resolution process in the Cases;

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

(c) Claims against Deferring Professionals or Plan Parties other than Namco, the DIP Debtors and the Trustees related to violations of Part 4 of Title I of ERISA, 29 U.S.C. Sections 1101-14; and

(d) Claims for damages, other than resulting from the order of payment of any Distributions different from, even if consistent with, the order of payment expressly set forth in the Plan, as finally determined by a Final Order of the Bankruptcy Court to the extent such claims are:

(i) Proximately caused by intentional misconduct; or

(ii) Proximately caused by gross negligence in connection with (1) implementing the Distribution provisions of the Plan and (2) the making or withholding of Distributions pursuant to the Plan, and in an amount not to exceed the amount of the Distribution at issue; or

(iii) Proximately caused by ordinary negligence in connection with (1) implementing the Distribution provisions of the Plan and (2) the making or withholding of Distributions pursuant to the Plan, and in an amount not to exceed the amount of the Distribution at issue, but, only if it is judicially determined that the ordinary negligence claim was not the result of actions taken in good faith and did not result from a reasonable and prudent belief that such actions were in the best interest of the Estate(s), Estate Successor(s), Post-Effective Date Debtors or their Creditors.

The Plan Parties and Deferring Professionals may reasonably rely upon the opinions of their respective counsel, accountants, and other experts and Professionals and such reliance, if reasonable, shall conclusively establish good faith and the absence of gross negligence or intentional misconduct; *provided however*, that a determination that such reliance is unreasonable shall not, by itself, constitute a determination or finding of bad faith, gross negligence or intentional misconduct.

11.6 Releases by Estate.

In addition to the foregoing exoneration, the Estates shall be deemed to unconditionally, irrevocably and generally release, acquit and forever discharge, waive and relinquish the Exculpated Claims against the Plan Parties and Deferring Professionals (each, an "Exculpated Party"). **THIS RELEASE INCLUDES AN EXPRESS, INFORMED, KNOWING AND VOLUNTARY**

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

WAIVER AND RELINQUISHMENT TO THE FULLEST EXTENT PERMITTED BY LAW OF RIGHTS UNDER SECTION 1542 OF THE CALIFORNIA CIVIL CODE, WHICH READS AS FOLLOWS, AND UNDER ANY SIMILAR OR COMPARABLE LAWS ANYWHERE IN THE WORLD:

> **A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known by him or her must have materially affected his or her settlement with the debtor.**

Each Estate, by this release, waives and relinquishes any right or benefit that such Estate has or may have under section 1542 of the California Civil Code or any similar provision of statutory or nonstatutory law of California or any other jurisdiction to the fullest extent that such releasing Estate may lawfully waive such rights and benefits pertaining to the subject matter of the release set forth above. In that regard, each such releasing Estate, by this release, further acknowledges that such Estate is aware that such Estate or the attorneys of such Estate may hereafter discover claims or facts in addition to or different from those which such Estate or such attorneys now know or believe to exist with respect to the subject matter of the release, and that it is each such releasing Estate's intention fully, finally, and forever to settle and release any and all Exculpated Claims against each and every Exculpated Party. Through the release, each such releasing Estate is expressly acknowledging that it understands that, notwithstanding the discovery or existence of any such additional or different claims or facts, the release shall be and remain in full force and effect as a full and complete general release with respect to any and all Exculpated Claims against each and every Exculpated Party. Through the release, each such releasing Estate further acknowledges that no Exculpated Party has made any representation of any kind or character whatsoever in order to induce the execution of the release.

The Confirmation Order, without more, shall effectuate the release, waiver and relinquishment described or referenced in the Plan for the Plan Parties and Deferring Professionals in accordance herewith.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

XII.

RETENTION OF JURISDICTION

Notwithstanding the entry of the Confirmation Order or the occurrence of the Effective Date, the Bankruptcy Court shall not be limited under the Plan and the Bankruptcy Court shall retain jurisdiction over the Cases and any of the proceedings related to the Cases pursuant to Bankruptcy Code section 1142 and 28 U.S.C. § 1334 to the fullest extent permitted by the Bankruptcy Code and other applicable law, including, without limitation, jurisdiction to:

(a) Allow, disallow, determine, liquidate, classify, estimate, or establish the priority or secured or unsecured status of any Claim, including the resolution of any request for payment of any Administrative Claim and the resolution of any objections to a Claim;

(b) Grant or deny any applications for allowance of compensation or reimbursement of expenses authorized under the Bankruptcy Code or the Plan;

(c) Resolve any matters related to the assumption, assumption and assignment, or rejection of any executory contract or unexpired lease to which any Debtor or Estate is a party and to hear, determine and, if necessary, liquidate, any Claims arising from, or cure amounts related to, such assumption or rejection;

(d) Resolve any matters with respect to the timeliness or amount of Distributions to Holders of Allowed Claims in accordance with the Plan;

(e) Decide or resolve any motions, adversary proceedings, contested or litigated matters, matters involving Litigation Rights and any other matters and grant or deny any applications or motions involving any Debtor, DIP Debtor, Trustee or Estate that may be pending on the Effective Date;

(f) Hear and determine all claims, causes of action or litigation relating to tax claims or refunds;

(g) Resolve matters concerning ownership and rights to prosecute Litigation Rights;

(h) Approve, interpret or enforce any settlements or compromises relating to the Plan or the Estates, including settlements or compromises of Claims;

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

(i) Enter such other orders as may be necessary or appropriate in furtherance of Confirmation and the successful implementation or consummation of the Plan and all contracts, instruments, releases, and other agreements or documents created in connection with the Plan or the Disclosure Statement;

(j) Resolve any cases, controversies, suits or disputes that may arise in connection with the consummation, interpretation or enforcement of the Plan or any Person's obligations incurred in connection with the Plan;

(k) Modify the Plan before or after the Effective Date under Bankruptcy Code section 1127 or modify the Disclosure Statement or any contract, instrument, release, or other agreement or document created in connection with the Plan or the Disclosure Statement; or remedy any defect or omission or reconcile any inconsistency in any Bankruptcy Court order, the Plan, the Disclosure Statement, or any contract, instrument, release, or other agreement or document created in connection with the Plan and the Disclosure Statement, in such manner as may be necessary or appropriate to consummate the Plan, to the extent authorized by the Bankruptcy Code;

(l) Enter and implement such orders as are necessary or appropriate if the Confirmation Order is for any reason modified, stayed, reversed, revoked, or vacated;

(m) Enter and implement other orders, or take such other actions as may be necessary or appropriate to restrain interference by any Person with consummation or enforcement of the Plan, except as otherwise provided in the Plan;

(n) Determine any other matters that may arise in connection with or related to the Plan, the Disclosure Statement, the Confirmation Order, or any contract, instrument, release, or other agreement or document created in connection with the Plan, the Disclosure Statement or the Confirmation Order, except as otherwise provided in the Plan;

(o) Consider and enter an order with respect to replacement of a Post-Effective Date Representative;

(p) Consider and enter an order with respect to extending the term of a Liquidating Trust;

(o) Enter an order closing the Cases at the appropriate time; and

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

(p) Determine such other matters as may be authorized under the provisions of the Bankruptcy Code and exercise such other and further jurisdiction as is authorized or permitted under the Bankruptcy Code.

XIII.

AMENDMENT, WITHDRAWAL OF PLAN AND REVOCATION AND VACATION OF CONFIRMATION ORDER

13.1 Amendment of the Plan.

Subject to the restrictions set forth in Bankruptcy Code section 1127, the Trustees and the DIP Debtors reserve the right to alter, amend, or modify the Plan before its substantial consummation.

13.2 Withdrawal of Plan or Revocation or Vacation of Confirmation Order.

Prior to the Effective Date, the Proponents reserve the right to withdraw this Plan and, for good cause, including any of the matters identified in Article X, to seek to have the Bankruptcy Court vacate the Confirmation Order. If the Confirmation Order is revoked under Bankruptcy Code § 1144 or otherwise vacated or revoked, including as a result of an appeal, the Plan shall be deemed null and void in all respects (including, without limitation, (1) the assumptions, assumptions and assignments or rejections of executory contracts and unexpired leases pursuant to the Plan will be deemed null and void, and (2) nothing contained in the Plan or the Disclosure Statement will or will be deemed to constitute a waiver or release of, or admission or acknowledgment as to, (a) any Litigation Rights or (b) allowance, disallowance, admission or acknowledgment of or as to any Claim (including a Gap Claim or Administrative Claim) or Interest, and (3) nothing contained in the Plan will prejudice in any manner the rights of a Trustee, DIP Debtor or Estate).

XIV.

MISCELLANEOUS

14.1 Effectuating Documents; Further Transactions; Timing.

The Proponents and, after the Effective Date, the Post-Effective Date Representatives, the Post-Effective Date Entities and their Agents (including the Distribution Agents) shall be authorized and directed to execute, deliver, file, or record such contracts, instruments, releases, and other

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

agreements or documents, and to take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan. All transactions required to occur on the Effective Date under the terms of the Plan shall be deemed to have occurred simultaneously.

14.2 No Regulated Rate Change Without Government Approval.

From and after the Effective Date, in accordance with Bankruptcy Code section 1129(a)(6), no rate charged by any Debtor over which any governmental regulatory commission would have jurisdiction under applicable nonbankruptcy law will be changed through the Plan without obtaining the approval of such governmental regulatory commission.

14.3 Retiree Benefits.

From and after the Effective Date, pursuant to section 1129(a)(13) of the Bankruptcy Code, the Estate Successors are to continue to pay all "retiree benefits" (as that term is defined in section 1114(a) of the Bankruptcy Code), if any, at the level established pursuant to subsection (e)(I)(B) or (g) of section 1114 of the Bankruptcy Code, at any time prior to Confirmation, for the duration of the period that the applicable Debtor had obligated itself to provide such benefits. The Debtors were not parties to any prepetition union labor contracts, nor do the DIP Debtors or Trustee's Estates have any obligations to provide any "retiree benefits" (as that term is defined in section 1114(a) of the Bankruptcy Code). As the Estates do not owe any "retiree benefits" as defined under section 1114 of the Bankruptcy Code, no payments are due or being made under the Plan pursuant to this statutory requirement.

14.4 Exemption From Transfer Taxes.

In accordance with section 1146(a) of the Bankruptcy Code, neither (i) the issuance, transfer or exchange of a security, nor (ii) the making, delivery, or recording of a deed or other instrument of transfer under this Plan shall be subject to any stamp tax or similar Tax, fee or assessment, and the appropriate officials or agents of a Governmental Entity are directed to forego the collection of any such Tax, fee or assessment and to accept for filing or recordation any of the foregoing instruments or other documents without the payment of any such Tax, fee or assessment. The Confirmation Order may reiterate this direction to appropriate officials or agents of Government Entities.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

14.5 Modification of Payment Terms.

Upon the prior written consent of the Person whose Allowed Claim or Allowed Interest treatment is being adversely affected, the Distribution Agents may modify the treatment of any Allowed Claim or Allowed Interest in any manner adverse only to the Holder of such Claim or Interest at any time after the Effective Date.

14.6 Provisions Enforceable.

The Confirmation Order shall constitute a judicial determination that each term and provision of this Plan is valid and enforceable in accordance with its terms.

14.7 Quarterly Fees to the United States Trustee.

All fees payable under 28 U.S.C. § 1930(a)(6) shall be paid by the DIP Debtors and Trustees for their respective Estates in the amounts and at the times such fees may become due up to and including the Effective Date. Thereafter, the applicable Distribution Agent for the applicable Estate Successor shall pay all fees payable under 28 U.S.C. § 1930(a)(6) for the applicable pending Case, provided that no such liability is applicable as to a Case after it is closed, dismissed or converted.

14.8 Post-Confirmation Status Report.

Unless otherwise ordered by the Bankruptcy Court, within 175 days following the entry of the Confirmation Order, a status report for each Distribution Account shall be Filed with the Bankruptcy Court by the Distribution Agents explaining what progress has been made toward consummation of the confirmed Plan and, at least annually, setting forth the annual fees, expenses, and other costs incurred, and annual Distributions of Plan Proceeds made. The status report shall be served on the Notice Parties. Unless otherwise ordered, further status reports shall be Filed every 175 days and served on the same Persons (or their successors or assigns).

14.9 Successors and Assigns.

The rights, benefits, and obligations of any Person named or referred to in this Plan shall be binding on, and shall inure to the benefit of, any heir, executor, administrator, successor, or assign of such Person.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

14.10 Notices.

Except as otherwise provided in the Plan, any notice or other communication required or permitted under the Plan will be in writing and deemed to have been validly served, given, delivered, and received upon the earlier of: (i) the first (1st) calendar day after transmission by facsimile or hand delivery or deposit with an overnight express service or overnight mail delivery service; or (ii) the third (3rd) calendar day after deposit in the United States mail, with proper first class postage prepaid.

14.10.1 Notices of Confirmation and the Effective Date.

On or as soon as practicable following the satisfaction of the other conditions to the Effective Date, the Trustees or Post-Effective Date Trustee shall File and serve a notice of the designation and occurrence of the Effective Date (the Effective Date Statement) on at least the Persons requesting special notice in the Cases, the U.S. Trustee and counsel to the Creditors' Committees. Consistent with Bankruptcy Rule 2002(f), following the Confirmation Date, the Trustees and the DIP Debtors also shall serve a notice on Creditors of the entry of the Confirmation Order(s) in the Cases. The notices identified in this Plan Section 14.10.1 may be combined with each other and with other notices, such as of various bar dates or other deadlines under the Plan or the Confirmation Order.

14.10.2 Addresses and Change of Addresses.

Notices to Persons holding a Claim or Interest will be sent to the addresses set forth in such Person's proof of Claim or Interest or, if none was Filed, at the address set forth in the Schedules. If a Person provided a different address, such as through a Filing on the main docket in any of the Cases or a notice to a Trustee or DIP Debtor, such other address also may, but need not, be utilized.

Notices to the Post-Effective Date Representatives, Creditors' Committees and the U.S. Trustee shall be addressed as follows:

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Ezri Trustee and proposed Distribution Agent for Ezri Estate	R. Todd Neilson, Trustee Berkeley Research Group ("BRG") 2049 Century Park East, Suite 2525 Los Angeles, CA 90067 Telephone: (310) 499-4750 Facsimile: (310) 557-8982 with copies to: Gillian Brown, Esq. Pachulski Stang Ziehl & Jones LLP 10100 Santa Monica Blvd., 13th Floor Los Angeles, California 90067-4100 Telephone: 310-277-6910 Facsimile: 310-201-0760 E-mail: gbrown@pszjlaw.com -and- Richard K. Diamond, Esq. Danning, Gill, Diamond & Kollitz, LLP 1900 Avenue of the Stars, 11th Floor Los Angeles, CA 90067 Phone: (310) 277-0077 Fax: (310) 277-5735
Proposed Liquidating Trustee and Distribution Agent for Liquidating Trusts, and Post-Effective Date Manager of Namco, Beshmada, Beshmada of DE and Dimes	Bradley D. Sharp, Trustee Development Specialists, Inc. 333 S. Grand Avenue, Suite 4070 Los Angeles, CA 90071 Telephone: (213) 617-2717 Facsimile: (213) 617-2718 with copies to: David M. Poitras, Esq. Jeffer, Mangels, Butler & Mitchell, LLP 1900 Avenue of the Stars, 7th Floor Los Angeles CA 90067 Telephone: (310) 203-8080 Facsimile: (310) 203-0567
Namco Committee	Stuart I. Koenig, Esq. Creim Macias Koenig & Frey LLP 633 West Fifth Street, 51st Floor Los Angeles, California 90071 Telephone: (213) 614-1944 Facsimile: (213) 614-1961
Ezri Committee	Leonard M. Shulman, Esq. Melissa Davis, Esq. Shulman, Hodges & Bastian, LLP 8105 Irvine Center Drive, Suite 600 Irvine, California 92618 Telephone: (949) 340-3400 Facsimile: (949) 340-3000

U.S. Trustee	Russell Clementson Office of The United States Trustee 725 S. Figueroa Street, Suite 2600 Los Angeles, CA 90017 Telephone: (213) 894-6811 Facsimile: (213) 894-2603

Any party may effectuate a change of address after the Confirmation Date. The Post-Effective Date Trustees (Distribution Agents) shall not be obligated to honor any notice of change of address unless and until it is received by them and, prior to the closing of the applicable Case, unless and until it is Filed with the Bankruptcy Court in the applicable Case. The notice is to be in writing, to be legible, and to clearly indicate for such Person the Person's name, contact Person (if any), address, telephone number and facsimile number to which prior notices in the Cases had been sent and the Person's new contact Person (if any), address, telephone number and facsimile number. Any change of address notice Filed in any Case by a Post-Effective Date Representative shall be Filed in all of the remaining open Cases.

14.10.3 Persons Entitled to Post-Effective Date Notices.

Except as expressly provided otherwise in the Plan, following the Effective Date, notices of pleadings Filed with the Bankruptcy Court only need be served on: (a) the Person affected (if the matter at issue is a particular, discrete matter such as an objection to that Person's claim); (b) all Post-Effective Date Trustees, (c) the Office of the U.S. Trustee (if such type of matter, prior to the Effective Date, would have been required to be served on a Creditors' Committee) and (d) those Persons who, after the Confirmation Date, File with the Bankruptcy Court and serve upon the Post-Effective Date Representatives a request that such Person receive notice of post-Effective Date matters (if the request also specifies such Person's name, contact Person, address, telephone number and facsimile number). Persons not specified in this Plan section for service who had previously Filed with the Bankruptcy Court requests for special notice of the proceedings and other Filings in the Cases will not receive notice of post-Effective Date matters unless such Persons File a new request in accordance with this Plan section.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

14.11 Incorporation by Reference.

All exhibits, schedules and supplements to the Plan are incorporated and are made a part of the Plan as if set forth in full in the Plan.

14.12 Computation of Time.

In computing any period of time prescribed or allowed by the Plan, the provisions of Bankruptcy Rule 9006(a) shall apply. Any reference to "day" or "days" shall mean calendar days, unless otherwise specified herein.

14.13 Conflict of Terms.

In the event of a conflict between the terms of this Plan and the Disclosure Statement, the terms of this Plan will control.

14.14 Headings.

The headings used in the Plan are inserted for convenience only and neither constitute a portion of this Plan nor affect the provisions of this Plan.

14.15 Severability of Plan Provisions.

If, prior to Confirmation, any nonmaterial term or provision of the Plan is held by the Bankruptcy Court to be invalid, void or unenforceable, the Bankruptcy Court will have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision will then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of the Plan will remain in full force and effect and will in no way be affected, impaired or invalidated by such holding, alteration or interpretation. The Confirmation Order will constitute a judicial determination that each term and provision of the Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms. In addition, in the event that certain Debtors or Estates are excluded from the scope of the Plan or the Plan is determined to be invalid, void or unenforceable as to such Debtors, the remaining provisions of the Plan shall remain valid and enforceable against the remaining Debtors or Estates.

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

14.16 Governing Law.

Unless a rule of law or procedure is supplied by (a) federal law (including the Bankruptcy Code and Bankruptcy Rules), or (b) an express choice of law provision in any agreement, contract, instrument, or document provided for, or executed in connection with, the Plan, the rights and obligations arising under the Plan and any agreements, contracts, documents, and instruments executed in connection with the Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of California without giving effect to the principles of conflict of laws thereof.

14.17 Good Faith and Compliance With Laws.

Confirmation of the Plan shall constitute findings that: (i) this Plan has been proposed in good faith and in compliance with applicable provisions of the Bankruptcy Code; (ii) the Plan Parties acted in good faith and in compliance with the applicable provisions of the Bankruptcy Code to the extent of their acts or omissions in participating in (a) the formulation, negotiation, Filing, amendment and other actions taken in support of or in connection with the Plan or Disclosure Statement, or (b) the solicitation of acceptances or rejections of the Plan, or (c) the offer, issuance, sale, or purchase of securities offered or sold under the Plan.

14.18 No Admission.

Notwithstanding anything to the contrary in the Plan, if the Plan is not confirmed or the Effective Date does not occur, the Plan shall be deemed null and void in all respects (including, without limitation, (1) the assumptions, assumptions and assignments or rejections of executory contracts and unexpired leases pursuant to the Plan will be deemed null and void, and (2) nothing contained in the Plan or the Disclosure Statement will or will be deemed to constitute a waiver or release of, or admission or acknowledgment as to, (a) any Litigation Rights or (b) allowance, disallowance, admission or acknowledgment of or as to any Claim (including a Gap Claim or Administrative Claim) or Interest, and (3) nothing contained in the Plan will prejudice in any manner the rights of a Trustee, DIP Debtor or Estate).

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

Respectfully submitted by,

PACHULSKI STANG ZIEHL & JONES LLP

By: */s/ Malhar S. Pagay*
Richard M. Pachulski
Debra I. Grassgreen
Stanley E. Goldich
Malhar S. Pagay

Joint Special Counsel for Bradley D. Sharp, Chapter 11 Trustee for Namco Capital Group, Inc. and R. Todd Neilson, Chapter 11 Trustee for Ezri Namvar

LAW OFFICES OF DAVID W. MEADOWS

By: David W. Meadows
David W. Meadows
Counsel to Beshmada, LLC, Beshmada of Delaware, LLC, and Dimes, LLC, Debtors and Debtors in Possession

PACHULSKI STANG ZIEHL & JONES LLP
ATTORNEYS AT LAW
LOS ANGELES, CALIFORNIA

EXHIBIT A

Inter-Debtor Claims

Inter-Debtor Claims

Claim	Amount	Comments
Inter-Debtor Post-Petition Advances		
Ezri Claim in Namco	$7,144,733	Per Namco's records of post-petition advances
Namco Claim in Beshmada	$149,928	Per Namco's records of post-petition advances
Namco Claim in Beshmada of DE	$79,935	Per Namco's records of post-petition advances
Namco Claim in Dimes	$44,020	Per Namco's records of post-petition advances
Inter-Debtor General Unsecured Claims - Class 4		
Namco Claim in Beshmada	$265,454,727	Per negotiated settlement
Namco Claim in Beshmada of DE	$80,058,133	Per negotiated settlement
Namco Claim in Dimes	$4,134,424	Per negotiated settlement
Namco Claim in Ezri	$185,000,000	Per negotiated settlement
Beshmada Claim in Dimes	$2,867,868	Per Dimes Schedule F
Beshmada of DE Claim in Beshmada	$11,737,546	Per Beshmada of DE Filed Claim in Beshmada
Dimes Claim in Ezri	$6,500	Per Dimes Schedule B

EXHIBIT B

Namvar Relatives

EXHIBIT B

Namvar Relatives

Ezri Namvar
Namvar Family Members and Relatives

Name	Relation to Ezri Namvar
Aaron/Ahaorn Shirazi	Uncle
Aghajan Namvar	Uncle
Alex Haroonian	Cousin-in-law (Ilana's cousin)
Alexi Namvar	Tony's Child
Arash Esmailzadeh	Cousin
Ariel Namvar	Mousa's Child
Avishai Shraga	Lida's Child
Avishai Shraga	Nephew
Benjamin Namvar	Son
Daniel Namvar	Son
Danielle Namvar	Mousa's Child
David Namvar	Cousin
David Shadi	Helen's Child
Davina Namvar	Mousa's Child
Davoud Namvar	Cousin
Desiree Shadi	Helen's Child
Dina Shadi	Helen's Child
Djahangir Shadi	Brother-in-law (Helen's Husband)
Dudi Shirazi	Cousin
Edward Lavi	Ilana's cousin
Eilel Namvar	Father
Eliana Namvar	Ramin's Child
Eliora Namvar	Mousa's Child
Ezra Namvar	Cousin
Faramarz Raban	Mousa's Brother-in-law
Farnaz Namvar (Maiden Raban)	Sister-in-law (Mousa's Wife)
Gabriella Namvar	Mousa's Child
George Harounian	Cousin-in-law (Ilana's cousin)
Guity Namvar	Cousin-in-law (David's Wife)
Helen Shadi	Sister
Hilda Bayanfar	Sister
Homayoun Bayanfar	Brother-in-law (Hilda's Husband)
Homayoun 'Tony" Namvar	Brother
Hooshang "Sean" Namvar	Brother
Ilana Namvar (Maiden Harounian)	Wife
Jack Shadi	Helen Shadi's brother-in-law
Jacques Moussa	Cousin-in-law (Ilana's cousin)

Name	**Relation to Ezri Namvar**
John Harounian	Brother-in-law
Katie Namvar	Sister-in-law (Tony's Wife)
Leora Namvar	Sister-in-law (Ramin's Wife)
Lida Shraga	Sister
Madeleine Moussa Lavi	Ilana's aunt
Madeline Moussa	Aunt-in-law
Malka Namvar	Daughter
Messian Shadi	Unknown
Mousa Namvar	Brother
Nassim Bayanfar	Hilda's Child
Natalie Namvar (Maiden Harounian)	Sister-in-law (Sean's Wife)
Navid Bayanfar	Hilda's Child
Noah Namvar	Tony's Child
Nosrat Esmailzadeh	Mother
Omid Bayanfar	Hilda's Child
Parvin Esmailzadeh	Aunt
Parviz Lavi	Father of Edward Lavi (Ilana's cousin)
Rachel Namvar	Tony's Child
Ramin Namvar	Brother
Rouhollah Esmailzadeh	Uncle
Said Esmailzadeh	Cousin
Sarah Harounian	Mother-in-law
Shabab Namvar	Cousin
Shahram Elyaszadeh	Cousin
Sheyda Harounian	Sister-in-law
Shirah Namvar	Daughter
Yadid Shraga	Brother-in-law (Lida's Husband)
Yael Shraga	Lida's Child
Yanathon Shraga	Nephew
Yeaerl Shraga	Niece
Yedida Shraga	Brother-in-law
Yochanna Namvar	Tony's Child
Yoni Shraga	Lida's Child

EXHIBIT C

Plan Funding Allocation for Post-Effective Date Entities

Plan Funding Allocation

Note: Cash funding of each of the Post-Effective Date Entities is subject to further review and analysis and the Proponents may submit a modified exhibit setting forth Cash Funding under the Plan at or prior to the time of the hearing on Plan confirmation.

	Namco	Ezri	Beshmada	Beshmada of DE	Dimes
Cash Funding for Post-Effective Date Entities					
Total Cash Funding for Post-Effective Date Entities	$3,300,000	$800,000	$750,000	$75,000	$75,000