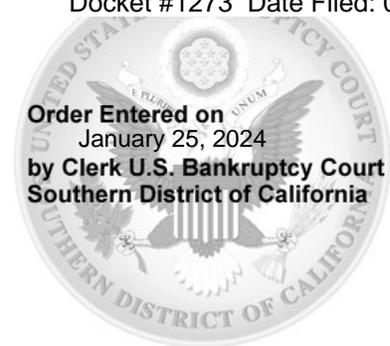


CSD 1001A [07/01/18]  
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**UNITED STATES BANKRUPTCY COURT**

SOUTHERN DISTRICT OF CALIFORNIA  
325 West F Street, San Diego, California 92101-6991

In Re

BORREGO COMMUNITY HEALTH FOUNDATION

Debtor.

BANKRUPTCY NO. 22-02384-LT11

Date of Hearing: January 17, 2024

Time of Hearing: 10:00 a.m.

Name of Judge: Laura S. Taylor

**ORDER ON**

First Amended Joint Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Borrego Community Health Foundation [Docket No. 1168]

The court orders as set forth on the continuation pages attached and numbered 2 through 14 with exhibits, if any, for a total of 160 pages. Motion/Application Docket Entry No. 1168.

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DATED: January 25, 2024

Judge, United States Bankruptcy Court



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### Order Confirming Borrego Plan

Upon consideration of the (I) final approval of the disclosures ("Disclosures") contained in the *First Amended Joint Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Borrego Community Health Foundation* [Docket No. 1168], attached hereto as **Exhibit A** (together with all exhibits thereto, and as may be amended, modified, or supplemented,<sup>1</sup> the "Plan"),<sup>2</sup> jointly proposed by the above-captioned debtor and debtor in possession (the "Debtor") and the Official Committee of Unsecured Creditors (the "Committee" and together with the Debtor, the "Plan Proponents") and (II) confirmation of the Plan; the Disclosures having been approved on an interim bases pursuant to that certain *Order on Joint Motion of the Debtor and the Official Committee of Unsecured Creditors for an Entry of an Order (I) Granting Interim Approval of the Adequacy of Disclosures in the Combined Joint Disclosure Statement and Plan; (II) Approving Solicitation Packages and Procedures; (III) Approving the Forms of Ballots; (IV) Setting Related Deadlines and (V) Granting Related Relief* [Docket No. 1179] (the "Solicitation Order") granting the *Joint Motion of the Debtor and the Official Committee of Unsecured Creditors for an Entry of an Order (I) Granting Interim Approval of the Adequacy of Disclosures in the Combined Joint Disclosure Statement and Plan; (II) Approving Solicitation Packages and Procedures; (III) Approving the Forms of Ballots; (IV) Setting Related Deadlines and (V) Granting Related Relief* [Docket No. 1093] (the "Solicitation Motion"); upon the declarations of service filed reflecting compliance with the notice and solicitation requirements of the Solicitation Order [Docket No. 1230] (the "Notice Declaration"); and as evidenced by the Notice Declaration, the applicable notices having been sent to the applicable creditors and interest holders entitled to notice of the Confirmation Hearing and/or non-voting status (the "Confirmation Notices"); upon the *Certification of Sydney Reitzel Regarding the Solicitation and Tabulation of Votes on the First Amended Joint Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Borrego Community Health Foundation* [Docket No. 1243] (the "Voting Declaration"); and upon the *Joint Memorandum of Law in Support of Confirmation of the First Amended Joint Combined Disclosure Statement and Plan of Liquidation of Borrego Community Health Foundation and Omnibus Reply to the Objections to Confirmation* [Docket No. 1242] (the "Confirmation Memorandum"); and any and all objections to the Plan<sup>3</sup> or related relief having been resolved and/or overruled by this Court pursuant to this Confirmation Order; and a hearing to consider Confirmation having been held on January 17, 2024 (the "Confirmation Hearing"); and upon the evidence adduced and proffered and the arguments of counsel made at the Confirmation Hearing; and this Court having reviewed all documents in connection with Confirmation and having heard all parties desiring to be heard; and upon the record of the Chapter 11 Case; and after due deliberation and consideration of all of the foregoing; and sufficient cause appearing therefore; this Court hereby makes the following:

### Findings of Fact and Conclusions of Law

**A. Findings of Fact and Conclusions of Law.** The findings and conclusions set forth herein and in the Solicitation Order, together with the findings of fact and conclusions of law set forth in the record of the Confirmation Hearing, constitute this Court's findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure, made applicable to these proceedings pursuant to Bankruptcy Rules 7052 and 9014. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent that any of the following conclusions of law constitute findings of fact, they are adopted as such.

**B. Capitalized Terms.** Capitalized terms used herein, but not defined herein, shall have the respective meanings attributed to such terms in the Plan.

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<sup>1</sup> On December 11, 2023, the Debtor filed the *Notice of Plan Supplement to the First Amended Joint Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Borrego Community Health Foundation* [Docket No. 1182], which was amended on January 15, 2024 [Docket No. 1247] (as amended, the "Plan Supplement").

<sup>2</sup> Capitalized terms not defined herein shall have the same meaning ascribed in the Plan.

<sup>3</sup> The following objections to confirmation of the Plan were filed: (i) *Acting United States Trustee's Objection to Confirmation of the First Amended Joint Combined Disclosure Statement and Chapter 11 Plan of Liquidation* [Docket No. 1219] (the "UST Objection"); and (ii) *Oracle America, Inc.'s Cure Objection and Reservation of Rights Regarding Debtor's Amended Joint Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Borrego Community Health Foundation* [Docket No. 1232] (the "Oracle Objection").

**C. Jurisdiction and Venue.** This Court has jurisdiction over the Chapter 11 Case pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and this Court may enter a final order consistent with Article III of the United States Constitution, and the Plan Proponents consent to entry of this Confirmation Order under the Local Rules and Article III of the United States Constitution. Venue of this proceeding and the Chapter 11 Case is proper in this district and in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

**D. Chapter 11 Petition.** On September 12, 2022 (the "Petition Date"), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. Since the commencement of the Chapter 11 Case, the Debtor has been operating its business as a debtor in possession pursuant to §§ 1107 and 1108. No party has requested the appointment of a trustee or examiner in the Chapter 11 Case. The Committee has been appointed. [Docket No. 49].

**E. Judicial Notice.** This Court takes judicial notice of the docket in the Chapter 11 Case, including the dockets of any adversary proceedings initiated in the Chapter 11 Case, maintained by the Clerk of this Court and/or its duly appointed agent, including, without limitation, all pleadings, notices, and other documents filed, all orders entered, and all evidence and arguments made, proffered or adduced at the hearings held before this Court during the Chapter 11 Case, including, without limitation, the Confirmation Hearing.

**F. Disclosures.** The Disclosures within the Plan provides Holders of Claims entitled to vote on the Plan with adequate information to make an informed decision as to whether to vote to accept or reject the Plan in accordance with § 1125.

**G. Plan Supplement.** Prior to the Confirmation Hearing, the Debtor filed the Plan Supplement. The Plan Supplement complies with the terms of the Plan, and the filing and notice of the Plan Supplement was appropriate and complied with the requirements of the Bankruptcy Code and the Bankruptcy Rules, and no other or further notice is or shall be required. The Plan Proponents are authorized to modify the Plan Supplement documents following entry of this Confirmation Order in a manner consistent with this Confirmation Order and/or the Plan.

**H. Mailing of Solicitation and Confirmation Materials.** As is evidenced by the Voting Declaration and the Notice Declaration, the transmittal and service of the Plan, the Ballots and the Confirmation Hearing Notices were adequate and sufficient under the circumstances, and all parties required to be given notice of the Plan and the Confirmation Hearing (including the deadline for filing and serving objections to Confirmation of the Plan and final approval of the Disclosures) have been given due, proper, timely, and adequate notice thereof in accordance with the Solicitation Order and in compliance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and applicable non-bankruptcy law, and such parties have had an opportunity to appear and be heard with respect thereto. No other or further notice of the Plan and the Confirmation Hearing is required.

**I. Voting.** The procedures by which the Ballots for acceptance or rejection of the Plan and Release Opt-Out Election Forms were distributed and tabulated under the circumstances of the Chapter 11 Case were fair, properly conducted, and complied with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, applicable non-bankruptcy law and the Solicitation Order.

**J. Bankruptcy Rule 3016(a).** In accordance with Bankruptcy Rule 3016(a), the Plan is dated and identifies the Debtor and the Committee as the Plan Proponents.

**K. Plan Compliance with Bankruptcy Code (11 U.S.C. § 1129(a)(1)).** As set forth below, the Plan complies with all the applicable provisions of the Bankruptcy Code, thereby satisfying § 1129(a)(1).

**L. Proper Classification (11 U.S.C. §§ 1122, 1123(a)(1)).** The classification of Claims under the Plan is proper under the Bankruptcy Code. In addition to Administrative Claims, Priority Tax Claims, Statutory Fees, and Professional Fee Claims, which need not be classified, the Plan designates four Classes of Claims. The Claims placed in each Class are substantially similar to other Claims, as the case may be, in each such Class. Valid business, factual, and legal reasons exist for separately classifying the various Classes of Claims created under the Plan, and such Classes do not unfairly discriminate between Holders of Claims. Thus, the Plan satisfies §§ 1122 and 1123(a)(1).

**M. Specification of Unimpaired Classes (11 U.S.C. § 1123(a)(2)).** Sections 9-10 of the Plan specifies that Class 1 (Priority Non-Tax Claims) and Class 2 (Other Secured Claims) are Unimpaired under the Plan. Thus, § 1123(a)(2) is satisfied.

**N. Specification of Treatment of Impaired Classes (11 U.S.C. § 1123(a)(3)).** Sections 9-10 of the Plan designates Class 3 (General Unsecured Claims) and Class 4 (Allowed DHCS Claim) as Impaired and specifies the treatment of Claims in such Classes. Thus § 1123(a)(3) is satisfied.

**O. No Discrimination (11 U.S.C. § 1123(a)(4)).** The Plan provides for the same treatment for each Claim in each respective Class unless the Holder of a particular Claim has agreed to a less favorable treatment of such Claim. Thus,

§ 1123(a)(4) is satisfied.

**P. Implementation of the Plan (11 U.S.C. § 1123(a)(5)).** The Plan and the Liquidating Trust Agreement provide adequate and proper means for the Plan's implementation. Thus, § 1123(a)(5) is satisfied.

**Q. Non-Voting Equity Securities (11 U.S.C. § 1123(a)(6)).** The Plan does not provide for the issuance of any securities, including non-voting securities, and the Debtor is being dissolved as soon as practicable after the CHOW is approved for DAP Health. Therefore, § 1123(a)(6) is satisfied.

**R. Selection of Officers and Directors (11 U.S.C. § 1123(a)(7)).** Section 15.5 of the Plan provides for the appointment of a three-member Post-Effective Date Board of Directors. The initial members of the Post-Effective Date Board of Directors are designated in the Plan Supplement. [Docket No. 1182]. Section 15.7 of the Plan provides that the Liquidating Trust shall be governed by the Liquidating Trustee and the Co-Liquidating Trustee. On the Effective Date, the Liquidating Trustee shall be Ankura, and Isaac Lee shall be acting in the capacity as the Liquidating Trustee. The Liquidating Trustee shall be the President of the Post-Effective Date Debtor. On the Effective Date, Scott Rinaldi of Ankura will be designated as Secretary and Treasurer of the Post-Effective Date Debtor. On the Effective Date, the Co-Liquidating Trustee shall be FTI, and Narendra Ganti shall be acting in the capacity as Co-Liquidating Trustee. In the event the Liquidating Trustee or Co-Liquidating Trustee is removed by this Court, resigns, or is replaced pursuant to the Liquidating Trust Agreement, or otherwise vacates its position, a successor Liquidating Trustee or Co-Liquidating Trustee, as applicable, shall be appointed as set forth in the Liquidating Trust Agreement. Therefore, § 1123(a)(7) is satisfied.

**S. Additional Plan Provisions (11 U.S.C. § 1123(b)).** The Plan's provisions are appropriate, in the best interests of the Debtor and their Estate, and consistent with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules, and Local Rules.

**T. Executory Contracts and Unexpired Leases (11 U.S.C. § 1123(b)(2)).** The Debtor has exercised reasonable business judgment in determining to either assume, assume and assign, or reject each of the Debtor's remaining Executory Contracts and Unexpired Leases as provided for in the Plan, the Plan Supplement, and this Confirmation Order, and any such assumptions and rejections are justified and appropriate in the Chapter 11 Case. The Debtor's exercise of reasonable business judgment in determining to either assume, assume and assign, or reject each of the Debtor's remaining Executory Contracts and Unexpired Leases is justified and appropriate in the Chapter 11 Case for the reasons set forth in the Plan, Plan Supplement, and the Confirmation Memorandum.

**U. Releases, Injunctions, and Exculpations Under and in Connection with the Plan (11 U.S.C. § 1123(b)(3)).** The Plan provides for, among other things, the Debtor's Release, the Third Party Release, Injunctions, and Exculpations. Accordingly, the Plan is consistent with § 1123(b).

**a. Debtor Release.** The Debtor Release set forth in Section 17.2(a) of the Plan is in accordance with § 1123(b) and represents a valid exercise of the Debtor's business judgment under Bankruptcy Rule 9019. The Debtor Release is fair and equitable, is a key component of the Plan, and otherwise constitutes a settlement of Claims and Causes of Action under § 1123(b) and Bankruptcy Rule 9019. Releases of the Released Parties by the Debtor and the estate are critically important to the success of the Plan. The Plan reflects the settlement and resolution of several complex issues, and the Debtor Release is an integral part of the consideration to be provided in exchange for the compromises and resolutions embodied in the Plan. Entry of the Confirmation Order shall constitute this Court's approval, pursuant to § 1123(b) and Bankruptcy Rule 9019, of the Debtor Release, which includes by reference each of the related provisions and definitions contained in the Plan, and further, shall constitute this Court's finding that the Debtor Release is: (a) in exchange for the good and valuable consideration provided by the Released Parties, including, without limitation, the Released Parties' contributions to facilitating the restructuring and implementing the Plan; (b) a good faith settlement and compromise of the Claims and Causes of Action released by the Debtor Release; (c) in the best interests of the Debtor, the Estate and all Holders of Claims; (d) fair, equitable, and reasonable; (e) given and made after due notice and opportunity for hearing; and (f) a bar to any of the Debtor, the Liquidating Trust, or the Debtor's Estate asserting any Claim or Cause of Action released pursuant to the Debtor Release.

**b. Third Party Release.** The Third Party Release set forth in Section 17.2(b) of the Plan is an essential provision of the Plan. The Confirmation Hearing Notices, Ballots, and Voting Instructions explicitly and conspicuously stated that potential Releasing Parties could opt out of the Third Party Release and included the language of the Third Party Release. Thus, each Releasing Party was given due and adequate notice that they would be granting the Third Party Release by failing to opt out of the Third Party Release prior to the deadline to do so. Further, as set forth in the Confirmation Memorandum, this Confirmation Order shall confirm that section 17.2(b) of the Plan is amended to provide that the Third Party Release is granted only by Creditors who (i) voted to accept the Plan (or were deemed to accept the Plan); and (ii) did not return a Release Opt-Out Election Form. Accordingly, the Third Party Release is consensual. The

Confirmation Order shall constitute this Court's approval, pursuant to § 1123 and Bankruptcy Rule 9019, of the Third Party Release, which includes by reference each of the related provisions and definitions contained in the Plan, and, further, shall constitute this Court's finding that the Third Party Release is: (a) consensual; (b) essential to the Confirmation of the Plan, important to the overall objectives of the Plan and an essential means of implementing the Plan pursuant to § 1123(a)(5); (c) given in exchange for the good and valuable consideration provided by the Released Parties, including, without limitation, the Released Parties' contributions to facilitating the restructuring and implementing the Plan; (d) a good faith settlement and compromise of the Claims released by the Third Party Release; (e) materially beneficial to, and in the best interests of the Debtor and the Estate and stakeholders; (f) fair, equitable, and reasonable; (g) given and made after due notice and opportunity for hearing; (h) a bar to any of the Releasing Parties asserting any Claim or Cause of Action released pursuant to the Third Party Release; (i) within the jurisdiction of this Court under 28 U.S.C. §§ 1334(a), 1334(b), and 1334(d); and (j) consistent with §§ 105, 1123, 1129, and 1141 and other applicable provisions of the Bankruptcy Code.

c. **Injunction.** The injunction provisions set forth in Section 17.3 of the Plan are essential to the Plan and are necessary to implement the Plan and to preserve and enforce the Debtor Release, the Third Party Release, and the exculpation provisions in the Plan. As set forth in the Confirmation Memorandum, this Confirmation Order shall provide that, under section 17.3(a) of the Plan, the injunction is in place for as long as the Plan is effective.

d. **Exculpation.** The exculpation provisions set forth in Section 17.4 of the Plan are essential to the Plan. The record in the Chapter 11 Case fully supports the exculpation provisions set forth in Section 17.4 of the Plan.

e. **No Recourse.** To resolve the UST Objection, as set forth in the Confirmation Memorandum, section 17.5 is amended to confirm that notwithstanding any language in the Plan, the Liquidating Trustee and the Co-Liquidating Trustee are fiduciaries to the Liquidating Trust.

V. **Debtor's Compliance with Bankruptcy Code (11 U.S.C. § 1129(a)(2)).** Pursuant to § 1129(a)(2), the Plan Proponents have complied with the applicable provisions of the Bankruptcy Code, including, without limitation, §§ 1122, 1123, 1124, 1125, and 1126, the Bankruptcy Rules, the Local Rules, and the Solicitation Order governing notice, disclosure, and solicitation in connection with the Plan, the Plan Supplement, and all other matters considered by this Court in connection with the Chapter 11 Case.

W. **Plan Proposed in Good Faith and Not by Means Forbidden by Law (11 U.S.C. § 1129(a)(3)).** The Plan Proponents have proposed the Plan in good faith and not by any means forbidden by law, thereby satisfying § 1129(a)(3). In determining that the Plan has been proposed in good faith, this Court has examined the totality of the circumstances surrounding the filing of the Chapter 11 Case, the Plan itself, and the process leading to its formulation. The Plan is the product of months of extensive arm's-length independent and interrelated negotiations among the Debtor, the Committee, and DHCS with respect to the DHCS Settlement, which terms are incorporated into the Plan. The Plan promotes the objectives and purposes of the Bankruptcy Code.

X. **Payments for Services or Costs and Expenses (11 U.S.C. § 1129(a)(4)).** The procedures set forth in the Plan for this Court's approval of the fees, costs, and expenses to be paid in connection with the Chapter 11 Case, or in connection with the Plan and incident to the Chapter 11 Case, satisfy the objectives of, and are in compliance with, § 1129(a)(4).

Y. **Directors, Officers, and Insiders (11 U.S.C. § 1129(a)(5)).** On or before the Effective Date, the Post-Effective Date Board of Directors shall be established. The initial Liquidating Trustee and Co-Liquidating Trustee are identified in Section 15.7 of the Plan. The initial members of the Post-Effective Date Board of Directors shall be: (i) Jenna LeComte-Hinley, PhD; (ii) Frank Figueroa; and (iii) Martha Deichler. The Liquidating Trustee, Isaac Lee, shall be the President of the Post-Effective Date Debtor, and Scott Rinaldi shall be the Secretary and Treasurer of the Post-Effective Date Debtor. Thus, the Plan satisfies § 1129(a)(5).

Z. **No Rate Changes (11 U.S.C. § 1129(a)(6)).** After the Confirmation Date, the Debtor will not have any businesses involving the establishment of rates over which any regulatory commission has or will have jurisdiction. Therefore, the provisions of § 1128(a)(6) do not apply to the Plan.

AA. **Best Interests of Creditors (11 U.S.C. § 1129(a)(7)).** The "best interests" test is satisfied as to all Impaired Classes under the Plan, as each Holder of a Claim in such Impaired Classes will receive or retain property of a value, as of the Effective Date, that is not less than the amount that such Holder would so receive or retain if the Debtor was liquidated under chapter 7 of the Bankruptcy Code.

BB. **Acceptance by Certain Classes (11 U.S.C. § 1129(a)(8)).** Class 1 (Priority Non-Tax Claims) and Class 2 (Secured Claims) are left unimpaired under the Plan. Class 3 (General Unsecured Claims) and Class 4 (Allowed DHCS

Claim) have voted to accept the Plan in accordance with the Bankruptcy Code. Therefore, § 1129(a)(8) is satisfied.

**CC. Treatment of Administrative Claims, Professional Fee Claims, Priority Tax Claims, and Statutory Fees (11 U.S.C. § 1129(a)(9)).** The treatment of Administrative Claims, Priority Tax Claims, Statutory Fees, and Professional Fee Claims, and other Priority Claims pursuant to Sections 8 and 10 of the Plan satisfies § 1129(a)(9).

**DD. Acceptance by Impaired Classes (11 U.S.C. § 1129(a)(10)).** Class 3 (General Unsecured Claims) and Class 4 (Allowed DHCS Claims) are Impaired Classes of Claims that voted to accept the Plan, determined without including any acceptance of the Plan by any insider. Therefore, § 1129(a)(10) is satisfied.

**EE. Feasibility (11 U.S.C. § 1129(a)(11)).** The Plan provides for the dissolution of the Debtor as soon as practicable after the liquidation of the Debtor's property and the approval of the CHOW. Thus, § 1129(a)(11) is satisfied.

**FF. Payment of Fees (11 U.S.C. 1129(a)(12)).** All fees payable under 28 U.S.C. § 1930 have been paid or shall be paid no later than thirty (30) days after the Effective Date pursuant to the Plan, thus satisfying § 1129(a)(12).

**GG. Miscellaneous Provisions (11 U.S.C. §§ 1129(a)(13)-(15)).** Sections 1129(a)(13)-(15) are inapplicable to Confirmation, as the Debtor (i) is not obligated to pay retiree benefits (as defined in § 1114(a)) (§ 1129(a)(13)), (ii) has no domestic support obligations (§ 1129(a)(14)), and (iii) is not an individual (§ 1129(a)(15)).

**HH. Transfers of Non-Profit Property (11 U.S.C. § 1129(a)(16)).** The Plan provides for this Court's approval of, or otherwise authorizes, any property transfers. Therefore, the Plan satisfies the requirements of § 1129(a)(16).

**II. Principal Purpose (11 U.S.C. § 1129(d)).** The principal purpose of the Plan is neither the avoidance of taxes, nor the avoidance of the application of section 5 of the Securities Act of 1933, and no governmental unit has objected to Confirmation on any such grounds. Accordingly, § 1129(d) is inapplicable.

**JJ. Satisfaction of Confirmation Requirements.** Based upon the foregoing, the Plan satisfies the requirements for Confirmation set forth in § 1129 and should be confirmed.

**KK. Good Faith Solicitation (11 U.S.C. § 1125(e)).** The Plan Proponents and their officers, directors, employees, advisors, Professionals, and agents have acted in good faith within the meaning of § 1125(e), and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Solicitation Order in connection with all of their respective activities relating to the solicitation of acceptances of the Plan and their participation in the activities described in § 1125, and they are entitled to the protections afforded by § 1125(e) and the injunction and exculpation provisions set forth in Section 17 of the Plan and in this Confirmation Order.

**LL. Implementation.** All documents and agreements necessary to implement transactions contemplated by the Plan, including those contained or summarized in the Plan Supplement (including, among others, the Liquidating Trust Agreement), have been negotiated in good faith and at arms'-length, are in the best interests of the Debtor and its Estate, and shall, upon completion of documentation and execution, be valid, binding, and enforceable documents and agreements not in conflict with any federal, state, or local law. The Debtor, the Liquidating Trustee, and the Co-Liquidating Trustee, as applicable, are authorized to take any action reasonably necessary or appropriate to consummate such agreements and the transactions contemplated thereby.

**MM. Retention of Jurisdiction.** This Court may properly retain jurisdiction over the matters set forth in Section 19 of the Plan and/or § 1142.

**Based on the foregoing findings, and upon the record made before this Court at the Confirmation hearing, and good and sufficient cause appearing therefore, it is hereby ORDERED ADJUDGED AND DECREED THAT:**

#### Confirmation of the Plan

1. The Plan, as and to the extent modified by this Confirmation Order, is approved and confirmed pursuant to § 1129. Any objections to the Plan not otherwise withdrawn, resolved, or otherwise disposed of are overruled and denied.

2. The terms of the Plan are incorporated by reference into (except to the extent modified by this Confirmation Order), and are an integral part of, this Confirmation Order.

#### Final Approval of the Disclosures

3. The Disclosures are approved as adequate on a final basis pursuant to § 1125.

**Compromises and Settlements Under the Plan**

4. Pursuant to § 1123 and Bankruptcy Rule 9019, upon the Effective Date, all settlements and compromises set forth in the Plan, or announced on the record at the Confirmation Hearing are approved in all respects, and constitute good faith compromises and settlements.

**Classification and Treatment**

5. The Plan's classification scheme is approved. The classifications set forth on the Ballots (a) were set forth on the Ballots solely for purposes of voting to accept or reject the Plan, (b) do not necessarily represent, and in no event shall be deemed to modify or otherwise affect, the actual classification of such Claims under the Plan for distribution purposes, (c) may not be relied upon by any Holder as representing the actual classification of such Claim under the Plan for distribution purposes, and (d) shall not be binding on the Debtor, the Liquidating Trustee, and the Co-Liquidating Trustee except for Plan voting purposes.

**Authorization to Implement the Plan**

6. The Debtor, the Liquidating Trustee, and the Co-Liquidating Trustee, as applicable, are authorized to take or cause to be taken all corporate actions necessary or appropriate to implement all provisions of, and to consummate, the Plan, and to execute, enter into, or otherwise make effective all documents arising in connection therewith, including, without limitation, all Plan Documents, prior to, on, and after the Effective Date.

7. On the Effective Date, the officers of the Debtor, the Liquidating Trustee, and the Co-Liquidating Trustee are authorized to do all things and to execute and deliver all agreements, documents, instruments, notices, and certificates as are contemplated by the Plan and to take all necessary actions required in connection therewith, in the name of and on behalf of the Debtor. In accordance with § 1142(b), upon the entry of this Confirmation Order, the Debtor, the Liquidating Trustee, and the Co-Liquidating trustee, each acting by and through its respective officers and agents, are authorized to take any and all actions necessary or appropriate to implement the Plan, including, without limitation, (i) forming the Liquidating Trust, entering into the Liquidating Trust Agreement (substantially in the form attached hereto as **Exhibit B**), and complying with, and satisfying the obligations set forth under, the Liquidating Trust Agreement; and (ii) complying with, and satisfying the obligations set forth under, the Plan, in each case, without any further order of this Court. The Liquidating Trust shall be deemed for all purposes to have been created in connection with the Plan and this Confirmation Order. On the Effective Date, each of the Debtor's then-current directors and officers shall be deemed to have resigned and the Liquidating Trustee, Isaac Lee, shall automatically be the President of the Post-Effective Date Debtor, Scott Rinaldi, shall automatically be the Secretary and Treasurer of the Post-Effective Date Debtor, and the Post-Effective Date Board of Directors shall be formed without the need for any meeting of or resolution by the Post-Effective Date Board of Directors. Following the Effective Date, the Liquidating Trustee is given full power of attorney and has authority to execute and/or endorse any documentation on behalf of the Debtor in furtherance of the Plan and the Debtor's liquidation.

8. The approvals and authorizations specifically set forth in this Confirmation Order are not intended to limit the authority of the Liquidating Trustee, the Co-Liquidating Trustee, the Debtor, or any officer thereof to take any and all actions necessary or appropriate to implement, effectuate, and consummate any and all documents or transactions contemplated by the Plan or this Confirmation Order.

9. For the avoidance of doubt, the Plan and this Confirmation Order in no way authorize or approve any incentive payments under §§ 105 or 503.

**Enforceability of the Plan**

10. Pursuant to §§ 1123(a), 1141(a) and 1142, the Plan and all Plan Documents (including, but not limited to, the Liquidating Trust Agreement) shall be, and hereby are, valid, binding and enforceable.

11. Except to the extent otherwise provided in this Confirmation Order and the Plan and pursuant to Section 15 of the Plan, on the Effective Date, the Debtor shall irrevocably transfer and shall be deemed to have irrevocably transferred to the Liquidating Trust all of its rights, title, and interest in and to all of the Liquidating Trust Assets, then held by the Debtor free and clear of all liens, claims, and encumbrances.

**Preservation of Causes of Action and Litigation**

12. Except as otherwise provided in the Plan or this Confirmation Order (a) in accordance with § 1123(b)(3) and Section 17.7 of the Plan, any retained Causes of Action or Litigation that the Debtor may hold against any Entity shall vest upon the Effective Date in the Liquidating Trust and (b) after the Effective Date, the Liquidating Trustee shall have the exclusive right, authority, and discretion to determine and to initiate, file, prosecute, enforce, abandon, settle,

compromise, release, withdraw, or litigate to judgment any such retained Causes of Action and Litigation, in accordance with the terms of the Plan and the Liquidating Trust Agreement and without further order of this Court, in any court or other tribunal, including, without limitation, in an adversary proceeding filed in the Chapter 11 Case.

### **Reservation of Causes of Action**

13. Unless a Cause of Action or Litigation against a Holder or other Entity is expressly waived, relinquished, released, compromised, or settled in the Plan or any Final Order (including this Confirmation Order), including pursuant to the Debtor Release or the Third Party Release, the Debtor and the Liquidating Trustee expressly reserve such Cause of Action or Litigation for later adjudication by the Liquidating Trustee, including, without limitation, Causes of Action or Litigation not specifically identified or described in the Plan Supplement or elsewhere or of which the Debtor may presently be unaware or which may arise or exist by reason of additional facts or circumstances unknown to the Debtor at this time or facts or circumstances which may change or be different from those the Debtor now believes to exist. No preclusion doctrine, including, without limitation, the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, waiver, estoppel (judicial, equitable or otherwise) or laches shall apply to such Causes of Action or Litigation upon, after, or as a consequence of the Confirmation or consummation or after the entry of this Confirmation Order or Effective Date based on the Plan, or this Confirmation Order, except where such Causes of Action or Litigation have been released in the Plan or any other Final Order. The Debtor and Liquidating Trustee's rights to pursue or adopt any claims alleged in any lawsuit in which the Debtor is a defendant or an interested party, against any Person or Entity, including, without limitation, the plaintiffs or co-defendants in such lawsuits, is expressly reserved.

### **Wind-Down and Dissolution of the Debtor**

14. The Debtor shall be dissolved as provided in the Plan and this Confirmation Order. On the Effective Date, or as soon as practicable thereafter, the Liquidating Trustee and Co-Liquidating Trustee, as applicable, will administer the Class A Liquidating Trust Assets and Class B Liquidating Trust Assets and continue the wind-down and liquidation of the Debtor after the Effective Date. As set forth in the Plan, the Liquidating Trustee will cause the Post-Effective Date Debtor to be dissolved for all purposes after (i) the CHOW is approved, and (ii) the receipt of all payments related to Medi-Cal and Medicare. The Liquidating Trustee may dissolve the Post-Effective Date Debtor, earlier than as set forth herein, if it determines that the continued existence of the Post-Effective Date Debtor is not necessary to satisfy the foregoing conditions. The Liquidating Trustee shall wind-down the affairs of the Debtor, if any, subject to the Plan, the Confirmation Order and the Liquidating Trust Agreement, and the Liquidating Trustee shall prepare and file (or cause to be prepared and filed) on behalf of the Debtor, all tax returns, reports, certificates, forms, or similar statements or documents (collectively, "Tax Returns") required to be filed or that the Liquidating Trustee otherwise deems appropriate, including the filing of amended Tax Returns or requests for refunds, for all taxable periods ending on, prior to, or after the Effective Date. In connection therewith, subsequent to the approval of the CHOW, the Debtor and the Liquidating Trustee are authorized to surrender to the applicable governmental authorities all licenses that the Debtor used to operate their business.

### **Cancellation of Interests, Existing Securities, and Agreements**

15. On the Effective Date, except to the extent otherwise provided in the Plan or in this Confirmation Order, all notes, instruments, certificates, and other documents evidencing Claims, shall be deemed cancelled and surrendered without any need for a Holder of a Claim to take further action with respect thereto and the obligations of the Debtor thereunder or in any way related thereto shall be deemed satisfied in full and discharged; *provided, however*, that notwithstanding Confirmation or consummation, any such agreement that governs the rights of the Holder of a Claim shall continue in effect solely for purposes of allowing Holders to receive distributions under the Plan.

### **Method of Distribution Under the Plan**

16. The Liquidating Trustee and Co-Liquidating Trustee, as applicable, shall make all distributions required to be made to Holders of Allowed Claims pursuant to the Plan and the Liquidating Trust Agreement. The Liquidating Trust shall hold and distribute the Liquidating Trust Assets, the Administrative Claims Reserve, the Effective Date Professional Claim Reserves, and the Disputed Claim Reserve in accordance with the provisions of the Plan and the Liquidating Trust Agreement.

17. The Liquidating Trustee and Co-Liquidating Trustee, as applicable, shall make all distributions required to be made to such Holders of Allowed Claims pursuant to the Plan and the Liquidating Trust Agreement. The Liquidating Trustee and Co-Liquidating Trustee shall not be required to give any bond or surety or other security for the performance of the Liquidating Trustee's and Co-Liquidating Trustee's duties as disbursing agent unless otherwise ordered by this Court. At the option of the Liquidating Trustee or Co-Liquidating Trustee, as applicable, any Cash payment may be made from the Liquidating Trust by any means deemed appropriate by the Liquidating Trustee or Co-Liquidating Trustee, as

applicable, including by check or wire transfer, or as otherwise required or provided in applicable agreements.

### **The Liquidating Trust**

18. **Administration of the Liquidating Trust.** The Liquidating Trust Agreement, substantially in the form attached hereto as **Exhibit B**, is hereby approved. The appointment of Ankura as the Liquidating Trustee with Isaac Lee acting in the capacity of the initial Liquidating Trustee, the appointment of FTI as the Co-Liquidating Trustee with Narendra Ganti acting in the capacity of the initial Co-Liquidating Trustee, and the retention of the professionals by the Liquidating Trust, on the terms set forth in the Plan and Liquidating Trust Agreement, is hereby approved. The Liquidating Trustee and Co-Liquidating Trustee shall be compensated in the manner set forth in and consistent with the Liquidating Trust Agreement. The Liquidating Trustee and the Co-Liquidating Trustee shall both have all powers, rights, duties, and protections afforded the Liquidating Trustee and the Co-Liquidating Trustee, respectively, under the Plan, this Confirmation Order, and the Liquidating Trust Agreement.

19. **Interests in the Liquidating Trust.** There shall be two classes of interests in the Liquidating Trust. The Liquidating Trust shall issue the Class A Liquidating Trust Interests to the Holders of Class 3 Claims and shall issue the Class B Liquidating Trust Interests to the Holder of Class 4 Claims in accordance with Sections 10.3 and 10.4 of the Plan. Trust Beneficial Interests shall be uncertificated. Holders of Trust Beneficial Interests shall be bound by the Liquidating Trust Agreement.

20. **Liquidating Trust Assets.** The Liquidating Trust shall consist of the Liquidating Trust Assets. On the Effective Date, the Liquidating Trust Assets shall vest in the Liquidating Trust free and clear of all liens, claims, and encumbrances, except to the extent otherwise provided in the Plan, including, without limitation, pursuant to Section 15.6 of the Plan or in this Confirmation Order. The transfer of the Liquidating Trust Assets to the Liquidating Trust shall not affect any attorney-client privilege, the work-product privilege, and any other applicable evidentiary privileges of the Debtor, which such privileges shall be expressly transferred and assumed by the Liquidating Trust.

21. **Distribution of Liquidating Trust Assets.** The Liquidating Trustee and Co-Liquidating Trustee, as applicable, shall distribute the appropriate proceeds of the Liquidating Trust Assets to the Holders of the Trust Beneficial Interests pursuant to the terms of the Plan and the Liquidating Trust Agreement.

22. On the Effective Date, or as soon thereafter as is practical and subject to the prior payment of the amounts required to be paid or reserved by the Post-Effective Date Debtor in cash on the Effective Date on account of Claims pursuant to this Plan, the Post-Effective Date Debtor shall establish and fund deposit accounts to serve as Operating Accounts for the Post-Effective Date Debtor for use in accordance with the Wind-down Budget, provided, however, the Post-Effective Date Debtor may, with the written consent of the Liquidating Trustee, utilize previously established deposit accounts for such purpose. The Liquidating Trustee shall be authorized to use the funds in the Operating Accounts as needed to preserve, administer, and continue the Operations for the Post-Effective Date Debtor, including paying all related costs and expenses associated, and collection of any amounts due to the Post-Effective Date Debtor under the Transition Services Agreement, each in accordance with the Wind-down Budget. After the Effective Date, all Cash or other proceeds generated by the Purchased Assets solely to the extent required to fund the Operating Accounts in accordance with the Wind-down Budget during the Transition Period shall be excluded from the definition of the Remaining Cash. Subject to payment in full of all Allowed Administrative Claims, and except as otherwise ordered by this Court, expenses incurred by the Liquidating Trust on or after the Effective Date shall be paid in accordance with the Liquidating Trust Agreement without further order of this Court.

### **Executory Contracts and Unexpired Leases**

23. The assumption of the executory contracts or unexpired leases identified on the schedule filed with the Plan Supplement (the "Schedule of Assumed Contracts"), including without limitation, any Insurance Policies being assumed, is approved.

24. Except any executory contract or unexpired lease (a) identified on the Schedule of Assumed Contracts including without limitation, any assumed Insurance Policies, (b) which is the subject of a separate motion or notice to assume or reject filed by the Debtor and pending as of the Confirmation Hearing, (c) that previously expired or terminated pursuant to its own terms, or (d) that was previously assumed or rejected by any of the Debtor by Final Order, each of the Debtor's other executory contracts and unexpired leases shall be deemed rejected as of the Effective Date in accordance with the provisions and requirements of §§ 365 and 1123 and such rejection is approved.

25. Each executory contract and unexpired lease assumed pursuant to the Plan, this Confirmation Order, or other Order of this Court, and not assigned to a third party on or prior to the Effective Date, shall be transferred to the Liquidating Trust and be deemed a Liquidating Trust Asset.

26. Unless otherwise provided by a subsequent order of this Court, any Proofs of Claim arising from the rejection of executory contracts or unexpired leases (“**Rejection Claims**”) pursuant to Confirmation of the Plan or otherwise must be filed with the Claims and Balloting Agent no later than the later of 30 days after the Effective Date or 30 days after the effective date of rejection. Rejection Claims shall be classified as Class 3 General Unsecured Claims and shall be treated in accordance with Section 10.3 of the Plan, as applicable. Any Rejection Claims that are not timely filed pursuant to Section 14.2 of the Plan or this Confirmation Order shall be forever disallowed and barred.

#### **Disputed Claims**

27. Except as otherwise provided in the Plan, the Liquidating Trustee and Co-Liquidating Trustee, as applicable, shall have the right to object to all Disputed Claims on any basis. Subject to further extension by this Court with or without notice, the Liquidating Trustee and Co-Liquidating Trustee, as applicable, may object to the allowance of all Disputed Claims on or before the Claim Objection Deadline. From and after the Effective Date, the Liquidating Trust shall succeed to all the rights, defenses, offsets, and counterclaims of the Debtor and the Estate in respect of all Claims, and in that capacity shall have the exclusive power to prosecute, defend, compromise, settle, and otherwise deal with all such objections.

28. On or as soon as practicable after the Effective Date, the Liquidating Trustee shall establish the Disputed Claim Reserves an amount equal to the asserted Disputed Claims. Such amounts shall be deposited in interest bearing accounts, which maximize value and maintain safety. The interest bearing accounts shall be invested in US 1 Month Treasury Bills or other US backed instruments. To the extent a Disputed Claim becomes an Allowed Claim, Holders of such Claims shall be entitled to the interest that accrues on the pro rata amount of their Claim.

29. All objections to Claims shall be Filed by the Claims Objection Deadline or such later date as this Court may establish upon a motion by the Liquidating Trustee in accordance with the Plan; **provided**, that no such objection may be filed with respect to any Claim or Interest after a Final Order has been entered Allowing such Claim or Interest.

#### **Administrative Claims**

30. On or as soon as practicable after the Effective Date, the Liquidating Trustee shall establish the Administrative Claims Reserve in the amount of approximately \$2 million in accordance with Section 20.2 of the Plan.

31. All requests for payment of an Administrative Claim (other than a Professional Fee Claim) arising or deemed to have arisen after September 12, 2022, must be filed with this Court, and served to the Debtor, the Liquidating Trustee, and the Co-Liquidating Trustee on or before the date that is 90 days after the Effective Date. In the event of an objection to allowance of an Administrative Claim, this Court shall determine the Allowed amount of such Administrative Claim. Nothing herein shall be deemed to extend existing deadlines established for filing certain Administrative Claims, including pursuant to the Bar Date Order.

#### **Effective Date Professional Claim Reserves and Professional Fee Claims**

32. On or as soon as practicable after the Effective Date, Liquidating Trustee shall establish the Effective Date Professional Claim Reserves and fund such reserve in an amount equal to the estimated Allowed Professional Fee Claims. The Effective Date Professional Claim Reserves shall be used solely for the payment of Allowed Professional Fee Claims in accordance with Section 8.2 of the Plan.

33. All final applications for payment of Professional Fee Claims must be Filed with this Court and served on the Debtor, the Liquidating Trustee, the Co-Liquidating Trustee, and the U.S. Trustee on or before 45 days after the Effective Date or such later date as may be agreed to by the Liquidating Trustee. Upon approval of the fee applications by this Court, the Liquidating Trustee shall pay Professionals from the Effective Date Professional Claim Reserves all their respective Allowed Professional Fee Claims.

#### **Release, Injunction, Exculpation and Related Provisions**

34. The release, injunction, exculpation, and related provisions set forth in Section 17 of the Plan and as modified in this Confirmation Order are hereby approved and authorized in their entirety, and such provisions are effective and binding on all Persons and Entities as and to the extent provided for therein.

35. **Debtor Release.** Notwithstanding anything in the Plan to the contrary, pursuant to § 1123(b), and except as otherwise specifically provided in the Plan, for good and valuable consideration, on and after and subject to the occurrence of the Effective Date, the Debtor and its estate shall release each Released Party, and each Released Party

is deemed released by the Debtor and the estate from any and all claims, obligations, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, including any derivative claims, asserted or assertable on behalf of the Debtor or its estate, as applicable, whether known or unknown, foreseen or unforeseen, asserted or unasserted, accrued or unaccrued, matured or unmatured, determined or indeterminable, disputed or undisputed, liquidated or unliquidated, or due or to become due, existing or hereinafter arising, in law, equity, or otherwise, that the Debtor or the estate would have been legally entitled to assert in its own right, or on behalf of the Holder of any Claim or other entity, based on or relating to, or in any manner arising from, in whole or in part, the Debtor, the Debtor's liquidation, the Chapter 11 Case, the purchase, sale, transfer of any security, asset, right, or interest of the Debtor, the DAP Sale, the subject matter of, or the transactions or events giving rise to, any Claim that is treated in the Plan, the business or contractual arrangements between the Debtor and any Released Party, the treatment of Claims prior to or in the Chapter 11 Case, the negotiation, formulation, or preparation of the Plan or related agreements, instruments, or other documents, any other act or omission, transaction, agreement, event, or other occurrence taking place on and before the Petition Date, other than claims or liabilities arising out of or relating to any act or omission of a Released Party that constitutes fraud, willful misconduct, or gross negligence; provided, that, the foregoing Debtor Release shall not operate to waive or release any obligations of any party under the Plan or any other document, instrument, or agreement executed to implement the Plan. For avoidance of doubt, the foregoing Debtor Release does not release any of the Debtor's claims, obligations, rights, suits, damages, Causes of Action, remedies, and liabilities with respect thereto.

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

**36. Third Party Release.** Notwithstanding anything in the Plan to the contrary, on, and as of, the Effective Date and for good and valuable consideration, the receipt and sufficiency of which are acknowledged, the Released Parties shall be forever released (the "Third Party Release") from any and all claims, obligations, actions, suits, rights, debts, accounts, causes of action, remedies, avoidance actions, agreements, promises, damages, judgments, demands, defenses, and liabilities throughout the world under any law or court ruling through the Effective Date (including all claims based on or arising out of factors or circumstances that existed as of or prior to the Effective Date, including claims based on negligence or strict liability, and further including any derivative claims asserted on behalf of the Debtor, whether known or unknown, foreseen or unforeseen, existing or hereinafter arising, in law, equity, or otherwise) which the Debtor, its estate, Creditors, or other persons receiving or who are entitled to receive distributions under the Plan may have against any of them in any way related to this Chapter 11 Case, the negotiation, formulation, or preparation of the Plan or related agreements, instruments, or other documents, any other act or omission, transaction, agreement, event, or other occurrence taking place on and before the Petition Date, and related to the Debtor (or its predecessors), its business and/or its assets; provided, however, that the foregoing releases are granted only by Creditors who (i) voted to accept the Plan (or were deemed to accept the Plan); and (ii) did not return a Release Opt-Out Election Form; provided, however, that the release provided in this section shall not apply to (A) any Creditor whose Claim is not Allowed either in whole or in part; or (B) any Creditor in category (b) above if the Solicitation Package or Release Opt-Out Election Form was returned to the Debtor as undelivered and that such Creditor did not otherwise submit a Ballot; and provided further, however, that the release provided in this Section shall not extend to any claims by any Governmental Unit with respect to criminal liability under applicable law, willful misconduct or bad faith under applicable law, or ultra vires acts under applicable law.

Entry of this Confirmation Order shall constitute this Court's approval of the Third Party Release, which includes by reference each of the related provisions and definitions contained in the Plan, and further, shall constitute this Court's finding that the Third Party Release is: (a) in exchange for the good and valuable consideration provided by the Released Parties; (b) in the best interests of the Debtor and all Holders of Claims; (c) fair, equitable, and reasonable; (d) given and made after due notice and opportunity for hearing; and (e) a bar to any of the Releasing parties asserting any Claim or Cause of Action released pursuant to the Third Party Release.

**37. General Injunction.** In implementation of the Plan, except as otherwise expressly provided in the Confirmation Order or the Plan, all Persons who have held, currently hold or may hold a Claim against the Debtor are permanently enjoined on and after the Effective Date from taking any action in furtherance of such Claim or any other Cause of Action released and discharged under the Plan, including, without limitation, the following actions against any Released Party: (a) commencing, conducting or continuing in any manner, directly or indirectly, any action or other proceeding with respect to a Claim; (b) enforcing, levying, attaching, collecting or otherwise recovering in any manner or by any means, whether directly or indirectly, any judgment, award, decree or order with respect to a Claim; (c) creating, perfecting or enforcing in any manner, directly or indirectly, any lien or encumbrance of any kind with respect to a Claim; (d) asserting

any setoff, right of subrogation or recoupment of any kind, directly or indirectly, against any debt, liability or obligation due to the Debtor, the Post-Effective Date Debtor or the Liquidating Trust with respect to a Claim; or (e) commencing, conducting or continuing any proceeding that does not conform to or comply with or is contradictory to the provisions of this Plan; provided, however, that nothing in this injunction shall preclude the Holders of Claims against the Debtor from enforcing any obligations of the Debtor, the Post-Effective Date Debtor, the Liquidating Trust, the Liquidating Trustee, or Co-Liquidating Trustee under the Plan and the contracts, instruments, releases and other agreements delivered in connection herewith, including, without limitation, this Confirmation Order, or any other order of this Court in the Chapter 11 Case. By accepting a Distribution made pursuant to this Plan, each Holder of an Allowed Claim shall be deemed to have specifically consented to the injunctions set forth in this Paragraph. For the avoidance of doubt, the injunction set forth in this paragraph is in place for as long as the Plan is effective.

**38. Other Injunctions.** In implementation of the Plan, except as otherwise expressly provided in the Confirmation Order or the Plan, the Post-Effective Date Debtor, the Liquidating Trustee, the Co-Liquidating Trustee, the Post-Effective Date Board of Directors, or the Liquidating Trust and their respective members, directors, officers, agents, attorneys, advisors or employees shall not be liable for actions taken or omitted in its or their capacity as, or on behalf of, the Post-Effective Date Debtor, the Post-Effective Date Board of Directors, the Liquidating Trustee, the Co-Liquidating Trustee, or the Liquidating Trust (as applicable), except those acts found by Final Order to arise out of its or their willful misconduct, gross negligence, fraud, and/or criminal conduct, and each shall be entitled to indemnification and reimbursement for fees and expenses in defending any and all of its or their actions or inactions in its or their capacity as, or on behalf of the Post-Effective Date Board of Directors, the Post-Effective Date Debtor, the Liquidating Trustee, the Co-Liquidating Trustee, or the Liquidating Trust (as applicable), except for any actions or inactions found by Final Order to involve willful misconduct, gross negligence, fraud, and/or criminal conduct. Any indemnification claim of the Post-Effective Date Debtor, the Post-Effective Date Board of Directors, the Liquidating Trustee, the Co-Liquidating Trustee, and the other parties entitled to indemnification under this subsection shall be satisfied from the Liquidating Trust Assets. The parties subject to this paragraph shall be entitled to rely, in good faith, on the advice of retained professionals, if any.

**39. Exculpation.** To the maximum extent permitted by applicable law, each Exculpated Party shall not have or incur any liability for any act or omission in connection with, related to, or arising out of the Chapter 11 Case (including, without limitation, the filing of the Chapter 11 Case), the marketing of the Debtor's assets and the DAP Sale, the Plan and any related documents (including, without limitation, the negotiation and consummation of the Plan, the pursuit of the Effective Date, the administration of the Plan, or the property to be distributed under the Plan), or each Exculpated Party's exercise or discharge of any powers and duties set forth in the Plan, except with respect to the actions found by Final Order to constitute willful misconduct, gross negligence, fraud, or criminal conduct, and, in all respects, each Exculpated Party shall be entitled to rely upon the advice of counsel with respect to their duties and responsibilities under the Plan. Without limitation of the foregoing, each such Exculpated Party shall be released and exculpated from any and all Causes of Action that any Person is entitled to assert in his/her/their own right or on behalf of any other Person, based in whole or in part upon any act or omission, transaction, agreement, event, or other occurrence in any way relating to the subject matter of this paragraph.

Entry of this Confirmation Order shall constitute this Court's approval of the Exculpation, which includes by reference each of the related provisions and definitions contained in the Plan, and further, shall constitute this Court's finding that the Exculpation is: (a) in exchange for the good and valuable consideration provided by the Exculpated Parties; (b) in the best interests of the Debtor and all Holders of Claims; (c) fair, equitable, and reasonable; (d) given and made after due notice and opportunity for hearing; and (e) a bar to any party from asserting any Claim or Cause of Action released pursuant to the Exculpation.

**40. No Recourse.** If a Claim is Allowed in an amount for which after application of the payment priorities established by this Plan (including, without limitation, in Sections 8 and 10 of the Plan) there is insufficient value to provide a recovery equal to that received by other Holders of Allowed Claims in the respective Class, no Claim Holder shall have recourse for any such deficiency against any of the Released Parties, the Post-Effective Date Debtor, the Post-Effective Date Board of Directors, the Liquidating Trustee, the Co-Liquidating Trustee, or the Liquidating Trust. However, except as specifically stated otherwise in this Plan, nothing in this Plan shall modify any right of a Holder of a Claim under § 502(j). The obligations under the Plan of the Debtor's Estate shall (i) be contractual only and shall not create any fiduciary relationship and (ii) be obligations of the Debtor's Estate only and no individual acting on behalf of the Debtor, the Committee, the Post-Effective Date Debtor, the Post-Effective Date Board of Directors, the Liquidating Trustee, the Co-Liquidating Trustee, or otherwise, shall have any personal or direct liability for these obligations. For the avoidance of doubt, notwithstanding anything to the contrary in the Plan or this Confirmation Order, any obligations under the Plan of the Debtor's Estate are contractual only. Further, for the avoidance of further doubt, the Liquidating Trustee and the Co-Liquidating Trustee are fiduciaries.

**Resolution of Formal Objections to the Plan**

41. **United States Trustee.** To resolve the UST Objection, the Plan Proponents have, among other things, provided language in paragraphs 36, 37, and 40 above to address the US Trustee's concerns. Such language amends sections 17.2(b), 17.3(a), and 17.5 of the Plan. Further, Section 3.80 of the Plan is amended to provide that "**Initial Distribution Date** means the Effective Date, or as soon as practicable thereafter, but no later than six months after the Effective Date, when the initial Distribution of Cash shall be made to the Holders of Allowed Claims, as determined by the Debtor, the Liquidating Trustee, or the Co-Liquidating Trustee, as applicable.

42. **Oracle.** The Oracle Objection is resolved pursuant to the *Stipulation Regarding Oracle Americ Inc.'s Cure Objection and Reservation of Rights Regarding Debtor's Amended Joint Disclosure Statement and Chapter 11 Plan of Liquidation* [Docket No. 1250], which was approved by this Court [Docket No. 1256].

43. **Premier Creditors.** In resolution to an informal objection by DRP Holdings, LLC ("**DRP**"), Inland Valley Investments, LLC ("**IVI**"), Premier Healthcare Management, Inc. ("**Premier**"), and Promenade Square, LLC ("**Promenade**," collectively with DRP, IVI, and Premier, the "**Premier Creditors**"), the Plan Proponents filed the *Stipulation By and Among the Debtor, the Official Committee of Unsecured Creditors and Creditors DRP Holdings, LLC, Inland Valley Investments, LLC, Premier Healthcare Management, Inc., and Promenade Square, LLC* [Docket No. 1238] (the "**Premier Stipulation**"), which was approved by this Court [Docket No. 1239]. Pursuant to the Premier Stipulation, the following language is hereby adopted and approved:

a. The Plan will reserve for the full amount of the Premier Creditor's claims and such amounts shall be deposited in interest bearing accounts, which maximize value and maintain safety. The interest-bearing accounts shall be invested in US 1 Month Treasury Bills or other US backed instruments.

b. To the extent a Disputed Claim becomes an Allowed Claim, Holders of such Claims shall be entitled to the interest that accrues on the pro rata amount of their Claim.

**Payment of Statutory Fees**

44. Statutory Fees shall be paid by the Liquidating Trustee in the ordinary course of business until the closing, dismissal, or conversion of the Chapter 11 Case to another chapter of the Bankruptcy Code. Any unpaid Statutory Fees that accrued before the Effective Date shall be paid no later than thirty (30) days after the Effective Date. For the avoidance of doubt, if the Chapter 11 Case is reopened, the Liquidating Trustee shall pay any Statutory Fees in the ordinary course of business until the closing, dismissal, or conversion of the Chapter 11 Case to another chapter of the Bankruptcy Code.

**Liquidating Trust Professionals**

45. Dentons US LLP, Pachulski, Stang, Ziehl & Jones LLP and such other professionals as the Liquidating Trustee and Co-Liquidating Trustee may retain hereinafter (the "**Retained Liquidating Trust Professionals**") may be retained as counsel to the Liquidating Trust, pursuant to the Liquidating Trust Agreement. Any Retained Liquidating Trust Professional may be compensated pursuant to the terms of the Liquidating Trust Agreement and, for the avoidance of doubt, shall not be required to comply with §§ 330 and 331 solely with respect to such Retained Liquidating Trust Professional's retention and compensation or payment for work performed for the Liquidating Trust.

**Notice of Entry of Confirmation Order and Effective Date**

46. Pursuant to Bankruptcy Rules 2002 and 3020(c), the Plan Proponents are hereby authorized to serve a notice of entry of this Confirmation Order and the occurrence of the Effective Date, substantially in the form attached hereto as **Exhibit C** (the "**Notice of Confirmation and Effective Date**") on the Effective Date, on all Holders of Claims against the Debtor and all other Persons on whom the Confirmation Hearing Notice was served. The form of the Notice of Confirmation and Effective Date is hereby approved in all respects. The Notice of Confirmation and Effective Date shall constitute good and sufficient notice of the entry of this Confirmation Order and of the relief granted herein, including, without limitation, any bar dates and deadlines established under the Plan and this Confirmation Order, and no other or further notice of the entry of this Confirmation Order, the occurrence of the Effective Date, and any such bar dates and deadlines need be given.

**Retention of Jurisdiction**

47. Under §§ 105(a) and 1142, and notwithstanding entry of this Confirmation Order and the occurrence of the Effective Date, on and after the Effective Date, this Court shall retain exclusive jurisdiction over all matters arising out of, or related to, the Chapter 11 Case, the Plan, and each of the Plan Documents, to the extent provided under applicable

law, including, among other things, to take the actions specified in Section 19 of the Plan.

#### **References to Plan Provisions**

48. The failure to specifically include or to refer to any particular section, or provision of the Plan or any related document in this Confirmation Order shall not diminish or impair the effectiveness of such section, or provision, and such section, or provision shall have the same validity, binding effect, and enforceability as every other section, or provision of the Plan, it being the intent of this Court that the Plan (as and to the extent modified by this Confirmation Order) be confirmed in its entirety.

#### **Rules Governing Conflicts Between Documents**

49. In the event that any provision of the Plan is inconsistent with the provisions of the Plan Supplement, and any other Order in the Chapter 11 Case, or any other agreement to be executed by any Person pursuant to the Plan, the provisions of the Plan shall control and take precedence; provided, however, that this Confirmation Order shall control and take precedence in the event of any inconsistency between this Confirmation Order, any provision of the Plan, and any of the foregoing documents.

#### **Extension of Injunctions and Stays**

50. Unless otherwise provided in the Plan or in this Confirmation Order, all injunctions or stays provided for in the Chapter 11 Case under §§ 105 or 362 or otherwise, and extant on the Confirmation Date (including any injunctions or stays contained in or arising from the Plan or this Confirmation Order), shall remain in full force and effect.

#### **Section 1146 Exemption**

51. Pursuant to § 1146(a), the issuance, transfer or exchange of any security under the Plan or the making or delivery of any instrument of transfer pursuant to, in implementation of, or as contemplated by the Plan, or the re-vesting, transfer or sale of any real or personal property of the Debtor pursuant to, in implementation of, or as contemplated by the Plan, shall not be taxed under any state or local law imposing a stamp tax, transfer tax or any similar tax or fee.

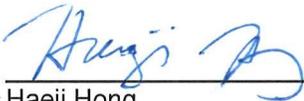
#### **Headings**

52. Headings utilized herein are for convenience and reference only, and do not constitute a part of the Plan or this Confirmation Order for any other purpose.

#### **No Stay of Confirmation Order**

53. Notwithstanding Bankruptcy Rules 3020(e) and 6004(h) and any other Bankruptcy Rule to the contrary, to the extent applicable, there is no reason for delay in the implementation of this Confirmation Order and, thus, this Confirmation Order shall be effective and enforceable immediately upon entry.

Approved as to form:



Haeji Hong  
Office of the United States Trustee

**EXHIBIT A**

**FIRST AMENDED JOINT COMBINED DISCLOSURE STATEMENT  
AND CHAPTER 11 PLAN OF LIQUIDATION OF  
BORREGO COMMUNITY HEALTH FOUNDATION**

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7 Attorneys for Chapter 11 Debtor and  
Debtor In Possession

Attorneys to the Official Committee of  
Unsecured Creditors

9  
10 **UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF CALIFORNIA**

11 In re:

12 **BORREGO COMMUNITY**  
**HEALTH FOUNDATION,**  
13  
14 Debtor and Debtor In Possession.

Case No. 22-02384  
Chapter 11 Case

**FIRST AMENDED JOINT COMBINED  
DISCLOSURE STATEMENT AND  
CHAPTER 11 PLAN OF LIQUIDATION  
OF BORREGO COMMUNITY HEALTH  
FOUNDATION**

Judge: Hon. Laura S. Taylor

Hearing:  
Date: January 17, 2024  
Time: 10:00 a.m.  
Place: Department 3

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**DISCLAIMERS**

**EACH HOLDER OF A CLAIM AGAINST THE DEBTOR ENTITLED TO VOTE TO ACCEPT OR REJECT THE COMBINED PLAN AND DISCLOSURE STATEMENT SHOULD READ THE COMBINED PLAN AND DISCLOSURE STATEMENT IN ITS ENTIRETY BEFORE VOTING. NO SOLICITATION OF VOTES TO ACCEPT OR REJECT THE COMBINED PLAN AND DISCLOSURE STATEMENT MAY BE MADE EXCEPT PURSUANT TO THE TERMS HEREOF AND SECTIONS 1121 AND 1125 OF THE BANKRUPTCY CODE.<sup>1</sup> IF YOU ARE ENTITLED TO VOTE TO ACCEPT THE COMBINED PLAN AND DISCLOSURE STATEMENT, YOU ARE RECEIVING A BALLOT WITH YOUR NOTICE OF THE COMBINED PLAN AND DISCLOSURE STATEMENT. THE DEBTOR URGES YOU TO VOTE TO ACCEPT THE COMBINED PLAN AND DISCLOSURE STATEMENT. THIS COMBINED PLAN AND DISCLOSURE STATEMENT IS JOINTLY PROPOSED WITH THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS (THE “COMMITTEE”) WHICH SUPPORTS THE COMBINED PLAN AND DISCLOSURE STATEMENT AND URGES CREDITORS IN CLASS 3 TO VOTE TO ACCEPT THE COMBINED PLAN AND DISCLOSURE STATEMENT.**

**THE COMBINED PLAN AND DISCLOSURE STATEMENT HAS BEEN PREPARED IN ACCORDANCE WITH §§ 1121 AND 1125 AND BANKRUPTCY RULES 3016 AND 3017, AND NOT IN ACCORDANCE WITH FEDERAL OR STATE SECURITIES LAWS OR OTHER APPLICABLE NON-BANKRUPTCY LAW. PERSONS OR ENTITIES TRADING IN OR OTHERWISE PURCHASING, SELLING, OR TRANSFERRING CLAIMS AGAINST THE DEBTOR SHOULD EVALUATE THE COMBINED PLAN AND DISCLOSURE STATEMENT IN LIGHT OF THE PURPOSE FOR WHICH IT WAS PREPARED. THE COMBINED PLAN AND DISCLOSURE STATEMENT SHALL NOT BE CONSTRUED TO BE ADVICE ON THE TAX, SECURITIES, OR OTHER LEGAL EFFECTS OF THE COMBINED PLAN AND DISCLOSURE STATEMENT AS TO HOLDERS OF CLAIMS AGAINST THE DEBTOR. YOU SHOULD CONSULT YOUR PERSONAL COUNSEL OR TAX ADVISOR ON ANY QUESTIONS OR CONCERNS RESPECTING TAX, SECURITIES, OR OTHER LEGAL CONSEQUENCES OF THE COMBINED PLAN AND**

<sup>1</sup> All references to section or chapter herein are to the Bankruptcy Code, 11 U.S.C. §§ 101, *et seq.*, as amended. All references to “Bankruptcy Rules” are to the Federal Rules of Bankruptcy Procedure.

1 **DISCLOSURE STATEMENT.**

2 **THE COMBINED PLAN AND DISCLOSURE STATEMENT**  
3 **CONTAINS SUMMARIES OF CERTAIN STATUTORY PROVISIONS,**  
4 **DOCUMENTS RELATED TO THE COMBINED PLAN AND DISCLOSURE**  
5 **STATEMENT, EVENTS IN THE CHAPTER 11 CASE, AND FINANCIAL**  
6 **INFORMATION. ALTHOUGH THE DEBTOR AND THE COMMITTEE**  
7 **BELIEVE THAT THE STATEMENTS AND DESCRIPTIONS CONTAINED**  
8 **IN THE COMBINED PLAN AND DISCLOSURE STATEMENT ARE TRUE**  
9 **AND ACCURATE, THEY ARE QUALIFIED TO THE EXTENT THAT THEY**  
10 **DO NOT SET FORTH THE ENTIRE TEXT OF THE DOCUMENTS**  
11 **RELATED TO THE COMBINED PLAN AND DISCLOSURE STATEMENT**  
12 **AND APPLICABLE STATUTORY PROVISIONS. THE TERMS OF THE**  
13 **DOCUMENTS RELATED TO THE COMBINED PLAN AND DISCLOSURE**  
14 **STATEMENT AND APPLICABLE STATUTES GOVERN IN THE EVENT**  
15 **OF ANY DISCREPANCY WITH THE COMBINED PLAN AND**  
16 **DISCLOSURE STATEMENT. CREDITORS AND OTHER INTERESTED**  
17 **PARTIES SHOULD READ THE COMBINED PLAN AND DISCLOSURE**  
18 **STATEMENT, THE DOCUMENTS RELATED TO THE COMBINED PLAN**  
19 **AND DISCLOSURE STATEMENT, AND THE APPLICABLE STATUTES**  
20 **THEMSELVES FOR THE FULL AND COMPLETE STATEMENTS OF**  
21 **SUCH TERMS AND PROVISIONS.**

22 **THE FACTUAL STATEMENTS AND REPRESENTATIONS**  
23 **CONTAINED IN THE COMBINED PLAN AND DISCLOSURE STATEMENT**  
24 **ARE MADE BY THE DEBTOR AND THE COMMITTEE AS OF THE DATE**  
25 **HEREOF, UNLESS OTHERWISE SPECIFIED, AND THE DEBTOR AND**  
26 **THE COMMITTEE DISCLAIM ANY OBLIGATION TO UPDATE ANY**  
27 **SUCH STATEMENTS AFTER THE SOLICITATION OF VOTES TO**  
28 **ACCEPT OR REJECT THE COMBINED PLAN AND DISCLOSURE**  
**STATEMENT. THE DELIVERY OF THE COMBINED PLAN AND**  
**DISCLOSURE STATEMENT SHALL NOT BE DEEMED OR CONSTRUED**  
**TO CREATE ANY IMPLICATION THAT THE INFORMATION**  
**CONTAINED HEREIN IS CORRECT AT ANY TIME AFTER THE DATE**  
**HEREOF.**

**THE FINANCIAL INFORMATION CONTAINED HEREIN HAS NOT**  
**BEEN AUDITED BY A CERTIFIED PUBLIC ACCOUNTANT AND HAS**  
**NOT NECESSARILY BEEN PREPARED IN ACCORDANCE WITH**  
**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.**

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1 ALL FORWARD-LOOKING STATEMENTS CONTAINED HEREIN  
2 OR OTHERWISE MADE BY THE DEBTOR OR THE COMMITTEE  
3 INVOLVE MATERIAL RISKS AND UNCERTAINTIES AND ARE SUBJECT  
4 TO CHANGE BASED ON NUMEROUS FACTORS, INCLUDING FACTORS  
5 THAT ARE BEYOND THE DEBTOR'S CONTROL. ACCORDINGLY, THE  
6 DEBTOR'S FUTURE PERFORMANCE AND FINANCIAL RESULTS MAY  
7 DIFFER MATERIALLY FROM THOSE EXPRESSED OR IMPLIED IN ANY  
8 SUCH FORWARD-LOOKING STATEMENTS. SUCH FACTORS INCLUDE,  
9 BUT ARE NOT LIMITED TO, THOSE DESCRIBED IN THE COMBINED  
10 PLAN AND DISCLOSURE STATEMENT. THE DEBTOR AND THE  
11 COMMITTEE DO NOT INTEND TO UPDATE OR REVISE THEIR  
12 FORWARD-LOOKING STATEMENTS EVEN IF EXPERIENCE OR  
13 FUTURE CHANGES MAKE IT CLEAR THAT ANY PROJECTED RESULTS  
14 EXPRESSED OR IMPLIED THEREIN WILL NOT BE REALIZED.

15 ANY PROJECTED RECOVERIES TO CREDITORS SET FORTH IN  
16 THIS DISCLOSURE STATEMENT ARE BASED UPON THE ANALYSES  
17 PERFORMED BY THE DEBTOR AND ITS ADVISORS. ALTHOUGH THE  
18 DEBTOR AND ITS ADVISORS HAVE MADE EVERY EFFORT TO VERIFY  
19 THE ACCURACY OF THE INFORMATION PRESENTED HEREIN, THE  
20 DEBTOR AND ITS ADVISORS CANNOT MAKE ANY REPRESENTATIONS  
21 OR WARRANTIES REGARDING THE ACCURACY OF THIS  
22 INFORMATION.

23 IN CONNECTION WITH THE DEBTOR'S AND THE COMMITTEE'S  
24 SOLICITATION OF ACCEPTANCES OF THE COMBINED PLAN AND  
25 DISCLOSURE STATEMENT PURSUANT TO § 1126(b), THE DEBTOR AND  
26 THE COMMITTEE ARE FURNISHING A SOLICITATION PACKAGE,  
27 CONSISTING OF THE COMBINED PLAN AND DISCLOSURE  
28 STATEMENT, THE EXHIBIT A HERETO, CONFIRMATION NOTICE,  
AND A BALLOT AND/OR A RELEASE OPT-OUT ELECTION FORM, AS  
APPLICABLE, TO EACH RECORD HOLDER OF CLAIMS ELIGIBLE TO  
VOTE OR ITS COUNSEL. THE COMBINED PLAN AND DISCLOSURE  
STATEMENT IS TO BE USED BY EACH SUCH ELIGIBLE HOLDER  
SOLELY IN CONNECTION WITH ITS EVALUATION OF THE COMBINED  
PLAN AND DISCLOSURE STATEMENT; USE OF THE COMBINED PLAN  
AND DISCLOSURE STATEMENT FOR ANY OTHER PURPOSE IS NOT  
AUTHORIZED. NOTHING STATED IN THE COMBINED PLAN AND  
DISCLOSURE STATEMENT SHALL BE DEEMED OR CONSTRUED AS AN  
ADMISSION OF ANY FACT OR LIABILITY BY ANY PARTY, OR BE  
ADMISSIBLE IN ANY PROCEEDING INVOLVING THE DEBTOR, THE

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1 **COMMITTEE OR ANY OTHER PARTY. THE COMBINED PLAN AND**  
2 **DISCLOSURE STATEMENT MAY NOT BE REPRODUCED OR PROVIDED**  
3 **TO ANYONE OTHER THAN ADVISORS TO THE RECIPIENT WITHOUT**  
4 **THE PRIOR WRITTEN CONSENT OF THE DEBTOR.**

5 **SECTION 1.**  
6 **INTRODUCTION**

7 Borrego Community Health Foundation, (the “Debtor”), the debtor and debtor-  
8 in-possession in the above-captioned chapter 11 case, and the Official Committee of  
9 Unsecured Creditors (the “Committee”) hereby jointly propose the following  
10 combined disclosure statement and plan pursuant to §§ 1121(a) and 1125(b) (the  
11 disclosure statement portion hereof, the “Disclosure Statement” and the chapter 11  
12 plan portion hereof, the “Plan,” as may be modified and/or amended from time to  
13 time, and collectively, the “Combined Plan and Disclosure Statement”). Capitalized  
14 terms used in the Combined Plan and Disclosure Statement and not otherwise defined  
15 have the meanings ascribed to such terms in Section 3.

16 The Plan proposes to pay or otherwise satisfy Allowed Administrative Claims,  
17 Allowed Secured Claims, Allowed General Unsecured Claims, and a portion of the  
18 Allowed DHCS Claim, in full on the Effective Date or as soon as practicably  
19 thereafter. The Plan creates Class A and Class B Liquidating Trust Interests and  
20 proposes to pay Allowed General Unsecured Claims and the Allowed DHCS Claim  
21 in accordance with the DHCS Settlement. The Plan also proposes the resolution of  
22 certain other Claims and the distribution of proceeds to Holders of Allowed Claims.  
23 Claims against the Debtor—other than Unclassified Claims—are classified in Section  
24 9 and treated in accordance with Section 10 hereof. The Plan provides that (i) the  
25 Liquidating Trustee will administer the Class B Liquidating Trust Assets and continue  
26 the wind-down and liquidation of the Debtor after the Effective Date, and (ii) the Co-  
27 Liquidating Trustee will administer the Class A Liquidating Trust Assets to pay  
28 Holders of Allowed General Unsecured Claims.

29 The Debtor and the Committee will distribute the Combined Plan and  
30 Disclosure Statement to all holders of Claims in accordance with § 1125(b);  
31 Bankruptcy Rules 2002, 3016, and 3017; and the Bankruptcy Court’s order  
32 conditionally approving the Combined Plan and Disclosure Statement [Docket No. \_]  
33 (the “Conditional Approval and Procedures Order”).

34 The Combined Plan and Disclosure Statement and the exhibit hereto include a  
35 discussion of: (i) the nature and history of the Debtor’s business and liabilities; (ii)  
36 events during the Chapter 11 Case; (iii) the requirements for confirmation of the Plan  
37 and procedures for voting to accept or reject the Plan; (iv) additional factors and  
38

1 disclosures to be considered, including risk factors and certain U.S. federal income  
2 tax consequences of the Plan; and (v) the terms of the Plan, including the treatment  
3 of holders of Claims under the Plan. The Disclosure Statement was prepared with the  
4 intent to provide “adequate information” (as defined in the Bankruptcy Code) to  
5 enable holders of Claims against the Debtor to make informed judgments about the  
6 Plan.

7 Subject to the restrictions on modifications set forth in § 1127 and Bankruptcy  
8 Rule 3019 and those restrictions on modifications set forth in Section 20.4 of the  
9 Combined Plan and Disclosure Statement, the Debtor and the Committee expressly  
10 reserve the right to alter, amend, or modify the Combined Plan and Disclosure  
11 Statement, including the Plan Supplement, one or more times, before substantial  
12 consummation thereof.

13 Please read the Combined Plan and Disclosure Statement, the exhibit, other  
14 supporting materials, and any appropriate ballot carefully and follow the instructions  
15 set forth below and on the appropriate ballot to vote on the Combined Plan and  
16 Disclosure Statement. The Debtor and the Committee believe that the Combined Plan  
17 and Disclosure Statement provides the best method of maximizing the recoveries for  
18 the holders of Claims against the Debtor. **Therefore, the Debtor and the Committee  
19 recommend that all creditors who are entitled to vote should vote in favor of the  
20 Combined Plan and Disclosure Statement.**

21 Unless otherwise specified, all section or exhibit references in the Combined  
22 Plan and Disclosure Statement are to the respective section in, or exhibit to, the  
23 Combined Plan and Disclosure Statement, as the same may be amended, waived, or  
24 modified from time to time. The words “herein,” “hereof,” “hereto,” “hereunder,” and  
25 other words of similar import refer to the Combined Plan and Disclosure Statement  
26 as a whole and not to any particular section, subsection, or clause contained herein.  
27 The headings in the Combined Plan and Disclosure Statement are for convenience of  
28 reference only and shall not limit or otherwise affect the provisions hereof. For  
purposes herein: (a) in the appropriate context, each term, whether stated in the  
singular or the plural, shall include both the singular and the plural, and pronouns  
stated in the masculine, feminine, or neuter gender shall include the masculine,  
feminine, and the neuter gender; (b) any reference herein to a contract, lease,  
instrument, release, or other agreement or document being in a particular form or on  
particular terms and conditions means that the referenced document shall be  
substantially in that form or substantially on those terms and conditions; and (c) unless  
otherwise noted above, the rules of construction set forth in § 102 shall apply.

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**SECTION 2.**  
**SUMMARY OF CLASSIFICATION OF CLAIMS**  
**UNDER PLAN AND IMPORTANT SOLICITATION AND**  
**CONFIRMATION DATES AND DEADLINES**

2.1 *Summary of Classification of Claims.*

The following table designates the Classes of Claims against the Debtor and specifies which of those Classes are (a) not Impaired by the Plan, (b) Impaired by the Plan, and (c) entitled to vote to accept or reject the Plan in accordance with § 1126. In accordance with § 1123(a)(1), Administrative Claims, Professional Claims, Statutory Fees, and Priority Tax Claims, have not been classified. All of the potential Classes for the Debtor are set forth herein. If, ultimately, the Debtor does not have Holders of Claims in a particular Class or Classes, such Classes shall be treated as set forth in Section 10.

Class	Designation	Impairment	Entitled to Vote
1	Priority Non-Tax Claims	Not Impaired	No (deemed to accept)
2	Secured Claims	Not Impaired	No (deemed to accept)
3	General Unsecured Claims	Impaired	Yes
4	Allowed DHCS Claim	Impaired	Yes

2.2 *Important Dates and Deadlines.*

Event	Proposed Date
Voting Record Date	November 28, 2023
Solicitation commences	December 11, 2023
Deadline to file Plan Supplement	December 11, 2023
Voting Objection Deadline	December 22, 2023
Deadline for Creditors to file Rule 3018 Motions	December 29, 2023
Deadline to respond to Voting Objection	December 29, 2023
Deadline for Debtor to respond to Rule 3018 Motions	January 5, 2024
Voting Deadline and deadline to submit the Release Opt-Out Election Form	January 8, 2024, at 4:00 p.m., Pacific Time

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Event	Proposed Date
Combined Plan and Disclosure Statement Objection Deadline	January 8, 2024, at 4:00 p.m., Pacific Time
Deadline to file Confirmation Brief and other evidence supporting the Combined Plan and Disclosure Statement	January 11, 2024
Deadline to file Voting Tabulation Affidavit	January 11, 2024
Confirmation Hearing	January 17, 2024, at 10:00 a.m.

**SECTION 3.**  
**DEFINITIONS AND INTERPRETATION**

**A. Definitions.**

As used in the Combined Plan and Disclosure Statement, capitalized terms not otherwise defined have the meanings set forth below. Any term that is not otherwise defined herein, but that is used in the Bankruptcy Code or the Bankruptcy Rules, shall have the meaning given to that term in the Bankruptcy Code or the Bankruptcy Rules, as applicable.

3.1 **Administrative Claim** means a Request for Payment of an administrative expense of a kind specified in § 503(b) and entitled to priority pursuant to § 507(a)(2) or § 507(b), including: (i) the actual, necessary costs and expenses, incurred on or after the Petition Date, of preserving the Estate and operating the business of the Debtor through the Effective Date; (ii) the value of goods received by the Debtor within 20 days before the Petition Date in which the goods have been sold to the Debtor in the ordinary course of the Debtor’s business pursuant to § 503(b)(9); (iii) Allowed Claims that are entitled to be treated as Administrative Claims pursuant to a Final Order of the Bankruptcy Court; (iv) Professional Claims; (v) and Statutory Fees.

3.2 **Administrative Claims Bar Date** means the deadline set by an order of the Bankruptcy Court by which Holders of Administrative Claims, other than Administrative Claims arising in the ordinary course of business for the Debtor or Professional Claims, must assert Administrative Claims or be forever barred, which shall be (a) thirty days after the Effective Date for Administrative Claims other than Professional Claims, and (b) 45 days after the Effective Date for Professional Claims.

3.3 **Administrative Claims Objection Bar Date** means the deadline for filing objections to requests for Administrative Claims required to be filed, which shall be

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1 90 days following the Effective Date, *provided, however*, that the Administrative  
2 Claims Objection Bar Date may be extended by the Bankruptcy Court.

3 3.4 ***Administrative Claims Reserve*** means Cash to be set aside by the Debtor  
4 on the Effective Date in an aggregate amount estimated to fund the required amounts  
5 for payment of all unpaid Allowed Administrative Claims that will be paid after the  
6 Effective Date and all Administrative Claims that are not yet Allowed as of the  
7 Effective Date.

8 3.5 ***Adversary Proceeding*** shall have the meaning provided below in Section  
9 5.5.

10 3.6 ***Allowed*** means for Distribution purposes, a Claim, or any portion  
11 thereof, or a particular Class of Claims: (a) that is Allowed by a Final Order of the  
12 Bankruptcy Court (or such other court as provided by the Plan or as the Liquidating  
13 Trustee or Co-Liquidating Trustee, as applicable, and the Holder of such Claim agree  
14 may adjudicate such Claim and objections thereto); (b) that is Allowed by this Plan  
15 and/or Confirmation Order; (c) is scheduled as not contingent, not unliquidated, and  
16 not disputed, and for which no superseding Proof of Claim has been timely filed; (d)  
17 for which a Proof of Claim in a liquidated amount has been timely filed with the  
18 Bankruptcy Court pursuant to the Bankruptcy Code or deemed timely filed by any  
19 Final Order of the Bankruptcy Court or other applicable bankruptcy law, and as to  
20 which (i) no objection to its allowance has been filed prior to the date of entry of the  
21 Confirmation Order or is not listed on the Disputed Claims Schedule; or (ii) any filed  
22 objection to its allowance has been settled or withdrawn, or has been denied by a Final  
23 Order of the Bankruptcy Court; (e) following the Effective Date, with respect to  
24 General Unsecured Claims, as otherwise may be determined as Allowed by the  
25 Liquidating Trust in accordance with the Plan and the Liquidating Trust Agreement;  
26 or (f) that is expressly allowed in a liquidated amount pursuant to this Plan.

27 3.7 ***Allowed DHCS Balance Claim*** means the Allowed DHCS Claim after:  
28 (i) the application of the DHCS Allowed Offset Amount, which amounts have been  
withheld by DHCS; and (ii) the payment of the DHCS Sales Proceeds Recovery. As  
set forth herein, the Allowed DHCS Balance Claim shall be subordinated to the prior  
payment in full of: (a) Allowed Administrative Claims; (b) Allowed Priority Claims;  
(c) Allowed General Unsecured Claims; and (d) the Effective Date Professional Claim  
Reserves.

3.8 ***Allowed DHCS Claim*** means the Allowed General Unsecured Claim of  
DHCS in the total amount of \$112,000,000, as accounted for and adjusted as set forth  
in the DHCS Settlement Agreement.

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1           3.9 **Appeal** shall have the meaning provided below in Section 5.5.

2           3.10 **Assets** means all legal or equitable interests of the Estate in any and all  
3 (a) property of every kind, nature, character and description, whether real, personal,  
4 or mixed, whether tangible or intangible (including contract rights), wherever situated  
5 and by whomever possessed, and any goodwill related thereto, including any real  
6 estate, buildings, structures, improvements, privileges, rights, easements, leases,  
7 subleases, goods, materials, supplies, furniture, fixtures, equipment, work in process,  
8 accounts, chattel paper, cash, deposit accounts, reserves, deposits, contractual rights,  
9 intellectual property rights, claims, Causes of Action, securities, investments and any  
other general intangibles, and (b) the proceeds, products, offspring, rents or profits  
thereof, including all assets of the Debtor constituting “property of the estate” as  
described in § 541.

10           3.11 **Asset Purchase Agreement** means the agreement between the Debtor  
11 and DAP Health setting forth the terms of the DAP Sale, pursuant to § 363, and  
12 approved by the Sale Order.

13           3.12 **Avoidance Actions** means any Causes of Action arising under any  
14 section of chapter 5 of the Bankruptcy Code, including, without limitation, §§ 502,  
15 510, 541, 542, 543, 544, 545, 547, 548, 549, 550, 551, and 553 or under similar or  
related state or federal statutes and common law, including state fraudulent transfer  
laws.

16           3.13 **Ballots** means the ballots upon which the Holders of Impaired Claims  
17 shall indicate their acceptance or rejection of the Plan, in accordance with the Plan  
and the Voting Instructions.

18           3.14 **Ballot Deadline** means the date by which all Ballots must be properly  
19 executed, completed and delivered by First Class Mail, overnight courier, or hand  
20 delivery, to Kurtzman Carson Consultants LLC, at 222 N. Pacific Coast Highway, 3rd  
21 Floor, El Segundo, CA 90245, so as to be actually received by Kurtzman Carson  
22 Consultants LLC no later than 4:00 p.m. (Pacific Time), on the date set by the  
Bankruptcy Court in the Conditional Approval and Procedures Order.

23           3.15 **Bankruptcy Code** means title 11 of the United States Code, 11 U.S.C.  
24 §§ 101, *et seq.*, as amended.

25           3.16 **Bankruptcy Court** means the United States Bankruptcy Court for the  
26 Southern District of California, or any other court having jurisdiction over the Chapter  
27 11 Case, including, to the extent the jurisdictional reference of the Bankruptcy Court  
has been withdrawn to the United States District Court for the Southern District of  
28 California, pursuant to section 157(d) of title 28 of the United States Code.

1 3.17 **Bankruptcy Rules** means the Federal Rules of Bankruptcy Procedure as  
2 promulgated by the United States Supreme Court under section 2075 of title 28 of the  
3 United States Code, as may be amended from time to time.

4 3.18 **Bar Date** means the applicable deadlines by which a Proof of Claim or  
5 Request for Payment must be, or must have been, filed in in this Chapter 11 Case, as  
6 established by either the Bar Date Order, an order of the Bankruptcy Court or this  
7 Plan, including without limitation: (a) November 21, 2022 deadline to file Proofs of  
8 Claim relating to prepetition Claims; (b) the March 13, 2023 deadline to file Proofs  
9 of Claim for Governmental Units; (c) the Administrative Claims Bar Date; (d) the  
10 Extended DHCS Bar Date; and (e) the Rejection Bar Date.

11 3.19 **Bar Date Order** means any order of the Bankruptcy Court establishing  
12 Bar Dates for filing Proofs of Claim or Requests for Payment in this Chapter 11 Case,  
13 as the same may be amended, modified or supplemented including, but not limited to,  
14 the order at Docket No. 16.

15 3.20 **Business Day** means any day other than a Saturday, a Sunday, or any  
16 other day on which banking institutions in the State of California are required or  
17 authorized to close by law or executive order.

18 3.21 **Cash** means the legal tender of the United States of America and its  
19 equivalent.

20 3.22 **Causes of Action** means any and all present or future claims, rights,  
21 interests, legal and equitable defenses, offsets, recoupments, actions in law or equity  
22 or otherwise, choses in action, obligation, guaranty, controversy, demand, action  
23 suits, damages, judgments, third-party claims, counter-claims, cross-claims against  
24 any Person, whether known or unknown, liquidated or unliquidated, foreseen or  
25 unforeseen, existing or hereafter arising, whether based on legal or equitable relief,  
26 whether arising under the Bankruptcy Code or federal, state, common, or other law or  
27 equity, whether or not the subject of a pending litigation or proceedings on the  
28 Effective Date or thereafter of the Estate, the Debtor, or the Liquidating Trust, as  
applicable, including without limitation: (a) all Avoidance Actions; (b) all other  
claims in avoidance, recovery, and/or subordination; (c) all claims for the turnover of  
property to the Debtor or the Liquidating Trust; (d) all claims for compensation for  
damages incurred by the Debtor; (e) all claims arising in connection with *Husam E.*  
*Aldairi, et al. v. Borrego Community Health Foundation*, Case No. 37-2021-  
00046200-CU-BC-CTL (Cal. Sup. Ct. San Diego); (f) all claims in *Borrego*  
*Community Health Foundation v. Inland Valley, LLC, et al.*, Case No. 3:21-cv-01417-  
AJB-AGS (S.D. Cal.); (g) all claims in *Borrego Community Health Foundation v.*  
*Karen Hebets, et al.*, Case No. 3:22-cv-01056-AJB-AGS (S.D. Cal.); (h) all claims in

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1 *Borrego Community Health Foundation v. Travelers Casualty and Surety Company*  
2 *of America*, Case No. 3:22-CV-161-L-MDD (S.D. Cal.); and (i) all other actions  
3 described in this Combined Plan and Disclosure Statement, the Confirmation Order,  
the Schedules, or the Plan.

4 3.23 **Chapter 11 Case** means the voluntary chapter 11 case filed by the Debtor  
5 on the Petition Date under the caption, *In re Borrego Community Health Foundation*,  
6 Case No. 22-02384, currently pending before the Bankruptcy Court.

7 3.24 **CHOW** means the change of ownership application submitted pursuant  
8 to 42 C.F.R § 489.18 by the Debtor and DAP Health for approval by CMS that will  
9 result in the transfer of the Debtor's Medicare Identification Number and Medicare  
Provider Agreement to DAP Health.

10 3.25 **CHOW Effective Date** means date of the approval of the CHOW by  
11 CMS.

12 3.26 **Claim** has the meaning set forth in § 101(5).

13 3.27 **Claims and Balloting Agent** means Kurtzman Carson Consultants LLC,  
14 which was appointed as the Debtor's claims, noticing, and balloting agent.

15 3.28 **Claims Objection Deadline** means the first Business Day that is the later  
16 of (a) two hundred ten (210) days after the Effective Date, or (b) such other later date  
17 as the Bankruptcy Court may establish upon a motion by the Liquidating Trustee in  
accordance with the Plan.

18 3.29 **Claimant** means the Holder of a Claim.

19 3.30 **Class** means a class of Claims established pursuant to Section 9 herein.

20 3.31 **Class A Liquidating Trust Assets** means, collectively: (i) the Remaining  
21 Cash; and (ii) (a) 67% of the first \$1 million of Net Recovery, (b) 33% of the second  
22 \$1 million of Net Recovery, and (c) for any Net Recovery thereafter, the Pro Rata  
23 share of such Net Recovery among the Holders of Class A Trust Beneficial Interests  
and Class B Trust Beneficial Interests.

24 3.32 **Class A Trust Beneficial Interests** means the interests in the Liquidating  
25 Trust of the Holders of Allowed Claims in Class 3 and their concomitant entitlement  
26 to Distributions to be made by the Liquidating Trust on account of Allowed General  
Unsecured Claims from the Class A Liquidating Trust Assets.

1 3.33 **Class B Liquidating Trust Assets** means collectively: (i) the DHCS  
2 Sales Proceeds Recovery; (ii) (a) 33% of the first \$1 million of Specified Litigation  
3 Recoveries, (b) 67% of the second \$1 million of Specified Litigation Recoveries, and  
4 (c) for any Specified Litigation Recoveries thereafter, the Pro Rata share of such  
5 Specified Litigation Recoveries among the Holders of Class A Trust Beneficial  
6 Interests and Class B Trust Beneficial Interests; and (iii) solely to the extent any Class  
7 A Liquidating Trust Assets remain after Holders of Class A Trust Beneficial Interests  
8 are paid in full, the Class A Liquidating Trust Assets.

9 3.34 **Class B Trust Beneficial Interests** means the interest in the Liquidating  
10 Trust of the Holders of Allowed Claims in Class 4 and their concomitant entitlement  
11 to Distributions to be made by the Liquidating Trust on account of the Allowed DHCS  
12 Balance Claim from the Class B Liquidating Trust Assets.

13 3.35 **Closing** means the consummation of the transactions contemplated by  
14 the DAP Sale pursuant to the terms of the Asset Purchase Agreement.

15 3.36 **Closing Date** means July 31, 2023, pursuant to the Asset Purchase  
16 Agreement, as set forth in the *Notice of Occurrence of Closing of Sale to DAP Health,*  
17 *Inc.* [Docket No. 823].

18 3.37 **CMS** means the Centers for Medicare and Medicaid Services.

19 3.38 **Committee** means the Official Committee of Unsecured Creditors  
20 appointed on September 26, 2022, by the U.S. Trustee in this Chapter 11 Case  
21 pursuant to § 1102 [Docket No. 49].

22 3.39 **Conditional Approval and Procedures Order** means the order entered  
23 by this Court (i) conditionally approving the disclosures set forth in the Combined  
24 Plan and Disclosure Statement, and (ii) approving the solicitation procedures set forth  
25 in the Combined Plan and Disclosure Statement on December [ ], 2023 [Docket No.  
26 \_].

27 3.40 **Confirmation** means the entry of the Confirmation Order, subject to all  
28 conditions specified in Section 18.1 hereof having been satisfied.

3.41 **Confirmation Date** means the date on which the Clerk of the Bankruptcy  
Court enters the Confirmation Order on the docket.

3.42 **Confirmation Hearing** means the hearing to be held by the Bankruptcy  
Court to consider Confirmation of the Plan, as such hearing may be adjourned or  
continued from time to time.

1 3.43 **Confirmation Order** means the order of the Bankruptcy Court  
2 confirming this Plan pursuant to § 1129.

3 3.44 **Co-Liquidating Trustee** means such person selected pursuant to Section  
4 15 of the Plan or any successor or replacement officer appointed under the terms of  
5 the Plan and Liquidating Trust Agreement.

6 3.45 **DAP Health** means Desert Aids Project d/b/a DAP Health.

7 3.46 **DAP Sale** means the sale of substantially all of the Debtor's assets to  
8 DAP Health pursuant to § 363.

9 3.47 **Debtor** means Borrego Community Health Foundation, in its capacity as  
10 debtor and debtor in possession in this Chapter 11 Case.

11 3.48 **DHCS** means the California Department of Health Care Service.

12 3.49 **DHCS 9019 Order** means the Order granting the Debtor's Motion to  
13 Approve Compromise Among Debtor, Official Committee of Unsecured Creditors,  
14 and California Department of Health Care Services [Docket No. 544] and approving  
15 the DHCS Settlement Agreement.

16 3.50 **DHCS Allowed Offset Amount** means the approximately \$20,600,000  
17 that DHCS is withholding from the Debtor, which amount is inclusive of  
18 approximately \$6,200,000 in monies otherwise payable to the Debtor for the  
19 provision of in-house dental services to Medi-Cal beneficiaries, consistent with the  
20 definition in the DHCS Settlement Agreement.

21 3.51 **DHCS Findings of Fact** shall have the meaning provided below in  
22 Section 5.5.

23 3.52 **DHCS Order** shall have the meaning provided below in Section 5.5.

24 3.53 **DHCS Sales Proceeds Recovery** means the 40% of the Net Cash  
25 Proceeds of the DAP Sale received by DHCS on or around the Effective Date of this  
26 Plan, consistent with the definition in the DHCS Settlement Agreement.

27 3.54 **DHCS Settlement Agreement** means the settlement agreement by and  
28 between the Debtor, the Committee, and DHCS that resolved all disputes between the  
Debtor, the Committee, and DHCS, approved by the DHCS 9019 Order.

3.55 **DHHS** means the United States Department of Health and Human  
Services.

1 3.56 **Disbursing Agent** means the individual or individuals as may be retained  
2 by the Liquidating Trustee or Co-Liquidating Trustee, as applicable, to assist him or  
3 her distribute the Liquidating Trust Assets in accordance with this Plan and the  
Liquidating Trust Agreement.

4 3.57 **Dispute Resolution** shall have the meaning set forth below in Section  
5 13.4.

6 3.58 **Disputed Claim** means a Claim that is either: (i) as of the date of entry  
7 of the Confirmation Order, the subject of a pending objection; or (ii) listed on a  
8 schedule included with the Plan Supplement (the “Disputed Claims Schedule”).

9 3.59 **Disputed Claim Reserve** shall have the meaning set forth below in  
10 Section 12.7.

11 3.60 **Distribution Date** means the Initial Distribution Date or any Subsequent  
12 Distribution Date, as applicable.

13 3.61 **Distributions** means the distributions of Cash to be made in accordance  
14 with the Plan and the Liquidating Trust Agreement.

15 3.62 **Distribution Record Date** means the close of business on the Business  
16 Day immediately preceding the Effective Date.

17 3.63 **District Court** means the United States District Court for the Southern  
18 District of California.

19 3.64 **Effective Date** means a day, as determined by the Plan Proponents, that  
20 is a Business Day as soon as reasonably practicable after all conditions to the Effective  
21 Date specified in Section 18.2 hereof have been satisfied or waived.

22 3.65 **Effective Date Professional Claim Reserves** means cash to be set aside  
23 by the Liquidating Trustee on the Effective Date sufficient in the aggregate to fund a  
24 reserve on account of accrued and unpaid Professional Claims not yet fixed and  
25 allowed by the Bankruptcy Court prior to or on the Effective Date.

26 3.66 **Entity** means an entity as defined in § 101(15).

27 3.67 **Estate** means the estate created upon the Petition Date pursuant to § 541.

28 3.68 **Exculpated Party** means, individually and collectively: (a) the Debtor;  
(b) the Debtor’s trustees, officers, and managers serving in such capacity on and after  
the Petition Date; (c) members of the Committee (solely in their capacities as  
Committee members); and (d) Bankruptcy Court-approved Estate and Committee

1 professionals. Notwithstanding the foregoing, none of the Prepetition Fraud Parties  
2 are an Exculpated Party.

3 3.69 **Excluded Party** means all enumerated defendants in the Causes of  
4 Action and the Prepetition Fraud Parties, as set forth in the Plan Supplement.

5 3.70 **Executory Agreement** means any executory contract or unexpired lease  
6 subject to § 365, excluding any executory contract or unexpired lease entered into  
after the Petition Date and approved by an order of the Bankruptcy Court.

7 3.71 **Extended DHCS Bar Date** means December 29, 2023, which is the  
8 deadline by which DHCS must file a Proof of Claim for any further General  
9 Unsecured Claims against the Debtor for Medi-Cal overpayments, consistent with the  
definition in the DHCS Settlement Agreement.

10 3.72 **Final Decree** means the decree contemplated under Bankruptcy Rule  
11 3022.

12 3.73 **Final Distribution** means the last payment to Holders of Allowed  
13 Claims in accordance with the provisions of the Plan.

14 3.74 **Final Order** means an order or judgment, the operation or effect of  
15 which has not been reversed, stayed, modified, or amended, is in full force and effect,  
16 and as to which order or judgment (or any reversal, stay, modification, or amendment  
17 thereof) (a) the time to appeal, seek *certiorari*, or request reargument, further review,  
18 or rehearing has expired and no appeal, petition for *certiorari*, request for reargument  
19 or further review, or rehearing has been timely filed, or (b) any appeal that has been  
20 or may be taken, or any petition for *certiorari* or request for reargument or further  
21 review or rehearing that has been or may be filed, has been resolved by the highest  
22 court to which the order or judgment was appealed, from which *certiorari* was sought,  
23 or to which the request was made, and no further appeal, petition for *certiorari*,  
24 request for reargument, or further review or rehearing has been or can be taken or  
granted; provided, however, that the possibility that a motion under Rule 60 of the  
Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules,  
may be filed relating to such order shall not prevent such order from being a Final  
Order; provided, further, that the Debtor or Liquidating Trustee, as applicable, reserve  
the right to waive any appeal period for an order or judgment to become a Final Order.

25 3.75 **General Unsecured Claim** means any Claim against the Debtor that is  
26 not a/an: (i) Administrative Claim; (ii) Professional Claim; (iii) Secured Claim; (iv)  
27 Priority Claim; (v) Allowed DHCS Claim; (vi) Allowed DHCS Balance Claim; or  
28 (vii) Statutory Fee.

1 3.76 **Governmental Unit** has the definition set forth in § 101(27).

2 3.77 **Holder** means a holder of a Claim against the Debtor.

3 3.78 **Impaired** means, with respect to a Class of Claims, that such Class is  
4 “impaired” within the meaning of § 1124.

5 3.79 **Indemnified Parties** shall have the meaning set forth below in Section  
6 17.6.

7 3.80 **Initial Distribution Date** means the Effective Date, or as soon as  
8 practicable thereafter when the initial Distribution of Cash shall be made to the  
9 Holders of Allowed Claims, as determined by the Debtor, the Liquidating Trustee, or  
the Co-Liquidating Trustee, as applicable.

10 3.81 **Insurance Policy** means any insurance policy maintained by or for the  
11 benefit of the Debtor, regardless of whether such Insurance Policy is set forth in a  
12 schedule to the Plan Supplement.

13 3.82 **Liquidating Trust** means the liquidating trust created pursuant to the  
Liquidating Trust Agreement.

14 3.83 **Liquidating Trust Agreement** means the *Liquidating Trust Agreement*,  
15 to be dated on or prior to the Effective Date, as may be modified from time to time,  
16 between the Debtor and the Liquidating Trustee.

17 3.84 **Liquidating Trust Assets** means all assets of the Debtor that (i) exist  
18 immediately prior to the Effective Date and are not otherwise used by the Debtor to  
19 make Distributions or create Reserves on the Effective Date to or for the benefit of  
20 Holders of Allowed Administrative Claims, Priority Non-Tax Claims, Professional  
21 Claims and Secured Claims, and (ii) are not Purchased Assets. The Liquidating Trust  
22 Assets also include, without limitation, to the extent not otherwise expressly excluded  
23 by this definition: (i) the Remaining Cash; (ii) all Causes of Action the Debtor holds  
24 or may hold against any Person or Entity as of the Effective Date (except to the extent  
25 they are the subject of any of the Releases set forth in the Plan); (iii) all Claims and  
26 rights of the Debtor under any Insurance Policies; (iv) any and all other non-Cash  
assets, interests, rights, claims and defenses of the Debtor or the Estate, including,  
without limitation, all rights under any order of the Bankruptcy Court; (v) any and all  
tax refunds to which the Debtor may be entitled; and (vi) any and all proceeds of any  
of the foregoing.

27 3.85 **Liquidating Trust Beneficiaries** means the Holders of Trust Beneficial  
28 Interests, as of any point in time.

1           3.86 **Liquidating Trustee** means such person selected pursuant to Section 15  
2 of the Plan or any successor or replacement officer appointed under the terms of the  
3 Plan and Liquidating Trust Agreement.

4           3.87 **Litigation** means the interest of the Estate, the Debtor, or the Liquidating  
5 Trust, as applicable, in any and all claims, rights, and Causes of Action that have been  
6 or may be commenced by the Debtor or the Liquidating Trust, as applicable, except  
7 to the extent concerning any Released Parties. Litigation includes, without limitation  
8 not otherwise stated herein, any action: (i) to avoid and recover any transfers of  
9 property determined to be preferential, fraudulent, or avoidable pursuant to §§ 544,  
10 545, 547, 548, 549(a), and 550; (ii) for the turnover of property to the Debtor or  
11 Liquidating Trust, as applicable; (iii) for the recovery of property or payment of  
12 money that belongs to or can be asserted by the Debtor or the Liquidating Trust, as  
13 applicable; (iv) for compensation for damages incurred by the Debtor; and (v)  
14 equitable subordination actions against Creditors.

15           3.88 **Litigation Recoveries** means any Cash or other property received by the  
16 Debtor or the Liquidating Trust, as applicable, from all or any portion of the Litigation  
17 of any of the Causes of Action, including, but not limited to, awards of damages,  
18 attorneys' fees and expenses, interest, and punitive damages, whether recovered by  
19 way of settlement, execution on judgment, or otherwise. If any litigation of any of the  
20 Causes of Action is pursued on a contingent-fee basis, the Litigation Recovery will  
21 be net of any expenses of such litigation and any contingent fee paid to legal counsel.

22           3.89 **Local Bankruptcy Rules** means the Local Rules of the United States  
23 Bankruptcy Court of the Southern District of California, as amended from time to  
24 time.

25           3.90 **Management Services Support Agreement** means the agreement  
26 between the Debtor and DAP Health for DAP Health to provide a broad range of  
27 management support services prior to the Closing Date as set forth in the Asset  
28 Purchase Agreement.

          3.91 **Medi-Cal** means the program administered by the State of California for  
medical assistance under title XIX of the Social Security Act.

          3.92 **Medicare** means the federal health insurance program administered by  
CMS under title XVIII of the Social Security Act.

          3.93 **Net Cash Proceeds** means the aggregate cash consideration paid to or  
retained by the Debtor at Closing of the DAP Sale net of the Sale Proceeds Holdback.

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1 3.94 **Net Recovery** means the aggregate amount of any cash recovery from  
2 litigation of any of the Causes of Action realized by the Debtor or its successor-in-  
3 interest net of the fees (including attorney’s fees) and expenses of such litigation.

4 3.95 **Nonprofit Laws** means any and all federal, state, local and other laws  
5 and governmental regulations applicable to nonprofit corporations, including without  
6 limitation, any administrative and judicial interpretations thereof (as applicable).

7 3.96 **Nonprofit Status** means status as a nonprofit corporation under  
8 applicable Nonprofit Laws.

9 3.97 **Ombudsman Parties** has the meaning set forth in Section 17.8 herein.

10 3.98 **Operate** (and any such variations, such as “**Operation**”) means to  
11 operate, oversee, manage, administer, coordinate, control, supervise and/or direct the  
12 business and operations of any and/or all of the Purchased Assets, whether in the  
13 ordinary course of business or in accordance with the Asset Purchase Agreement,  
14 Transition Services Agreement, or otherwise, and including undertaking or pursuing  
15 strategies, activities, or actions with the intent of furthering the objectives of, and  
16 otherwise to effectuate the Plan as contemplated by the provisions hereof, including  
17 any strategies, activities or actions aimed at retaining, renewing, amending, extending  
18 or Transferring any of the Purchased Assets.

19 3.99 **Operating Account** means one or more deposit accounts of Cash  
20 established and/or maintained by the Liquidating Trustee as set forth in Section  
21 15.5(c).

22 3.100 **Ordinary Course Professionals Order** means the order [Docket No.  
23 400] entered by the Bankruptcy Court granting the Debtor’s motion to retain and  
24 compensate professionals utilized by the Debtor in the ordinary course of business  
25 [Docket No. 271].

26 3.101 **Ordinary Course Professionals** means the professionals retained by the  
27 Debtor in the ordinary course of their business operations, pursuant to the Ordinary  
28 Course Professionals Order.

3.102 **Patient Care Ombudsman** means Dr. Jacob Nathan Rubin, MD, FACC,  
appointed by the U.S. Trustee to serve as the patient care ombudsman in the Chapter  
11 Case, pursuant to § 333(a), in accordance with the order entered by the Bankruptcy  
Court on September 16, 2022 [Docket No. 25].

3.103 **Person** means an individual, partnership, corporation, limited liability  
company, business trust, joint stock company, trust, unincorporated association, joint

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1 venture, governmental authority, Governmental Unit or other entity of whatever  
2 nature.

3 3.104 **Petition Date** means September 12, 2022, which is the date that the  
4 Debtor filed a voluntary chapter 11 petition.

5 3.105 **Plan** means this plan of liquidation proposed by the Plan Proponents,  
6 including the Plan Supplement and the exhibit hereto and thereto, as the same may be  
7 amended, modified or supplemented from time to time in accordance with the  
provisions of the Bankruptcy Code and its terms.

8 3.106 **Plan Proponent** means each of the Debtor and the Committee.

9 3.107 **Plan Supplement** means a supplemental appendix to this Plan, as may  
10 be amended from time to time on or prior to the Effective Date, which will contain  
the following items:

- 11 a) the Schedule of Assumed Contracts;
- 12 b) the list of Retained Causes of Action;
- 13 c) the list of Excluded Parties;
- 14 d) the Disputed Claims Schedule;
- 15 e) the schedule of Insurance Policies;
- 16 f) the initial Wind-down Budget;
- 17 g) the identity of the directors serving on the Post-Effective  
18 Date Board of Directors;
- 19 h) the identity of the initial Liquidating Trustee;
- 20 i) the identity of the initial Co-Liquidating Trustee;
- 21 j) the form of Liquidating Trust Agreement; and
- 22 k) the schedule of estimated costs of administration and any  
23 other funds required to be distributed upon the Effective Date  
24 as required by Local Rule 3020-1.  
25  
26  
27  
28

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1 provided that, the Debtor shall file items (a) through (k) by December 11, 2023. The  
2 Debtor may file separately each of the foregoing documents. The Plan Supplement  
3 shall be in substance and form acceptable to each of the Plan Proponents.

4 3.108 **Post-Effective Date Board of Directors** means the three (3) member  
5 board of directors for the Debtor that will be formed prior to or on the Effective Date  
6 in accordance with Section 15.5(b) hereof. The initial members of the Post-Effective  
7 Date Board of Directors shall be: (i) Jenna LeComte-Hinley, PhD; (ii) Frank Figueroa;  
8 and (iii) Martha Deichler. All proposed members of the Post-Effective Date Board of  
9 Directors are members of the Debtor's existing Board of Directors.

10 3.109 **Post-Effective Date Debtor** means the Debtor, in existence as of the  
11 Effective Date, which shall exist solely for the limited duration and purposes set forth  
12 in the Plan.

13 3.110 **Prepetition Fraud** means the fraud discovered by the Debtor  
14 orchestrated by certain of the Debtor's prior management, landlords and contractors  
15 and community contract dentists that involved filing false claims for dental services  
16 provided by the contract dentists.

17 3.111 **Prepetition Fraud Parties** means the parties who are alleged to have  
18 participated in the Prepetition Fraud as set forth in the Plan Supplement.

19 3.112 **Priority Claim** means a Priority Non-Tax Claim or a Priority Tax Claim.

20 3.113 **Priority Non-Tax Claim** means any Claim entitled to priority in payment  
21 as specified in § 507(a)(4), (5), (6), (7) or (9) other than Administrative Claims and  
22 Priority Tax Claims.

23 3.114 **Priority Tax Claims** means Claims of any Governmental Unit entitled to  
24 priority under § 507(a)(8) and 507(c).

25 3.115 **Professional** means any Person (a) retained in the Chapter 11 Case by  
26 Final Order, pursuant to §§ 327, 363, and 1103 or otherwise; or (b) awarded  
27 compensation and reimbursement by the Bankruptcy Court, pursuant to § 503(b)(4).

28 3.116 **Professional Claim** means an Administrative Claim of a Professional for  
compensation for services rendered or reimbursement of costs, expenses, or other  
charges and disbursements incurred relating to services rendered or expenses incurred  
after the Petition Date and prior to and including the Effective Date.

3.117 **Proof of Claim** means a proof of claim filed in this Chapter 11 Case.

1 3.118 **Provider Agreements** means (i) the Medicare Health Insurance Benefits  
2 Agreements between the Debtor and DHHS, and (ii) the Medi-Cal Provider  
3 Agreements between the Debtor and DHCS.

4 3.119 **Purchased Assets** means collectively all of the Assets listed in Section  
5 1.7 of the Asset Purchase Agreement.

6 3.120 **Rejection Bar Date** means the last date for any Entity whose claims arise  
7 out of the Bankruptcy Court approved rejection of an executory contract or unexpired  
8 lease to file a Proof of Claim for damages related to such rejection. The Rejection Bar  
9 Date for such Claims will be, (i) with respect to executory contracts and unexpired  
10 leases rejected pursuant to a Bankruptcy Court order other than the Confirmation  
11 Order, the date provided by an order approving the rejection, and, (ii) with respect to  
12 executory contracts and unexpired leases rejected pursuant to the Confirmation Order,  
13 the date that is thirty (30) days after the Effective Date.

14 3.121 **Related Persons** means, subject to any exclusions expressly set forth in  
15 the Plan, with respect to a specific Person, said Person's successors and assigns, as  
16 applicable, its current and former shareholders, affiliates, subsidiaries, employees,  
17 agents, investment managers, subagents, officers, directors, managers, trustees,  
18 partners, members, professionals, representatives, advisors, attorneys, financial  
19 advisors, accountants, and consultants.

20 3.122 **Releases** shall have the meaning provided below in Section 17.2.

21 3.123 **Release Opt-Out Election Form** means a form for Holders of Claims to  
22 opt out of being a Releasing Party in connection with the Third Party Release set forth  
23 in Section 17 of the Plan.

24 3.124 **Released Party** means, individually and collectively: (a) the Debtor, (b)  
25 the Committee, (c) the following members of the Committee: McKesson Corporation;  
26 Greenway Health, LLC; We Klean Inc.; Mustafa Bilal, DDS, Inc.; Vista Village  
27 Family Dentistry; Vitamin D Public Relations, LLC; and Pourshirazi & Youssefi  
28 Dental Corporation; and (d) each of the Related Persons of each of the Entities in the  
foregoing clauses (a)-(c); provided, however, that notwithstanding anything to the  
contrary herein, including the definition of "Related Persons," none of the Prepetition  
Fraud Parties are a Released Party.

3.125 **Releasing Party** means (a) the Released Parties; and (b) all Claimants  
that (i) vote to accept the Plan (or are deemed to accept the Plan), and (ii) do not  
affirmatively opt out of Third Party Releases pursuant to a duly executed Release Opt-  
Out Election Form; *provided, that*, notwithstanding anything contained herein to the

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1 contrary, in no event shall an Entity be a Releasing Party that (x) does not vote to  
2 accept or reject the Plan, (y) votes to reject the Plan, or (z) appropriately marks the  
3 Release Opt-Out Election Form to opt out of the Third Party Releases and returns  
4 such Release Opt-Out Election Form in accordance with the Plan and the Voting  
Instructions.

5 3.126 **Remaining Cash** means the actual sum of Cash that constitutes  
6 Liquidating Trust Assets after: (i) the payment of Cash necessary to satisfy all  
7 Allowed Unclassified Claims that are Allowed on or prior to the Effective Date; (ii)  
8 the funding of reserves for disputed Unclassified Claims to the extent required by the  
9 Bankruptcy Court on or prior to the Effective Date; (iii) the payment of all Allowed  
10 Claims payable on the Effective Date as set forth in Classes 1-2; and (iv) the Transfer  
into or maintenance of funds in the Operating Accounts for the Post-Effective Date  
Debtor on the Effective Date in accordance with Section 15.5(c).

11 3.127 **Remaining Estate Funds** means the actual sum of Cash held by the  
12 Debtor on the Effective Date.

13 3.128 **Request for Payment** means a request for payment of an Administrative  
14 Claim filed in the Chapter 11 Case.

15 3.129 **Retained Causes of Action** shall have the meaning set forth below in  
16 Section 17.7(b).

17 3.130 **Sale Effective Time** means midnight (Pacific Coast Time) following the  
Closing Date of the DAP Sale.

18 3.131 **Sale Order** means the Final Order approving the DAP Sale, pursuant to  
19 § 363, titled Order (A) Authorizing the Sale of Property to Desert Aids Project d/b/a  
20 DAP Health Free and Clear of Liens, Claims, Encumbrances, and Other Interests; (B)  
21 Approving the Assumption and Assignment of an Unexpired Lease Related Thereto;  
and (C) Granting Related Relief [Docket No. 559].

22 3.132 **Sale Proceeds Holdback** means \$16,000,000, which amount is the  
23 Debtor's good faith estimate of the aggregate amount of Secured Claims, Priority  
24 Claims, and Administrative Claims, which amount may be adjusted only in a manner  
consistent with the DHCS Settlement Agreement.

25 3.133 **Schedule of Assumed Contracts** means the schedule listing the  
26 Executory Agreements to be assumed pursuant to the Plan.

27 3.134 **Scheduled** means, with respect to any Claim, the status, priority, and  
28 amount, if any, of such Claim as set forth in the Schedules.

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1 3.135 **Schedules** means the schedules of assets and liabilities and the  
2 statements of financial affairs filed by the Debtor in the Chapter 11 Case pursuant to  
3 § 521 and Bankruptcy Rule 1007 [Docket Nos. 97, 98], which incorporate by  
4 reference the global notes and statement of limitations, methodology, and disclaimer  
5 regarding the Debtor’s schedules and statements, as such schedules or statements have  
6 been or may be further modified, amended, or supplemented from time to time in  
7 accordance with Bankruptcy Rule 1009 or Final Orders of the Bankruptcy Court.

8 3.136 **Secured Claim** means a Claim that is (a) secured by a lien on any of the  
9 Assets, which lien is valid, perfected, and enforceable under applicable law or by  
10 reason of a Final Order, to the extent of the value of the claimant’s interest in such  
11 Asset, or (b) entitled to setoff under § 553, to the extent of the amount subject to such  
12 setoff, as determined pursuant to § 506(a) or § 1129(b).

13 3.137 **Solicitation Package** shall have the meaning set forth below in Section  
14 6.10.

15 3.138 **Specified Litigation** means the following lawsuits: (i) Husam E. Aldairi,  
16 et al. v. Borrego Community Health Foundation, Case No. 37-2021-00046200-CU-  
17 BC-CTL (Cal. Sup. Ct. San Diego); (ii) Borrego Community Health Foundation v.  
18 Inland Valley, LLC, et al., Case No. 3:21-cv-01417-AJB-AGS (S.D. Cal.); (iii)  
19 Borrego Community Health Foundation v. Karen Hebets, et al., Case No. 3:22-cv-  
20 01056-AJB-AGS (S.D. Cal.); and (iv) Borrego Community Health Foundation v.  
21 Travelers Casualty and Surety Company of America, Case No. 3:22-CV-161-L-MDD  
22 (S.D. Cal.).

23 3.139 **Specified Litigation Defendant** means any counterparty to the Debtor in  
24 the Specified Litigation.

25 3.140 **Specified Litigation Recoveries** means the Net Recovery, if any, realized  
26 by the Debtor or the Liquidating Trust from any or all of the Specified Litigation.

27 3.141 **Statutory Fees** means the fees payable pursuant to section 1930 of title  
28 28 of the United States Code that were incurred in connection with the Chapter 11  
Case.

3.142 **Subsequent Distribution Date** means any date after the Initial  
Distribution Date upon which the Liquidating Trust makes a Distribution to any  
Holders of Allowed Claims, as determined by the Liquidating Trustee or Co-  
Liquidating Trustee, as applicable.

3.143 **Tax** means any tax, charge, fee, levy, impost, or other assessment by any  
federal, state, local, or foreign taxing authority, including, without limitation, income,

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1 excise, property, sales, transfer, employment, payroll, franchise, profits, license, use,  
2 ad valorem, estimated, severance, stamp, occupation, and withholding tax.

3 3.144 *Third Party Releases* shall have the meaning provided below in Section  
4 17.2(b).

5 3.145 *Transition Period* means the time between the Sale Effective Time and  
6 the occurrence of both (i) the CHOW Effective Date, and (ii) the dissolution of the  
7 Post-Effective Date Debtor.

8 3.146 *Transition Services Agreement* means the agreement between the  
9 Debtor and DAP Health in which the parties (or their successors-in interest, including  
10 the Post-Effective Date Debtor) agree to provide certain services and support after the  
11 Closing of the Sale pending the approval of the CHOW by CMS.

12 3.147 *Transfer (and any variations such as "Transferring")* means to,  
13 directly or indirectly, sell, convey, assign, pledge, encumber, hypothecate, gift,  
14 contribute, subject to a joint venture, partnership, or similar arrangement, abandon,  
15 convey, or transfer or otherwise dispose of, either voluntarily or involuntarily, any  
16 Asset or enter into any contract for any Asset that will effectuate the foregoing  
17 whether or not the foregoing is subject to approvals or conditions.

18 3.148 *Trust Assets Accounts* means interest-bearing bank account(s) or  
19 money-market account(s) to be established and held in trust by the Liquidating  
20 Trustee or Co-Liquidating Trustee, as applicable, on or after the Effective Date, for  
21 the purpose of holding the Liquidating Trust Assets to be distributed pursuant to the  
22 Plan and any interest, dividends, or other income earned upon the investment of the  
23 Liquidating Trust Assets.

24 3.149 *Trust Beneficial Interests* mean, collectively, (i) Class A Trust  
25 Beneficial Interests, and (ii) the Class B Trust Beneficial Interests. The Trust  
26 Beneficial Interests shall be evidenced as set forth in Section 13.3 and shall not be  
27 transferable, except to the limited extent provided in the Liquidating Trust Agreement.

28 3.150 *Unclassified Claims* means, collectively, Administrative Claims,  
Professional Claims, Statutory Fees, and Priority Tax Claims.

3.151 *Unimpaired Claim* means a Claim that is not impaired because the Plan  
leaves unaltered the legal, equitable, and contractual rights to which such Claim  
entitles the Holder of such Claim, as set forth in § 1124(1).

3.152 *U.S. Trustee* means the Office of the United States Trustee for the  
Southern District of California.

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1 3.153 *Vacatur Stipulation* shall have the meaning provided below in Section  
2 5.5.

3 3.154 *Voting Instructions* means the instructions for voting on the Plan  
4 contained on the Ballots.

5 3.155 *Wind-down Budget* means the budget (as the same may be amended or  
6 modified from time to time as provided in the Liquidating Trust Agreement) setting  
7 forth the projected costs and expenses associated with winding down the Debtor and  
8 the Estate and for the Liquidating Trustee and Co-Liquidating Trustee to discharge  
9 their duties under the Plan and the Liquidating Trust Agreement.

10 **B. Interpretation and Rules of Construction.**

11 Unless otherwise specified, all Section or exhibit references in the Combined  
12 Plan and Disclosure Statement are to the respective Section in, or exhibit to, the  
13 Combined Plan and Disclosure Statement, as the same may be amended, waived, or  
14 modified from time to time. The words “herein,” “hereof,” “hereto,” “hereunder,” and  
15 other words of similar import refer to the Combined Plan and Disclosure Statement  
16 as a whole and not to any particular Section, subsection, or clause contained therein.  
17 The headings in the Combined Plan and Disclosure Statement are for convenience of  
18 reference only and shall not limit or otherwise affect the provisions hereof. For  
19 purposes herein: (1) in the appropriate context, each term, whether stated in the  
20 singular or the plural, shall include both the singular and the plural, and pronouns  
21 stated in the masculine, feminine, or neuter gender shall include the masculine,  
22 feminine, and the neuter gender; (2) any reference herein to a contract, lease,  
instrument, release, indenture, or other agreement or document being in a particular  
form or on particular terms and conditions means that the referenced document shall  
be substantially in that form or substantially on those terms and conditions; (3) the  
rules of construction set forth in § 102 shall apply; and (4) any term used in capitalized  
form herein that is not otherwise defined, but that is used in the Bankruptcy Code or  
the Bankruptcy Rules, shall have the meaning assigned to that term in the Bankruptcy  
Code or the Bankruptcy Rules, as the case may be.

23 **C. Controlling Document.**

24 The Combined Plan and Disclosure Statement (without reference to the Plan  
25 Supplement) shall govern and control in the event of an inconsistency between the  
26 terms and provisions in the Combined Plan and Disclosure Statement (without  
27 reference to the Plan Supplement), the Plan Supplement, any other instrument or  
28 document created or executed pursuant to the Combined Plan and Disclosure  
Statement, or any order (other than the Confirmation Order) referenced in the

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1 Combined Plan and Disclosure Statement (or any exhibit, schedules, appendices,  
2 supplements or amendments to any of the foregoing); provided that, notwithstanding  
3 anything herein to the contrary, the Confirmation Order shall govern and control in  
4 all respects in the event of a conflict between the Confirmation Order and any  
5 provision of the Combined Plan and Disclosure Statement or the Plan Supplement.

5 **SECTION 4.**  
6 **BACKGROUND**

7 4.1 *Overview of the Debtor.*

8 The Debtor is a non-profit public charity, tax-exempt under section 501(c)(3)  
9 of the Internal Revenue Code. The Debtor strives to be the community leader in  
10 improving the health of the populations in its service area, many of whom struggle  
11 with job and housing insecurity or disabilities. Its primary focus is the underserved,  
12 with an empowered workforce providing measurable quality and compassionate care  
13 to its patients. On the Petition Date, the Debtor had 24 brick and mortar sites including  
14 administrative sites, 2 pharmacies, and 6 mobile units covering a service area  
15 consisting of a 250-mile corridor on the eastern side of San Diego and Riverside  
16 Counties, CA. During 2021, the Debtor provided approximately 386,000 patient care  
17 visits. As of 2021, of Debtor's patients: (a) 94% had incomes below 200% of the FPL;  
18 (b) 71% lived in poverty; (c) approximately 75% were Medi-Cal (Medicaid)  
19 recipients or participate in other public health programs; (d) 36% were under the age  
20 18; and (e) 93% were under the age of 65. The Debtor's services included  
21 comprehensive primary care, pediatric care, urgent care, behavioral health, dental  
22 services, specialty care, transgender health, women's health, prenatal care, veteran's  
23 health, chiropractic services, telehealth, and pharmacy. The Debtor was also an active  
24 partner in the training of medical residents, medical students, nurse practitioner  
25 students, physician assistant students, nursing students and other healthcare  
26 professionals.

27 As of the Petition Date, the Debtor operated as a federally qualified health  
28 center ("FQHC"). FQHCs are federally designated entities that receive federal grants  
and enhanced state payments to provide health care services to low-income and rural  
patients. The Debtor's health services were targeted to families with incomes below  
200% of the Federal Poverty Level. As an FQHC, the Debtor strived to deliver high  
quality, comprehensive, compassionate primary health care to people in the  
surrounding area, regardless of ability to pay.

The Debtor also operated as a Federal Tort Claims Act ("FTCA") "deemed  
facility." Under section 224 of the Public Health Service Act, as amended by the

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1 Federally Supported Health Centers Assistance Acts of 1992 and 1995, employees of  
2 eligible health centers like the Debtor may be deemed as federal employees for the  
3 purposes of liability protections under the FTCA for acts or omissions in the  
4 performance of medical, surgical, dental, or related functions resulting in personal  
5 injury, including death, and occurring within the scope of employment. Congress  
6 extended eligibility for FTCA protections to health centers like the Debtor in order to  
7 increase the availability of funds for health centers to provide primary health care  
8 services by reducing or eliminating health centers' malpractice insurance premiums.

7 Further information concerning the Debtor's operations is available in the  
8 *Declaration of Isaac Lee, Chief Restructuring Officer, in Support of Debtor's*  
9 *Emergency First Day Motions* [Docket No. 7] (the "First-Day Declaration").

10 **4.2 Events Leading to Chapter 11 Filing.**

11 In 2020, the Debtor's Board of Trustees (the "Board") became aware that  
12 members of the Debtor's leadership, certain landlords/contractors, and community  
13 dentists orchestrated what appears to be significant fraud for their own personal  
14 enrichment which involved filing false claims for dental services provided by contract  
15 dentists (*i.e.*, the Prepetition Fraud). In November 2020, DHCS issued a temporary  
16 suspension of payments for Medi-Cal services because of an ongoing fraud  
17 investigation into the outside, contract dental program. There were no accusations of  
18 any fraudulent acts associated with the in-house dental program or medical services.  
19 During the pendency of the suspension by DHCS, the Debtor provided thousands of  
20 services without compensation.

21 Following the participation in a formal administrative meet and confer process,  
22 on February 26, 2021, the Debtor entered into a settlement agreement with DHCS,  
23 pursuant to which DHCS agreed to lift the temporary suspension as it pertained to the  
24 reimbursement of Medi-Cal medical services. The temporary payment suspension  
25 remained in place through the Petition Date with respect to dental services.

26 The Debtor took strong corrective actions and fully cooperated with state and  
27 federal investigators. Among other steps taken by the Debtor in the fall of 2020, the  
28 Debtor (a) terminated individual executives and others suspected of involvement in  
the apparent fraud; (b) removed any tainted members from the Board; (c) hired new  
leadership and added new board members with a high level of integrity and  
experience; (d) agreed to the appointment of a monitor, and fully cooperated with that  
monitor; (e) diligently completed corrective action plans; (f) initiated lawsuits against  
the bad actors; (g) created a corporate compliance department and instituted a robust  
compliance program; and (h) engaged reputable legal, IT, accounting, and financial

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1 consultants to guide it on its path to full responsibility and integrity.

2 The Debtor initiated an internal investigation to identify wrongdoing by former  
3 associates, which led to the filing of pending litigation against the former trustees,  
4 officers, and contract dentists. The schemes included selling useless assets to the  
5 Debtor at inflated prices, entering into one-sided agreements with the Debtor to its  
6 detriment, committing and/or covering up healthcare fraud through improper billing  
7 of dental services, entering into leases with the Debtor that were many times fair  
8 market rates and terms, paying themselves above-market salaries and benefits, and  
9 hiring friends and family members to work for the Debtor and paying them above-

10 While there were no accusations of any fraudulent acts associated with the in-  
11 house dental program, as set forth above, the Medi-Cal suspension on the Debtor's  
12 in-house dental payments resulted in DHCS withholding more than \$7 million  
13 otherwise payable to the Debtor.

14 The Debtor commenced this Chapter 11 Case as a result of the issues discussed  
15 in this Section IV with the objective to maintain the Debtor's business operations; to  
16 preserve value for the Debtor, its stakeholders, and parties in interest; and, most  
17 importantly, to protect the health and wellbeing of the patients who are being treated  
18 at the facilities operated by the Debtor and the employees of the Debtor.

19 **SECTION 5.**  
20 **THE CHAPTER 11 CASE**

21 The following is a brief description of certain material events that have  
22 occurred during the Chapter 11 Case.

23 **5.1 *Material First-Day Motions Filed on the Petition Date.***

24 a) **Emergency Motion to Pay the Debtor's Prepetition Priority Wages**

25 The Debtor filed an emergency motion [Docket No. 3] (the "Wage Motion")  
26 for authority to pay the Debtor's prepetition priority wages and related benefits in the  
27 ordinary course of business to avoid the disruption to the Debtor's business from  
28 failing to do so. The Bankruptcy Court granted the Wage Motion. [See Docket No.  
20].

29 b) **Emergency Motion to Maintain Cash Management Systems**

30 The Debtor filed an emergency motion [Docket No. 4] (the "Cash Management")

1 Motion”) for authority to maintain their cash management systems, which was  
2 imperative to avoid significant disruption to the Debtor’s business operations. The  
3 Bankruptcy Court granted the Cash Management Motion. [*See* Docket No. 28].

4 c) Emergency Motion to Provide Adequate Assurance of Payment to  
5 the Debtor’s Utilities

6 The Debtor filed an emergency motion [Docket No. 5] (the “Utilities Motion”)  
7 for an order authorizing the Debtor to provide adequate assurance of future payment  
8 to certain utility companies pursuant to § 366(c). The Bankruptcy Court granted the  
9 Utilities Motion. [*See* Docket No. 22].

10 d) Emergency Motion to Maintain Insurance Programs

11 The Debtor filed an emergency motion [Docket No. 6] (the “Insurance  
12 Motion”) for authority to maintain insurance programs, pay premiums and other  
13 obligations in the ordinary course, and prevent insurance companies from enforcing  
14 ipso facto provisions or otherwise terminating insurance policies without first seeking  
15 relief from the automatic stay. The Bankruptcy Court granted the Insurance Motion.  
16 [*See* Docket No. 21].

17 e) Emergency Motion to Set Insider Compensation

18 The Debtor filed an emergency motion [Docket No. 11] (the “Motion to Set  
19 Insider Compensation”) for authority to pay insiders their pre-petition salaries as they  
20 come due during the Chapter 11 Case. The Bankruptcy Court granted the Motion to  
21 Set Insider Compensation on an interim basis [*see* Docket No. 24] and later on a final  
22 basis [*see* Docket No. 90].

23 **5.2 *Motion for Entry of Order: Authorizing (I) Key Employee Retention***  
24 ***Program and (II) Key Employee Incentive Program.***

25 On December 7, 2022, the Debtor filed a motion [Docket No. 279] (the  
26 “KERP/KEIP Motion”) seeking authorization of (a) a key employee retention plan  
27 and (b) a key employee incentive plan. The United States Trustee filed an objection  
28 to the KERP/KEIP Motion [Docket No. 324] and the Bankruptcy Court later approved  
the KERP/KEIP Motion on February 9, 2023 [Docket No. 436].

29 **5.3 *Estate Professionals, the Committee, and the Patient Care***  
30 ***Ombudsman.***

31 On September 27, 2022, the Bankruptcy Court entered an order approving the

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1 employment of Kurtzman Carson Consultants LLC, as claims and noticing agent to  
2 the Debtor. [Docket No. 54]. On November 16, 2022, the Bankruptcy Court entered  
3 an order approving the employment of Ankura Consulting Group, LLC, as financial  
4 advisor to the Debtor. [Docket No. 176]. On November 18, 2022, the Bankruptcy  
5 Court entered an order [Docket No. 198] approving the employment of Hooper,  
6 Lundy & Bookman P.C., as special healthcare regulatory counsel. On December 13,  
7 2022, the Bankruptcy Court entered an order [Docket No. 292] approving the  
8 employment of Dentons US LLP, as counsel to the Debtor.

9 Additionally, on December 6, 2022, the Debtor filed a motion [Docket No. 271]  
10 to employ various ordinary course professionals. On January 24, 2023, the  
11 Bankruptcy Court entered an order [Docket No. 400] granting the motion. Since the  
12 Petition Date, the Debtor has employed, pursuant to various filings, ordinary course  
13 professionals that provide an array of important services to the Debtor in the ordinary  
14 course of business, including legal, accounting, and consulting services.

15 On September 26, 2022, the U.S. Trustee appointed [Docket No. 49] an Official  
16 Committee of Unsecured Creditors (the “Committee”) to represent the interests of  
17 general unsecured creditors. The Committee comprises the following seven members:  
18 (i) McKesson Corporation, (ii) Greenway Health, LLC, (iii) We Klean Inc., (iv)  
19 Mustafa Bilal, DDS, Inc., (v) Vista Village Family Dentistry, (vi) Vitamin D Public  
20 Relations, LLC, and (vii) Pourshirazi & Youssefi Dental Corporation. On December  
21 9, 2022, the Bankruptcy Court entered an order [Docket No. 287] approving the  
22 employment of Pachulski Stang Ziehl & Jones LLP, as counsel to the Committee. On  
23 November 29, 2022, the Bankruptcy Court entered an order [Docket No. 242]  
24 approving the employment of FTI Consulting, Inc., as financial advisor to the  
25 Committee.

26 The U.S. Trustee appointed Dr. Jacob Nathan Rubin, MD, (the “Patient Care  
27 Ombudsman”) to serve as the patient care ombudsman in this Chapter 11 Case,  
28 pursuant to § 333(a). [Docket No. 25]. On October 18, 2022, the Bankruptcy Court  
entered orders approving the employment of the following professionals to the Patient  
Care Ombudsman: Levene, Neale, Bender, Yoo & Brill LLP, as bankruptcy counsel  
[Docket No. 100]; and Dr. Tim Stacy DNP, ACNP-BC, as consultant [Docket No.  
101]. The Patient Care Ombudsman has filed three reports in the Chapter 11 Case  
[Docket Nos. 169, 348, 560].

#### 29 5.4 *Administrative Matters, Reporting and Disclosures.*

30 The Debtor was required to address the various administrative matters attendant  
31 to the commencement of this Chapter 11 Case, which required an extensive amount

1 of work by the Debtor’s employees and its professionals. These matters included the  
2 preparation of the *Schedules of Assets and Liabilities* and *Statements of Financial*  
3 *Affairs* for the Debtor’s Chapter 11 Case [see Docket Nos. 97, 98], and preparation of  
4 the materials required by the U.S. Trustee, including, without limitation, the 7-Day  
5 Package.

6 The Debtor has made every effort to comply with its duties under §§ 521, 1106  
7 and 1107 and all applicable U.S. Trustee guidelines, including the filing of the  
8 Debtor’s monthly operating reports with the U.S. Trustee. [Docket Nos. 172, 312,  
9 432, 517.] The Debtor also attended its initial interview with the U.S. Trustee and the  
10 meeting of creditors required under § 341(a).

### 11 5.5 *Adversary Proceeding against DHCS.*

12 On September 26, 2022, the Debtor filed the *Debtor’s Complaint for*  
13 *Declaratory Judgment and Preliminary and Permanent Injunctive Relief, or in the*  
14 *Alternative, for Writ of Mandate Under Code of Civil Procedure 1085* [Docket No.  
15 1] (the “Complaint”), commencing an adversary proceeding (Adv. Pro. No. 22-  
16 90056) against DHCS (the “Adversary Proceeding”). The Complaint sought, among  
17 other things, (i) an order temporarily and permanently enjoining DHCS from  
18 suspending the Debtor from the Medi-Cal program until and unless DHCS affords the  
19 Debtor the rights to which it is entitled under federal law and under the Constitution  
20 and (ii) a Writ of Mandate under Code of Civil Procedure 1085: (1) setting aside  
21 DHCS’ suspension of the Debtor’s Medi-Cal payments; (2) ordering DHCS to rescind  
22 any notices issued to third-parties, including but not limited to Medi-Cal health plans,  
23 directing or otherwise compelling them to (x) block transfer patients already assigned  
24 to the Debtor, and (y) assign patients that would otherwise be assigned to the Debtor  
25 to other providers; and (3) compel the payment of approximately \$6.7 million that  
26 was being withheld related to prior provision of in-house dental services to Medi-Cal  
27 beneficiaries.

28 On September 27, 2022, the Debtor filed its *Emergency Motion: (I) to Enforce*  
29 *the Automatic Stay Pursuant to 11 U.S.C. § 362; or, Alternatively, (II) for Temporary*  
30 *Restraining Order; Memorandum of Points and Authorities in Support Thereof; and*  
31 *Declarations in Support Thereof* [Adv. Dkt. No. 3] (the “Motion to Enforce”) and  
32 certain other supporting declarations. The Motion to Enforce sought (A) the entry of  
33 an order enforcing the automatic stay to prevent DHCS from suspending all Medi-Cal  
34 payments and taking other related acts; or, alternatively, (2) the entry of order  
35 restraining and enjoining DHCS from causing immediate and irreparable harm to the  
36 Debtor, its estate, and thousands of patients by suspending all Medi-Cal payments and  
37 taking other related acts which would, inevitably, have caused the Debtor to close its

1 clinics and cease providing essential medical services to low income and rural patients  
2 in Southern California. DHCS objected to the Motion to Enforce and filed, among  
3 other things, *Defendant California Department of Health Care Services' Opposition*  
4 *to Debtor's Emergency Motion: (1) to Enforce the Automatic Stay; or (2) for*  
5 *Temporary Restraining Order* [Adv. Dkt. No. 30]. The Committee filed a statement  
6 in support of the Motion to Enforce [Adv. Dkt. No. 37].

7 On October 26, 2022, the Bankruptcy Court issued its *Findings of Fact and*  
8 *Conclusions of Law re: Emergency Motion to (I) Enforce the Automatic Stay or (II)*  
9 *Alternatively for Temporary Restraining Order* [Adv. Dkt. No. 65] (the "DHCS  
10 Findings of Fact") and *Order on Emergency Motion to (I) Enforce the Automatic Stay*  
11 *or (II) Alternatively for Temporary Restraining Order* [Adv. Dkt. No. 66] (the "DHCS  
12 Order") granting, in part, the Motion to Enforce on the terms and conditions set forth  
13 in the DHCS Order. DHCS filed a *Notice of Appeal and Statement of Election*. [Adv.  
14 Dkt. No. 90] with respect to the DHCS Findings of Fact and DHCS Order, thereby  
15 commencing Case No. 22-CV-01751-GPC-MSB (S.D. Cal.) (the "Appeal").

16 On October 26, 2022, DHCS filed its *Answer to Complaint for Declaratory*  
17 *Judgment and Preliminary and Permanent Injunctive Relief, or in the Alternative, for*  
18 *Writ of Mandate Under Code of Civil Procedure 1085* [Adv. Dkt. No. 67].

19 On November 4, 2022, the Debtor, the Committee and DHCS entered into a  
20 stipulation (the "Stipulation") [Adv. Dkt. No. 73], to participate in a non-binding  
21 mediation to resolve all active disputes between the parties. On November 7, 2022,  
22 the Bankruptcy Court approved the Stipulation. [Adv. Dkt. No. 74].

23 On February 27, 2023, the Debtor filed a *Motion to Approve Compromise*  
24 *Among Debtor, Official Committee of Unsecured Creditors and California*  
25 *Department of Health Care Services Pursuant to Federal Rule of Bankruptcy*  
26 *Procedure 9019* [Docket No. 510] (the "Settlement Motion"). The Bankruptcy Court  
27 approved the Settlement Motion on March 7, 2023 [Docket No. 544] (the "DHCS  
28 9019 Order"). The DHCS 9019 Order sets forth the treatment of the DHCS Claim and  
provides for the allocation of the DAP Sale proceeds among DHCS and Holders of  
other Allowed Claims.

On September 26, 2023, the Debtor filed the *Notice of Filing of Executed*  
*Settlement Agreement Among the Debtor, the Official Committee of Unsecured*  
*Creditors, and the California Department of Health Care Services* [Docket Nos. 510,  
544] [Docket No. 923]. Pursuant to the DHCS 9019 Order, the Debtor, the  
Committee, and DHCS prepared and executed a finalized settlement agreement.

1 On October 17, 2023, the Debtor, DHCS, and the Committee jointly filed the  
2 *Stipulation Among the Debtor, the California Department of Health Care Services*  
3 *and the Official Committee of Unsecured Creditors to (I) Vacate the (A) Findings of*  
4 *Fact and Conclusions of Law re: Emergency Motion to Enforce the Automatic Stay*  
5 *or Alternatively for Temporary Restraining Order [Docket No. 65] and (B) Order on*  
6 *Emergency Motion to Enforce the Automatic Stay or Alternatively for Temporary*  
7 *Restraining Order [Docket No. 66]; and (II) Dismiss the Adversary Proceeding [Adv.*  
8 *Docket No. 133] (the “Vacatur Stipulation”) pursuant to the DHCS Settlement*  
9 *Agreement. On October 18, 2023, the Bankruptcy Court entered an order approving*  
10 *the Vacatur Stipulation [Adv. Docket No. 134] and (a) dismissing the Adversary*  
11 *Proceeding with prejudice and (b) vacating the DHCS Findings of Fact and DHCS*  
12 *Order.*

13 On November 6, 2023, the Debtor and DHCS filed the *Joint Stipulation to*  
14 *Dismiss the Appeal [App. Docket No. 12] (the “Appeal Stipulation”) pursuant to the*  
15 *DHCS Settlement Agreement. On November 7, 2023, the District Court entered an*  
16 *order approving the Appeal Stipulation [App. Docket No. 13] and dismissing the*  
17 *Appeal.*

#### 18 5.6 *The Sale of Substantially All Assets.*

19 On November 10, 2022, the Debtor filed a motion [Docket No. 161] (the “Sale  
20 Motion”) requesting entry of an order (i) authorizing the proposed sale of substantially  
21 all of the Debtor’s assets, (ii) approving the form of the Asset Purchase Agreement  
22 (the “APA”), (iii) approving certain procedures governing the sale process (the “Bid  
23 Procedures”), and (iv) approving certain procedures governing assumption and  
24 rejection of Executory Agreements in connection with the sale. On December 5, 2022,  
25 the Debtor filed a supplement to the Sale Motion with revised Bid Procedures [Docket  
26 No. 276]. On December 8, 2022, the Debtor filed a second supplement to the Sale  
27 Motion, which attached a form APA [Docket No. 285].

28 On December 19, 2022, the Bankruptcy Court entered an order [Docket No.  
321] approving the Bid Procedures. The order provided that all objections to the  
proposed Bid Procedures were overruled and that remaining objections concerning  
the proposed sale were premature.

On January 16, 2023, the Debtor filed a notice [Docket No. 389] to  
counterparties of Executory Agreements that may be assumed and assigned in  
connection with the sale. The Debtor filed a supplemental notice [Docket No. 409] on  
January 27, 2023. Certain counterparties to executory agreements filed objections  
(collectively, the “Cure Objections”) to the notices concerning assumption and

1 assignment. [See Docket Nos. 426, 431, 440, 441, 445, 447, 455, 458, 487].

2 On February 2, 2023, the Debtor filed a notice [Docket No. 418] that the Debtor  
3 received Qualified Bids pursuant to the Bid Procedures and selected designated DAP  
4 Health as the stalking horse bidder. The notice further provided that the Debtor would  
5 conduct an auction on February 6, 2023.

6 On February 9, 2023, the Debtor filed a notice [Docket No. 438] that the Debtor  
7 had adjourned the auction and requested final highest and best bids by February 10,  
8 2023. The next day, on February 10, 2023, the Bankruptcy Court entered an order  
9 vacating deadlines for objections to the sale [Docket No. 443].

10 On February 15, 2023, the Debtor filed a notice [Docket No. 465] that the  
11 Debtor had selected (i) DAP Health as the winning bidder, and (ii) Altamed Health  
12 Services Corporation as the back-up bidder.

13 On February 16, 2023, the Bankruptcy Court entered an order approving  
14 modified deadlines and scheduling a hearing to approve the sale. [Docket No. 476].

15 On February 16, 2023, the Debtor filed a notice [Docket No. 478] to  
16 counterparties to Executory Agreements designated by DAP Health for assumption  
17 and assignment in connection with the sale.

18 On March 1, 2023, the Bankruptcy Court held a hearing to approve the DAP  
19 Sale pursuant to the Sale Motion. At the hearing, the Bankruptcy Court considered  
20 the Cure Objections as well as certain objections (collectively, the “Sale Objections”)  
21 to the DAP Sale as well as any withdrawals thereof. [See Docket Nos. 270, 356, 489,  
22 491]. As set forth in further detail below, the Bankruptcy Court overruled the Sale  
23 Objections.

24 On March 13, 2023, the Bankruptcy Court entered an order [Docket No. 559]  
25 granting the Sale Motion and approving the DAP Sale (the “Sale Order”). In  
26 connection with the DAP Sale, the Debtor and DAP Health entered into that certain  
27 Transition Services Agreement, wherein the parties agree to provide certain services  
28 and support after the Closing of the Sale pending the approval of the CHOW by CMS.  
Subsequent to approval of the CHOW, the Post-Effective Date Debtor will be  
dissolved wherein the Debtor provides certain services to DAP Health.

On July 31, 2023, the Debtor filed the *Notice of Occurrence of Closing of Sale  
to DAP Health, Inc.* [Docket No. 823], which informed the Bankruptcy Court and all  
parties in interest of the occurrence of the Closing Date.

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1  
2 After the Effective Date and Closing of the Sale, the Post-Effective Date  
3 Debtor, as described herein, will need to continue to operate until the CHOW  
4 submitted, pursuant to 42 C.F.R § 489.18, by the Debtor and DAP Health is approved  
5 by CMS, which will result in the transfer of the Debtor’s Medicare Identification  
6 Number and Medicare Provider Agreement to DAP Health. After the Closing and  
7 Effective Date, DAP Health and the Post-Effective Date Debtor will operate pursuant  
8 to the Transition Services Agreement.

7 **5.7 Claims Bar Date and Reconciliation.**

8 a) General Bar Date

9 On September 13, 2022, the Bankruptcy Court set a general claims bar date of  
10 November 21, 2022, and March 13, 2023, as the deadline for governmental entities to  
11 file claims [Docket No. 16]. A Notice of Bar Date was published on October 27, 2022,  
12 and October 28, 2022, in the Los Angeles Times, the San Diego Union-Tribune, The  
13 Desert Sun, The Press-Enterprise, the El Latino, the La Prensa Hispana Bilingual  
14 News Paper, the San Bernadino County Sun, and the San Diego Union-Tribune  
15 Español. [Docket No. 157].

14 b) Extended DHCS Bar Date

15 Pursuant to the DHCS Settlement Agreement, the Extended DHCS Bar Date is  
16 set for December 29, 2023, which is the deadline by which DHCS must file a Proof  
17 of Claim for any further General Unsecured Claims against the Debtor for Medi-Cal  
18 overpayments, consistent with the definition in the DHCS Settlement Agreement.

19 c) Administrative Claims Bar Date

20 The Plan contemplates that a deadline will be set by the Bankruptcy Court by  
21 which Holders of Administrative Claims, other than Administrative Claims arising in  
22 the ordinary course of business for the Debtor or Professional Claims, must assert  
23 Administrative Claims or be forever barred, which shall be (a) thirty (30) days after  
24 the Effective Date for Administrative Claims other than Professional Claims, and (b)  
25 sixty (60) days after the Effective Date for Professional Claims. Such requests for  
26 payment may include estimates of amounts through the Effective Date of the Plan.  
27  
28

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1 requirements for confirmation in the Chapter 11 Case is that the Combined Plan and  
2 Disclosure Statement be: (i) accepted by all Impaired Classes of Claims or, if rejected  
3 by an Impaired Class, that the Combined Plan and Disclosure Statement “does not  
4 discriminate unfairly” against, and is “fair and equitable” with respect to, such Class;

- 5 a. the Combined Plan and Disclosure Statement has classified Claims in  
6 a permissible manner;
- 7 b. the Combined Plan and Disclosure Statement complies with the  
8 requirements of Chapter 11 of the Bankruptcy Code; and
- 9 c. the Combined Plan and Disclosure Statement has been proposed in  
10 good faith.

11 The Plan Proponents believe that the Combined Plan and Disclosure Statement  
12 complies, or will comply, with all such requirements.

13 **6.4 Classification of Claims.**

14 Section 1123 provides that a plan must classify the claims of a debtor’s  
15 creditors. In accordance with § 1123, the Combined Plan and Disclosure Statement  
16 divides Claims into Classes and sets forth the treatment for each Class (other than  
17 those claims which pursuant to § 1123(a)(1) need not be and have not been classified).

18 Section 1122 requires the Combined Plan and Disclosure Statement to place a  
19 Claim in a particular Class only if such Claim is substantially similar to the other  
20 Claims in such class. The Combined Plan and Disclosure Statement creates separate  
21 Classes to deal respectively with Priority Non-Tax Claims, various Secured Claims,  
22 General Unsecured Claims, and an Allowed DHCS Claim. The Plan Proponents  
23 believe that the Combined Plan and Disclosure Statement’s classifications place  
24 substantially similar Claims in the same Class and, thus, meet the requirements of §  
25 1122.

26 The Bankruptcy Code also requires that a plan provide the same treatment for  
27 each claim of a particular class unless the claim holder agrees to a less favorable  
28 treatment of its claim. The Plan Proponents believe that the Combined Plan and  
Disclosure Statement complies with such standard. If the Bankruptcy Court finds  
otherwise, however, it could deny confirmation of the Combined Plan and Disclosure  
Statement if the holders of Claims affected do not consent to the treatment afforded  
them under the Combined Plan and Disclosure Statement.

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1  
2 A Claim is placed in a particular Class only to the extent that the Claim falls  
3 within the description of that Class and is classified in other Classes to the extent that  
4 any portion of the Claim falls within the description of such other Classes. A Claim  
5 also is placed in a particular Class for the purpose of receiving distributions pursuant  
6 to the Combined Plan and Disclosure Statement only to the extent that such Claim is  
7 an Allowed Claim in that Class, and such Claim has not been paid, released, or  
8 otherwise settled prior to the Effective Date.

9 The Plan Proponents believe that the Combined Plan and Disclosure Statement  
10 has classified all Claims in compliance with the provisions of § 1122 and applicable  
11 case law. It is possible that a holder of a Claim may challenge the Plan Proponents'  
12 classification of Claims and that the Bankruptcy Court may find that a different  
13 classification is required for the Combined Plan and Disclosure Statement to be  
14 confirmed. If such a situation develops, the Plan Proponents intend, in accordance  
15 with the terms of the Combined Plan and Disclosure Statement, to make such  
16 permissible modifications to the Combined Plan and Disclosure Statement as may be  
17 necessary to permit its confirmation. Any such reclassification could adversely affect  
18 holders of Claims by changing the composition of one or more Classes and the vote  
19 required of such Class or Classes for approval of the Combined Plan and Disclosure  
20 Statement.

21 **EXCEPT AS SET FORTH IN THE COMBINED PLAN AND DISCLOSURE**  
22 **STATEMENT, UNLESS SUCH MODIFICATION OF CLASSIFICATION**  
23 **MATERIALLY ADVERSELY AFFECTS THE TREATMENT OF A HOLDER**  
24 **OF A CLAIM AND REQUIRES RE-SOLICITATION, ACCEPTANCE OF**  
25 **THE COMBINED PLAN AND DISCLOSURE STATEMENT BY ANY**  
26 **HOLDER OF A CLAIM PURSUANT TO THIS SOLICITATION WILL BE**  
27 **DEEMED TO BE A CONSENT TO THE COMBINED PLAN AND**  
28 **DISCLOSURE STATEMENT'S TREATMENT OF SUCH HOLDER OF A**  
**CLAIM REGARDLESS OF THE CLASS AS TO WHICH SUCH HOLDER**  
**ULTIMATELY IS DEEMED TO BE A MEMBER.**

The amount of any Impaired Claim that ultimately is Allowed by the  
Bankruptcy Court may vary from any estimated Allowed amount of such Claim and,  
accordingly, the total Claims that are ultimately Allowed by the Bankruptcy Court  
with respect to each Impaired Class of Claims may also vary from any estimates  
contained herein with respect to the aggregate Claims in any Impaired Class. Thus,  
the actual recovery ultimately received by a particular holder of an Allowed Claim  
may be adversely or favorably affected by the aggregate amount of Claims Allowed  
in the applicable Class. Additionally, any changes to any of the assumptions

1 underlying the estimated Allowed amounts could result in material adjustments to  
2 recovery estimates provided herein or the actual Distribution received by creditors.  
3 The projected recoveries are based on information available to the Debtor as of the  
4 date hereof and reflect the Debtor's view as of the date hereof only.

5 The classification of Claims and the nature of distributions to members of each  
6 Class are summarized herein. The Plan Proponents believe that the consideration, if  
7 any, provided under the Combined Plan and Disclosure Statement to holders of  
8 Allowed Claims reflects an appropriate resolution of their Allowed Claims taking into  
9 account the differing nature and priority of such Claims. The Bankruptcy Court must  
10 find, however, that a number of statutory tests are met before it may confirm the  
11 Combined Plan and Disclosure Statement. Many of these tests are designed to protect  
12 the interests of holders of Claims who are not entitled to vote on the Combined Plan  
13 and Disclosure Statement, or do not vote to accept the Combined Plan and Disclosure  
14 Statement, but who will be bound by the provisions of the Combined Plan and  
15 Disclosure Statement if it is confirmed by the Bankruptcy Court.

#### 12 6.5 *Impaired Claims.*

13 Pursuant to § 1126, only the Holders of Claims in Classes Impaired by the  
14 Combined Plan and Disclosure Statement and receiving a payment or Distribution  
15 under the Combined Plan and Disclosure Statement may vote to accept or reject the  
16 Combined Plan and Disclosure Statement. Pursuant to § 1124, a Class of Claims may  
17 be Impaired if the Combined Plan and Disclosure Statement alters the legal, equitable,  
18 or contractual rights of the holders of such Claims treated in such Class. The Holders  
19 of Claims not Impaired by the Combined Plan and Disclosure Statement are deemed  
20 to accept the Combined Plan and Disclosure Statement and do not have the right to  
21 vote on the Combined Plan and Disclosure Statement. The Holders of Claims in any  
22 Class which will not receive any payment or Distribution or retain any property  
23 pursuant to the Combined Plan and Disclosure Statement are deemed to reject the  
24 Combined Plan and Disclosure Statement and do not have the right to vote. Finally,  
25 the Holders of Claims whose Claims are not classified under the Combined Plan and  
26 Disclosure Statement are not entitled to vote on the Combined Plan and Disclosure  
27 Statement.

28 Under the Combined Plan and Disclosure Statement, Holders of Claims in the  
Voting Classes – Class 3 (General Unsecured Claims) and Class 4 (Allowed DHCS  
Claim) – are Impaired and are entitled to vote to accept or reject the Combined Plan  
and Disclosure Statement. Holders of Claims in Class 1 (Priority Non-Tax Claims)  
and Class 2 (Secured Claims) are Unimpaired and, therefore, not entitled to vote on

1 the Combined Plan and Disclosure Statement and are deemed to accept the Combined  
2 Plan and Disclosure Statement.

3 **ACCORDINGLY, A BALLOT FOR ACCEPTANCE OR REJECTION**  
4 **OF THE COMBINED PLAN AND DISCLOSURE STATEMENT IS BEING**  
5 **PROVIDED ONLY TO HOLDERS OF CLAIMS IN THE VOTING CLASSES.**

6 **6.6 Confirmation Without Necessary Acceptances; Cramdown.**

7 In the event that any impaired class of claims does not accept a plan, a debtor  
8 nevertheless may move for confirmation of the plan. A plan may be confirmed, even  
9 if it is not accepted by all impaired classes, if the plan has been accepted by at least  
10 one impaired class of claims, determined without including any acceptance of the plan  
11 by any insider holding a claim in that class, and the plan meets the “cramdown”  
12 requirements set forth in § 1129(b). Section 1129(b) requires that a court find that a  
13 plan (a) “does not discriminate unfairly” and (b) is “fair and equitable,” with respect  
14 to each non-accepting impaired class of claims. Here, the Plan Proponents believe that  
15 such requirements are satisfied, as no holder of a Claim or Interest junior to those in  
16 the Impaired Classes is entitled to receive any property under the Combined Plan and  
17 Disclosure Statement.

18 The concept of “unfair discrimination” is not defined in the Bankruptcy Code,  
19 but case law suggests it exists when a difference in a plan’s treatment of two classes  
20 of equal priority results in a materially lower percentage recovery for the non-  
21 accepting class. The Plan Proponents do not believe that the Plan unfairly  
22 discriminates against any Class of Claims.

23 The Bankruptcy Code provides a nonexclusive definition of the phrase “fair  
24 and equitable.” To determine whether a plan is “fair and equitable,” the Bankruptcy  
25 Code establishes “cramdown” tests for secured creditors, unsecured creditors, and  
26 equity holders, as follows:

- 27 a. ***Secured Creditors.*** Either (i) each impaired secured creditor retains  
28 its liens securing its secured claim and receives on account of its  
secured claim deferred Cash payments having a present value equal  
to the amount of its allowed secured claim, (ii) each impaired secured  
creditor realizes the “indubitable equivalent” of its allowed secured  
claim or (iii) the property securing the claim is sold free and clear of  
liens with such liens to attach to the proceeds of the sale and the  
treatment of such liens on proceeds to be as provided in clause (i) or  
(ii) above.

1                   b. ***Unsecured Creditors.*** Either (i) each impaired unsecured creditor  
2 receives or retains under the plan property of a value equal to the  
3 amount of its allowed claim or (ii) the holders of claims that are junior  
4 to the claims of the dissenting class will not receive any property  
under the plan.

5                   As discussed above, the Plan Proponents believe that the distributions provided  
6 under the Combined Plan and Disclosure Statement satisfy the absolute priority rule,  
where required.

7                   **6.7 *Feasibility.***

8                   Section 1129(a)(11) requires that confirmation of a plan not be likely to be  
9 followed by the liquidation, or the need for further financial reorganization, of the  
10 Debtor or any successor to the Debtor (unless such liquidation or reorganization is  
11 proposed in the Combined Plan and Disclosure Statement). Based on the Debtor’s  
12 analysis and subject to the financing contingency described below, the Liquidating  
13 Trustee and Co-Liquidating Trustee will have sufficient assets to accomplish their  
14 tasks under the Combined Plan and Disclosure Statement. Therefore, the Plan  
Proponents believe that the liquidation pursuant to the Combined Plan and Disclosure  
Statement will meet the feasibility requirements of the Bankruptcy Code.

15                   **6.8 *Best Interests Test and Liquidation Analysis.***

16                   Even if a plan is accepted by the holders of each class of claims, the Bankruptcy  
17 Code requires the Bankruptcy Court to determine that such plan is in the best interests  
18 of all holders of claims that are impaired by that plan and that have not accepted the  
19 plan. The “best interests” test, as set forth in § 1129(a)(7), requires a court to find  
20 either that all members of an impaired class of claims have accepted the plan or that  
21 the plan will provide a member who has not accepted the plan with a recovery of  
22 property of a value, as of the effective date of the plan, that is not less than the amount  
that such holder would recover if the debtor were liquidated under chapter 7 of the  
Bankruptcy Code.

23                   To calculate the probable distribution to holders of each impaired class of  
24 claims if the debtor was liquidated under chapter 7, a court must first determine the  
25 aggregate dollar amount that would be generated from a debtor’s assets if its chapter  
26 11 case was converted to a case under chapter 7 of the Bankruptcy Code. To determine  
27 if a plan is in the best interests of each impaired class, the present value of the  
28 distributions from the proceeds of a liquidation of the debtor’s unencumbered assets  
and properties, after subtracting the amounts attributable to the costs, expenses, and  
administrative claims associated with a chapter 7 liquidation, must be compared with

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1 the value offered to such impaired classes under the plan. If the hypothetical  
2 liquidation distribution to holders of claims in any impaired class is greater than the  
3 distributions to be received by such parties under the plan, then such plan is not in the  
best interests of the holders of claims in such impaired class.

4 The Debtor, with the assistance of its advisors, has prepared a liquidation  
5 analysis that summarizes the Debtor's best estimate of recoveries by holders of  
6 Claims if the Chapter 11 Case was converted to a case under chapter 7 (the  
"Liquidation Analysis"), which is attached hereto as **Exhibit A**.

7 Based upon the Debtor's current projections, Holders of Allowed  
8 Administrative Claims, Allowed Secured Claims, Allowed General Unsecured  
9 Claims, and a portion of the Allowed DHCS Claim, will be paid in full on the  
10 Effective Date or as soon as practicably thereafter. See **Exhibit A** (Liquidation  
Analysis Supplement) attached hereto.

11 Based upon **Exhibit A** (Liquidation Analysis Supplement) attached hereto, the  
12 Plan Proponents believe that creditors will receive at least as much or more under the  
13 Plan than they would receive if the Chapter 11 Case was converted to a chapter 7 case.

#### 14 6.9 *Eligibility to Vote on the Combined Plan and Disclosure Statement.*

15 Unless otherwise ordered by the Bankruptcy Court, only Holders of Allowed  
16 Claims in the Voting Classes may vote on the Combined Plan and Disclosure  
17 Statement. Further, subject to the tabulation procedures that were approved by the  
18 Conditional Approval and Procedures Order, in order to vote on the Combined Plan  
19 and Disclosure Statement, Creditors must hold an Allowed Claim in the Voting  
20 Classes, or be the Holder of a Claim that has been temporarily Allowed for voting  
purposes only pursuant to the approved tabulation procedures or under Bankruptcy  
Rule 3018(a).

#### 21 6.10 *Solicitation Package / Release Opt-Out Election Form.*

22 All Holders of Allowed Claims in the Voting Classes will receive a solicitation  
23 package (the "Solicitation Package"). The Solicitation Packages will contain: (i) the  
24 Combined Plan and Disclosure Statement; (ii) the Conditional Approval and  
25 Procedures Order; (iii) notice of the Confirmation Hearing; (iv) a form of Ballot,  
26 including Voting Instructions and a pre-addressed return envelope; (v) a Release Opt-  
Out Election Form; and (vi) such other materials as the Bankruptcy Court may direct  
or approve or that the Debtor deems appropriate.

1 All other Creditors and parties in interest not entitled to vote on the Combined  
2 Plan and Disclosure Statement will receive only a copy of the notice of Confirmation  
3 Hearing and a Release Opt-Out Election Form.

4 Copies of the Combined Plan and Disclosure Statement shall be available on  
5 the Claims and Balloting Agent's website at <https://www.kccllc.net/BorregoHealth>.  
6 Any creditor or party-in-interest can request a hard copy of the Combined Plan and  
7 Disclosure Statement be sent to them by regular mail by calling the Claims and  
8 Balloting Agent at (866) 967-0670 (U.S. & Canada) during regular business hours.

9 **IN ADDITION TO OTHER PARTIES WHO WILL BE CONSIDERED**  
10 **RELEASING PARTIES, ANY HOLDER OF A CLAIM THAT DOES NOT**  
11 **AFFIRMATIVELY OPT-OUT OF THE THIRD PARTY RELEASE**  
12 **CONTAINED IN SECTION 17 HEREOF BY TIMELY AND PROPERLY**  
13 **COMPLETING AND RETURNING A RELEASE OPT-OUT ELECTION**  
14 **FORM WILL BE CONSIDERED A RELEASING PARTY IN RELATION TO**  
15 **THE THIRD PARTY RELEASE UNDER THE COMBINED PLAN AND**  
16 **DISCLOSURE STATEMENT.**

17 **6.11 *Voting Procedures, Voting Deadline, and Deadline to Submit the***  
18 ***Release Opt-Out Election.***

19 The Voting Record Date for determining which Holders of Claims in the  
20 Voting Classes may vote on the Combined Plan and Disclosure Statement is  
21 November 28, 2023.

22 In order for a Creditor's Ballot to count, the Creditor must (1) complete, date,  
23 and properly execute the Ballot and (2) properly deliver the Ballot to the Claims and  
24 Balloting Agent by either (a) mailing the Ballot via First Class Mail to the Claims and  
25 Balloting Agent at the following address: Borrego Health Ballot Processing c/o  
26 Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, Suite 300, El  
27 Segundo, CA 90245; (b) overnight delivery; (c) hand delivery; or (d) submitting the  
28 Ballot by electronically uploading the Ballot on the Claims and Balloting Agent's  
online balloting platform at <https://www.kccllc.net/BorregoHealth>. Instructions for  
casting a Ballot will be available on the Claims and Balloting Agent's website.

Ballots must be submitted electronically, or the Claims and Balloting Agent  
must actually receive physical, original Ballots by mail, overnight, or hand delivery,  
on or before the Voting Deadline, which is **January 8, 2024, at 4:00 p.m. (prevailing  
Pacific Time)**. Subject to the tabulation procedures approved by the Conditional  
Approval and Procedures Order, Creditors may not change their vote once a Ballot is  
submitted electronically or the Claims and Balloting Agent receives their original

1 paper Ballot. Subject to the tabulation procedures approved by the Conditional  
2 Approval and Procedures Order, any Ballot that is timely and properly submitted  
3 electronically or received physically will be counted and will be deemed to be cast as  
4 an acceptance, rejection, or abstention, as the case may be, of the Combined Plan and  
Disclosure Statement.

5 In order to be effective, Release Opt-Out Election Form for Holders of Claims  
6 entitled to opt out of being a Releasing Party in connection with the Third Party  
7 Release contained in Section 17.2(b) must be received by the Claims and Balloting  
8 Agent by the Voting Deadline, which is **January 8, 2024, at 4:00 p.m. (prevailing  
Pacific Time)**. Each Release Opt-Out Election Form must be properly delivered to  
9 the Claims and Balloting Agent by either (a) mailing via First Class mail the Release  
10 Opt-Out Election Form to the Claims and Balloting Agent at the following address:  
11 Borrego Health Ballot Processing c/o Kurtzman Carson Consultants LLC, 222 N.  
12 Pacific Coast Highway, Suite 300, El Segundo, CA 90245; (b) overnight courier; (c)  
hand delivery; or (d) uploading the Release Opt-Out Election Form on the Claims and  
Balloting Agent's online opt-out portal at <https://www.kccllc.net/BorregoHealth>.

13 **IF YOU ARE ENTITLED TO VOTE ON THE COMBINED PLAN AND**  
14 **DISCLOSURE STATEMENT, YOU ARE URGED TO COMPLETE, DATE,**  
15 **SIGN, AND PROMPTLY MAIL OR UPLOAD THE BALLOT YOU**  
16 **RECEIVE. PLEASE BE SURE TO COMPLETE ALL BALLOT ITEMS**  
17 **PROPERLY AND LEGIBLY. IF YOU ARE A HOLDER OF A CLAIM**  
18 **ENTITLED TO VOTE ON THE COMBINED PLAN AND DISCLOSURE**  
19 **STATEMENT AND YOU DID NOT RECEIVE A BALLOT, YOU RECEIVED**  
20 **A DAMAGED BALLOT, OR YOU LOST YOUR BALLOT, OR IF YOU HAVE**  
21 **ANY QUESTIONS CONCERNING THE COMBINED PLAN AND**  
22 **DISCLOSURE STATEMENT OR PROCEDURES FOR VOTING ON THE**  
23 **COMBINED PLAN AND DISCLOSURE STATEMENT, PLEASE CONTACT**  
24 **THE CLAIMS AND BALLOTING AGENT BY (I) TELEPHONE AT (888) 647-**  
25 **174 (U.S./CANADA) OR (II) EMAIL AT [BorregoHealthinfo@kccllc.com](mailto:borregohealthinfo@kccllc.com). THE**  
26 **CLAIMS AND BALLOTING AGENT IS NOT AUTHORIZED TO, AND**  
27 **WILL NOT, PROVIDE LEGAL ADVICE.**

28 **6.12 *Acceptance of the Combined Plan and Disclosure Statement.***

If you are a Holder of a Claim in one of the Voting Classes, your acceptance of  
the Combined Plan and Disclosure Statement is important. In order for the Combined  
Plan and Disclosure Statement to be accepted by an Impaired Class of Claims, a  
majority in number (*i.e.*, more than half) and two-thirds in dollar amount of the Claims  
voting (of each Impaired Class of Claims) must vote to accept the Combined Plan and  
Disclosure Statement. At least one Impaired Class of Creditors, excluding the votes

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1 of insiders, must actually vote to accept the Combined Plan and Disclosure Statement.  
2 The Debtor urges that you vote to accept the Combined Plan and Disclosure  
3 Statement.

4 **SECTION 7.**  
5 **CERTAIN RISK FACTORS, TAX CONSEQUENCES,**  
6 **AND OTHER DISCLOSURES**

7 **7.1 *Certain Risk Factors to be Considered.***

8 THE COMBINED PLAN AND DISCLOSURE STATEMENT AND ITS  
9 IMPLEMENTATION ARE SUBJECT TO CERTAIN RISKS, INCLUDING, BUT  
10 NOT LIMITED TO, THE RISK FACTORS SET FORTH BELOW. HOLDERS OF  
11 CLAIMS WHO ARE ENTITLED TO VOTE ON THE COMBINED PLAN AND  
12 DISCLOSURE STATEMENT SHOULD READ AND CAREFULLY CONSIDER  
13 THE RISK FACTORS, AS WELL AS THE OTHER INFORMATION SET FORTH  
14 IN THE COMBINED PLAN AND DISCLOSURE STATEMENT AND THE  
15 DOCUMENTS DELIVERED TOGETHER HERewith OR REFERRED TO OR  
16 INCORPORATED BY REFERENCE HEREIN, BEFORE DECIDING WHETHER  
17 TO VOTE TO ACCEPT OR REJECT THE COMBINED PLAN AND  
18 DISCLOSURE STATEMENT. THESE FACTORS SHOULD NOT, HOWEVER,  
19 BE REGARDED AS CONSTITUTING THE ONLY RISKS INVOLVED IN  
20 CONNECTION WITH THE COMBINED PLAN AND DISCLOSURE  
21 STATEMENT AND ITS IMPLEMENTATION.

22 **(a) *The Combined Plan and Disclosure Statement May Not Be***  
23 ***Accepted.***

24 The Plan Proponents can make no assurances that the requisite acceptances of  
25 the Combined Plan and Disclosure Statement will be received, and the Debtor may  
26 need to obtain acceptances of an alternative plan for the Debtor, or otherwise, that  
27 may not have the support of the creditors and/or may be required to liquidate the  
28 Estate under chapter 7. There can be no assurance that the terms of any alternative  
arrangement or plan would be similar to or as favorable to creditors as those proposed  
in the Combined Plan and Disclosure Statement.

**(b) *The Combined Plan and Disclosure Statement May Not Be***  
***Confirmed.***

Even if the Plan Proponents receive the requisite acceptances, there is no  
assurance that the Bankruptcy Court, which may exercise substantial discretion as a  
court of equity, will confirm the Combined Plan and Disclosure Statement. Even if

1 the Bankruptcy Court determined that the Combined Plan and Disclosure Statement  
2 and the balloting procedures and results were appropriate, the Bankruptcy Court could  
3 still decline to confirm the Combined Plan and Disclosure Statement if it finds that  
4 any of the statutory requirements for confirmation had not been met. As is described  
5 in greater detail in Section 6.3, § 1129 sets forth the requirements for confirmation of  
6 a chapter 11 plan. While, as more fully set forth Section 6, the Plan Proponents believe  
7 that the Combined Plan and Disclosure Statement complies with or will comply with  
8 all such requirements, there can be no guarantee that the Bankruptcy Court will agree.

9 Moreover, there can be no assurance that modifications to the Combined Plan  
10 and Disclosure Statement will not be required for Confirmation or that such  
11 modifications would not necessitate the re-solicitation of votes. If the Combined Plan  
12 and Disclosure Statement is not confirmed, it is unclear what distributions holders of  
13 Claims ultimately would receive with respect to their Claims in a subsequent plan of  
14 liquidation. If an alternative could not be agreed to, it is possible that the Debtor would  
15 have to liquidate its remaining assets in chapter 7, in which case it is likely that the  
16 Holders of Allowed Claims would receive substantially less favorable treatment than  
17 they would receive under the Combined Plan and Disclosure Statement.

18 (c) **Distributions to Holders of Allowed Claims Under the Combined**  
19 **Plan and Disclosure Statement May be Inconsistent with**  
20 **Projections.**

21 Projected Distributions are based upon good faith estimates of the total amount  
22 of Claims ultimately Allowed and the funds available for Distribution. There can be  
23 no assurance that the estimated Claim amounts set forth in the Combined Plan and  
24 Disclosure Statement are correct. These estimated amounts are based on certain  
25 assumptions with respect to a variety of factors. Both the actual amount of Allowed  
26 Claims in a particular Class and the funds available for distribution to such Class may  
27 differ from the Debtor's estimates. If the total amount of Allowed Claims in a Class  
28 is higher than the Debtor's estimates, or the funds available for distribution to such  
Class are lower than the Debtor's estimates, the percentage recovery to Holders of  
Allowed Claims in such Class will be less than projected.

(d) **Objections to Classification of Claims.**

Section 1122 provides that a plan may place a claim in a particular class only  
if such claim is substantially similar to the other claims in such class. As is described  
in greater detail in Section 6.4, the Plan Proponents believe that the classification of  
Claims under the Combined Plan and Disclosure Statement complies with the  
requirements set forth in the Bankruptcy Code. Nevertheless, there can be no  
assurance the Bankruptcy Court will reach the same conclusion.

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1 To the extent that the Bankruptcy Court finds that a different classification is  
2 required for the Combined Plan and Disclosure Statement to be confirmed, the Plan  
3 Proponents would seek to (i) modify the Combined Plan and Disclosure Statement to  
4 provide for whatever classification might be required for Confirmation and (ii) use  
5 the acceptances received from any Holder of Claims pursuant to this solicitation for  
6 the purpose of obtaining the approval of the Class or Classes of which such holder  
7 ultimately is deemed to be a member. Any such reclassification of Claims, although  
8 subject to the notice and hearing requirements of the Bankruptcy Code, could  
9 adversely affect the Class in which such Holder was initially a member, or any other  
10 Class under the Combined Plan and Disclosure Statement, by changing the  
11 composition of such Class and the vote required for approval of the Combined Plan  
12 and Disclosure Statement. There can be no assurance that the Bankruptcy Court, after  
13 finding that a classification was inappropriate and requiring a reclassification, would  
14 approve the Combined Plan and Disclosure Statement based upon such  
15 reclassification. Except to the extent that modification of classification in the  
16 Combined Plan and Disclosure Statement requires re-solicitation, the Plan Proponents  
17 will, in accordance with the Bankruptcy Code and the Bankruptcy Rules, seek a  
18 determination by the Bankruptcy Court that acceptance of the Combined Plan and  
19 Disclosure Statement by any Holder of Claims pursuant to this solicitation will  
20 constitute a consent to the Combined Plan and Disclosure Statement's treatment of  
21 such Holder, regardless of the Class as to which such holder is ultimately deemed to  
22 be a member. The Plan Proponents believe that under the Bankruptcy Rules, they  
23 would be required to resolicit votes for or against the Combined Plan and Disclosure  
24 Statement only when a modification adversely affects the treatment of the Claim of  
25 any Holder.

18 The Bankruptcy Code also requires that the Combined Plan and Disclosure  
19 Statement provide the same treatment for each Claim of a particular Class unless the  
20 Holder of a particular Claim agrees to a less favorable treatment of its Claim. The  
21 Plan Proponents believe that the Combined Plan and Disclosure Statement complies  
22 with the requirement of equal treatment. To the extent that the Bankruptcy Court finds  
23 that the Combined Plan and Disclosure Statement does not satisfy such requirement,  
24 the Bankruptcy Court could deny confirmation of the Combined Plan and Disclosure  
25 Statement. Issues or disputes relating to classification and/or treatment could result in  
a delay in the confirmation and consummation of the Combined Plan and Disclosure  
Statement and could increase the risk that the Combined Plan and Disclosure  
Statement will not be consummated.

26 (e) **Failure to Consummate the Combined Plan and Disclosure**  
27 **Statement.**  
28

1 Although the Plan Proponents believe that the Effective Date will occur and  
2 may occur quickly after the Confirmation Date, there can be no assurance as to such  
3 timing, or as to whether the Effective Date will, in fact, occur.

4 (f) **The Releases May Not Be Approved.**

5 There can be no assurance that the releases, as provided in Section 17, will be  
6 granted. Failure of the Bankruptcy Court to grant such relief may result in a plan that  
7 differs from the Combined Plan and Disclosure Statement or the Plan not being  
8 confirmed.

9 (g) **Reductions to Estimated Creditor Recoveries.**

10 The Allowed amount of Claims in any Class could be greater than projected,  
11 which, in turn, could cause the amount of Distributions to creditors in such Class to  
12 be reduced substantially. The amount of cash realized from the monetization of the  
13 Debtor's remaining assets could be less than anticipated, which could cause the  
14 amount of Distributions to creditors to be reduced substantially.

15 7.2 **Certain U.S. Federal Income Tax Consequences.**

16 The following discussion is a summary of certain material U.S. federal income  
17 tax consequences of the Combined Plan and Disclosure Statement to the Debtor and  
18 to certain Holders (which solely for purposes of this discussion means the beneficial  
19 owner for U.S. federal income tax purposes) of Claims. The following summary does  
20 not address the U.S. federal income tax consequences to holders of Claims not entitled  
21 to vote on the Combined Plan and Disclosure Statement. This summary is based on  
22 the Internal Revenue Code, Treasury Regulations promulgated and proposed  
23 thereunder, judicial decisions, and published administrative rules and  
24 pronouncements of the IRS, all as in effect on the date hereof and all of which are  
25 subject to change or differing interpretations, possibly with retroactive effect. No legal  
26 opinions have been requested or obtained from counsel with respect to any of the tax  
27 aspects of the Combined Plan and Disclosure Statement and no rulings have been or  
28 will be requested from the IRS with respect to the any of the issues discussed below.  
The discussion below is not binding upon the IRS or the courts. No assurance can be  
given that the IRS would not assert, or that a court would not sustain, a different  
position than any position discussed herein.

This discussion does not purport to address all aspects of U.S. federal income  
taxation that may be relevant to the Debtor or to certain holders of Claims in light of  
their individual circumstances, nor does the discussion deal with tax issues with  
respect to holders of Claims subject to special treatment under the U.S. federal income

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1 tax laws (including, for example, insurance companies; banks or other financial  
2 institutions; brokers, dealers, or traders in securities; real estate investment trusts;  
3 governmental authorities or agencies; tax-exempt organizations; retirement plans;  
4 individual retirement or other tax-deferred accounts; certain expatriates or former  
5 long-term residents of the United States; small business investment companies;  
6 regulated investment companies; S corporations, partnerships, or other pass-through  
7 entities for U.S. federal income tax purposes and their owners; persons whose  
8 functional currency is not the U.S. dollar; persons who use a mark-to-market method  
9 of accounting; persons required to report income on an applicable financial statement;  
10 persons holding Claims as part of a straddle, hedge, constructive sale, conversion  
11 transaction, or other integrated transaction; and persons who are not U.S. holders (as  
12 defined below)). Furthermore, this discussion assumes that a holder of a Claim holds  
13 such claim as a “capital asset” within the meaning of section 1221 of the Internal  
14 Revenue Code (generally property held for investment). This discussion does not  
15 address any U.S. federal non-income (including estate or gift), state, local, or foreign  
16 taxation, alternative minimum tax, or the Medicare tax on certain net investment  
17 income.

18 If a partnership (or other entity or arrangement classified as a partnership for  
19 U.S. federal income tax purposes) is a holder of Claims, the U.S. federal income tax  
20 treatment of a partner in the partnership will generally depend on the status of the  
21 partner and the activities of the partnership. A holder of a Claim that is a partnership  
22 and the partners in such partnership should consult their tax advisors with regard to  
23 the U.S. federal income tax consequences of the Combined Plan and Disclosure  
24 Statement.

25 **THE FOLLOWING SUMMARY IS FOR INFORMATIONAL**  
26 **PURPOSES ONLY AND IS NOT A SUBSTITUTE FOR CAREFUL TAX**  
27 **PLANNING AND ADVICE BASED UPON THE INDIVIDUAL**  
28 **CIRCUMSTANCES PERTAINING TO A HOLDER OF A CLAIM. EACH**  
**HOLDER OF A CLAIM IS URGED TO CONSULT WITH SUCH HOLDER’S**  
**TAX ADVISORS CONCERNING THE U.S. FEDERAL, STATE, LOCAL,**  
**FOREIGN, AND OTHER TAX CONSEQUENCES OF THE COMBINED**  
**PLAN AND DISCLOSURE STATEMENT.**

29 (a) **Tax Consequences for U.S. Holders of Certain Claims.**

30 Generally, a Holder of a Claim should in most, but not all, circumstances  
31 recognize gain or loss equal to the difference between the “amount realized” by such  
32 Holder in exchange for its Claim and such Holder’s adjusted tax basis in the Claim.  
33 The “amount realized” is equal to the sum of the cash and the fair market value of any  
34 other consideration received under a plan of reorganization in respect of a Holder’s

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1 Claim. The tax basis of a Holder in a Claim will generally be equal to the Holder's  
2 cost therefor. To the extent applicable, the character of any recognized gain or loss  
3 (e.g., ordinary income, or short-term or long-term capital gain or loss) will depend  
4 upon the status of the Holder, the nature of the Claim in the Holder's hands, the  
5 purpose and circumstances of its acquisition, the Holder's holding period of the  
6 Claim, and the extent to which the Holder previously claimed a deduction for the  
7 worthlessness of all or a portion of the Claim. Generally, if the Claim is a capital asset  
8 in the Holder's hands, any gain or loss realized will generally be characterized as  
9 capital gain or loss, and will constitute long-term capital gain or loss if the Holder has  
10 held such Claim for more than one year.

11 A creditor who receives Cash in satisfaction of its Claims may recognize  
12 ordinary income or loss to the extent that any portion of such consideration is  
13 characterized as accrued interest. A creditor who did not previously include in income  
14 accrued but unpaid interest attributable to its Claim, and who receives a distribution  
15 on account of its Claim pursuant to the Plan, will be treated as having received interest  
16 income to the extent that any consideration received is characterized for U.S. federal  
17 income tax purposes as interest, regardless of whether such creditor realizes an overall  
18 gain or loss as a result of surrendering its Claim. A creditor who previously included  
19 in its income accrued but unpaid interest attributable to its Claim should recognize an  
20 ordinary loss to the extent that such accrued but unpaid interest is not satisfied,  
21 regardless of whether such creditor realizes an overall gain or loss as a result of the  
22 distribution it may receive under the Plan on account of its Claim.

23 Under the Plan, the Holders of certain Claims, including General Unsecured  
24 Claims in Class 3, will likely receive only a partial distribution of their Allowed  
25 Claims. Whether the applicable Holder of such Claims will recognize a loss or any  
26 other tax treatment will depend upon facts and circumstances that are specific to the  
27 nature of the Holder and its Claims. Creditors should consult their own tax advisors.

28 (b) **Tax Consequences in Relation to Liquidating Trust.**

As of the Effective Date, the Liquidating Trust will be established for the  
benefit of the holders of certain Allowed Claims. The tax consequences of the Plan in  
relation to the Liquidating Trust and the Beneficiaries thereof are subject to  
uncertainties due to the complexity of the Plan and the lack of interpretative authority  
regarding certain changes in the tax law.

Allocations of taxable income of the Liquidating Trust (other than taxable  
income allocable to the Liquidating Trust's claims reserves) among Holders of Claims  
will be determined by reference to the manner in which an amount of cash equal to  
such taxable income would be distributed (were such cash permitted to be distributed

1 at such time) if, immediately prior to such deemed distribution, the Liquidating Trust  
2 had distributed all of its assets (valued at their tax book value) to the holders of the  
3 beneficial interests in the Liquidating Trust, adjusted for prior taxable income and loss  
4 and taking into account all prior and concurrent distributions from the Liquidating  
5 Trust. Similarly, taxable loss of the Liquidating Trust will be allocated by reference  
6 to the manner in which an economic loss would be borne immediately after a  
7 liquidating distribution of the remaining trust assets.

8 The tax book value of the trust assets for this purpose will equal their fair  
9 market value on the Effective Date, adjusted in accordance with tax accounting  
10 principles prescribed by the Tax Code, applicable Treasury Regulations, and other  
11 applicable administrative and judicial authorities and pronouncements. Uncertainties  
12 with regard to federal income tax consequences of the Plan may arise due to the  
13 inherent nature of estimates of value that will impact tax liability determinations.

14 Subject to definitive guidance from the IRS or a court of competent jurisdiction  
15 to the contrary (including the receipt of an IRS private letter ruling if the Liquidating  
16 Trustee so requests one, or the receipt of an adverse determination by the IRS upon  
17 audit if not contested by the Liquidating Trustee), the Liquidating Trustee may (a)  
18 elect to treat any trust assets allocable to, or retained on account of, Disputed Claims  
19 (the “Trust Claims Reserve”) as a “disputed ownership fund” governed by Treasury  
20 Regulation section 1.468B-9, and (b) to the extent permitted by applicable law, report  
21 consistently with the foregoing for state and local income tax purposes. Accordingly,  
22 any Trust Claims Reserve will be subject to tax annually on a separate entity basis on  
23 any net income earned with respect to the trust assets in such reserves, and all  
24 distributions from such reserves will be treated as received by holders in respect of  
25 their Claims as if distributed by the Debtor. All parties (including, without limitation,  
26 the Liquidating Trustee and the holders of beneficial interests in the Liquidating  
27 Trust) will be required to report for tax purposes consistently with the foregoing.

28 The Liquidating Trust is intended to qualify as a liquidating trust for federal  
income tax purposes. In general, a liquidating trust is not a separate taxable entity but  
rather is treated for federal income tax purposes as a “grantor” trust (i.e., a pass-  
through entity). The IRS, in Revenue Procedure 94-45, 1994.28 I.R.B. 124, set forth  
the general criteria for obtaining an IRS ruling as to the grantor trust status of a  
liquidating trust under a chapter 11 plan. The Liquidating Trust has been structured  
with the intention of complying with such general criteria. Pursuant to the Plan and  
Liquidating Trust Agreement, and in conformity with Revenue Procedure 94-45,  
*supra*, all parties (including the Liquidating Trustee and the holders of beneficial  
interests in the Liquidating Trust) are required to treat for federal income tax purposes,  
the Liquidating Trust as a grantor trust of which the holders of the applicable Allowed

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1 Claims are the owners and grantors. While the following discussion assumes that the  
2 Liquidating Trust would be so treated for federal income tax purposes, no ruling has  
3 been requested from the IRS concerning the tax status of the Liquidating Trust as a  
4 grantor trust. Accordingly, there can be no assurance that the IRS would not take a  
5 contrary position to the classification of the Liquidating Trust as a grantor trust. If the  
6 IRS were to challenge successfully such classification, the federal income tax  
consequences to the Liquidating Trust and the Beneficiaries thereof could materially  
vary from those discussed herein.

7 In general, each creditor who is a Liquidating Trust Beneficiary will recognize  
8 gain or loss in an amount equal to the difference between (i) the “amount realized” by  
9 such Liquidating Trust Beneficiary in satisfaction of its applicable Allowed Claim,  
10 and (ii) such Liquidating Trust Beneficiary’s adjusted tax basis in such Claim. The  
11 “amount realized” by a Liquidating Trust Beneficiary will equal the sum of cash and  
12 the aggregate fair market value of the property received by such party pursuant to the  
13 Plan (such as a Liquidating Trust Beneficiary’s undivided beneficial interest in the  
14 assets transferred to the Liquidating Trust). Where gain or loss is recognized by a  
15 Liquidating Trust Beneficiary in respect of its Allowed Claim, the character of such  
16 gain or loss (*i.e.*, long-term or short-term capital, or ordinary income) will be  
determined by a number of factors including the tax status of the party, whether the  
Claim constituted a capital asset in the hands of the party and how long it had been  
held, whether the Claim was originally issued at a discount or acquired at a market  
discount and whether and to what extent the party had previously claimed a bad debt  
deduction in respect of the Claim.

17 After the Effective Date, any amount that a creditor receives as a Distribution  
18 from the Liquidating Trust in respect of its beneficial interest in the Liquidating Trust  
19 should not be included, for federal income tax purposes, in the party’s amount realized  
20 in respect of its Allowed Claim, but should be separately treated as a distribution  
received in respect of such party’s beneficial interest in the Liquidating Trust.

21 In general, a Liquidating Trust Beneficiary’s aggregate tax basis in its  
22 undivided beneficial interest in the assets transferred to the Liquidating Trust will  
23 equal the fair market value of such undivided beneficial interest as of the Effective  
24 Date and the Liquidating Trust Beneficiary’s holding period in such assets will begin  
25 the day following the Effective Date. Distributions to any Liquidating Trust  
26 Beneficiary will be allocated first to the original principal portion of the Liquidating  
27 Trust Beneficiary’s Allowed Claim as determined for federal tax purposes, and then,  
28 to the extent the consideration exceeds such amount, to the remainder of such Claim.  
However, there is no assurance that the IRS will respect such allocation for federal  
income tax purposes.

1 For all federal income tax purposes, all parties (including the Liquidating  
2 Trustee and the holders of beneficial interests in the Liquidating Trust) will treat the  
3 transfer of assets to the Liquidating Trust, in accordance with the terms of the Plan  
4 and Liquidating Trust Agreement, as a transfer of those assets directly to the holders  
5 of the applicable Allowed Claims followed by the transfer of such assets by such  
6 Holders to the Liquidating Trust. Consistent therewith, all parties will treat the  
7 Liquidating Trust as a grantor trust of which such holders are to be owners and  
8 grantors. Thus, such holders (and any subsequent holders of interests in the  
9 Liquidating Trust) will be treated as the direct owners of an undivided beneficial  
10 interest in the assets of the Liquidating Trust for all federal income tax purposes.  
11 Accordingly, each holder of a beneficial interest in the Liquidating Trust will be  
12 required to report on its federal income tax return(s) the holder's allocable share of all  
13 income, gain, loss, deduction, or credit recognized or incurred by the Liquidating  
14 Trust.

11 The Liquidating Trust's taxable income will be allocated to the holders of  
12 beneficial interests in the Liquidating Trust in accordance with each such holder's pro  
13 rata share. The character of items of income, deduction and credit to any holder and  
14 the ability of such holder to benefit from any deductions or losses may depend on the  
15 particular situation of such holder.

15 The federal income tax reporting obligation of a holder of a beneficial interest  
16 in the Liquidating Trust is not dependent upon the Liquidating Trust distributing any  
17 cash or other proceeds. Therefore, a holder of a beneficial interest in the Liquidating  
18 Trust may incur a federal income tax liability regardless of the fact that the  
19 Liquidating Trust has not made, or will not make, any concurrent or subsequent  
20 distributions to the holder. If a holder incurs a federal tax liability but does not receive  
21 distributions commensurate with the taxable income allocated to it in respect of its  
22 beneficial interests in the Liquidating Trust it holds, the holder may be allowed a  
23 subsequent or offsetting loss.

21 The Liquidating Trustee will file with the IRS returns for the Liquidating Trust  
22 as a grantor trust pursuant to Treasury Regulations section 1.671-4(a). The  
23 Liquidating Trust will also send to each holder of a beneficial interest in the  
24 Liquidating Trust a separate statement setting forth the holder's share of items of  
25 income, gain, loss, deduction, or credit and will instruct the holder to report such items  
26 on its federal income tax return.

26 Events subsequent to the date of this Disclosure Statement, such as the  
27 enactment of additional tax legislation, could also change the federal income tax  
28 consequences of the Plan and the transactions contemplated thereunder.

1 (c) Information Reporting and Withholding.

2 In connection with the Combined Plan and Disclosure Statement, the Debtor  
3 will comply with all applicable withholding and information reporting requirements  
4 imposed by U.S. federal, state, local, and foreign taxing authorities, and all  
5 Distributions under the Combined Plan and Disclosure Statement will be subject to  
6 those withholding and information reporting requirements. Holders of Claims may be  
7 required to provide certain tax information as a condition to receiving Distributions  
8 pursuant to the Combined Plan and Disclosure Statement.

9 In general, information reporting requirements may apply to Distributions  
10 pursuant to the Combined Plan and Disclosure Statement. Additionally, under the  
11 backup withholding rules, a holder may be subject to backup withholding with respect  
12 to Distributions made pursuant to the Combined Plan and Disclosure Statement,  
13 unless a U.S. holder provides the applicable withholding agent with a taxpayer  
14 identification number, certified under penalties of perjury, as well as certain other  
15 information, or otherwise establish an exemption from backup withholding. Backup  
16 withholding is not an additional tax. Any amounts withheld under the backup  
17 withholding rules will be allowed as a credit against a U.S. holder's U.S. federal  
18 income tax liability, if any, and may entitle a U.S. holder to a refund, provided the  
19 required information is timely furnished to the IRS.

20 In addition, from an information reporting perspective, Treasury Regulations  
21 generally require disclosure by a taxpayer on its U.S. federal income tax return of  
22 certain types of transactions in which the taxpayer participated, including, among  
23 other types of transactions, certain transactions that result in the taxpayer's claiming  
24 a loss in excess of specified thresholds. Holders of Claims are urged to consult their  
25 tax advisors regarding these regulations and whether the transactions contemplated  
26 by the Combined Plan and Disclosure Statement would be subject to these regulations  
27 and require disclosure on the holder's tax returns.

28 **THE U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE  
COMBINED PLAN AND DISCLOSURE STATEMENT ARE COMPLEX.  
THE FOREGOING SUMMARY DOES NOT DISCUSS ALL ASPECTS OF  
U.S. FEDERAL INCOME TAXATION THAT MAY BE RELEVANT TO A  
PARTICULAR HOLDER OF A CLAIM IN LIGHT OF SUCH HOLDER'S  
CIRCUMSTANCES. EACH HOLDER OF A CLAIM IS URGED TO  
CONSULT WITH SUCH HOLDER'S TAX ADVISORS CONCERNING THE  
U.S. FEDERAL, STATE, LOCAL, FOREIGN, AND OTHER TAX  
CONSEQUENCES OF THE COMBINED PLAN AND DISCLOSURE  
STATEMENT.**

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1           7.3    *Releases, Exculpations, and Injunctions.*

2           This Combined Plan and Disclosure Statement contains certain releases,  
3           exculpations, and injunction language. Parties are urged to read these provisions  
4           carefully to understand how Confirmation and consummation of the Plan will affect  
5           any Claim, interest, right, or action with regard to the Debtor and certain third parties.

6           **THE COMBINED PLAN AND DISCLOSURE STATEMENT SHALL**  
7           **BIND ALL HOLDERS OF CLAIMS AGAINST THE DEBTOR TO THE**  
8           **FULLEST EXTENT AUTHORIZED OR PROVIDED UNDER THE**  
9           **APPLICABLE PROVISIONS OF THE BANKRUPTCY CODE AND ALL**  
10           **OTHER APPLICABLE LAW.**

11           7.4    *Alternatives to the Combined Plan and Disclosure Statement.*

12           If the requisite acceptances are not received or the Combined Plan and  
13           Disclosure Statement is not confirmed and consummated, the theoretical alternatives  
14           to the Combined Plan and Disclosure Statement would be (a) formulation of an  
15           alternative chapter 11 plan, (b) conversion of the Chapter 11 Case to a case under  
16           chapter 7 of the Bankruptcy Code, or (c) dismissal of the Chapter 11 Case. As  
17           discussed below, the Plan Proponents do not believe that any of these alternatives,  
18           even if viable, would afford holders of Claims a greater recovery than what is  
19           provided by the Combined Plan and Disclosure Statement.

20           If the Combined Plan and Disclosure Statement is not confirmed, then the  
21           Debtor or any other party in interest could attempt to formulate a different plan. The  
22           additional costs, including, among other amounts, additional professional fees, all of  
23           which would constitute Administrative Claims (subject to allowance thereof),  
24           however, may be so significant that one or more parties in interest could request that  
25           the Chapter 11 Case be converted to chapter 7. At this time, the Plan Proponents do  
26           not believe that there are viable alternative plans available to the Debtor.

27           If the Combined Plan and Disclosure Statement is not confirmed, the Chapter  
28           11 Case may be converted to a case under chapter 7 of the Bankruptcy Code, pursuant  
29           to which a trustee would be elected or appointed to liquidate and distribute the  
30           Debtor's remaining assets in accordance with the priorities established by the  
31           Bankruptcy Code. As discussed above and indicated in the Liquidation Analysis, the  
32           Plan Proponents believe that the Combined Plan and Disclosure Statement provides a  
33           better outcome for holders of Claims than a chapter 7 liquidation would provide.

34           If the Combined Plan and Disclosure Statement is not confirmed, the Chapter  
35           11 Case also could be dismissed. Among other effects, dismissal would result in the

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1 termination of the automatic stay, thus permitting creditors to assert state-law rights  
2 and remedies against the Debtor and its assets, likely to the detriment of other  
3 creditors. While it is impossible to predict precisely what would happen in the event  
4 the Chapter 11 Case is dismissed, it is unlikely that dismissal would result in a ratable  
5 distribution of the Debtor's assets among creditors as provided in the Combined Plan  
6 and Disclosure Statement. Thus, the vast majority of creditors could expect to receive  
7 less in the dismissal scenario than they would receive under the Combined Plan and  
8 Disclosure Statement.

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**SECTION 8.**  
**UNCLASSIFIED CLAIMS**

9 In accordance with § 1123(a)(1), the following Claims are not classified and  
10 are excluded from the Classes set forth in Section 9 hereof and shall receive the  
11 treatment discussed below:

12 8.1 *Administrative Claims.*

13 Except to the extent that the Debtor (or the Liquidating Trust) and the Holder  
14 of an Allowed Administrative Claim agree to less favorable treatment, a Holder of an  
15 Allowed Administrative Claim (other than a Professional Claim, which shall be  
16 subject to Section 8.2 or Statutory Fees, which shall be subject to Section 8.3) shall  
17 receive, in full satisfaction, settlement, release, and discharge of, and in exchange for,  
18 such Administrative Claim, Cash equal to the unpaid portion of such Allowed  
19 Administrative Claim either (a) on the Effective Date, (b) if the Allowed  
20 Administrative Claim is based on liabilities incurred by the Debtor in the ordinary  
21 course of their businesses after the Petition Date, in the ordinary course of business in  
22 accordance with the terms and conditions of the particular transaction giving rise to  
23 such Allowed Administrative Claim, without any further action by the Holder of such  
24 Allowed Administrative Claim, (c) on such other date as agreed between the Debtor  
25 (or the Post-Effective Date Debtor) and such Holder of an Allowed Administrative  
26 Claim, or (d) to the extent the Allowed Administrative Claim had not yet been  
27 Allowed on the Effective Date, from the Administrative Claims Reserve pursuant to  
28 Section 20.2 hereof.

24 Holders of Administrative Claims (including, without limitation, Professionals  
25 requesting compensation or reimbursement of such expenses pursuant to §§ 327, 328,  
26 330, 331, 503(b), or 1103) that do not file such requests by the applicable deadline  
27 provided for herein may be subject to objection for untimeliness and may be  
28 prohibited by order of the Bankruptcy Court from asserting such claims against the  
Debtor, the Post-Effective Date Debtor, the Estate, the Liquidating Trust, or their

1 successors or assigns, or their property. Any objection to Professional Fee Claims  
2 shall be filed on or before the objection deadline specified in the application for final  
3 compensation or order of the Bankruptcy Court.

4 **8.2 Professional Claims.**

5 All Professionals seeking an award by the Bankruptcy Court of a Professional  
6 Claim (other than the Ordinary Course Professionals) shall file their respective final  
7 applications for allowance of compensation for services rendered and reimbursement  
8 of expenses incurred by the date that is forty-five (45) days after the Effective Date,  
9 and shall receive, in full satisfaction of such Claim, Cash in an amount equal to 100%  
10 of such Allowed Professional Claim promptly after entry of an order of the  
11 Bankruptcy Court allowing such Claim or upon such other terms as may be mutually  
12 agreed-upon between the Holder of such Professional Claim and the Debtor, which  
13 Cash shall be paid out of the Effective Date Professional Claim Reserve. Objections  
14 to any final applications covering Professional Claims must be filed and served on the  
15 Post-Effective Date Debtor, the Liquidating Trustee, and the requesting Professional  
16 no later than ninety (90) days after the Effective Date (unless otherwise agreed by the  
17 requesting Professional).

18 On the Effective Date, or as soon as practicable thereafter, the Liquidating  
19 Trustee shall establish the Effective Date Professional Claim Reserves based upon  
20 estimates of anticipated fees provided by Professionals for services rendered and  
21 expenses incurred prior to the Effective Date, including estimated fees for services  
22 rendered, and actual and necessary costs incurred, in connection with the filing,  
23 service and prosecution of any applications for allowance of Professional Fees  
24 pending on the Effective Date or filed and/or served after the Effective Date. The  
25 Liquidating Trustee shall supplement the Effective Date Professional Claim Reserves  
26 if the amount originally established is insufficient to pay Allowed Professional Fee  
27 Claims.

28 Upon approval of the fee applications by the Bankruptcy Court, the Liquidating  
Trustee shall pay Professionals from the Effective Date Professional Claim Reserves  
all of their respective Allowed Professional Fee Claims.

**8.3 Statutory Fees.**

Statutory Fees shall be paid by the Liquidating Trustee in the ordinary course  
of business until the closing, dismissal or conversion of the Chapter 11 Case to another  
chapter of the Bankruptcy Code. Any unpaid Statutory Fees that accrued before the  
Effective Date shall be paid no later than thirty (30) days after the Effective Date. For  
the avoidance of doubt, if the Chapter 11 Case is reopened, the Liquidating Trustee

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1 shall pay any Statutory Fees in the ordinary course of business until the closing,  
2 dismissal, or conversion of the Chapter 11 Case to another chapter of the Bankruptcy  
3 Code.

4 **8.4 *Priority Tax Claims.***

5 Except to the extent that a Holder of an Allowed Priority Tax Claim agrees to  
6 less favorable treatment, each Holder of an Allowed Priority Tax Claim shall receive,  
7 in full and final satisfaction of such Allowed Priority Tax Claim, at the option of the  
8 Liquidating Trustee: (a) Cash in an amount equal to such Allowed Priority Tax Claim  
9 on, or as soon thereafter as is reasonably practicable, the later of (i) the Effective Date,  
10 to the extent such Claim is an Allowed Priority Tax Claim on the Effective Date, and  
11 (ii) the first Business Day after the date that is thirty (30) days after the date such  
12 Priority Tax Claim becomes an Allowed Priority Tax Claim; or (b) equal annual Cash  
13 payments in an aggregate amount equal to the amount of such Allowed Priority Tax  
14 Claim, together with interest at the applicable rate pursuant to § 511, over a period  
15 not exceeding five (5) years from and after the Petition Date; *provided, however*, the  
16 Post-Effective Date Debtor and Liquidating Trustee, as applicable, reserve the right  
17 to prepay all or a portion of any such amounts at any time under this option at the  
18 discretion of the Post-Effective Date Debtor and the Liquidating Trustee.

19 **SECTION 9.**  
20 **CLASSIFICATION OF CLAIMS AND VOTING**

21 **9.1 *Classification in General.***

22 A Claim is placed in a particular Class for all purposes, including voting,  
23 confirmation, and distribution under the Plan and under §§ 1122 and 1123(a)(1);  
24 *provided, that* a Claim is placed in a particular Class for the purpose of receiving  
25 Distributions pursuant to the Plan only to the extent that such Claim is an Allowed  
26 Claim in that Class and such Allowed Claim has not been satisfied, released, or  
27 otherwise settled prior to the Effective Date.

28 **9.2 *Summary of Classification.***

The following table designates the Classes of Claims against the Debtor and  
specifies which of those Classes are (a) not Impaired by the Plan, (b) Impaired by the  
Plan, and (c) entitled to vote to accept or reject the Plan in accordance with § 1126.  
In accordance with § 1123(a)(1), Administrative Claims, Professional Claims,  
Statutory Fees, and Priority Tax Claims, have not been classified. All of the potential  
Classes for the Debtor are set forth herein. If, ultimately, the Debtor does not have

1 Holders of Claims in a particular Class or Classes, such Classes shall be treated as set  
 2 forth in Section 9.4.

Class	Designation	Impairment	Entitled to Vote
1	Priority Non-Tax Claims	Not Impaired	No (deemed to accept)
2	Secured Claims	Not Impaired	No (deemed to accept)
3	General Unsecured Claims	Impaired	Yes
4	Allowed DHCS Claim	Impaired	Yes

8 **9.3 *Special Provision Governing Unimpaired Claims.***

9  
 10 Except as otherwise provided in the Plan, nothing under the Plan shall affect  
 11 the rights of the Debtor or the Liquidating Trust with respect to Unimpaired Claims,  
 12 including all legal and equitable defenses to, or setoffs or recoupments against, any  
 13 such Unimpaired Claims.

14 **9.4 *Elimination of Vacant Classes.***

15 Any Class of Claims, as of the commencement of the Confirmation Hearing,  
 16 that does not have at least one (1) Holder of a Claim in an amount greater than zero  
 17 for voting purposes shall be considered vacant, deemed eliminated from the Plan for  
 18 purposes of voting to accept or reject the Plan, and disregarded for purposes of  
 19 determining whether the Plan satisfies § 1129(a)(8) with respect to that Class.

20 **9.5 *Voting; Presumptions; Solicitation in Good Faith.***

21 Only Holders of Allowed Claims in Class 3 and Class 4 are entitled to vote to  
 22 accept or reject this Plan. Holders of Claims in a Voting Class will receive Ballots  
 23 containing detailed voting instructions.

24 The Plan Proponents will solicit votes on the Plan from the Voting Classes in  
 25 good faith and in compliance with the applicable provisions of the Bankruptcy Code.  
 26 Accordingly, the Plan Proponents and each of their Related Persons shall be entitled  
 27 to, and upon the Confirmation Date, will be granted the protections of § 1125(e).  
 28

**9.6 *Cramdown.***

If any Class of Claims is deemed and/or presumed to reject this Plan or is  
 entitled to vote on this Plan and does not vote to accept this Plan, the Plan Proponents  
 intend to (i) seek confirmation of this Plan under § 1129(b), or (ii) amend or modify  
 this Plan in accordance with the terms hereof and the Bankruptcy Code. If a

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1 controversy arises as to whether any Claims, or any Class of Claims, are Impaired,  
2 the Bankruptcy Court shall, after notice and a hearing, determine such controversy on  
3 or before the Confirmation Date.

4 **SECTION 10.**  
5 **TREATMENT OF CLAIMS**

6 In full and final satisfaction of all of the Claims against the Debtor (except with  
7 respect to Unclassified Claims that are satisfied in accordance with Section 8 above),  
8 the Claims shall receive the treatment described below. Except to the extent expressly  
9 provided in this Section 10, the timing of Distributions is addressed in Section 11  
10 hereof.

11 **10.1 *Class 1: Priority Non-Tax Claims.***

- 12 a) **Classification.** Class 1 consists of Priority Non-Tax Claims.
- 13 b) **Treatment.** Except to the extent that a Holder of an Priority Non-Tax  
14 Claim agrees to a less favorable treatment of such Claim, each such  
15 Holder shall receive payment in Cash in an amount equal to the  
16 amount of such Allowed Claim, payable on the later of (i) the Effective  
17 Date; and (ii) after the date on which such Priority Non-Tax Claim  
18 becomes an Allowed Priority Non-Tax Claim, in each case, or as soon  
19 as reasonably practicable thereafter in accordance with the priority  
20 scheme set forth in the Bankruptcy Code.
- 21 c) **Voting.** Class 1 is Unimpaired. Holders of Priority Non-Tax Claims  
22 are deemed to have accepted the Plan, pursuant to § 1126(f), and are  
23 not entitled to vote to accept or reject the Plan.

24 **10.2 *Class 2: Secured Claims.***

- 25 a) **Classification. Class 2 consists of Secured Claims.**
- 26 b) **Treatment.** The legal, equitable, and contractual rights of Holders of  
27 Allowed Secured Claims are unaltered by the Plan, except as altered pursuant to the  
28 Sale Order, and the Liens of the Holders of the Secured Claims will continue to attach  
to their respective collateral, provided, that, all such Claims shall remain subject to  
any and all defenses, challenges, counterclaims, and setoff or recoupment rights with  
respect thereto. Except to the extent that a Holder of an Allowed Secured Claim agrees  
to a less favorable treatment of such Claim, each such Holder shall, at the option of  
the Post-Effective Date Debtor and Liquidating Trustee, as applicable, receive one of

1 the following treatments: (i) the Holder of such Secured Claim shall retain its Lien on  
2 its collateral until such collateral is sold, and the proceeds of such sale, less costs and  
3 expenses of disposing of such collateral, shall be paid to such Holder in full  
4 satisfaction of such Secured Claim; (ii) on or as soon as practicable after the later of  
5 (A) the Effective Date; or (B) the date upon which the Bankruptcy Court enters a Final  
6 Order determining or allowing such Secured Claim, the Holder of such Secured Claim  
7 will receive a Cash payment equal to the amount of its Secured Claim in full and final  
8 satisfaction of such Secured Claim; or (iii) the collateral securing the Secured Claim  
9 shall be abandoned to such Holder, in full and final satisfaction of such Secured  
10 Claim. receive payment in Cash in an amount equal to the amount of such Allowed  
11 Claim.

12 The Bankruptcy Court shall retain jurisdiction and power to determine the  
13 amount necessary to satisfy any Allowed Secured Claim. Upon receipt of Cash in an  
14 amount equal to the amount of such Allowed Secured Claim, the Holder of such  
15 Allowed Secured Claim shall release (by the Confirmation Order shall be deemed to  
16 release) all Liens against any Liquidating Trust Assets.

17 c) **Voting. Class 2 is Unimpaired.** Holders of Secured Claims are  
18 deemed to have accepted the Plan, pursuant to § 1126(f), and are not entitled to vote  
19 to accept or reject the Plan.

20 **10.3 Class 3: General Unsecured Claims.**

21 a) **Classification.** Class 3 consists of the General Unsecured Claims  
22 against the Debtor.

23 b) **Treatment.** As soon as practicable after the Effective Date, each  
24 Holder of an Allowed General Unsecured Claim shall receive in full satisfaction,  
25 settlement, discharge, and release of, and in exchange for such Allowed General  
26 Unsecured Claim, its Pro Rata share of the Class A Trust Beneficial Interests.

27 c) **Voting. Class 3 is Impaired.** Holders of General Unsecured Claims  
28 are entitled to vote to accept or reject the Plan.

**10.4 Class 4: Allowed DHCS Claim.**

a) **Classification.** Class 4 consists of the Allowed DHCS Claim.

b) **Treatment.** As soon as practicable after the Effective Date, DHCS as  
holder of the Allowed DHCS Claim, shall receive in full satisfaction, settlement,  
discharge, and release of, and in exchange for, such Allowed DHCS Claim: (i) the  
application of the DHCS Allowed Offset Amount to the Allowed DHCS Claim by

1 DHCS; (ii) distribution of the DHCS Sales Proceeds Recovery by the Liquidating  
2 Trustee; and (iii) distribution of its Pro Rata share of the Class B Trust Beneficial  
3 Interests.

4 c) **Voting. Class 4 is Impaired.** The Holder of the DHCS Claim is  
5 entitled to vote to accept or reject the Plan.

6 **SECTION 11.**  
7 **DISTRIBUTIONS**

8 11.1 ***Party Responsible for Making Distributions.*** Subject to the prior  
9 payment of the amounts required to be paid by the Debtor in Cash on the Effective  
10 Date pursuant to this Plan, all Plan Distributions shall be made by the Liquidating  
11 Trustee (or by the Disbursing Agent, to the extent directed by the Liquidating  
12 Trustee), or, with respect to Distributions made to Holders of Class A Trust Beneficial  
13 Interests, by the Co-Liquidating Trustee (or by the Disbursing Agent, to the extent  
14 directed by the Co-Liquidating Trustee).

15 Neither the Liquidating Trustee nor the Co-Liquidating Trustee shall be  
16 required to give any bond or surety or other security for the performance of their duties  
17 unless otherwise ordered by the Bankruptcy Court. The Liquidating Trustee, Co-  
18 Liquidating Trustee, or Disbursing Agent, as applicable, shall be empowered to (a)  
19 effect all actions and execute all agreements, instruments, and other documents  
20 necessary to perform their duties under the Plan; (b) make all Distributions  
21 contemplated hereby; (c) employ transfer agents and registrars to represent them with  
22 respect to their responsibilities; and (d) exercise such other powers as may be vested  
23 in the Liquidating Trustee or Co-Liquidating Trustee by order of the Bankruptcy  
24 Court, pursuant to the Plan, the Liquidating Trust Agreement, or as deemed by the  
25 Liquidating Trustee or the Co-Liquidating Trustee, applicable, to be necessary and  
26 proper to implement the provisions hereof.

27 11.2 ***Appointment of Disbursing Agent.*** A Disbursing Agent may be  
28 appointed either pursuant to the Confirmation Order or by the Liquidating Trustee.

29 11.3 ***Timing of Distributions.***

30 a) Distributions on Account of All Claims Other Than the DHCS  
31 Claim. Subject to Section 11.1 of this Plan, on the Effective Date (or if a Claim is not  
32 an Allowed Claim on the Effective Date, on the date that such Claim becomes an  
33 Allowed Claim), or as soon as reasonably practicable thereafter, each Holder of an  
34 Allowed Claim (except for the Allowed DHCS Claim) against the Debtor shall  
35 receive full amount of the Distributions that the Plan provides for Allowed Claims in

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1 the applicable Class and in the manner provided herein. If and to the extent there are  
2 Disputed Claims, Distributions on account of any such Disputed Claims shall be made  
3 pursuant to the provisions provided in the Plan. Except as otherwise provided in the  
4 Plan, Holders of Claims shall not be entitled to interest, dividends, or accruals on the  
5 Distributions provided for therein, regardless of whether Distributions are delivered  
6 on or at any time after the Effective Date.

7 Upon the Effective Date, all debts of the Debtor shall be deemed fixed and  
8 adjusted pursuant to the Plan and the Debtor and the Liquidating Trust shall have no  
9 liability on account of any Claims except as set forth in the Plan and in the  
10 Confirmation Order. All payments and all Distributions made by the Liquidating  
11 Trustee, the Co-Liquidating Trustee, or the Disbursing Agent under the Plan shall be  
12 in full and final satisfaction, settlement, and release of all Claims against the Debtor.

13 b) Distributions on Account of the Allowed DHCS Claim.  
14 Distributions on account of the Allowed DHCS Claim shall be made in accordance  
15 with Section 10.4 hereof, provided, however, that Distributions on account of the  
16 Allowed DHCS Balance Claim (i.e., to the Holder of Class B Trust Beneficial  
17 Interests) need not be made to the extent there is no Cash in the Trust Assets Accounts  
18 to distribute.

19 **11.4 Manner of Cash Payments Under the Plan and Liquidating Trust**  
20 **Agreement.**

21 Cash payments made pursuant to the Plan and Liquidating Trust Agreement,  
22 shall be in United States dollars by checks drawn on a domestic bank selected by the  
23 Liquidating Trustee, Co-Liquidating Trustee, or Disbursing Agent, as applicable, or  
24 by wire or ACH transfer from a domestic bank, at the option of the Liquidating  
25 Trustee, Co-Liquidating Trustee, or Disbursing Agent, as applicable.

26 **11.5 Distribution Procedures.**

27 a) **Distribution Dates.** The Liquidating Trustee and Co-Liquidating  
28 Trustee, as applicable, shall make Distributions to Holders of Claims as provided in  
Section 11 of the Plan.

b) **Subsequent Distributions.** Any Distribution not made on the  
Initial Distribution Date or a Subsequent Distribution Date because the Claim relating  
to such Distribution had not been Allowed on that Distribution Date shall be held by  
the Liquidating Trust for Distribution on any Subsequent Distribution Date after such  
Claim is Allowed. No interest shall accrue or be paid on the unpaid amount of any  
Distribution.

1 c) **Distribution Record Date.** Except as otherwise provided in a  
2 Final Order of the Bankruptcy Court, the transferees of Claims that are transferred  
3 pursuant to Bankruptcy Rule 3001 on or prior to the Distribution Record Date will be  
4 treated as the Holders of those Claims for all purposes, notwithstanding that any  
5 period provided by Bankruptcy Rule 3001 for objecting to the transfer may not have  
6 expired by the Distribution Record Date. Neither the Liquidating Trustee nor the Co-  
7 Liquidating Trustee shall have any obligation to recognize any transfer of any Claim  
8 occurring after the Distribution Record Date. In making any Distribution with respect  
9 to any Claim, the Liquidating Trustee and Co-Liquidating Trustee shall be entitled  
10 instead to recognize and deal with, for all purposes hereunder, only the Entity that is  
11 listed on the proof of claim filed with respect thereto or on the Schedules as the Holder  
12 thereof as of the close of business on the Distribution Record Date and upon such  
13 other evidence or record of transfer or assignment that is known to the Liquidating  
14 Trustee or Co-Liquidating Trustee as of the Distribution Record Date.

11 d) **Time Bar to Cash Payments by Check.** Checks issued by the  
12 Liquidating Trustee or Co-Liquidating Trustee, as applicable, on account of Allowed  
13 Claims shall be null and void if not negotiated within ninety (90) days after the date  
14 of issuance thereof. Requests for the reissuance of any check that becomes null and  
15 void pursuant to this Article shall be made directly to the Liquidating Trustee or Co-  
16 Liquidating Trustee, as applicable, by the Holder of the Allowed Claim to which the  
17 check was originally issued. Any Claim in respect of such voided check shall be made  
18 in writing on or before the later of six months from the Effective Date or 30 days after  
19 the date on which such check is voided. After that date, all Claims in respect of voided  
20 checks shall be disallowed and forever barred and the proceeds of those checks shall  
21 revert in and become the property of the Liquidating Trust as unclaimed property in  
22 accordance with § 347(b).

20 11.6 **Withholding of Distributions.** In connection with making Distributions  
21 under this Plan, to the extent applicable, the Liquidating Trustee and Co-Liquidating  
22 Trustee shall comply with all tax withholding and reporting requirements imposed on  
23 them by any Governmental Unit, and all Distributions pursuant to this Plan shall be  
24 subject to such withholding and all related agreements shall be subject to any  
25 applicable withholding and reporting requirements. The Liquidating Trustee or Co-  
26 Liquidating Trustee, as applicable, may withhold the entire Distribution to any Holder  
27 of an Allowed Claim until such time as such Holder provides the necessary  
28 information to comply with any withholding requirements of any Governmental Unit.  
Any property so withheld will then be paid by the Liquidating Trustee or the Co-  
Liquidating Trustee, as applicable, to the appropriate authority. If the Holder of an  
Allowed Claim fails to provide the information to comply with any withholding  
requirements of any Governmental Unit within three months after the date of first

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1 notification to the Holder of the need for such information for the Cash necessary to  
2 comply with any applicable withholding requirements, then such Holders'  
3 Distribution shall be treated in accordance with Section 11.6 of the Plan.

4 **11.7 *Delivery of Distributions and Undeliverable Distributions.*** Subject to  
5 Bankruptcy Rule 9010 and except as otherwise provided herein, Distributions to the  
6 Holders of Allowed Claims shall be made by the Liquidating Trustee or Co-  
7 Liquidating Trustee, as applicable, at (a) the address of each Claimant as set forth in  
8 the Schedules, unless superseded by the address set forth on proof(s) of claim filed by  
9 such Claimant, or (b) the last known address of such Claimant if no proof of claim is  
10 filed or the Debtor, Post-Effective Date Debtor, Liquidating Trustee, or Co-  
11 Liquidating Trustee has been notified in writing of a change of address. If any  
12 Distribution is returned as undeliverable, the Liquidating Trustee or Co-Liquidating  
13 Trustee may, in its discretion, make reasonable efforts to determine the current  
14 address of the Holder of the Claim with respect to which the Distribution was made  
15 as the Liquidating Trustee or Co-Liquidating Trustee deems appropriate, but no  
16 Distribution to any such Holder shall be made unless and until the Liquidating Trustee  
17 or Co-Liquidating Trustee has determined the then-current address of such Holder, at  
18 which time the Distribution to such Holder shall be made without interest. Amounts  
19 in respect of any undeliverable Distributions shall be returned to, and held in trust by,  
20 the Liquidating Trustee or Co-Liquidating Trustee until the Distributions are claimed  
21 or are deemed to be unclaimed property under § 347(b), as set forth in Section 11.7  
22 of the Plan. The Liquidating Trustee or Co-Liquidating Trustee shall have the  
23 discretion to determine how to make Distributions in the most efficient and cost-  
24 effective manner possible; provided, however, that its discretion may not be exercised  
25 in a manner inconsistent with any express requirements of the Plan or Liquidating  
26 Trust Agreement.

27 Except with respect to property not distributed because it is being held in the  
28 Disputed Claim Reserve, Distributions that are not claimed by the later of ninety (90)  
days from the Effective Date or ninety (90) days after the date of a Distribution shall  
be deemed to be unclaimed property under § 347(b) and shall vest or re-vest in the  
Liquidating Trust, and the Claims with respect to which those Distributions are made  
shall be automatically cancelled. Nothing contained in the Plan shall require the  
Debtor or the Liquidating Trust to attempt to locate any Holder of an Allowed Claim.  
All funds or other property that vest or re-vest in the Liquidating Trust pursuant to this  
Section shall be distributed to the other Holders of Allowed Claims in accordance  
with the provisions of the Plan and the Liquidating Trust Agreement.

**11.8 *Setoffs and Recoupments.*** The Liquidating Trustee or Co-Liquidating  
Trustee may, to the extent permitted under applicable law, setoff or recoup against

1 any Allowed Claim and any distributions to be made pursuant to the Plan on account  
2 of such Allowed Claim, the claims, rights, and Causes of Action of any nature that  
3 the Debtor or the Liquidating Trust may hold against the Holder of such Allowed  
4 Claim that are not otherwise waived, released, or compromised in accordance with  
5 the Plan; *provided, however*, that neither such a setoff, recoupment, nor the allowance  
6 of any Claim hereunder shall constitute a waiver or release by the Liquidating Trustee  
7 or Co-Liquidating Trustee of any such claims, rights, and Causes of Action that the  
8 Debtor or the Liquidating Trust possesses against such Holder; *provided, further*, that  
9 neither the failure to effect such a setoff or recoupment nor the allowance of any Claim  
10 hereunder shall constitute a waiver or release by the Liquidating Trustee or the Co-  
11 Liquidating Trustee of any such Claims, rights, or Causes of Action that the Debtor,  
12 the Estate, or the Liquidating Trust possess against such Holder. Any Holder of an  
13 Allowed Claim subject to such setoff or recoupment reserves the right to challenge  
14 any such setoff or recoupment in the Bankruptcy Court or any other court with  
15 jurisdiction with respect to such challenge.

11.9 ***De Minimis Distributions.*** No Distribution is required to be made to a  
12 Holder of an Allowed Claim if the amount of Cash to be distributed on any  
13 Distribution Date under the Plan on account of such Claim is \$50 or less. Any Holder  
14 of an Allowed Claim on account of which the amount of Cash to be distributed is \$50  
15 or less will have its Claim for such Distribution discharged and will be forever barred  
16 from asserting any such Claim against each Released Party, the Post-Effective Date  
17 Debtor, the Liquidating Trustee, the Co-Liquidating Trustee, and the Liquidating  
18 Trust. Any Cash not distributed pursuant to this Section will, in the Liquidating  
19 Trustee's discretion, be included in the Trust Assets Accounts, free of any restrictions  
20 thereon, and will be distributed in accordance with the Plan.

11.10 ***Allocation of Plan Distribution Between Principal and Interest.*** All  
21 Distributions by the Liquidating Trustee with respect to any Allowed Claim shall be  
22 allocated first to the principal amount of such Allowed Claim, as determined for  
23 federal income tax purposes, and thereafter, to the remaining portion of such Allowed  
24 Claim (including the interest portion of the Allowed Claim), if any.

11.11 ***Entry of Final Decree in Chapter 11 Case.*** After all the Disputed Claims  
25 have become Allowed Claims or have been disallowed by Final Order, and all  
26 Distributions in respect of Allowed Claims have been made in accordance with this  
27 Plan, or at such earlier time as the Liquidating Trustee deems appropriate, the  
28 Liquidating Trustee (i) shall seek authority from the Bankruptcy Court for entry of  
the Final Decree closing the Chapter 11 Case in accordance with the Bankruptcy Code  
and the Bankruptcy Rules and (ii) shall be authorized under the Plan to take any  
necessary corporate action with respect to the Debtor's continued existence without

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1 the necessity for approvals or notices under any applicable state or other law,  
2 including under the Nonprofit Laws. Notwithstanding the foregoing, actions with  
3 respect to the Post-Effective Date Debtor shall be taken by the Liquidating Trustee.  
4 The entry of Final Decree closing this Chapter 11 Case shall not affect the Nonprofit  
5 Status of the Post-Effective Date Debtor to the extent it has not dissolved in  
6 accordance with the Plan.

7  
8 11.12 ***Distribution Cap.*** In no event shall any Holder of an Allowed Claim  
9 receive Distribution(s) of an aggregate value exceeding one hundred percent (100%)  
10 of the amount of such Holder's Allowed Claim.

11 11.13 ***Distributions Free and Clear.*** Except as otherwise provided herein, any  
12 Distributions under the Plan shall be free and clear of any Liens, Claims, and  
13 encumbrances, and no Entity, including the Debtor, shall have any interest (legal,  
14 beneficial, or otherwise) in any property of the Estate distributed pursuant to the Plan.

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**SECTION 12.**  
**PROCEDURES FOR RESOLVING CONTINGENT,  
UNLIQUIDATED, AND DISPUTED CLAIMS**

12.1 ***No Distributions Pending Allowance.***

Notwithstanding any other provision of the Plan, the Debtor, the Liquidating  
Trustee or the Co-Liquidating Trustee, as applicable, shall not distribute any Cash or  
other property on account of any Disputed Claim unless and until such Claim becomes  
Allowed. Nothing contained herein, however, shall be construed to prohibit or require  
payment or Distribution on account of any undisputed portion of a Claim.

12.2 ***Resolution of Disputed Claims.***

a) **General Unsecured Claims.** From and after the Confirmation Date, all  
objections with respect to Disputed General Unsecured Claims shall be litigated to a  
Final Order by the Co-Liquidating Trustee, (i) except to the extent that the Co-  
Liquidating Trustee elects to withdraw any such objection or the Co-Liquidating  
Trustee and the Claimant elects to compromise, settle, or otherwise resolve any such  
objection, in which event they may settle, compromise or otherwise resolve any  
Disputed General Unsecured Claim without approval of the Bankruptcy Court; or (ii)  
as otherwise provided in the Liquidating Trust Agreement. The costs of pursuing  
objections to General Unsecured Claims shall be borne by the Liquidating Trust.

b) **Other Claims.** From and after the Confirmation Date, all objections with  
respect to Disputed Claims (other than Disputed General Unsecured Claims) shall be  
litigated to a Final Order by the Liquidating Trustee, except to the extent the

1 Liquidating Trustee elects to withdraw any such objection or the Liquidating Trustee  
2 and the Claimant elect to compromise, settle, or otherwise resolve any such objection,  
3 in which event they may settle, compromise, or otherwise resolve any Disputed Claim  
4 (other than Disputed General Unsecured Claims) without approval of the Bankruptcy  
5 Court. The costs of pursuing the objections to Claims (other than General Unsecured  
6 Claims) shall be borne by the Liquidating Trust.

7  
8 **12.3 *Objection Deadline.*** All objections to Claims shall be filed and served  
9 upon the Claimant not later than the Claims Objection Deadline, as such may be  
10 extended by order of the Bankruptcy Court.

11  
12 **12.4 *Allowance and Estimation of Claims.*** Following the date on which a  
13 Disputed Claim becomes an Allowed Claim after the Distribution Date, the  
14 Liquidating Trustee or Co-Liquidating Trustee, as applicable, shall pay directly to the  
15 Holder of such Allowed Claim, as soon as reasonably practicable, the amount  
16 provided for under the Plan, as applicable, and in accordance therewith.

17  
18 a) **Allowance of Claims.** Notwithstanding anything to the contrary  
19 herein, after the Effective Date and subject to the other provisions of the Plan, the  
20 Liquidating Trustee or Co-Liquidating Trustee, as applicable, will have and will retain  
21 any and all rights and defenses under bankruptcy or nonbankruptcy law that the  
22 Debtor or its Estate had with respect to any Claim immediately before the Effective  
23 Date, except with respect to any Claim deemed Allowed under the Plan or by orders  
24 of the Bankruptcy Court. Except as expressly provided in the Plan or in any order  
25 entered in the Chapter 11 Case prior to the Effective Date (including the Confirmation  
26 Order), no Claim will become an Allowed Claim unless and until such Claim is  
27 deemed Allowed under the Plan or the Bankruptcy Code, or the Bankruptcy Court has  
28 entered a Final Order, including the Confirmation Order, in the Chapter 11 Case  
allowing such Claim.

b) **Prosecution of Objections to Claims.** From and after the  
Effective Date, unless otherwise provided in the Plan, the Confirmation Order, or the  
Liquidating Trust Agreement, (i) the Liquidating Trustee will have the sole authority  
to file objections to Claims (other than General Unsecured Claims) and settle,  
compromise, withdraw, or litigate to judgment objections to any and all Claims (other  
than General Unsecured Claims), regardless of whether such Claims are in an  
Unimpaired Class or otherwise; and (ii) the Co-Liquidating Trustee will have the sole  
authority to file objections to general Unsecured Claims and settle, compromise,  
withdraw, or litigate to judgment objections to any and all General Unsecured Claims.  
From and after the Effective Date, the Liquidating Trustee may settle or compromise  
any Disputed Claim without any further notice to or action, order, or approval of the  
Bankruptcy Court. The Liquidating Trustee will have the sole authority to administer

1 and adjust the Claims Register to reflect any such settlements or compromises without  
2 any further notice to or action, order, or approval of the Bankruptcy Court; provided,  
3 however, that with respect to General Unsecured Claims, the Co-Liquidating Trustee  
4 shall have the sole authority to administer and adjust the Claims Register to reflect  
5 any compromises or settlements of General Unsecured Claims without any further  
6 notice to or action, order, or approval of the Bankruptcy Court.

7 c) **Estimation of Claims.** At any time, (a) prior to the Effective Date,  
8 the Debtor, and (b) after the Effective Date, the Liquidating Trustee or, solely with  
9 respect to General Unsecured Claims, the Co-Liquidating Trustee may request that  
10 the Bankruptcy Court estimate any contingent or unliquidated Claim to the extent  
11 permitted by § 502(c) regardless of whether the Debtor or the Liquidating Trust has  
12 previously objected to such Claim or whether the Bankruptcy Court has ruled on any  
13 such objection, and the Bankruptcy Court shall have jurisdiction to estimate any  
14 Claim at any time to any such objection. If the Bankruptcy Court estimates any  
15 contingent or unliquidated Claim, that estimated amount shall constitute either the  
16 Allowed amount of such Claim or a maximum limitation on the Claim, as determined  
17 by the Bankruptcy Court. If the estimated amount constitutes a maximum limitation  
18 on the Claim, the Liquidating Trustee or Co-Liquidating Trustee, as applicable, may  
19 elect to pursue supplemental proceedings to object to the ultimate allowance of the  
20 Claim.

21 **12.5 Disallowance of Claims.**

22 a) Except as otherwise agreed, any and all proofs of claim filed after  
23 the Bar Date are Disputed, and Holders of such Claims will not receive any  
24 Distributions thereon unless and until such Claim is Allowed.

25 b) Subject to and in accordance with this Plan, any Claims held by  
26 Entities from which property is recoverable under §§ 542, 543, 550, or 553 or Entities  
27 that are transferees of transfers avoidable under §§ 522(f), 522(h), 544, 545, 547, 548,  
28 549, or 724(a), provided, that, such Cause of Action is retained by the Liquidating  
Trust, shall be deemed disallowed pursuant to § 502(d), and Holders of such Claims  
may not receive any Distributions on account of such Claims until such time as such  
Causes of Action the Debtor holds or may hold against any Entity have been resolved  
or a Bankruptcy Court order with respect thereto has been entered and all sums due,  
if any, to the Estate by that Entity have been turned over or paid to the Debtor or  
Liquidating Trust.

**12.6 Adjustment Without Objection.** Any Claim that has been paid or  
satisfied, or any Claim that has been amended or superseded, may be adjusted or  
expunged from the claims register at the direction of the Debtor, the Liquidating

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1 Trustee, or the Co-Liquidating Trustee, as applicable, without an objection filed and  
2 without further notice to or action, order, or approval of the Bankruptcy Court.

3 **12.7 Reserve Provisions for Disputed Claims.**

4 a) **Establishment of Disputed Reserves.** On or prior to each  
5 Distribution Date, the Liquidating Trustee shall each reserve Cash required for  
6 Distribution on Disputed Claims as if such Claims were Allowed as filed with any  
7 Disputed Claims that are unliquidated or contingent being reserved in an amount  
8 reasonably determined by the Liquidating Trustee, as applicable (the “Disputed Claim  
9 Reserve”). On each Distribution Date after the Effective Date in which the  
10 Liquidating Trustee or Co-Liquidating Trustee makes Distributions to Holders of  
11 Allowed Claims, the Liquidating Trustee shall retain on account of Disputed Claims  
12 an amount the Liquidating Trustee estimates would be necessary to fund the Pro Rata  
Share of such Distributions to Holders of Disputed Claims is such Claims were  
Allowed, with any Disputed Claims that are unliquidated or contingent being reserved  
in an amount reasonably determined by the Liquidating Trustee or Co-Liquidating  
Trustee, as applicable.

13 b) **Maintenance of Disputed Reserves.** The Liquidating Trustee  
14 shall hold property in the Disputed Claim Reserve in trust for the benefit of the  
15 Holders of the applicable Disputed Claims that are ultimately determined to be  
16 Allowed. The Disputed Claim Reserve shall be closed (or deemed closed) by the  
17 Liquidating Trust when all Distributions and other dispositions of Cash of other  
18 property required to be made hereunder will have been made in accordance with the  
19 terms of the Plan. Upon closure of the Disputed Claim Reserve, all Cash or other  
20 property held in that Disputed Claim Reserve shall revert in and become unrestricted  
21 property of the Liquidating Trust to be distributed in accordance with the Plan and the  
22 Liquidating Trust Agreement.

23 c) **Limitation on Funding Disputed Claim Reserves.** Except as  
24 expressly set forth in the Plan, neither the Debtor nor the Liquidating Trustee shall  
25 have any duty to fund the Disputed Claim Reserve except from the Liquidating Trust  
26 Assets.

27 **12.8 Rounding.** Whenever any payment of a fraction of a cent would  
28 otherwise be called for, the actual Distribution shall reflect a rounding of such fraction  
down to the nearest cent.

**12.9 Cumulative Effect.** All the objection, estimation, and resolution  
procedures set forth in this Section are intended to be cumulative (where possible)  
and not exclusive of one another.



1 payments or Distributions from the Liquidating Trust as applicable, to be made with  
2 respect to the Beneficial Interest at issue. Promptly after a Dispute Resolution is  
3 reached, the Liquidating Trustee shall Transfer the payments and Distributions, if any,  
4 held in the segregated account, together with any interest and income generated  
thereon, in accordance with the terms of such Dispute Resolution.

5 13.5 *Limitation on Transferability.* As set forth in more detail in the  
6 Liquidating Trust Agreement, the Trust Beneficial Interests may not be transferred,  
7 sold, assigned, hypothecated, or pledged, except as they may be assigned or  
transferred by will, intestate succession, or operation of law.

8  
9 **SECTION 14.**  
**EXECUTORY AGREEMENTS**

10 14.1 *General Treatment.* On the Effective Date, all Executory Agreements to  
11 which the Debtor is a party shall be deemed rejected as of the Effective Date, except  
12 for those Executory Agreements that (a) have been assumed or rejected pursuant to a  
13 Final Order of the Bankruptcy Court (including pursuant to any Sale Order), (b) are  
14 the subject of a separate motion to assume, assume and assign, or reject filed under §  
15 365 on or before the Effective Date, (c) are specifically designated as a contract or  
16 lease to be assumed pursuant to the DAP Sale and no timely objection to the proposed  
17 assumption was filed; or (d) are specifically designated as a contract or lease to be  
18 assumed on the Schedule of Assumed Contracts and no timely objection to the  
19 proposed assumption has been filed. If the party to an Executory Agreement listed to  
20 be assumed in the Schedule of Assumed Contracts wishes to object to the proposed  
21 assumption (including with respect to the cure amounts), it shall do so within thirty  
22 (30) days from the service of the Schedule of Assumed Contracts. However, nothing  
23 in this Section shall cause the rejection, breach, or termination of any contract of  
insurance benefiting the Debtor and the Estate, the Debtor's officers, managers and  
24 directors and/or the Liquidating Trust. The Confirmation Order shall constitute an  
25 order of the Bankruptcy Court approving such assumptions and rejections, as  
26 applicable, pursuant to § 365, as of the Effective Date. Nothing in this Section shall  
27 be construed as an acknowledgement that a particular contract or agreement is  
28 executory or is properly characterized as a lease.

The non-Debtor parties to any rejected personal property leases shall be  
responsible for taking all steps necessary to retrieve the personal property that is the  
subject of such executory contracts and leases, and neither the Debtor nor the  
Liquidating Trust shall bear any liability for costs associated with such matters.

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1           14.2 **Rejection Bar Date.** Claims arising out of the rejection of an Executory  
2 Agreement pursuant to the Plan must be filed with the Bankruptcy Court (or as  
3 otherwise provided for in the Debtor’s notice of rejection) no later than thirty (30)  
4 days after the Effective Date. Any Claims not filed within such time period will be  
5 forever barred from assertion against the Debtor, the Liquidating Trustee, and the  
Liquidating Trust Assets. All such Claims for which Proofs of Claim are timely and

6           14.3 **Insurance Policies.** For the avoidance of doubt, the Debtor’s rights with  
7 respect to all Insurance Policies under which the Debtor may be an insured beneficiary  
8 or assignee (including all Insurance Policies that may have expired prior to the  
9 Petition Date, all Insurance Policies in existence on the Petition Date, all Insurance  
10 Policies entered into by the Debtor after the Petition Date, and all Insurance Policies  
11 under which the Debtor holds rights to make, amend, prosecute, and benefit from  
12 claims) shall be Transferred to the Liquidating Trust (including, without limitation,  
13 for the Liquidating Trustee to pursue and prosecute any Causes of Action) on the  
14 Effective Date, unless any such Insurance Policy is otherwise cancelled by the  
15 Liquidating Trustee in its discretion. Notwithstanding any provision providing for the  
16 rejection of Executory Agreements, any Insurance Policy that is deemed to be an  
17 Executory Agreement shall neither be rejected nor assumed by operation of this Plan  
18 and shall be the subject of a specific motion by the Liquidating Trust, which shall  
19 retain the right to assume or reject any such Executory Agreements pursuant to and  
20 subject to the provisions of § 365 following the Effective Date, with all rights of the  
21 Insurers to object or otherwise contest such assumption or rejection being expressly  
22 reserved provided, that, the Liquidating Trustee may not reject (a) any extended  
23 reporting period (tail) coverage purchased by the Debtor and (b) any Insurance  
24 Policies assumed by the Debtor pursuant to an order of the Bankruptcy Court.

25           The Confirmation Order shall constitute a determination that no default by the  
26 Debtor exists with respect to any of the Insurance Policies requiring a cure payment  
27 and that nothing in the Sale Order, any underlying agreements or this Plan shall be  
28 construed or applied to modify, impair, or otherwise affect the enforceability of the  
Insurance Policies or any coverage thereunder with regard to any Claims or Causes  
of Action.

          Notwithstanding anything to the contrary in the Confirmation Order or the Plan  
(including any other provision that purports to be preemptory or supervening),  
nothing shall in any way operate to impair, or have the effect of impairing the Insurers’  
legal, equitable or contractual rights, if any, in respect of any Claims (as defined by §  
101(5)), and the rights of Insurers shall be determined under the Insurance Policies  
and under applicable nonbankruptcy law; *provided, that*, any Claim by an Insurer

1 against the Debtor or the Liquidating Trust shall also be determined under applicable  
2 bankruptcy law, and Plan and Confirmation Order provisions.

3 Nothing in the Plan or in the Confirmation Order shall preclude any Person  
4 from asserting in any proceeding any and all Claims, defenses, rights or causes of  
5 action that it has or may have under or in connection with any Insurance Policy, and  
6 nothing in the Plan or the Confirmation Order shall be deemed to waive any claims,  
7 defenses, rights or causes of action that any Person (including any Insurer) has or may  
8 have under the provisions, terms, conditions, defenses and/or exclusions contained in  
9 the subject Insurance Policies; *provided, that*, any Claims by an Insurer against the  
10 Debtor or the Liquidating Trust shall also be determined under applicable bankruptcy  
11 law, and Plan and Confirmation Order provisions. Nothing in this Plan shall diminish,  
12 impair or otherwise affect payments from the proceeds or the enforceability of any  
13 Insurance Policies that may cover (a) Claims by the Debtor, or (b) Claims against the  
14 Debtor or covered Persons.

15 **SECTION 15.**  
16 **MEANS FOR IMPLEMENTATION OF THE PLAN**

17 15.1 ***General Settlement of Claims.*** The Liquidating Trustee and Co-  
18 Liquidating Trustee are authorized and directed to make Distributions of the  
19 distributable Assets pursuant to and in accordance with the Plan. All Plan  
20 Distributions made to Holders of Allowed Claims in any Class are intended to be and  
21 shall be final. For the avoidance of doubt, the Plan itself shall not be deemed to be a  
22 settlement.

23 15.2 ***Sale Transaction.*** On March 13, 2023, the Bankruptcy Court entered the  
24 Sale Order authorizing and approving the DAP Sale, pursuant to § 363. Pursuant to  
25 the DAP Sale, the Debtor sold the Purchased Assets to DAP Health pursuant to the  
26 terms in the Asset Purchase Agreement.

27 a) ***Cooperation During Transition Period.*** Between the entry of  
28 the Sale Order and the Closing of the DAP Sale, the Debtor and DAP Health  
cooperated pursuant to the Management Services Support Agreement. On July 31,  
2023, the DAP Sale Closed and the Management Services Support Agreement  
terminated on its terms and that to the extent the Debtor or DAP Health may have  
claims, rights, or ongoing obligations to each other under the Management Services  
Support Agreement that survive the termination, such claims, rights, or ongoing  
obligations shall cease to exist on the Effective Date, and that the Post-Effective Date  
Debtor shall not inherit any claims, rights, benefits, or Causes of Action arising under,

1 relating to, or in connection with the Asset Purchase Agreement, the Management  
2 Services Support Agreement, or any other agreement relating to the foregoing.

3           b) **No Effect on Sale Order.** Nothing in the Plan is intended to, nor  
4 shall be construed to, alter any of the terms and conditions upon which the DAP Sale  
5 was approved as set forth in the Asset Purchase Agreement. Neither the Plan nor the  
6 Confirmation Order shall limit or otherwise affect any of the Bankruptcy Court's  
7 findings, conclusions, orders, and judgments as set forth in the Sale Order, and insofar  
8 as any of the protections afforded DAP Health by the Sale Order conflict with or  
9 contradict certain terms and conditions in the Plan or any findings, conclusions,  
10 orders, or judgments in the Confirmation Order, the Sale Order shall govern and  
11 control with respect to DAP Health.

12           c) **No Claims against DAP Health.** Notwithstanding anything that  
13 may suggest otherwise in the Plan, the Plan Supplement, or any Schedule or Exhibit  
14 to either of the foregoing, or any other document executed in connection with  
15 Confirmation or this Chapter 11 Case, neither the Post-Effective Date Debtor nor any  
16 Holder of any Claim shall have any claim, cause of action, right, or recourse against  
17 DAP Health or the Purchased Assets on account of or in connection with the DAP  
18 Sale, the Asset Purchase Agreement, the Master Services Support Agreement, or any  
19 other agreement or document executed in connection with the consummation of the  
20 DAP Sale.

21           15.3 **DHCS Settlement Agreement.** On March 7, 2023, the Bankruptcy Court  
22 entered the DHCS 9019 Order authorizing and approving the DHCS Settlement  
23 among the Debtor, the Committee, and DHCS, which resolved the various disputes  
24 between the Debtor, the Committee, and DHCS. The DHCS Settlement Agreement  
25 sets forth the treatment of the DHCS Claim and provides for the allocation of the DAP  
26 Sale proceeds among DHCS and Holders of other Allowed Claims. DHCS will apply  
27 the DHCS Offset Amount to the DHCS Claim as set forth in the DHCS Settlement  
28 Agreement. Pursuant to the DHCS Settlement Agreement, the DHCS Claim will be  
reduced dollar for dollar by the DHCS' receipt of Specified Litigation Recoveries,  
which will be allocated as set forth therein. Finally, the DHCS Settlement Agreement  
provides for the Extended DHCS Bar Date in order for DHCS to file an additional  
Proof of Claim for Medi-Cal overpayments not included within the DHCS Claim as  
a General Unsecured Claim.

Nothing in the Plan is intended to, nor shall be construed to, alter any of the  
terms and conditions upon which the DHCS Settlement Agreement was approved as  
set forth therein. Neither the Plan nor the Confirmation Order shall limit or otherwise  
affect any of the Bankruptcy Court's findings, conclusions, orders, and judgments as  
set forth in the DHCS 9019 Order, and insofar as any of the protections afforded

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1 DHCS by the DHCS 9019 Order conflict with or contradict certain terms and  
2 conditions in the Plan or any findings, conclusions, orders, or judgments in the  
3 Confirmation Order, the DHCS 9019 Order shall govern and control with respect to  
DHCS

4 15.4 **Plan Funding.** This Plan will be funded from the following sources: (i)  
5 the Remaining Estate Funds; (ii) the Remaining Cash; (iii) Net Cash Proceeds; (iv)  
6 any refunds, deposits, or other monies owing to the Debtor which were not sold to  
7 DAP Health; (v) the Litigation Recoveries; (vi) any other monetary recoveries  
8 obtained by the Debtor prior to the Effective Date; and (vii) any other monetary  
recoveries obtained by the Liquidating Trustee after the Effective Date that do not  
constitute Purchased Assets.

9 15.5 **Post-Effective Date Governance**.

10 a) **Post-Effective Date Debtor.**

11 i. **Continued Limited Existence.** On and after the Effective Date,  
12 the Post-Effective Date Debtor shall continue in existence for the  
13 purposes set forth herein, and retain its Nonprofit Status to the  
14 same extent as such status existed immediately prior to the  
15 Petition Date. No party shall take any action to interfere with,  
16 alter, terminate, or otherwise adversely affect the Nonprofit  
17 Status of the Post-Effective Date Debtor. Specifically, the Post-  
18 Effective Date Debtor shall continue in existence (i) to maintain  
19 the Provider Agreements for Medi-Cal and Medicare, and  
20 participate in the Medi-Cal and Medicare programs, until the  
21 CHOW is approved, and (ii) to collect or otherwise liquidate all  
amounts owing under the Provider Agreements until all  
payments due under such agreements have been received by the  
Post-Effective Date Debtor and, if appropriate, Transferred to  
the Liquidating Trust.

22 ii. **No Further Approvals Required.** In performance of its duties  
23 hereunder, the Post-Effective Date Debtor shall have the rights  
24 and powers of a debtor in possession under § 1107, and such  
25 other rights, powers, and duties necessary, appropriate, advisable  
26 or convenient to effectuate the provisions of the Plan. Except to  
27 the extent provided in this Plan or the Confirmation Order, on  
28 and after the Effective Date, the Post-Effective Date Debtor shall  
not be required to obtain any approvals from the Bankruptcy  
Court, any court or Governmental Unit and/or provide any

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notices under the Nonprofit Laws to implement the terms of the Plan.

iii. **The Post-Effective Date Debtor's Books and Records.** The Debtor shall Transfer dominion and control over all of its books and records, in whatever form, manner or media, to the Liquidating Trustee on or as soon as reasonably practicable after the Effective Date.

iv. **Dissolution.** The Liquidating Trustee will cause the Post-Effective Date Debtor to be dissolved for all purposes under applicable non-bankruptcy law after (i) the CHOW is approved and (ii) the receipt of all payments related to Medi-Cal and Medicare. The Liquidating Trustee may dissolve the Post-Effective Date Debtor, earlier than as set forth herein, if it determines that the continued existence of the Post-Effective Date Debtor is not necessary to satisfy the foregoing conditions. Such dissolution shall occur without the necessity for any other or further actions to be taken by or on behalf of the Post-Effective Debtor, or payment of any fees, charges, penalties or other amounts required by applicable non-bankruptcy law; provided, however, that the Liquidating Trustee may in its discretion file any certificates of cancellation as may be appropriate in connection with dissolution of the Post-Effective Date Debtor.

***b) Post-Effective Date Board of Directors.***

i. **Duties and Obligations.** The Post-Effective Date Board of Directors shall (i) fulfill its duties and obligations under the Post-Effective Date Debtor's bylaws and state and federal law, and (ii) oversee the Liquidating Trustee solely in his/her capacity as president of the Post-Effective Date Debtor consistent with the terms of this Plan.

ii. **Resignation.** Any member of the Post-Effective Date Board of Directors may resign at any time upon not less than thirty (30) days' written notice to the Liquidating Trustee; provided, that, the Liquidating Trustee may waive such notice period.

iii. **Replacement.** Notwithstanding anything in the bylaws to the contrary, in the event that a director serving on the Post-Effective

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Date Board of Directors resigns or is duly removed for cause, or in the event of the death of any such director or other occurrence rendering such director incapacitated or unavailable for a period of thirty (30) consecutive days, a replacement director shall be designated by the remaining members of the Post-Effective Date Board of Directors in consultation with the Liquidating Trustee. If a replacement director cannot be designated pursuant to this Plan, the Liquidating Trustee may file a motion with the Bankruptcy Court seeking appointment of a replacement director.

iv. **Termination.** The terms of the Post-Effective Date Board of Directors shall expire upon the date they are no longer required under state law as to the Debtor, as applicable.

v. **Limitation of Liability of the Post-Effective Date Board of Directors.** The liability of the Post-Effective Date Board of Directors shall be limited to the maximum extent permitted by law, including any exculpations under the articles of incorporation or bylaws of the Post-Effective Date Debtor.

vi. **Operating Accounts for the Post-Effective Date Debtor.** On the Effective Date, or as soon thereafter as is practical and subject to the prior payment of the amounts required to be paid or reserved by the Post-Effective Date Debtor in cash on the Effective Date on account of Claims pursuant to this Plan, the Post-Effective Date Debtor shall establish and fund deposit accounts to serve as Operating Accounts for the Post-Effective Date Debtor for use in accordance with the Wind-down Budget, provided, however, the Post-Effective Date Debtor may, with the written consent of the Liquidating Trustee, utilize previously established deposit accounts for such purpose. The Liquidating Trustee shall be authorized to use the funds in the Operating Accounts as needed to preserve, administer, and continue the Operations for the Post-Effective Date Debtor, including paying all related costs and expenses associated, and collection of any amounts due to the Post-Effective Date Debtor under the Transition Services Agreement, each in accordance with the Wind-down Budget. After the Effective Date, all Cash or other proceeds generated by the Purchased Assets solely to the extent required to fund the Operating Accounts in accordance with the Wind-down Budget

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during the Transition Period shall be excluded from the definition of the Remaining Cash.

**15.6 Liquidating Trust.**

a) **Formation of the Liquidating Trust.** On the Effective Date, the Liquidating Trust shall be established pursuant to the Liquidating Trust Agreement for the purpose of, inter alia, (a) administering the Liquidating Trust Assets including the Distributions and payments contemplated under the Plan, (b) prosecuting and/or resolving all Disputed Claims, (c) investigating and pursuing any Causes of Action the Debtor holds or may hold against any Entity, and (d) making all Distributions to the Beneficiaries provided for under the Plan. The Liquidating Trust is intended to qualify as a liquidating trust pursuant to Treas. Reg. § 301.7701-4(d), with no objective to continue or engage in the conduct of the trade or business, except to the extent reasonably necessary to, and consistent with, the liquidating purpose of the Liquidating Trust. Accordingly, the Liquidating Trustee shall, in an expeditious but orderly manner, make distribution to Holders of Allowed Claims subject to the terms of this Plan, liquidate and convert to Cash the remaining Liquidating Trust Assets, and make timely Distributions to the Beneficiaries of the proceeds thereof, and not unduly prolong the duration of the Liquidating Trust. Neither the Liquidating Trust nor the Liquidating Trustee or Co-Liquidating Trustee shall be or shall be deemed a successor-in-interest of the Debtor for any purpose other than as specifically set forth herein or in the Liquidating Trust Agreement.

b) **Funding of the Liquidating Trust.** On the Effective Date, the Liquidating Trust Assets shall vest automatically in the Liquidating Trust. The Plan shall be considered a motion pursuant to §§ 105, 363, and 365 for such relief. The transfer of the Liquidating Trust Assets to the Liquidating Trust shall be made for the benefit and on behalf of the Liquidating Trust Beneficiaries. The assets comprising the Liquidating Trust Assets will be treated for tax purposes as being transferred by the Debtor to the Liquidating Trust Beneficiaries pursuant to the Plan in exchange for their Allowed Claims and then by the Liquidating Trust Beneficiaries to the Liquidating Trust in exchange for the beneficial interests in the Liquidating Trust. The Liquidating Trust Beneficiaries shall be treated as the grantors and owners of the Liquidating Trust. Upon the transfer of the Liquidating Trust Assets, the Liquidating Trust shall succeed to all of the Debtor’s rights, title and interest in the Liquidating Trust Assets, and the Debtor will have no further interest in or with respect to the Liquidating Trust Assets.

Except to the extent definitive guidance from the IRS or a court of competent jurisdiction (including the issuance of applicable Treasury Regulations or the receipt by the Liquidating Trustee of a private letter ruling if the Liquidating Trustee so

1 requests one) indicates that such valuation is not necessary to maintain the treatment  
2 of the Liquidating Trust as a liquidating trust for purposes of the Internal Revenue  
3 Code and applicable Treasury Regulations, as soon as possible after the Effective  
4 Date, the Liquidating Trustee shall make a good-faith valuation of the Liquidation  
5 Trust Assets. The valuation shall be used consistently by all parties (including,  
without limitation, the Debtor, the Liquidating Trust, and the Liquidating Trust  
Beneficiaries) for all federal income tax purposes.

6 **15.7 Appointment of the Liquidating Trustee and Co-Liquidating Trustee.**

7 The Liquidating Trustee shall be selected by the Debtor with the consent of the  
8 Committee, such consent not to be unreasonably withheld. The initial Liquidating  
9 Trustee shall be a representative from Ankura Consulting Group, LLC. The Co-  
10 Liquidating Trustee shall be selected by the Committee with the consent of the  
11 Debtor, such consent not to be unreasonably withheld. The initial Co-Liquidating  
12 Trustee shall be a representative from FTI Consulting, Inc. The Liquidating Trustee  
13 and Co-Liquidating Trustee shall be deemed appointed on the Effective Date, without  
application, notice, hearing or other order of the Bankruptcy Court. The appointment,  
duties, rights, and powers of the Liquidating Trustee and the Co-Liquidating Trustee  
are as set forth in the Liquidating Trust Agreement.

14 **15.8 Rights and Powers of Liquidating Trustee and Co-Liquidating Trustee.**

15 a) **Liquidating Trustee.** The Liquidating Trustee shall be deemed  
16 the Estate’s representative in accordance with § 1123 and shall have all the rights and  
17 powers set forth in the Liquidating Trust Agreement, including, without limitation,  
18 the powers of a trustee under §§ 704 and 1106 and Bankruptcy Rule 2004 to act on  
19 behalf of the Liquidating Trust. Without limiting the foregoing, and except as  
20 provided for below with respect to the Co-Liquidating Trustee, the Liquidating  
21 Trustee will have the right to, among other things, (1) effect all actions and execute  
22 all agreements, instruments and other documents necessary to implement the  
23 provisions of the Plan and the Liquidating Trust Agreement; (2) liquidate the  
24 Liquidating Trust Assets; (3) investigate, prosecute, settle, abandon or compromise  
25 any Causes of Action the Debtor holds or may hold against any Entity; (4) make  
26 Distributions as contemplated hereby, (5) establish and administer any necessary  
27 reserves for Disputed Claims that may be required; (6) object to the Disputed Claims  
28 and prosecute, settle, compromise, withdraw or resolve in any manner approved by  
the Bankruptcy Court such objections; (7) assert or waive any attorney-client privilege  
on behalf of the Debtor and Estate with regard to acts or events during time periods  
prior to the Petition Date; and (8) employ and compensate professionals and other  
agents, including, without limitation, existing Professionals employed by the Debtor  
in accordance with the Liquidating Trust Agreement or the Plan, provided, however,

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1 that any such compensation shall be made only out of the Liquidating Trust Assets,  
2 to the extent not inconsistent with the status of the Liquidating Trust as a liquidating  
3 trust within the meaning of Treas. Reg. § 301.7701-4(d) for federal income tax  
4 purposes.

4           **b) Co-Liquidating Trustee.** The Co-Liquidating Trustee shall have  
5 all the rights and powers set forth in the Liquidating Trust Agreement. To ensure  
6 expeditious resolution of any Disputed General Unsecured Claims and distributions  
7 to Holders of Allowed General Unsecured Claims, the Co-Liquidating Trustee will  
8 have the right to, in consultation with the Liquidating Trustee, to: (1) make  
9 Distributions to Holders of Allowed General Unsecured Claims; (2) object to the  
10 Disputed General Unsecured Claims and prosecute (or continue the prosecution of),  
11 settle, compromise, withdraw or resolve in any manner approved by the Bankruptcy  
12 Court such objections; and (3) employ and compensate professionals and other agents,  
13 including, without limitation, existing Professionals employed by the Debtor or  
14 Committee in accordance with the Liquidating Trust Agreement or the Plan, provided,  
15 however, that any such compensation shall be made only out of the Liquidating Trust  
16 Assets. The Co-Liquidating Trustee will resign (by written submission, email being  
17 sufficient to the Liquidating Trustee) upon (i) fully adjudicating all Disputed General  
18 Unsecured Claims except any Disputed General Unsecured Claims against Specified  
19 Litigation Defendants, and (ii) making the Final Distribution to the Holders of General  
20 Unsecured Claims except Specified Litigation Defendants.

16           **15.9 Fees and Expenses.** Subject to payment in full of all Allowed  
17 Administrative Claims, and except as otherwise ordered by the Bankruptcy Court,  
18 expenses incurred by the Liquidating Trust on or after the Effective Date shall be paid  
19 in accordance with the Liquidating Trust Agreement without further order of the  
20 Bankruptcy Court.

20           **15.10 Transfer of Beneficial Interests in the Liquidating Trust.** Liquidating  
21 Trust Interests shall not be transferable except upon death of the interest holder or by  
22 operation of law. The Liquidating Trust shall not have any obligation to recognize  
23 any transfer of Claims occurring after the Distribution Record Date.

23           **15.11 Litigation of Debtor’s Causes of Action.** Except as otherwise provided  
24 in this Plan, all Causes of Action are retained, vested in the Liquidating Trust, and  
25 preserved pursuant to § 1123(b). From and after the Effective Date, all Causes of  
26 Action will be prosecuted or settled by the Liquidating Trustee. Except as otherwise  
27 provided in this Plan, to the extent any Causes of Action are already pending on the  
28 Effective Date, the Liquidating Trustee, as successor to the Debtor (in any derivative  
capacity or as an intervening party), will continue the prosecution of such Causes of  
Action and shall be substituted as plaintiff, defendant, or in any other capacity for the

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1 Debtor pursuant to this Plan and the Confirmation Order on the Effective Date without  
2 need for any further motion practice or notice in any case, action, or matter.

3       15.12 **Full and Final Satisfaction.** Commencing upon the Effective Date,  
4 subject to the terms of this Plan and the Liquidating Trust Agreement, the Liquidating  
5 Trustee and Co-Liquidating Trustee, as applicable, shall be authorized and directed to  
6 distribute the amounts required under the Plan to the Holders of Allowed Claims  
7 according to the provisions of the Plan. Upon the Effective Date, all Debts of the  
8 Debtor shall be deemed fixed and adjusted pursuant to this Plan, and the Liquidating  
9 Trust shall have no liability on account of any Claims except as set forth in this Plan  
10 and in the Liquidating Trust Agreement. All payments and all distributions made by  
11 the Liquidating Trustee or Co-Liquidating Trustee under the Plan shall be in full and  
12 final satisfaction of all Claims against the Liquidating Trust; provided, however, that  
13 nothing contained in this Article 9 of the Plan, or in any other provision of this Plan,  
14 shall be deemed to constitute or result in a discharge of the Debtor under § 1141(d).

15       15.13 **Employment and Compensation of Professionals.** In accordance with  
16 the Liquidating Trust Agreement, the Liquidating Trust may employ such counsel,  
17 advisors, and other professionals selected by the Liquidating Trustee or Co-  
18 Liquidating Trustee (which may be the same professionals employed by the Post-  
19 Effective Date Debtor or the Committee) that the Liquidating Trustee and Co-  
20 Liquidating Trustee reasonably require to perform its responsibilities under the Plan  
21 without further order from the Bankruptcy Court.

22       15.14 **No Further Court Authorization.** Except as provided herein or the  
23 Confirmation Order, the Liquidating Trustee and Co-Liquidating Trustee will  
24 continue the orderly administration of the Liquidating Trust Assets and otherwise  
25 implement the provisions of this Plan without necessity of any further order of the  
26 Bankruptcy Court or approval or consent of any Governmental Unit, including under  
27 the Nonprofit Laws. Further, except as provided herein or the Confirmation Order,  
28 the Liquidating Trustee and Co-Liquidating Trustee will continue their oversight and  
related responsibilities pursuant to the Plan and Liquidating Trust Agreement without  
necessity of any further order of the Bankruptcy Court or other Governmental Unit,  
including under the Nonprofit Laws.

      15.15 **Dissolution of the Committee.** On the Effective Date, the Committee  
will dissolve, and the members of the Committee and the Committee’s Professionals  
will cease to have any role arising from or relating to the Chapter 11 Case, except in  
connection with final fee applications of Professionals for services rendered prior to  
the Effective Date (including the right to object thereto). The Professionals retained  
by the Committee and the members thereof will not be entitled to assert any fee claims  
for any services rendered to the Committee or expenses incurred in the service of the

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1 Committee after the Effective Date, except for reasonable fees for services rendered,  
2 and actual and necessary costs incurred, in connection with any applications for  
3 allowance of Professional Fees pending on the Effective Date or filed and served after  
4 the Effective Date. Nothing in the Plan shall prohibit or limit the ability of the  
5 Debtor’s or Committee’s Professionals to represent the Liquidating Trustee or to be  
6 compensated or reimbursed per the Plan and the Liquidating Trust Agreement in  
7 connection with such representation.

8 **15.16 *Coordination Between Post-Effective Date Debtor and the Liquidating***  
9 ***Trust.*** Notwithstanding anything herein to the contrary, in furtherance of the purposes  
10 of the Liquidating Trust, at the request of the Liquidating Trustee or Co-Liquidating  
11 Trustee, as applicable, the Post-Effective Date Debtor (including, without limitation,  
12 the Post-Effective Date Debtor’s employees, agents and/or professionals) shall be  
13 authorized to provide assistance and services to, or otherwise act on behalf of, the  
14 Liquidating Trustee or Co-Liquidating Trustee, as applicable, in the performance of  
15 the Liquidating Trustee’s or Co-Liquidating Trustee’s duties, as applicable, under the  
16 Plan and the Liquidating Trust. Without limitation on the foregoing, the Post-  
17 Effective Date Debtor shall be authorized to assist in the reconciliation and  
18 administration of Claims, and assist in the liquidation and/or collection of Liquidating  
19 Trust Assets (including, without limitation, litigation claims). The Liquidating  
20 Trustee shall oversee all such services provided on behalf of the Liquidating Trust.

21 **15.17 *Destruction and Abandonment of Books and Records.*** Except as  
22 otherwise provided in this subsection or the Liquidating Trust Agreement, on or after  
23 the Effective Date, pursuant to § 554(a), the Liquidating Trustee is authorized, from  
24 time to time, without further application to the Bankruptcy Court or notice to any  
25 party, to abandon or otherwise destroy documents and records (whether in electronic  
26 or paper format) that he or she determines, in his/her reasonable business judgment,  
27 are no longer necessary to the administration of either the Chapter 11 Case or the Plan,  
28 notwithstanding any federal, state, or local law or requirement requiring the retention  
of the applicable documents or records; provided, that, sixty (60) days prior to any  
abandonment or destruction, the Liquidating Trustee will give notice to any Insurer  
requesting notice prior to the Confirmation Date and a general description of the  
documents to be abandoned or destroyed, and the Insurer shall have thirty (30) days  
thereafter to request, at its sole expense, copies of the documents relevant to the  
defense or indemnity claims covered by that Insurer. The Insurer and the Liquidating

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1 Trustee shall cooperate in limiting the request to documents relevant to defense or  
2 indemnity of claims covered by that Insurer.

3 15.18 **Mutuality Preserved.** Unless specifically agreed in writing by the  
4 Debtor, the Liquidating Trustee, or Co-Liquidating Trustee, as applicable, nothing in  
5 the Plan constitutes a waiver of the requirements for setoff under § 553.

6 **SECTION 16.**  
7 **EFFECT OF CONFIRMATION**

8 16.1 **Binding Effect of the Plan.** The provisions of the confirmed Plan shall  
9 bind the Debtor, the Liquidating Trust, the Liquidating Trustee, the Co-Liquidating  
10 Trustee, any Entity acquiring property under the Plan, any Beneficiary, and any  
11 Creditor, whether or not such Creditor has filed a Proof of Claim in the Chapter 11  
12 Case, whether or not the Claim of such Creditor is impaired under the Plan, and  
13 whether or not such Creditor has accepted or rejected the Plan. All Claims and Debts  
14 shall be fixed and adjusted pursuant to the Plan. The Plan shall also bind any taxing  
15 authority, recorder of deeds, or similar official for any county, state, or Governmental  
16 Unit or parish in which any instrument related to under the Plan or related to any  
17 transaction contemplated under the Plan is to be recorded with respect to any taxes of  
18 the kind specified in § 1146(a).

19 16.2 **Vesting of Assets.** Upon the Effective Date, title to all property of the  
20 Estate of the Debtor in the Chapter 11 Case shall vest in the Liquidating Trust and  
21 shall be retained by the Liquidating Trust for the purposes contemplated under this  
22 Plan pursuant to the Liquidating Trust Agreement. Without limiting the generality of  
23 the foregoing, all Causes of Action the Debtor holds or may hold against any Entity,  
24 recoveries from any Causes of Action, and all resulting Liquidating Trust Assets shall  
25 vest in the Liquidating Trust upon the Effective Date and shall no longer constitute  
26 property of the Estate.

27 16.3 **No Discharge.** Pursuant to § 1141(d), the Debtor will not receive a  
28 **discharge under this Plan.**

16.5 **Property Free and Clear.** Except as otherwise provided in the Plan or  
the Confirmation Order, all property that shall vest in the Liquidating Trust shall be  
free and clear of all Claims, Liens, charges, or other encumbrances of Creditors, and  
in relevant documents, agreements, and instruments contained in the Plan  
Supplement. Following the Effective Date, the Liquidating Trustee may Transfer and  
dispose of any such property free of any restrictions imposed by the Bankruptcy Code  
or the Bankruptcy Rules and without further approval of the Bankruptcy Court or

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1 notice to Creditors, except as may otherwise be required under the Plan or the  
2 Confirmation Order.

3  
4 **SECTION 17.**  
**EXCULPATIONS, INJUNCTIONS, AND RELEASES**

5 17.1 *Extension of Existing Injunctions and Stays.* Unless otherwise  
6 provided herein, all injunctions or stays arising under §§ 105 or 362, any order entered  
7 during the Chapter 11 Case under §§ 105 or 362 or otherwise, and in existence on the  
8 Effective Date, shall remain in full force and effect until the closing of the Chapter 11  
Case.

9 17.2 *Releases.*

10 a) **Debtor Release.** Pursuant to § 1123(b), and except as otherwise  
11 specifically provided in the Plan, for good and valuable consideration, on and after  
12 and subject to the occurrence of the Effective Date, the Debtor and its estate shall  
13 release each Released Party, and each Released Party is deemed released by the  
14 Debtor and the estate from any and all claims, obligations, rights, suits, damages,  
15 Causes of Action, remedies, and liabilities whatsoever, including any derivative  
16 claims, asserted or assertable on behalf of any of the Debtor or its estate, as applicable,  
17 whether known or unknown, foreseen or unforeseen, asserted or unasserted, accrued  
18 or unaccrued, matured or unmatured, determined or indeterminable, disputed or  
19 undisputed, liquidated or unliquidated, or due or to become due, existing or  
20 hereinafter arising, in law, equity, or otherwise, that the Debtor or the estate would  
21 have been legally entitled to assert in its own right, or on behalf of the Holder of any  
22 Claim or other entity, based on or relating to, or in any manner arising from, in whole  
23 or in part, the Debtor, the Debtor's liquidation, the Chapter 11 Case, the purchase,  
24 sale, transfer of any security, asset, right, or interest of the Debtor, the DAP Sale, the  
25 subject matter of, or the transactions or events giving rise to, any Claim that is treated  
26 in the Plan, the business or contractual arrangements between any Debtor and any  
27 Released Party, the treatment of Claims prior to or in the Chapter 11 Case, the  
28 negotiation, formulation, or preparation of the Plan or related agreements,  
instruments, or other documents, any other act or omission, transaction, agreement,  
event, or other occurrence taking place on and before the Petition Date, other than  
claims or liabilities arising out of or relating to any act or omission of a Released Party  
that constitutes fraud, willful misconduct, or gross negligence; provided, that, the  
foregoing Debtor Release shall not operate to waive or release any obligations of any  
party under the Plan or any other document, instrument, or agreement executed to  
implement the Plan. For avoidance of doubt, the foregoing Debtor Release does not

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1 release any of the Debtor’s claims, obligations, rights, suits, damages, Causes of  
2 Action, remedies, and liabilities with respect thereto.

3 Entry of the Confirmation Order shall constitute the Bankruptcy Court’s  
4 approval, pursuant to Bankruptcy Rule 9019, of the Debtor Release, which includes  
5 by reference each of the related provisions and definitions contained herein, and  
6 further, shall constitute the Bankruptcy Court’s finding that the Debtor Release is: (a)  
7 in exchange for the good and valuable consideration provided by the Released Parties;  
8 (b) a good faith settlement and compromise of the Claims released by the Debtor  
9 Release; (c) in the best interests of the Debtor and all Holders of Claims; (d) fair,  
equitable and reasonable; (e) given and made after due notice and opportunity for  
hearing; and (f) a bar to the Debtor or its estate asserting any Claim or Cause of Action  
released pursuant to the Debtor Release.

10 b) **Third Party Release.** On, and as of, the Effective Date and for  
11 good and valuable consideration, the receipt and sufficiency of which are  
12 acknowledged, the Released Parties shall be forever released (the “Third Party  
13 Release”) from any and all claims, obligations, actions, suits, rights, debts, accounts,  
14 causes of action, remedies, avoidance actions, agreements, promises, damages,  
15 judgments, demands, defenses, and liabilities throughout the world under any law or  
16 court ruling through the Effective Date (including all claims based on or arising out  
17 of factors or circumstances that existed as of or prior to the Effective Date, including  
18 claims based on negligence or strict liability, and further including any derivative  
19 claims asserted on behalf of the Debtor, whether known or unknown, foreseen or  
20 unforeseen, existing or hereinafter arising, in law, equity, or otherwise) which the  
21 Debtor, its estate, Creditors, or other persons receiving or who are entitled to receive  
22 distributions under the Plan may have against any of them in any way related to this  
23 Chapter 11 Case, the negotiation, formulation, or preparation of the Plan or related  
24 agreements, instruments, or other documents, any other act or omission, transaction,  
25 agreement, event, or other occurrence taking place on and before the Petition Date,  
26 and related to the Debtor (or its predecessors), its business and/or its assets; provided,  
27 however, that the foregoing releases are granted only by (a) Creditors who returned a  
Ballot; and (b) Creditors who were sent a Solicitation Package or a Release Opt-Out  
Election Form, but either (i) did not vote; or (ii) did not return a Release Opt-Out  
Election Form; provided, however, that the release provided in this section shall not  
apply to (A) any Creditor whose Claim is not Allowed either in whole or in part; or  
(B) any Creditor in category (b) above if the Solicitation Package or Release Opt-Out  
Election Form was returned to the Debtor as undelivered and that such Creditor did  
not otherwise submit a Ballot; and provided further, however, that the release  
provided in this Section shall not extend to any claims by any Governmental Unit

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1 with respect to criminal liability under applicable law, willful misconduct or bad faith  
2 under applicable law, ultra vires acts under applicable law.

3 c) **Limitation of Claims Against the Liquidating Trust.** As of the  
4 Effective Date, except as provided in this Plan or the Confirmation Order, all Persons  
5 shall be precluded from asserting against the Liquidating Trust any other or further  
6 Claims, obligations, suits, judgments, damages, demands, debts, rights, causes of  
7 action, and liabilities whatsoever, relating to the Debtor based upon any acts,  
omissions, liabilities, transactions, occurrences, or other activity of any nature that

8 d) **WAIVER OF LIMITATIONS ON RELEASES.** THE LAWS  
9 OF SOME STATES (FOR EXAMPLE, CALIFORNIA CIVIL CODE § 1542)  
10 PROVIDE, IN WORDS OR SUBSTANCE, THAT A GENERAL RELEASE DOES  
11 NOT EXTEND TO CLAIMS WHICH THE RELEASING PARTY DOES NOT  
12 KNOW OR SUSPECT TO EXIST IN HIS/HER/ITS FAVOR AT THE TIME OF  
13 EXECUTING THE RELEASE, WHICH IF KNOWN BY THE RELEASING  
14 PARTY MUST HAVE MATERIALLY AFFECTED THE RELEASING PARTY'S  
15 DECISION TO RELEASE. THE RELEASING PARTIES IN SECTIONS 17.2(a)-  
(c) OF THE PLAN ARE DEEMED TO HAVE WAIVED ANY RIGHTS THEY  
MAY HAVE UNDER SUCH STATE LAWS AS WELL AS UNDER ANY OTHER  
STATUTES OR COMMON LAW PRINCIPLES OF SIMILAR EFFECT.

16 17.3 *Injunctions.*

17 a) **General Injunction.** Except as otherwise expressly provided  
18 herein, all Persons who have held, currently hold or may hold a Claim against the  
19 Debtor are permanently enjoined on and after the Effective Date from taking any  
20 action in furtherance of such Claim or any other Cause of Action released and  
21 discharged under the Plan, including, without limitation, the following actions against  
22 any Released Party: (a) commencing, conducting or continuing in any manner,  
23 directly or indirectly, any action or other proceeding with respect to a Claim;  
24 (b) enforcing, levying, attaching, collecting or otherwise recovering in any manner or  
25 by any means, whether directly or indirectly, any judgment, award, decree or order  
26 with respect to a Claim; (c) creating, perfecting or enforcing in any manner, directly  
27 or indirectly, any lien or encumbrance of any kind with respect to a Claim; (d)  
28 asserting any setoff, right of subrogation or recoupment of any kind, directly or  
indirectly, against any debt, liability or obligation due to the Debtor, the Post-  
Effective Date Debtor or the Liquidating Trust with respect to a Claim; or (e)  
commencing, conducting or continuing any proceeding that does not conform to or  
comply with or is contradictory to the provisions of this Plan; provided, however, that  
nothing in this injunction shall preclude the Holders of Claims against the Debtor

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1 from enforcing any obligations of the Debtor, the Post-Effective Date Debtor, the  
2 Liquidating Trust, the Liquidating Trustee, or Co-Liquidating Trustee under this Plan  
3 and the contracts, instruments, releases and other agreements delivered in connection  
4 herewith, including, without limitation, the Confirmation Order, or any other order of  
5 the Bankruptcy Court in the Chapter 11 Case. By accepting a Distribution made  
6 pursuant to this Plan, each Holder of an Allowed Claim shall be deemed to have  
7 specifically consented to the injunctions set forth in this Section.

8           **b) Other Injunctions.** The Post-Effective Date Debtor, the  
9 Liquidating Trustee, the Co-Liquidating Trustee, the Post-Effective Date Board of  
10 Directors, or the Liquidating Trust and their respective members, directors, officers,  
11 agents, attorneys, advisors or employees shall not be liable for actions taken or  
12 omitted in its or their capacity as, or on behalf of, the Post-Effective Date Debtor, the  
13 Post-Effective Date Board of Directors, the Liquidating Trustee, the Co-Liquidating  
14 Trustee, or the Liquidating Trust (as applicable), except those acts found by Final  
15 Order to arise out of its or their willful misconduct, gross negligence, fraud, and/or  
16 criminal conduct, and each shall be entitled to indemnification and reimbursement for  
17 fees and expenses in defending any and all of its or their actions or inactions in its or  
18 their capacity as, or on behalf of the Post-Effective Date Board of Directors, the Post-  
19 Effective Date Debtor, the Liquidating Trustee, the Co-Liquidating Trustee, or the  
20 Liquidating Trust (as applicable), except for any actions or inactions found by Final  
21 Order to involve willful misconduct, gross negligence, fraud, and/or criminal conduct.  
22 Any indemnification claim of the Post-Effective Date Debtor, the Post-Effective Date  
23 Board of Directors, the Liquidating Trustee, the Co-Liquidating Trustee, and the other  
24 parties entitled to indemnification under this subsection shall be satisfied from the  
25 Liquidating Trust Assets. The parties subject to this Section shall be entitled to rely,  
26 in good faith, on the advice of retained professionals, if any.

27           **17.4 Exculpation.** To the maximum extent permitted by applicable law, each  
28 Exculpated Party shall not have or incur any liability for any act or omission in  
connection with, related to, or arising out of the Chapter 11 Case (including, without  
limitation, the filing of the Chapter 11 Case), the marketing and the DAP Sale, the  
Plan and any related documents (including, without limitation, the negotiation and  
consummation of the Plan, the pursuit of the Effective Date, the administration of the  
Plan, or the property to be distributed under the Plan), or each Exculpated Party's  
exercise or discharge of any powers and duties set forth in the Plan, except with  
respect to the actions found by Final Order to constitute willful misconduct, gross  
negligence, fraud, or criminal conduct, and, in all respects, each Exculpated Party  
shall be entitled to rely upon the advice of counsel with respect to their duties and  
responsibilities under the Plan. Without limitation of the foregoing, each such  
Exculpated Party shall be released and exculpated from any and all Causes of Action

1 that any Person is entitled to assert in his/her/their own right or on behalf of any other  
2 Person, based in whole or in part upon any act or omission, transaction, agreement,  
3 event or other occurrence in any way relating to the subject matter of this Section.

4 17.5 **No Recourse.** If a Claim is Allowed in an amount for which after  
5 application of the payment priorities established by this Plan (including, without  
6 limitation, in Sections 8 and 10 hereof) there is insufficient value to provide a recovery  
7 equal to that received by other Holders of Allowed Claims in the respective Class, no  
8 Claim Holder shall have recourse for any such deficiency against any of the Released  
9 Parties, the Post-Effective Date Debtor, the Post-Effective Date Board of Directors,  
10 the Liquidating Trustee, the Co-Liquidating Trustee, or the Liquidating Trust.  
11 However, except as specifically stated otherwise in this Plan, nothing in this Plan shall  
12 modify any right of a Holder of a Claim under § 502(j). The obligations under this  
13 Plan of the Debtor’s Estate shall (i) be contractual only and shall not create any  
14 fiduciary relationship and (ii) be obligations of the Debtor’s Estate only and no  
15 individual acting on behalf of the Debtor, the Committee, the Post-Effective Date  
16 Debtor, the Post-Effective Date Board of Directors, the Liquidating Trustee, the Co-  
17 Liquidating Trustee, the Oversight Committee, or otherwise, shall have any personal  
18 or direct liability for these obligations. Approval of the Plan by the Confirmation  
19 Order shall not in any way limit the foregoing.

20 17.6 **Post-Confirmation Liability of Liquidating Trustee and the Co-**  
21 **Liquidating Trustee.** The Liquidating Trustee and the Co-Liquidating Trustee,  
22 together with their respective consultants, agents, advisors, attorneys, accountants,  
23 financial advisors, other representatives and the professionals engaged by the  
24 foregoing (collectively, the “**Indemnified Parties**”) shall not be liable for any and all  
25 liabilities, losses, damages, claims, causes of action, costs and expenses, including but  
26 not limited to attorneys’ fees arising out of or due to their actions or omissions, or  
27 consequences of such actions or omissions, to the Holders of Claims for any action or  
28 inaction taken in good faith in connection with the performance or discharge of their  
duties under this Plan, except the Indemnified Parties will be liable for actions or  
inactions that are grossly negligent, fraudulent, or which constitute willful misconduct  
(in each case, liability shall be subject to determination by final order of a court of  
competent jurisdiction). However, any act or omission taken with the approval of the  
Bankruptcy Court, and not inconsistent therewith, will be conclusively deemed not to  
constitute gross negligence, fraud or willful misconduct. In addition, the Liquidating  
Trust and the Estate shall, to the fullest extent permitted by the laws of the State of  
California, indemnify and hold harmless the Indemnified Parties from and against and  
with respect to any and all liabilities, losses, damages, claims, costs and expenses,  
including but not limited to attorneys’ fees arising out of or due to their actions or  
omissions, or consequences of such actions or omissions, with respect to the

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1 Liquidating Trust and the Estate or the implementation or administration of the Plan  
2 if the Indemnified Party acted in good faith and in a manner reasonably believed to  
3 be in or not opposed to the best interest of the Liquidating Trust and the Estate. To  
4 the extent the Liquidating Trust indemnifies and holds harmless the Indemnified  
5 Parties as provided above, the legal fees and related costs incurred by counsel to the  
6 Liquidating Trustee or the Co-Liquidating Trustee in monitoring and participating in  
7 the defense of such claims giving rise to the right of indemnification shall be paid as  
8 expenses of the Liquidating Trust. All rights of the Persons exculpated and  
9 indemnified pursuant hereto shall survive confirmation of the Plan.

10 **17.7 Preservation of Rights of Action.**

11 a) **Vesting of Causes of Action.** Except as otherwise provided in the  
12 Plan or Confirmation Order, including any Cause of Action that is expressly waived,  
13 relinquished, exculpated, released, settled, or compromised under the Plan or  
14 Confirmation Order (including, without limitation, pursuant to the Debtor/Estate  
15 Release), (i) in accordance with § 1123(b)(3), any Causes of Action that the Debtor  
16 holds or may hold against any Entity shall vest upon the Effective Date in the  
17 Liquidating Trust; (ii) after the Effective Date, the Liquidating Trustee shall have the  
18 exclusive right to institute, prosecute, abandon, settle, or compromise any Causes of  
19 Action the Estate holds or may hold against any Entity constituting Liquidating Trust  
20 Assets, in accordance with the terms of the Plan and the Liquidating Trust Agreement,  
21 as applicable, and without further order of the Bankruptcy Court, in any court or other  
22 tribunal, including, without limitation, in an adversary proceeding filed in the Chapter  
23 11 Case; and (iii) Causes of Action and recoveries therefrom shall remain the sole  
24 property of the Liquidating Trust, and Holders of Claims shall have no direct right or  
25 interest in to any such Causes of Action or recoveries.

26 b) **Preservation of All Causes of Action Not Expressly Settled or**  
27 **Released.** Unless a Cause of Action against a Holder of a Claim or other Entity is  
28 expressly waived, relinquished, released, compromised, or settled in the Plan  
(including, without limitation, pursuant to the Debtor/Estate Release) and/or or any  
Final Order (including the Confirmation Order), the Debtor and the Liquidating  
Trustee expressly reserve such retained Cause of Action (collectively, the “Retained  
Causes of Action”) for later adjudication by the Liquidating Trustee (including,  
without limitation, Causes of Action not specifically identified or described in the  
Plan Supplement or elsewhere, or of which the Debtor may be presently unaware, or  
which may arise or exist by reason of additional facts or circumstances unknown to  
the Debtor at this time, or facts or circumstances that may change or be different from  
those the Debtor now believe to exist) and, therefore, no preclusion doctrine,  
including, without limitation, the doctrines of res judicata, collateral estoppel, issue

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1 preclusion, claim preclusion, waiver, estoppel (judicial, equitable, or otherwise) or  
2 laches shall apply to such Retained Causes of Action upon or after the entry of the  
3 Confirmation Order or Effective Date based on the Plan or Confirmation Order,  
4 except where such Causes of Action have been released or otherwise resolved by a  
5 Final Order (including the Confirmation Order). In addition, the Debtor and  
6 Liquidating Trustee expressly reserve the right to pursue or adopt claims alleged in  
any lawsuit in which a Debtor is a defendant or interested party against any Entity,  
including, without limitation, the plaintiffs or co-defendants in such lawsuits.

- 7 i. The Retained Causes of Action preserved hereunder include,  
8 without limitation, the following claims, rights, or other causes  
9 of action:
- 10 ii. Against the Excluded Parties and/or any other party not  
11 expressly released pursuant to this Plan;
- 12 iii. that constitute Avoidance Actions;
- 13 iv. relating to pending litigation, including, without limitation, the  
14 suits, administrative proceedings, executions, garnishments,  
15 and attachments listed in the Debtor’s Schedules;
- 16 v. against vendors, suppliers of goods or services (including  
17 attorneys, accountants, consultants, or other professional  
18 service providers), utilities, contract counterparties, and other  
19 parties for, including but not limited to: (A) services rendered;  
20 (B) over- and under-payments, back charges, duplicate  
21 payments, improper holdbacks, deposits, warranties,  
22 guarantees, indemnities, setoff, or recoupment; (C) failure to  
23 fully perform or to condition performance on additional  
24 requirements under contracts with any one or more of the  
25 Debtors; (D) wrongful or improper termination, suspension of  
26 services, or supply of goods, or failure to meet other  
27 contractual or regulatory obligations; (E) indemnification  
28 and/or warranty claims; or (F) turnover Causes of Action  
arising under §§ 542 or 543;
- vi. against health plans, payors, and other related providers;
- vii. against landlords or lessors, including, without limitation, for  
erroneous charges, overpayments, returns of security deposits,  
indemnification, or for environmental claims;

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- viii. arising against current or former tenants or lessees, including, without limitation, for non-payment of rent, damages, and holdover proceedings;
- ix. arising from damage to any of the Debtor’s property;
- x. relating to claims, rights, or other Causes of Action the Debtor may have to interplead third parties in actions commenced against the Debtor;
- xi. for collection of a debt or other amount owed to the Debtor;
- xii. against insurance carriers, reinsurance carriers, underwriters, surety bond issuers or other related or similar parties relating to coverage, indemnity, contribution, reimbursement, or other matters; and
- xiii. arising under or relating to the Asset Purchase Agreement and related documents including, but not limited to, enforcement of such agreements by the Debtor’s Estate and/or breaches of any and/or all of such agreements by the applicable non-Debtor parties.

c) **Transactions Subject to Review by Liquidating Trustee or Co-Liquidating Trustee.** Subject to the immediately preceding paragraph, any Entity to which the Debtor has incurred an obligation (whether on account of services, the purchase or sale of goods, or otherwise), or that has received services from the Debtor or a Transfer of money or property of the Debtor, or that has received services from the Debtor or a Transfer of money or property of the Debtor, or that has transacted business with the Debtor, or that has leased property from the Debtor, should assume and is hereby advised that any such obligation, Transfer, or transaction may be reviewed by the Liquidating Trustee or Co-Liquidating Trustee, as applicable, subsequent to the Effective Date and may be the subject of an action after the Effective Date, regardless of whether (i) such Entity has filed a Proof of Claim against the Debtor in the Chapter 11 Case; (ii) the Debtor, the Committee, the Liquidating Trustee, or Co-Liquidating Trustee have objected to any such Entity’s Proof of Claim; (iii) any such Entity’s Claim was included in the Schedules; (iv) the Debtor, the Committee, the Liquidating Trustee, or Co-Liquidating Trustee have objected to any such Entity’s Scheduled Claim; (v) any such Entity’s Scheduled Claim has been identified by the Debtor, the Committee, the Liquidating Trustee, or Co-Liquidating Trustee as disputed, contingent, or unliquidated; or (vi) the Debtor, the Liquidating

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1 Trustee, or Co-Liquidating Trustee have identified any potential claim or Cause of  
2 Action against such Entity herein.

3 17.8 ***Termination of Responsibilities of the Patient Care Ombudsman.*** On  
4 the Closing Date, the duties and responsibilities of the Patient Care Ombudsman were  
5 terminated and the Patient Care Ombudsman was discharged from his duties as  
6 Patient Care Ombudsman and is not required to file any further reports or perform  
7 any additional duties as Patient Care Ombudsman. No person or entity may seek  
8 discovery in any form, including but not limited to by motion, subpoena, notice of  
9 deposition or request or demand for production of documents, from the Patient Care  
10 Ombudsman or his agents, professionals, employees, other representatives, designees  
11 or assigns (collectively, with the Patient Care Ombudsman, the “***Ombudsman***  
12 ***Parties***”) with respect to any matters arising from or relating in any way to the  
13 performance of the duties of the Patient Care Ombudsman in this Chapter 11 Case,  
14 including, but not limited to, pleadings, reports or other writings filed by the Patient  
15 Care Ombudsman in connection with this Chapter 11 Case. Nothing herein shall in  
16 any way limit or otherwise affect the obligations of the Patient Care Ombudsman  
17 under confidentiality agreements, if any, between the Patient Care Ombudsman and  
18 any other person or entity or shall in any way limit or otherwise affect the Patient Care  
19 Ombudsman’s obligation, under § 333(c)(1) or other applicable law or Bankruptcy  
20 Court Orders, to maintain patient information, including patient records, as  
21 confidential, and no such information shall be released by the Patient Care  
22 Ombudsman without further order of the Bankruptcy Court.

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**SECTION 18.**  
**CONDITIONS PRECEDENT TO EFFECTIVE DATE**

19 18.1 ***Conditions Precedent to Confirmation of Plan.*** The confirmation of the  
20 Plan shall be conditioned upon the Bankruptcy Court entering the Confirmation Order  
21 in form and substance satisfactory to the Plan Proponents.

22 18.2 ***Conditions to Effective Date.*** The following are conditions precedent to  
23 the Effective Date:

- 24 a) ***The Confirmation Order shall have been entered by this Court***  
25 ***in form and substance acceptable to the Plan Proponents, which***  
26 ***Confirmation Order shall not have been terminated, suspended,***  
27 ***vacated or stayed, and shall not have been amended or modified***  
28 ***after entry without the consent of the Plan Proponents;***

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- b) *The Liquidating Trustee shall have accepted the terms of the Liquidating Trustee’s service and compensation, and such terms and compensation shall have been approved by the Court in the Confirmation Order;*
- c) *The Co-Liquidating Trustee shall have accepted the terms of the Co-Liquidating Trustee’s service and compensation, and such terms and compensation shall have been approved by the Court in the Confirmation Order;*
- d) *With respect to all other documents and agreements necessary to implement the Plan: (1) all conditions precedent to such documents and agreements (other than any conditions precedent related to the occurrence of the Effective Date) shall have been satisfied or waived pursuant to the terms of such documents or agreements; (2) such documents and agreements shall have been tendered for delivery to the required parties and have been approved by any required parties and, to the extent required, filed with and approved by the applicable authorities in the relevant jurisdiction; and (3) such documents and agreements shall have been effected or executed; and*
- e) *All other actions, authorizations, consents, and regulatory approvals required (if any) and necessary to implement the provisions of the Plan shall have been obtained, effected, or executed in a manner acceptable to the Plan Proponents or, if waivable, waived by the Person or Persons (or Entity or Entities) entitled to the benefit thereof.*

18.3 **Waiver of Condition.** The Plan Proponents may waive the conditions to effectiveness of this Plan, set forth in Section 18.2 hereof, without leave of the Bankruptcy Court and without any formal action, other than proceeding with confirmation of this Plan and filing a notice of confirmation with the Bankruptcy Court. To the extent that the Debtor believes that it is unable to comply with the conditions to the effectiveness of this Plan, set forth in Section 18.2 hereof, the Plan Proponents reserve the right to amend the Plan at such time (in accordance with the terms hereof) to address such inability.



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implementation or enforcement of this Plan, the Confirmation Order or any other order of the Bankruptcy Court, including, without limitation, any actions relating to the Nonprofit Status of the Post-Effective Date Debtor;

- (h) resolve a dispute with respect to and/or otherwise appoint a replacement of the Liquidating Trustee or Co-Liquidating Trustee;
- (i) hear and determine any application to modify this Plan in accordance with § 1127, to remedy any defect or omission or reconcile any inconsistency in this Plan, the Disclosure Statement, any contract, instrument, release, or other agreement or document created in connection therewith, or any order of the Bankruptcy Court, including the Confirmation Order, in such a manner as may be necessary to carry out the purposes and effects thereof;
- (j) hear and determine all applications under §§ 330, 331, and 503(b) for awards of compensation for services rendered and reimbursement of expenses incurred prior to the Effective Date;
- (k) hear and determine disputes arising in connection with the interpretation, implementation, obligation or enforcement of this Plan, the Confirmation Order, any transactions or payments contemplated in the Plan, or any agreement, instrument, or other document governing or relating to any of the foregoing;
- (l) take any action and issue such orders as may be necessary to construe, enforce, implement, execute and consummate this Plan, including all contracts, instruments, releases, and other agreements or documents created in connection therewith, or to maintain the integrity of this Plan following consummation;
- (m) determine such other matters and for such other purposes as may be provided in the Plan and/or the Confirmation Order;
- (n) hear and determine matters concerning state, local, and federal taxes in accordance with §§ 346, 505, and 1146, including without limitation, (i) any requests for expedited determinations under § 505(b) filed, or to be filed, with respect to tax returns for any and all taxable periods ending after the Petition Date through, and including, the date of Final Distribution under the Plan, and (ii)

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any other matters relating to the Nonprofit Status of the Post-Effective Date Debtor;

(o) hear and determine any other matters related hereto and not inconsistent with the Bankruptcy Code and Title 28 of the United States Code;

(p) authorize recovery of all assets of any of the Debtor and property of the Debtor’s Estate, wherever located;

(q) consider any and all claims against each Released Party involving or relating to the administration of the Chapter 11 Case, any rulings, orders, or decisions in the Chapter 11 Case, or any aspects of the Debtor’s Chapter 11 Case and the events leading up to the commencement of the Chapter 11 Case, including the decision to commence the Chapter 11 Case, the development and implementation of the Plan, the decisions and actions taken prior to or during the Chapter 11 Case and any asserted claims based upon or related to prepetition obligations of the Debtor for the purpose of determining whether such claims belong to the Estate or third parties. In the event it is determined that any such claims belong to third parties, then, subject to any applicable subject matter jurisdiction limitations, the Bankruptcy Court shall have exclusive jurisdiction with respect to any such litigation, subject to any determination by the Bankruptcy Court to abstain and consider whether such litigation should more appropriately proceed in another forum;

(r) hear and resolve any disputes regarding the reserves required hereunder, including without limitation, disputes regarding the amounts of such reserves or the amount, allocation and timing of any releases of such reserved funds; and

(s) enter the Final Decree closing the Chapter 11 Case.

**SECTION 20.**  
**MISCELLANEOUS PROVISIONS**

20.1 *Termination of All Employee, Retiree and Workers’ Compensation Benefits.* All existing employee benefits (including, without limitation, workers’ compensation benefits, health care plans, disability plans, severance benefit plans, incentive plans, and life insurance plans) and retiree benefits (as such term is defined

1 under § 1114(a)) not previously terminated by the Debtor, or assumed by the Debtor  
2 in the Schedule of Assumed Contracts, shall be terminated on or before the Effective  
3 Date.

4 **20.2 Administrative Claims Bar Date.** All Requests for Payment of an  
5 Administrative Claim must be filed with the Bankruptcy Court and served on the  
6 Debtor no later than the Administrative Claims Bar Date. Such Requests for Payment  
7 may include estimates of amounts through the Effective Date. The Administrative  
8 Claims Reserve shall be established on the Effective Date in an amount determined  
9 by the Bankruptcy Court in order to satisfy all Administrative Claims that have not  
10 been Allowed as of the Effective Date and all Allowed Administrative Claims that  
11 will be paid after the Effective Date. In the event that the Debtor, the Liquidating  
12 Trustee objects to an Administrative Claim, the Bankruptcy Court shall determine the  
13 Allowed amount of such Administrative Claim. Notwithstanding the foregoing: (a)  
14 no Request for Payment need be filed with respect to an undisputed postpetition  
15 obligation which was paid or is payable by the Debtor in the ordinary course of  
16 business; provided, however, that in no event shall a postpetition obligation that is  
17 contingent or disputed and subject to liquidation through pending or prospective  
18 litigation, including, but not limited to, alleged obligations arising from personal  
19 injury, property damage, products liability, consumer complaints, employment law  
20 (excluding claims arising under workers' compensation law), secondary payor  
21 liability, or any other disputed legal or equitable claim based on tort, statute, contract,  
22 equity, or common law, be considered to be an obligation which is payable in the  
23 ordinary course of business; and (b) no Request for Payment need be filed with respect  
24 to fees payable pursuant to 28 U.S.C. § 1930. All Administrative Claims that become  
25 Allowed after the Effective Date shall be paid solely from the Administrative Claims  
26 Reserve, and shall not constitute a claim against the Liquidating Trust, the Liquidating  
27 Trustee, or any of the Liquidating Trust Assets. No Holder of an Administrative Claim  
28 shall have recourse for any deficiency in the payment of its Administrative Claim  
against any of the Released Parties, the Post-Effective Date Debtor, the Post-Effective  
Date Board of Directors, the Liquidating Trustee, or the Liquidating Trust.

22 **20.3 Exemption from Transfer Taxes.** Pursuant to § 1146(c), the assignment  
23 or surrender of any lease or sublease, or the delivery of any deed or other instrument  
24 of transfer under, in furtherance of, or in connection with, this Plan, including any  
25 deeds, bills of sale or assignments executed in connection with any disposition of  
26 assets contemplated by this Plan, whether real or personal property, shall not be  
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1 subject to any stamp, real estate transfer, mortgage recording, sales, use or other  
2 similar tax.

3       20.4 **Amendments.** The Plan Proponents reserve the right, in accordance with  
4 the Bankruptcy Code and the Bankruptcy Rules, to amend or modify this Plan at any  
5 time prior to the entry of the Confirmation Order. After the entry of the Confirmation  
6 Order, the Plan Proponents may, upon order of the Bankruptcy Court, amend or  
7 modify this Plan, in accordance with § 1127(b), or remedy any defect or omission or  
8 reconcile any inconsistency in this Plan in such manner as may be necessary to carry  
9 out the purpose and intent of this Plan. A Holder of an Allowed Claim that is deemed  
to have accepted this Plan shall be deemed to have accepted this Plan as modified if  
the proposed modification does not materially and adversely change the treatment of  
the Claim of such Holder.

10       20.5 **Revocation or Withdrawal of Plan.** The Plan Proponents may withdraw  
11 or revoke this Plan at any time prior to the Effective Date. If the Plan Proponents  
12 revoke or withdraw this Plan prior to the Effective Date, or if the Effective Date does  
13 not occur, then this Plan shall be deemed null and void. In such event, nothing  
14 contained herein shall be deemed to constitute a waiver or release of any Claim by or  
against the Debtor or any other Person or to prejudice in any manner the rights of the  
Debtor or any other Person in any further proceedings involving the Debtor.

15       20.6 **Severability.** In the event that the Bankruptcy Court determines, prior to  
16 the Effective Date, that any provision of this Plan is invalid, void or unenforceable,  
17 the Bankruptcy Court shall, with the consent of the Plan Proponents, have the power  
18 to alter and interpret such term or provision to make it valid or enforceable to the  
19 maximum extent practicable, consistently with the original purpose of the term or  
20 provision held to be invalid, void or unenforceable, and such term or provision shall  
21 then be applicable as altered or interpreted. Notwithstanding any such holding,  
22 alteration or interpretation, the remainder of the terms and provisions of this Plan shall  
23 remain in full force and effect and shall in no way be affected, impaired or invalidated  
24 by such holding, alteration or interpretation. The Confirmation Order shall constitute  
25 a judicial determination and shall provide that each term and provision of this Plan,  
26 as it may have been altered or interpreted in accordance with the foregoing, is valid  
27 and enforceable pursuant to its terms.

28       20.7 **Request for Expedited Determination of Taxes.** The Plan Proponents or  
the Liquidating Trustee, as applicable, shall have the right to request an expedited  
determination under § 505(b) with respect to tax returns filed, or to be filed, for any

1 and all taxable periods ending after the Petition Date through and including the date  
2 of Final Distribution under the Plan.

3       20.8 **Securities Exemption.** To the extent the Trust Beneficial Interests are  
4 deemed or asserted to constitute securities, the Trust Beneficial Interests and the  
5 issuance and distribution thereof shall be exempt from Section 5 of the Securities Act,  
6 if applicable, and from any state or federal securities laws requiring registration for  
7 offer or sale of a security or registration or licensing of an issuer of, underwriter of,  
8 or broker or dealer in, a security, and shall otherwise enjoy all exemptions available  
9 for distributions of securities under a plan of reorganization in accordance with all  
10 applicable law, including without limitation, § 1145.

11       20.9 **U.S. Trustee Quarterly Fees and Post-Confirmation Status Reports.**  
12 All fees payable under 28 U.S.C. § 1930(a)(6) shall be paid by the Debtor in the  
13 amounts and at the times such fees may become due up to and including the Effective  
14 Date. The Liquidating Trust shall pay all fees payable by the Debtor under 28 U.S.C.  
15 § 1930(a)(6) until the Chapter 11 Case is closed, dismissed or converted. After the  
16 Effective Date, the Liquidating Trust and Post-Effective Date Debtor shall file and  
17 serve the quarterly status reports required by § 1106(a)(7), Bankruptcy Rule  
18 2015(a)(5), and 28 C.F.R. § 58.8.

19       20.10 **Courts of Competent Jurisdiction.** If the Bankruptcy Court abstains  
20 from exercising, or declines to exercise, jurisdiction or is otherwise without  
21 jurisdiction over any matter arising out of this Plan, such abstention, refusal or failure  
22 of jurisdiction shall have no effect upon and shall not control, prohibit or limit the  
23 exercise of jurisdiction by any other court having competent jurisdiction with respect  
24 to such matter.

25       20.11 **Governing Law.** Except to the extent that the Bankruptcy Code or  
26 Bankruptcy Rules are applicable, the rights, duties and obligations arising under this  
27 Plan shall be governed by, and construed and enforced in accordance with, the laws  
28 of the State of California, without giving effect to the principles of conflict of laws  
thereof.

29       20.12 **Continuing Effect of the Bankruptcy Court Orders and Settlement**  
30 **Stipulations.** Unless otherwise set forth in the Plan or the Confirmation Order or  
31 otherwise ordered by the Bankruptcy Court, the orders of the Bankruptcy Court and  
32 any other settlement stipulations entered into by the Debtor (including without  
33 limitation, the DHCS 9019 Order, the DHCS Settlement Agreement, agreements to  
34 lift the automatic stay, resolve litigation claims and limit recoveries to available  
35 insurance proceeds) shall not be modified, limited or amended by the Plan and shall  
36 remain in full force and effect. To the extent of any direct conflict between the terms

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1 of this Plan and any settlement agreements, the conflicting provisions of such  
2 settlement agreements shall govern with respect to the treatment of Allowed Claims  
as provided for therein.

3  
4 **20.13 Substantial Consummation.** On the Effective Date, the Plan shall be  
deemed substantially consummated under §§ 1101 and 1127(b).

5  
6 **20.14 Waiver of Fourteen-Day Stay.** The Plan Proponents request as part of  
the Confirmation Order a waiver from the Bankruptcy Court of the 14-day stay of  
7 Bankruptcy Rule 3020(e) and, to the extent applicable, a waiver of the 14-day stay of  
Bankruptcy Rule 6004(g).

8  
9 **20.15 Reservation of Rights.** Neither the filing of the Plan nor any statement  
or provision contained in the Plan, nor the taking by any party in interest of any action  
10 with respect to the Plan, shall: (a) be or be deemed to be an admission against interest  
and (b) until the Effective Date, be or be deemed to be a waiver of any rights any party  
11 in interest may have (i) against any other party in interest, or (ii) in or to any of the  
assets of any other party in interest, and, until the Effective Date, all such rights are  
12 specifically reserved. In the event that the Plan is not confirmed or fails to become  
effective, neither the Plan nor any statement contained in the Plan may be used or  
13 relied upon in any manner in any suit, action, proceeding, or controversy within or  
without the Chapter 11 Case involving the Debtor, except with respect to  
14 Confirmation of the Plan.

15  
16 **20.16 Successors and Assigns.** The rights, benefits, and obligations of any  
17 Entity named or referred to in the Plan shall be binding on, and shall inure to the  
benefit of, the heirs, executors, administrators, successors, and/or assigns of such  
18 Entity.

19  
20 **20.17 Time.** In computing any period of time prescribed or allowed by this  
Plan, unless otherwise set forth herein or determined by the Bankruptcy Court, the  
21 provisions of Bankruptcy Rule 9006 shall apply. Any reference to “day” or “days”  
shall mean calendar days, unless otherwise specified herein.

22  
23 **20.18 Business Day Transactions.** In the event that any payment or act under  
this Plan is required to be made or performed on a date that is not a Business Day,  
24 then the making of such payment or the performance of such act may be completed

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1 on or as soon as reasonably practicable on the next succeeding Business Day, but shall  
2 be deemed to have been completed as of the initial due date.

3 20.19 **Headings.** Headings are used in this Plan for convenience and reference  
4 only and shall not constitute a part of this Plan for any other purpose.

5 20.20 **Exhibits.** Exhibit A, any schedules to this Plan, and the Plan Supplement  
6 are incorporated into and are a part of this Plan as if set forth in full herein.

7 20.21 **Notices.** Any notices to or requests by parties in interest under or in  
8 connection with this Plan shall be in writing and served either by (i) certified mail,  
9 return receipt requested, postage prepaid, (ii) hand delivery or (iii) reputable overnight  
10 delivery service, all charges prepaid, and shall be deemed to have been given when  
11 received by the following parties:

12 If to the Debtor:

13 Borrego Community Health Foundation  
14 587 Palm Canyon Dr.  
15 Suite 208  
16 Borrego Springs, California 92004  
17 Attn: Doug Habig

18 with copies to:

19 Dentons US LLP  
20 Attorneys for the Debtor and Debtor-In-Possession  
21 601 South Figueroa Street, Suite 2500  
22 Los Angeles, California 90017  
23 1 213 623 9300  
24 Attn: Samuel R. Maizel  
25 Tania M. Moyron  
26 Rebecca M. Wicks

27 If to the Committee:

28 Pachulski Stang Ziehl & Jones LLP  
10100 Santa Monica Blvd., 13th Floor  
Los Angeles, California 90067  
1 310 227 6910  
Attn: Jeffrey N. Pomerantz  
Steven W. Golden

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If to the Liquidating Trustee:

Ankura Consulting Group, LLC  
2000 K Street NW, 12<sup>th</sup> Floor  
Washington, DC 20006  
1 202 507 5499  
Attn: Isaac Lee

If to the Co-Liquidating Trustee:

FTI Consulting, Inc.  
8251 Greensboro Drive, Suite 400  
McLean, VA 22101  
1 202 262 4778  
Attn: Narendra Ganti

20.22 **Post-Effective Date Notices.** Following the Effective Date, except as otherwise provided herein, notices shall only be served on the Post-Effective Date Debtor, the Liquidating Trustee, the Co-Liquidating Trustee, the U.S. Trustee, and those Persons who file with the Court and serve upon the Liquidating Trust a request, which includes such Person’s name, contact person, address, telephone number, facsimile number, and email, that such Person receive notice of post-Effective Date matters. Persons who had previously filed with the Court requests for special notice of the proceedings and other filings in the Chapter 11 Case shall not receive notice of post-Effective Date matters unless such Persons File a new request in accordance with this Section.

20.23 **Conflict of Terms.** In the event of a conflict between the terms of this Plan and the Disclosure Statement, the terms of this Plan shall control.

20.24 **Entire Agreement.** On the Effective Date, the Plan and the Confirmation Order shall supersede all previous and contemporaneous negotiations, promises, covenants, agreements, understandings, and representations on such subjects, all of which have become merged and integrated into the Plan.

Dated: San Diego, California  
As of December 4, 2023

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**Exhibit A**

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1 **Exhibit A<sup>2</sup>**  
2 **Liquidation Analysis**

3 **Background**

4 Section 1129(a)(7) of the Bankruptcy Code, which is often referred to as the “best  
5 interests of creditors” test, requires that as a condition to confirmation of the Plan,  
6 each holder of a Claim in each Impaired Class must either (i) accept the Plan, or (ii)  
7 receive or retain under the Plan property of value that is not less than the amount the  
8 Holder of an Impaired Class Claim would receive or retain in a hypothetical  
liquidation under chapter 7 of the Bankruptcy Code (the “*Liquidation Analysis*”).

9 The Debtor prepared this Liquidation Analysis to include: (i) estimated cash proceeds  
10 that a chapter 7 trustee would generate if the Debtor’s Chapter 11 Case were converted  
11 to a chapter 7 case and the assets of the Debtor’s Estate were liquidated; (ii) estimated  
12 distribution that each Holder of a Claim would receive from the liquidation proceeds;  
13 and (iii) compared each Holder’s estimated distribution and recovery under a chapter  
7 liquidation to the projected distribution and recovery under the Plan.

14 The Liquidation Analysis is based upon certain assumptions, and, as such, certain  
15 aspects may be different from those represented in the Plan. The Liquidation Analysis  
16 should be read in conjunction with the *Joint Combined Disclosure Statement and*  
17 *Chapter 11 Plan of Liquidation of Borrego Community Health Foundation* [Docket  
No. 1091].

18 THE PLAN PROPONENTS MAKE NO REPRESENTATIONS OR WARRANTIES  
19 REGARDING THE ACCURACY OF THESE ESTIMATES AND ASSUMPTIONS  
20 CONTAINED HEREIN, OR A CHAPTER 7 TRUSTEE’S ABILITY TO ACHIEVE  
21 THE PROJECTED RESULTS. IN THE EVENT THAT THE CHAPTER 11 CASE  
22 IS CONVERTED TO A CHAPTER 7 LIQUIDATION, ACTUAL RESULTS MAY  
VARY MATERIALLY FROM THE ESTIMATES AND PROJECTIONS SET  
FORTH IN THIS LIQUIDATION ANALYSIS.

23 **Presentation**

24 The Liquidation Analysis has been prepared assuming the Debtor converted its  
25

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26 <sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings described to them in the  
27 *Joint Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Borrego Community*  
28 *Health Foundation* [Docket No. 1091].

1 Chapter 11 Case to chapter 7 of the Bankruptcy Code on or about January 19, 2024  
2 (the “*Liquidation Date*”).<sup>3</sup>

3 On the Liquidation Date, it is assumed the Bankruptcy Court would appoint a chapter  
4 7 trustee to liquidate the Debtor’s remaining assets, wind down the Debtor and the  
5 Estate, and provide distributions to creditors considering the DHCS Settlement  
6 Agreement. The distributable value is assumed to be applied in the following order:  
7 (i) payment of the Allowed Secured Claims and the DHCS Sales Proceeds Recovery;  
8 (ii) chapter 7 administrative costs, including trustee fees, professional fees, and wind-  
9 down expenses; (iii) Allowed Chapter 11 Administrative Claims and Priority Claims;  
10 (iv) Allowed General Unsecured Claims; and (v) the Allowed DHCS Claim. The  
11 treatment of creditors in the context of a chapter 7 liquidation would be the same as  
12 they are under the Plan, but the distribution to those creditors would be significantly  
13 less.

14 The Liquidation Analysis assumes the Liquidating Trust under the Plan would employ  
15 existing Debtor and/or Committee professionals. Under the chapter 7 scenario, a  
16 chapter 7 trustee would be appointed to administer the Debtor’s assets. A chapter 7  
17 trustee would be completely unfamiliar with the complexities of this Chapter 11 Case.  
18 Following the appointment of a chapter 7 trustee, the chapter 7 trustee would  
19 presumably hire new professionals who are equally unfamiliar with the complexities  
20 of this Chapter 11 Case. For example, there is significant litigation pending where the  
21 Debtor is a plaintiff, and those cases could eventually represent a meaningful source  
22 of recoveries for the Debtor’s Estate. The Debtor’s professionals are intimately  
23 familiar with that litigation. The result of a chapter 7 trustee’s employment of a  
24 substantial number of professionals unfamiliar with this complex Chapter 11 Case  
25 would be the incurrence of an extraordinary amount of additional professional fees.  
26 By contrast, the Debtor’s and the Committee’s professionals are skilled and already  
27 intimately familiar with the Chapter 11 Case.

28 <sup>3</sup> The “Best Interest Test” requires a liquidation analysis that demonstrates that, if a claimant or  
interest holder is in an impaired class and that claimant or interest holder does not vote to accept the  
Plan, than that claimant or interest holder must receive or retain under the plan property of a value  
not less than the amount that such holder would receive or retain if the Debtor were forced to  
liquidate under chapter 7 of the Bankruptcy Code. It is not at all clear that this test applies in the  
bankruptcy of a nonprofit company. Unlike in the bankruptcy of a for-profit entity, the Bankruptcy  
Code and state law may preclude or restrict the forced sale of a nonprofit’s assets. 11 U.S.C. §§  
1112(c), 303. By way of example, under § 1112(c), a nonprofit’s creditors cannot force a nonprofit  
to convert its chapter 11 case to a chapter 7, nor under § 303 can they file an involuntary petition  
against a nonprofit. Similarly, state statutes impose stringent requirements on the transfer or sale of  
a nonprofit debtor’s assets, *see, e.g.*, CAL. CORP. CODE §§ 5913, 7913, 9633.5, and the involuntary  
dissolution of a nonprofit, *see, e.g.*, CAL. CORP. CODE §§ 6510-6519, 8510-8519, 9680.

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1  
2 Additionally, a chapter 7 trustee(s) would be under a statutory duty to liquidate the  
3 Debtor’s assets as expeditiously as possible. *See* 11 U.S.C. § 704(a)(1). However, the  
4 Debtor must remain extant, with operating management and a board of directors until  
5 DAP Health obtains its own Medicare and Medi-Cal provider agreements, among  
6 other things. Since the Bankruptcy Code does not automatically authorize the chapter  
7 trustee to operate the Debtor’s businesses following a conversion to chapter 7, the  
8 chapter 7 trustee would be required to seek authority to continue operating the Debtor  
9 after obtaining approval from the U.S. Trustee to make such request. *See, e.g.*, 11  
10 U.S.C. § 721 (“The court may authorize the trustee to operate the business of the  
11 debtor for a limited period, if such operation is in the best interest of the estate and  
12 consistent with the orderly liquidation of the estate.”); Executive Office for the United  
13 States Trustee, U.S. Dept. of Justice *Handbook for Chapter 7 Trustees* (Oct. 1, 2012),  
14 at 4-31 (“The trustee must consult with the United States Trustee prior to seeking  
15 authority to operate the business[.]”). The chapter 7 trustee’s discretion to move for  
16 an operating order under § 721, and the willingness of the U.S. Trustee and Court to  
17 grant such request, presents significant potential risks to creditor recoveries in chapter  
18 7 for several important reasons. The Debtor must be in a position to monitor DAP  
19 Health’s operations for as long as DAP Health does not have its own provider  
20 agreements. Failure to allow DAP Health continued access to Medi-Cal receivables  
would imperil the continued viability of the Debtor’s former clinics and breach the  
agreement between the Debtor and DAP Health. Thus, the risk that the Debtor would  
not continue to operate in a hypothetical chapter 7 case represents a substantial risk  
to creditor recoveries in comparison with the Plan. Additionally, the chapter 7 trustee  
and/or their professionals would have to have health care industry operational  
experience and experience collecting health care receivables, in general, and FQHC  
operational experience specifically, to provide the necessary oversight and ensure  
sufficient liquidation of Estate assets. Retaining this expertise will result in greatly  
increasing the cost to the chapter 7 trustee and the Estate.

21 The advantages of finishing a liquidation in chapter 11 are not just “common  
22 knowledge” among professionals. Experts have also concluded that conversion to  
23 chapter 7 offers few advantages over liquidation in chapter 11: cases converted from  
24 chapter 11 to chapter 7 take significantly longer to resolve than a “pure” chapter 11  
25 liquidation, and such cases require similar, if not greater, fees, and in the end provide  
26 creditors with statistically lower recovery rates than a comparable chapter 11  
27 procedure. *See* Arturo Bris, Ivo Welch and Ning Zhu, *The Costs of Bankruptcy:  
Chapter 7 Liquidation versus Chapter 11 Reorganization*, J. OF FINANCE, vol. 61(3),  
28 June 2006, at 1253.

**Conclusion**

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The Plan demonstrates the Allowed DHCS Claim will receive a substantial recovery under the Plan. However, under a chapter 7 liquidation, the remaining value available for the Allowed DHCS Claim would be materially less compared to the remaining value available under the proposed Plan. Through the significant cost savings of the confirmed Plan as compared to conversion to chapter 7, holders of allowed claims will receive more under the Plan than they would receive in a converted chapter 7 bankruptcy (and certainly at least as much as under the Plan).

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<b>Borrego Community Health Foundation</b>			
Liquidation Analysis			
Proposed Chapter 11 Plan vs. Chapter 7 Plan of Liquidation			
<i>\$ in USD 000's</i>			
	<b>Proposed Plan</b>	<b>Chapter 7</b>	<b>FN</b>
Current Cash on Hand	\$ 69,332	\$ 69,332	[A]
Cash Burn to Plan Effective Date (ED)	(1,628)	(1,628)	[B]
<b>Distributable Value at ED</b>	<b>\$ 67,705</b>	<b>\$ 67,705</b>	
Secured Claims	(3)	(3)	
DHCS Sales Proceeds Recovery	(13,600)	(13,600)	[C]
US Trustee Fees	(250)	(250)	
Administrative Claims - Excluding Professional Fees	(1,939)	-	
Administrative Professional Fee Claims	(2,015)	-	
Priority Claims	(1,435)	-	
<b>Claims to be Paid at ED</b>	<b>\$ (19,242)</b>	<b>\$ (13,853)</b>	
<b>Excess Distributable Value at ED</b>	<b>\$ 48,463</b>	<b>\$ 53,851</b>	
Litigation Settlement Proceeds	1,500	1,500	
Jared Settlement Proceeds	105	105	[D]
Estimated Post-ED Net Payments Due to Buyer	(1,425)	(1,425)	[E]
<b>Distributable Value to be Realized Post-ED</b>	<b>\$ 48,643</b>	<b>\$ 54,031</b>	
Post-ED US Trustee Fees	(750)	(750)	
Wind-Down Expenses	(1,523)	(1,523)	[F]
Liquidating Trust Fees	(3,110)	-	
Chapter 7 Trustee Fee (3% of disbursements)	-	(2,372)	
Chapter 7 Trustee Legal Counsel	-	(3,000)	[G]
Chapter 7 Trustee Financial Advisor	-	(1,100)	[G]
Cost of Transition from Chapter 11 Debtor's Professionals	-	(1,000)	[H]
Administrative Claims - Excluding Professional Fees	-	(1,939)	
Administrative Professional Fee Claims	-	(2,015)	
Priority Claims	-	(1,435)	
<b>Administrative &amp; Priority Claims Paid Post-ED</b>	<b>\$ (5,382)</b>	<b>\$ (15,133)</b>	
<b>Remaining Value Available for Unsecured Creditors</b>	<b>\$ 43,260</b>	<b>\$ 38,898</b>	
Estimated General Unsecured Claims	11,668	11,668	[I]
<b>Remaining Value for DHCS Claim</b>	<b>\$ 31,592</b>	<b>\$ 27,230</b>	[C]
<b>Negative Impact of Chapter 7 Scenario</b>		<b>\$ (4,362)</b>	

1 **Footnotes to the Liquidation Analysis**

2 [A]: This reflects the Debtor's Cash on hand as of November 3, 2023.

3  
4 [B]: The projected uses of Cash include estimated payment of Administrative Claims  
5 and Chapter 11 administrative costs incurred before the Effective Date, net of  
6 estimated accounts receivable collections.

7 [C]: Pursuant to the DHCS Settlement Agreement, DHCS will be paid the first 40%  
8 of Net Cash Proceeds of the DAP Sale. The remaining cash available after  
9 disbursements to Allowed General Unsecured Creditors will be distributed to DHCS  
10 in accordance with the Plan and DHCS Settlement Agreement.

11 [D]: This reflects payments pursuant to the compromise among Debtor, George Jared,  
12 D.D.S., and George Jared D.D.S., Inc. [Docket Nos. 761], as approved by this Court's  
13 order [Docket No. 824].

14 [E]: This represents accounts receivable collected on behalf of DAP Health pursuant  
15 to the Asset Purchase Agreement after Closing [Docket No. 465], net of any Debtor-  
16 related accounts receivable collections.

17 [F]: This represents the costs of maintaining the Debtor's Estate until the regulatory  
18 change of ownership applications are approved, and costs of the subsequent wind-  
19 down of the Estate. Expenses include, but are not limited to, regulatory reporting and  
20 audits, tax related filings, business software licenses, document storage, and bank  
21 fees.

22 [G]: Chapter 7 trustee advisor fees are estimated to be materially greater than the  
23 Liquidating Trust advisor fees given the need for the chapter 7 trustee's professionals  
24 to familiarize themselves with the Chapter 11 Case and its complexities.

25 [H]: This represents an estimate of the costs to transition from the Debtor's current  
26 professionals in the Chapter 11 Case to incoming chapter 7 professionals including  
27 the costs of information and knowledge transfer by the Debtor's professionals related  
28 to outstanding causes of action.

[I]: General Unsecured Claims were based on the mid-point of an estimated allowed  
claims range of \$6.2 million to \$17.1 million. As set forth herein and in the Plan,  
General Unsecured Claimants are anticipated to receive 100% recovery on their  
Allowed Claims.

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**EXHIBIT B**

**LIQUIDATING TRUST AGREEMENT**

## LIQUIDATING TRUST AGREEMENT

This Liquidating Trust Agreement (“Liquidating Trust Agreement” or “Agreement”), effective as of [●], 2024, by and between (i) Borrego Community Health Foundation (the “Debtor”)<sup>1</sup> and (ii) [●] (the “Liquidating Trustee”) and [●] (the “Co-Liquidating Trustee”), as co-trustees (together with any successor trustee, collectively the “Liquidating Trustees” or “Trustees”) for the benefit of the Liquidating Trust Beneficiaries.

### RECITALS

WHEREAS, on September 12, 2022 (the “Petition Date”), Borrego Community Health Foundation (the “Debtor”) filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the United States Bankruptcy Court for the Southern District of California (the “Bankruptcy Court” or “Court”), which commenced *In re Borrego Community Health Foundation*, Case No. 22-02384 (the “Bankruptcy Case”);

WHEREAS, on [●], the Debtor and the Committee jointly filed the *Joint Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Debtor Borrego Community Health Foundation* [Docket No. ●] (as may be amended, supplemented, or otherwise modified from time to time, the “Plan”), which was confirmed by the Bankruptcy Court on [●], 2024, pursuant to the [●] [Docket No. ●] (the “Confirmation Order”);

WHEREAS, the Plan and the Confirmation Order provide for the establishment of a Liquidating Trust (as defined in the Plan, the “Liquidating Trust”) pursuant to this Liquidating Trust Agreement and the appointment of the Liquidating Trustees;

WHEREAS, The Liquidating Trust is intended to qualify as a “grantor trust” for U.S. federal income tax purposes pursuant to sections 671-677 of the Internal Revenue Code of 1986, as amended, with the Beneficiaries treated as the grantors and owners of the Liquidating Trust.

WHEREAS, this Agreement, including all exhibits hereto, is the “Liquidating Trust Agreement” described in the Plan and shall be executed on or before the Effective Date in order to facilitate implementation of the Plan.

### DECLARATION OF TRUST

NOW, THEREFORE, in order to declare the terms and conditions hereof, and in consideration of the premises and mutual agreements herein contained, the confirmation of the Plan and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Debtor and the Liquidating Trustees have executed this Agreement for the benefit of the Liquidating Trust Beneficiaries entitled to share in the Liquidating Trust Assets as provided for in the Plan.

---

<sup>1</sup> As used herein, “Debtor” shall include, as applicable, the Post-Effective Date Debtor, as such term is defined in the Plan.

TO HAVE AND TO HOLD unto the Liquidating Trustees and their successors or assigns in trust, under and subject to the terms and conditions set forth herein and for the benefit of the Liquidating Trust Beneficiaries, and for the performance of and compliance with the terms hereof and of the Plan; provided, however, that upon termination of the Liquidating Trust in accordance with Article VIII hereof, this Liquidating Trust Agreement shall cease, terminate, and be of no further force and effect, unless otherwise specifically provided for herein.

IT IS FURTHER COVENANTED AND DECLARED that the Liquidating Trust Assets are to be strictly held and applied by the Liquidating Trustees subject to the specific terms set forth below.

**ARTICLE I.**  
**DEFINITION AND TERMS**

1.1 Certain Definitions. Unless the context shall otherwise require and except as contained in this Section 1.1 or as otherwise defined herein, the capitalized terms used herein shall have the respective meanings assigned thereto in the Plan. For all purposes of this Agreement, the following terms shall have the following meanings:

(a) “Cause” means (i) a Person’s willful failure to perform his material duties hereunder, which is not remedied within 30 days of notice; (ii) a Person’s commission of an act of fraud, theft, or embezzlement during the performance of his or her duties hereunder; (iii) a Person’s conviction of a felony (other than a felony that does not involve fraud, theft, embezzlement, or jail time) with all appeals having been exhausted or appeal periods lapsed; or (iv) a Person’s gross negligence, bad faith, willful misconduct, or knowing violation of law in the performance of his or her duties hereunder.

(b) “Co-Liquidating Trustee” means [●], as the initial “Co-Liquidating Trustee” hereunder and as defined in the Plan, and any successor Co-Liquidating Trustee that may be appointed pursuant to the terms of this Agreement.

(c) “GUC Claim Objection” means any objection filed by the Debtor and/or the Committee prior to the Effective Date or the Liquidating Trustee and/or Co-Liquidating Trustee after the Effective Date to the allowance of any General Unsecured Claim, whether filed before or after the Effective Date.

(d) “Liquidating Trust” means the “Borrego Liquidating Trust” established in accordance with Treasury Regulation Section 301.7701-4(d) pursuant to this Agreement.

(e) “Liquidating Trust Agreement” means this Agreement.

(f) “Liquidating Trust Beneficiaries” means the holders of Class A Trust Beneficial Interests and Class B Trust Beneficial Interests.

(g) “Liquidating Trust Expense Reserve” means \$[●] in Cash to be funded by the Liquidating Trustees from the Liquidating Trust Assets into a bank account of the Liquidating Trust on or shortly after the Effective Date for the purpose of paying Liquidating Trust Expenses in accordance herewith.

(h) “Liquidating Trust Expenses” means the costs, expenses, liabilities and obligations incurred by the Liquidating Trust and/or the Liquidating Trustees in administering and conducting the affairs of the Liquidating Trust, and otherwise carrying out the terms of the Liquidating Trust and the Plan on behalf of the Liquidating Trust, including without any limitation, indemnification obligations, any taxes owed by the Liquidating Trust, and the fees and expenses of the Liquidating Trustees and professional persons retained by the Liquidating Trust or Liquidating Trustees in accordance with this Agreement.

(i) “Liquidating Trustee” means [●], as the initial “Liquidating Trustee” hereunder and as defined in the Plan, and any successor Liquidating Trustee that may be appointed pursuant to the terms of this Agreement.

(j) “Material Litigation” means (i) *Husam E. Aldairi, et al. v. Borrego Community Health Foundation*, Case No. 37-2021-00046200-CU-BC-CTL (Cal. Sup. Ct. San Diego); (ii) *Borrego Community Health Foundation v. Inland Valley, LLC, et al.*, Case No. 3:21-cv-01417-AJB-AGS (S.D. Cal.); (iii) *Borrego Community Health Foundation v. Karen Heberts, et al.*, Case No. 3:22-cv-01056-AJB-AGS (S.D. Cal.); (iv) *Borrego Community Health Foundation v. Travelers Casualty and Surety Company of America*, Case No. 3:22-CV-161-L-MDD (S.D. Cal.); and (v) any other Litigation other than the foregoing that is determined by the Liquidating Trustees to be Material Litigation.

(k) “Tax Code” means the Internal Revenue Code of 1986, 26 U.S.C. § 1 *et seq.*, as amended from time to time, and corresponding provisions of any subsequent federal revenue act. A reference to a section of the Tax Code shall include a reference to any and all Treasury Regulations interpreting, limiting or expanding such section of the Tax Code.

(l) “Treasury Regulations” means regulations promulgated under the Tax Code, including, but not limited to the Procedure and Administration Regulations, as such regulations may be amended from time to time.

(m) “Trust Beneficial Interests” means, collectively, the Class A Trust Beneficial Interests and Class B Trust Beneficial Interests.

1.2 General Construction. As used in this Agreement, the masculine, feminine and neuter genders, and the plural and singular numbers shall be deemed to include the others in all cases where they would apply. “Includes” and “including” are not limiting and “or” is not exclusive. References to “Articles,” “Sections” and other subdivisions, unless referring specifically to the Plan or provisions of the Bankruptcy Code, the Bankruptcy Rules, or other law, statute or regulation, refer to the corresponding Articles, Sections and other subdivisions of this Agreement, and the words “herein,” “hereafter” and words of similar import refer to this Agreement as a whole and not to any particular Article, Section, or subdivision of this Agreement. Amounts expressed in dollars or following the symbol “\$” shall be deemed to be in United States dollars. References to agreements or instruments shall be deemed to refer to such agreements or instruments as the same may be amended, supplemented, or otherwise modified in accordance with the terms thereof.

1.3 Incorporation of the Plan. The Plan is hereby incorporated into this Agreement and made a part hereof by this reference.

**ARTICLE II.**  
**ESTABLISHMENT OF THE LIQUIDATING TRUST**

2.1 Creation and Purpose of Trust. The Debtor and the Liquidating Trustees, pursuant to the Plan and the Confirmation Order, and in accordance with the Bankruptcy Code and applicable tax statutes, rules, and regulations, to the extent incorporated in this Agreement, hereby constitute and create a trust (*i.e.*, the Liquidating Trust) for the purpose of winding down certain affairs of the Debtor and liquidating the Liquidating Trust Assets for the benefit of the Liquidating Trust Beneficiaries, with no objective to continue or engage in the conduct of a trade or business (except to the extent reasonably necessary to carry out, and consistent with, the liquidation purpose of the Liquidating Trust, provided that any such conduct will not affect the Liquidating Trust's tax status as a liquidation trust). The Liquidating Trust shall not have authority to engage in a trade or business, and no portions of the Liquidating Trust Assets shall be used in the conduct of a trade or business, except as is reasonably necessary for the prompt and orderly collection and reduction to Cash of the Liquidating Trust Assets (and any non-Cash proceeds thereof) and an orderly wind down of the Debtor's affairs, with the goal of maximizing such assets for the benefit of the Liquidating Trust Beneficiaries.

2.2 Objectives.

(a) The Liquidating Trust is established for the purpose of (a) administering the Liquidating Trust Assets including the Distributions and payments contemplated under the Plan, (b) prosecuting and/or resolving all Disputed Claims, (c) investigating and pursuing any Causes of Action the Debtor holds or may hold against any Entity, and (d) making all Distributions to the Liquidating Trust Beneficiaries provided for under the Plan. The Liquidating Trust shall not continue or engage in any trade or business except to the extent reasonably necessary to monetize and distribute the Liquidating Trust Assets consistent with this Agreement and the Plan and act as president of the Post-Effective Date Debtor.

(b) It is intended that the Liquidating Trust be classified for federal income tax purposes as a "liquidating trust" within the meaning of section 301.7701-4(d) of the Treasury Regulations. In furtherance of this objective, the Liquidating Trustees shall, in their business judgment, make continuing best efforts to (i) dispose of or monetize the Liquidating Trust Assets and resolve Claims, (ii) make timely distributions, and (iii) not unduly prolong the duration of the Liquidating Trust, in each case in accordance with this Agreement.

2.3 Nature and Purposes of the Liquidating Trust. The Liquidating Trust is organized and established as a trust for the purpose of monetizing the Liquidating Trust Assets and making Distributions to Liquidating Trust Beneficiaries in a manner consistent with "liquidating trust" status under Treasury Regulation Section 301.7701-4(d). The Liquidating Trust shall retain all rights to commence and pursue all Causes of Action of the Debtor. For the avoidance of doubt, the Liquidating Trust, pursuant to section 1123(b)(3)(B) of the Bankruptcy Code and applicable

state trust law, is appointed as the successor-in-interest to, and representative of, the Debtor and its Estate for the retention, enforcement, settlement, and adjustment of all Claims.

#### 2.4 Transfer of Assets and Rights to the Liquidating Trust.

(a) On the Effective Date, pursuant to the Plan, the Debtor shall irrevocably transfer, assign, and deliver, and shall be deemed to have transferred, assigned, and delivered, all Liquidating Trust Assets and related Privileges held by the Debtor to the Liquidating Trust free and clear of all Claims, Interests, Liens, and other encumbrances, and liabilities, except as provided in the Plan and this Agreement. To the extent certain assets comprising the Liquidating Trust Assets, because of their nature or because such assets will accrue or become transferable subsequent to the Effective Date, and cannot be transferred to, vested in, and assumed by the Liquidating Trust on such date, such assets shall be considered Operating Assets.

(b) On or before the Effective Date, and continuing thereafter, the Debtor or Post-Effective Date Debtor, as applicable, shall provide (i) for the Liquidating Trustees' reasonable access to all records and information in the Debtor's and Post-Effective Date Debtor's possession, custody or control, (ii) that all Privileges related to the Liquidating Trust Assets shall transfer to and vest exclusively in the Liquidating Trust, and (iii) subject to Section 3.12, the Debtor and Post-Effective Date Debtor shall preserve all records and documents (including all electronic records or documents) until such time as the Liquidating Trustee directs the Post-Effective Date Debtor that such records are no longer required to be preserved. For the purposes of transfer of documents, the Liquidating Trust is an assignee and successor to the Debtor in respect of the Liquidating Trust Assets and shall be treated as such in any review of confidentiality restrictions in requested documents.

(c) Until the Liquidating Trust terminates pursuant to the terms hereof, legal title to the Liquidating Trust Assets and all property contained therein shall be vested at all times in the Liquidating Trust as a separate legal entity, except where applicable law in any jurisdiction requires title to any part of the Liquidating Trust Assets to be vested in the Liquidating Trustees, in which case title shall be deemed to be vested in the Liquidating Trustees, solely in their capacity as Liquidating Trustees. For purposes of such jurisdictions, the term Liquidating Trust, as used herein, shall be read to mean the Liquidating Trustees.

2.5 Acceptance. The Liquidating Trustees accept the Liquidating Trust imposed by this Agreement and agrees to observe and perform that Liquidating Trust, on and subject to the terms and conditions set forth herein and in the Plan.

2.6 Further Assurances. The Debtor, Post-Effective Date Debtor, and any successors thereof will, upon reasonable request of the Liquidating Trustees, execute, acknowledge and deliver such further instruments and do such further acts as may be necessary or proper to transfer to the Liquidating Trustees any portion of the Liquidating Trust Assets intended to be conveyed hereby and in the Plan in the form and manner provided for hereby and in the Plan and to vest in the Liquidating Trustees the powers, instruments or funds in trust hereunder.

2.7 Incidents of Ownership. The Liquidating Trust Beneficiaries shall be the sole beneficiaries of the Liquidating Trust and the Liquidating Trustees shall retain only such incidents of ownership as are necessary to undertake the actions and transactions authorized herein.

**ARTICLE III.**  
**THE LIQUIDATING TRUSTEES**

3.1 Role.

(a) Liquidating Trustee. In furtherance of and consistent with the purpose of the Liquidating Trust, the Plan, and this Agreement, the Liquidating Trustee, subject to the terms and conditions contained herein, in the Plan, and in the Confirmation Order, shall serve as the Liquidating Trustee with respect to the Class B Liquidating Trust Assets for the benefit of the holders of Class B Trust Beneficial Interests and maintain, manage, and take action on behalf of the Liquidating Trust.

(b) Co-Liquidating Trustee. In furtherance of and consistent with the purpose of the Liquidating Trust, the Plan, and this Agreement, the Co-Liquidating Trustee, subject to the terms and conditions contained herein, in the Plan, and in the Confirmation Order, shall serve as the Co-Liquidating Trustee with respect to the Class A Liquidating Trust Assets for the benefit of holders of Class A Trust Beneficial Interests and maintain, manage, and take action on behalf of the Liquidating Trust.

3.2 Liquidating Trustee Authority.

(a) In connection with the administration of the Liquidating Trust, in addition to any and all of the powers enumerated elsewhere herein, the Liquidating Trustee shall, in an expeditious but orderly manner, monetize the Class B Liquidating Trust Assets, make timely Distributions with respect to the holders of Class B Trust Beneficial Interests, and not unduly prolong the duration of the Liquidating Trust. The Liquidating Trustee shall have the power and authority and is authorized to perform any and all acts necessary and desirable to accomplish the purposes of this Agreement and the provisions of the Plan and the Confirmation Order relating to the Liquidating Trust, within the bounds of this Agreement, the Plan, the Confirmation Order, and applicable law. The Liquidating Trustee will monetize the Class B Liquidating Trust Assets with a view toward maximizing value in a reasonable time.

(b) The Liquidating Trustee, subject to the limitations set forth in Sections 3.4 of this Agreement shall have the right to prosecute, defend, compromise, adjust, arbitrate, abandon, estimate, or otherwise deal with and settle any and all Claims and Causes of Action that are part of the Class B Liquidating Trust Assets as the Liquidating Trustee determines is in the best interests of the Liquidating Trust. To the extent that any action has been taken to prosecute, defend, compromise, adjust, arbitrate, abandon, or otherwise deal with and settle any such Claims and Causes of Action prior to the Effective Date, on the Effective Date the Liquidating Trustee shall be substituted for the Debtor in connection therewith in accordance with Rule 25 of the Federal Rules of Civil Procedure, made applicable by Rule 7025 of the Federal Rules of Bankruptcy Procedure, and the caption with respect to such pending action shall be changed to the following

“[Liquidating Trustee], not individually but solely as Liquidating Trustee for the Liquidating Trust, et al. v. [Defendant]”.

(c) Subject in all cases to any limitations contained herein, in the Confirmation Order, or in the Plan, the Liquidating Trustee shall have the power and authority to:

(i) solely as required by Section 2.4(d), hold any and all rights of the Liquidating Trust and Class B Trust Beneficial Interests in or arising from the Class B Liquidating Trust Assets, including collecting and receiving any and all money and other property belonging to the Liquidating Trust and the right to vote or exercise any other right with respect to any claim or interest relating to the Class B Liquidating Trust Assets in any case under the Bankruptcy Code and receive any distribution with respect thereto;

(ii) open accounts for the Liquidating Trust and make Distributions of Class B Liquidating Trust Assets in accordance herewith;

(iii) as set forth in Section 3.11, exercise and perform the rights, powers, and duties held by the Debtor with respect to the Class B Liquidating Trust Assets, including the authority under section 1123(b)(3) of the Bankruptcy Code, and shall be deemed to be acting as a representative of the Debtor’s Estate with respect to the Class B Liquidating Trust Assets, including with respect to the sale, transfer, or other disposition of the Class B Liquidating Trust Assets;

(iv) settle or resolve any Claims other than the General Unsecured Claims (but including, for the avoidance of doubt, any Litigation with respect to any Holders of Disputed General Unsecured Claims);

(v) exercise and perform the rights, powers, and duties arising from the Liquidating Trustee’s role as president of the Post-Effective Date Debtor;

(vi) take all steps necessary to wind-down and dissolve the Post-Effective Date Debtor;

(vii) protect and enforce the rights to the Class B Liquidating Trust Assets by any method deemed appropriate, including by judicial proceedings or pursuant to any applicable bankruptcy, insolvency, moratorium or similar law and general principles of equity;

(viii) obtain reasonable insurance coverage with respect to any liabilities and obligations of the Liquidating Trustees in the form of fiduciary liability insurance, a directors and officers policy, an errors and omissions policy, or otherwise. The cost of any such insurance shall be a Liquidating Trust Expense and paid by the Liquidating Trustees from the Liquidating Trust Assets;

(ix) without further order of the Bankruptcy Court, but subject to the terms of this Agreement, employ various consultants, third-party service providers, and other professionals, including counsel, tax advisors, consultants, brokers, investment bankers, valuation counselors, and financial advisors, as the Liquidating Trustee reasonably deems necessary to aid it in fulfilling its obligations under this Agreement; such consultants, third-party service providers,

and other professionals shall be retained pursuant to whatever fee arrangement the Liquidating Trustee deems appropriate as long as such fees do not exceed what is allocated in the Wind-Down Budget (which may be amended or modified from time to time by the Liquidating Trustee), including contingency fee arrangements and any fees and expenses incurred by such professionals engaged by the Liquidating Trustee shall be Liquidating Trust Expenses and paid by the Liquidating Trustees from the Liquidating Trust Assets;

(x) prepare and file as necessary (A) tax returns for the Liquidating Trust treating the Liquidating Trust as a grantor trust pursuant to Treasury Regulation section 1.671-4(a) which includes a valuation of assets transferred to the Liquidating Trust based upon the Liquidating Trustee's good faith determination of their fair market value, (B) an election pursuant to Treasury Regulation 1.468B-9(c) to treat the Disputed Claim Reserve as a disputed ownership fund, in which case the Liquidating Trustees will file federal income tax returns and pay taxes for the Disputed Claim Reserve as a separate taxable entity, or (C) any periodic or current reports that may be required under applicable law;

(xi) prepare and send annually to the Liquidating Trust Beneficiaries, as required by and in accordance with applicable tax law, a separate statement stating a Liquidating Trust Beneficiary's interest in the Liquidating Trust and its share of the Liquidating Trust's income, gain, loss, deduction or credit, and to instruct all such Liquidating Trust Beneficiaries to report such items on their federal tax returns;

(xii) to the extent applicable, assert, enforce, release, or waive any attorney-client communication, attorney work product or other Privilege or defense on behalf of the Liquidating Trust (including as to any Privilege that the Debtor held prior to the Effective Date), including to provide any information to insurance carriers that the Liquidating Trustees deem necessary to utilize applicable insurance coverage for any Claim or Claims;

(xiii) request any appropriate tax determination with respect to the Liquidating Trust, including a determination pursuant to section 505 of the Bankruptcy Code;

(xiv) take or refrain from taking any and all actions the Liquidating Trustee reasonably deems necessary for the continuation, protection, and maximization of the value of the Class B Liquidating Trust Assets consistent with purposes hereof;

(xv) take all steps and execute all instruments and documents necessary to effectuate the purpose of the Liquidating Trust and the activities contemplated herein and in the Confirmation Order and the Plan, and take all actions necessary to comply with the Confirmation Order, the Plan, and this Agreement and the obligations thereunder and hereunder;

(xvi) exercise such other powers and authority as may be vested in or assumed by the Liquidating Trustees by any Final Order;

(xvii) evaluate and determine strategy with respect to the Class B Liquidating Trust Assets, and hold, pursue, prosecute, adjust, arbitrate, compromise, release, settle or abandon the Class B Liquidating Trust Assets on behalf of the Liquidating Trust;

(xviii) with respect to the holders of Class B Trust Beneficial Interests, perform all duties and functions of the Distribution Agent as set forth in the Plan, including distributing Cash from the Disputed Claim Reserve, solely on account of Disputed Claims that were Disputed as of the Effective Date, but become Allowed, (the foregoing subparagraphs (i)-(xvii) being collectively, the “Authorized Acts”); and

(xix) exercise such other powers as may be vested in or assumed by the Liquidation Trust or the Liquidating Trustee pursuant to the Plan, Bankruptcy Court order, or as may be necessary, proper and appropriate to carry out the provisions of the Plan.

(d) The Liquidating Trustee has the power and authority to act as trustee of the Liquidating Trust and perform the Authorized Acts through the date such Liquidating Trustee resigns, is removed, or is otherwise unable to serve for any reason.

### 3.3 Co-Liquidating Trustee Authority.

(a) In connection with the administration of the Class A Liquidating Trust Assets, in addition to any and all of the powers enumerated elsewhere herein, the Co-Liquidating Trustee shall, in an expeditious but orderly manner, in consultation with the Liquidating Trustee, prosecute all GUC Claim Objections and, on behalf of the Liquidating Trustees, make Distributions to holders of Class A Trust Beneficial Interests. The Co-Liquidating Trustee shall have the power and authority and is authorized to perform any and all acts, after consultation with the Liquidating Trustee, necessary and desirable to accomplish the purposes of this Agreement and the provisions of the Plan and the Confirmation Order relating to the Class A Liquidating Trust Assets, within the bounds of this Agreement, the Plan, the Confirmation Order, and applicable law.

(b) The Co-Liquidating Trustee, subject to the limitations set forth in Section 3.4 of this Agreement and after consultation with the Liquidating Trustee shall have the right to prosecute, commence, compromise, adjust, estimate, or otherwise deal with and settle any and all GUC Claim Objections.

(c) Subject in all cases to any limitations contained herein, in the Confirmation Order, or in the Plan, and after consultation with the Liquidating Trustee, the Co-Liquidating Trustee shall have the power and authority to:

(i) hold any and all rights in or arising from the Class A Liquidating Trust Assets, including, but not limited to, the right to collect any and all money and other property belonging to the Class A Liquidating Trust Assets (including any proceeds of the Class A Liquidating Trust Assets);

(ii) perform the duties, exercise the powers, and asserts the rights of a trustee under sections 1123(b)(3)(B) of the Bankruptcy Code with respect to the Class A Liquidating Trust Assets, including the right to assert claims, defenses, offsets, and privileges;

(iii) protect and enforce the rights of the Liquidating Trust with respect to any Class A Liquidating Trust Assets by any method deemed appropriate, including, without

limitation, by judicial proceeds, or pursuant to any applicable bankruptcy, insolvency, moratorium, or similar law and general principles of equity;

(iv) subject to applicable law, seek the examination of any Entity or Person with respect to GUC Claim Objections;

(v) make all payments relating to the holders of Class A Trust Beneficial Interests;

(vi) assess, enforce, release, or waive any privilege or defense on behalf of the Liquidating Trust, the Class A Liquidating Trust Assets, or the holders of Class A Trust Beneficial Interests, if applicable;

(vii) without further order of the Bankruptcy Court, but subject to the terms of this Agreement, employ various consultants, third-party service providers, and other professionals, including counsel, tax advisors, consultants, brokers, investment bankers, valuation counselors, and financial advisors, as the Co-Liquidating Trustee deems reasonably necessary, after consultation with the Liquidating Trustee, to aid him in fulfilling his obligations under this Agreement; such consultants, third-party service providers, and other professionals shall be retained pursuant to whatever fee arrangement the Co-Liquidating Trustee deems appropriate as long as such fees do not exceed what is allocated in the Wind-Down Budget, and any fees and expenses incurred by such professionals engaged by the Co-Liquidating Trustee shall be a Liquidating Trust Expense and paid by the Liquidating Trustees from the Liquidating Trust Assets;

(viii) take all steps and execute all instruments and documents necessary to effectuate the purpose of the Liquidating Trust and the activities contemplated herein and in the Confirmation Order and the Plan, and take all actions necessary to comply with the Confirmation Order, the Plan, and this Agreement and the obligations thereunder and hereunder;

(ix) with respect to the holders of Class A Trust Beneficial Interests, perform all duties and functions of the Distribution Agent as set forth in the Plan, including distributing Cash from the Disputed Claim Reserve, solely on account of Disputed Claims that were Disputed as of the Effective Date, but become Allowed; and

(x) exercise such other powers and authority as may be vested in or assumed by the Co-Liquidating Trustee by any Final Order (the foregoing subparagraphs (i)-(x) being collectively, the "Co-Liquidating Trustee Authorized Acts").

(d) The Co-Liquidating Trustee has the power and authority to act as a Co-Liquidating Trustee and perform the Co-Liquidating Trustee Authorized Acts through the date such Co-Liquidating Trustee resigns, is removed, or is otherwise unable to serve for any reason.

(e) Any determinations by the Co-Liquidating Trustee with respect to the amount or timing of settlement or other disposition of any GUC Claim Objection settled in accordance with the terms of this Agreement shall be conclusive and binding on the holders of Class A Trust Beneficial Interests and all other parties of interest following the entry of an order of a court of competent jurisdiction approving such settlement or other disposition to the extent

required or obtained; *provided, however*, that any such determination that affects any Material Litigation must be made with the express consent of the Liquidating Trustee.

3.4 Limitation of Authority. Notwithstanding anything herein to the contrary, the Liquidating Trust and the Liquidating Trustees shall not (i) be authorized to engage in any trade or business, (ii) take any actions inconsistent with the management of the Liquidating Trust Assets as are required or contemplated by applicable law, the Confirmation Order, the Plan, and this Agreement, or (iii) take any action in contravention of the Confirmation Order, the Plan, or this Agreement.

3.5 Binding Nature of Actions. All actions taken and determinations made by the Liquidating Trustees in accordance with the provisions of this Agreement shall be final and binding upon any and all Liquidating Trust Beneficiaries.

3.6 Term of Service. The Liquidating Trustee shall serve as the Liquidating Trustee for the duration of the Liquidating Trust, subject to death, resignation or removal. The Co-Liquidating Trustee shall serve as the Co-Liquidating Trustee until the Class A Liquidating Trust Assets are fully administered in accordance with the Plan, upon which time the Co-Liquidating Trustee shall resign in accordance with Section 3.7(b), subject to earlier death, resignation or removal.

3.7 Resignation.

(a) The Liquidating Trustees may resign as Liquidating Trustees of the Liquidating Trust by an instrument in writing delivered to the Bankruptcy Court at least thirty (30) days before the proposed effective date of resignation. The Liquidating Trustees shall continue to serve as Liquidating Trustees after delivery of the Liquidating Trustees' resignation until the proposed effective date of such resignation, unless otherwise ordered by the Bankruptcy Court, which earlier effective date shall be no earlier than the date of appointment of a successor Liquidating Trustees in accordance with Section 3.9 hereof becomes effective, unless (i) the Liquidating Trustee or Co-Liquidating Trustee, as applicable, is no longer able to serve in such role, (ii) continuing in such role imposes a material economic burden, or (iii) continuing in such role violates law, regulation, or ethical responsibilities. In the case of (i), (ii), or (iii) in the immediately preceding sentence, the resignation effective date shall be the proposed effective date provided that at least thirty (30) days' prior written notice is given to the Bankruptcy Court by the resigning party.

(b) Once the Liquidating Trustees determine that the Class A Liquidating Trust Assets have been fully administered in accordance with the Plan, the Liquidating Trustees shall deliver a notice in writing to the Bankruptcy Court and the Liquidating Trustee effectuating the Co-Liquidating Trustee's resignation as the Co-Liquidating Trustee and no successor Co-Liquidating Trustee shall be appointed.

3.8 Removal.

(a) A Liquidating Trustee or Co-Liquidating Trustee may be removed for Cause immediately upon an order of the Bankruptcy Court. Upon the removal of a Liquidating Trustee or Co-Liquidating Trustee pursuant hereto, such Liquidating Trustee or Co-Trustee will

resign, or be deemed to have resigned, from any role or position he or she may have at the Post-Effective Date Debtor unless such Liquidating Trustee or Co-Liquidating Trustee agree otherwise.

(b) To the extent there is any dispute regarding the removal of a Liquidating Trustee or Co-Liquidating Trustee (including any dispute relating to any compensation or expense reimbursement due under this Agreement) the Bankruptcy Court shall retain jurisdiction to consider and adjudicate such dispute. Notwithstanding the foregoing, unless the Co-Liquidating Trustee is deemed to resign under Section 3.7(b), the Liquidating Trustees will continue to serve as the Liquidating Trustees after their removal until the earlier of (i) the time when a successor Liquidating Trustee will become effective in accordance with Section 3.9 of this Agreement or (ii) such date as the Bankruptcy Court otherwise orders.

### 3.9 Appointment of Successor.

(a) Appointment of Successor. In the event of a vacancy by reason of the death or disability (in the case of a Liquidating Trustee or Co-Liquidating Trustee that is a natural person), dissolution (in the case of a Liquidating Trustee or Co-Liquidating Trustee that is not a natural person), or removal of a Liquidating Trustee or Co-Liquidating Trustee, or prospective vacancy by reason of resignation (unless the Co-Liquidating Trustee is deemed to resign under Section 3.6(b)), a successor Liquidating Trustee shall be selected by the Bankruptcy Court. If a final decree has been entered closing the Chapter 11 Case, the Liquidating Trustees may seek to reopen the Chapter 11 Case for the limited purpose of determining the successor Liquidating Trustee, and the costs for such motion and costs related to re-opening the Chapter 11 Case shall be paid by the Liquidating Trust. The successor Liquidating Trustee shall be appointed as soon as practicable, but in any event no later than sixty (60) days after the occurrence of the vacancy or, in the case of resignation, on the effective date of the resignation of the then acting Liquidating Trustee.

(b) Vesting or Rights in Successor Liquidating Trustee. Every successor Liquidating Trustee appointed hereunder shall execute, acknowledge, and deliver to the Liquidating Trust and the exiting Liquidating Trustee, and file with the Bankruptcy Court, an instrument accepting such appointment subject to the terms and provisions hereof. The successor Liquidating Trustee, without any further act, deed, or conveyance shall become vested with all the rights, powers, trusts and duties of the exiting Liquidating Trustee, except that the successor Liquidating Trustee shall not be liable for the acts or omissions of the retiring Liquidating Trustee. In no event shall the retiring Liquidating Trustee be liable for the acts or omissions of the successor Liquidating Trustee.

3.10 Continuance of Liquidating Trust. The death, resignation, or removal of the Liquidating Trustees shall not operate to terminate the Liquidating Trust created by this Agreement or to revoke any existing agency (other than any agency of the Liquidating Trustees as the Liquidating Trustees) created pursuant to the terms of this Agreement or invalidate any action taken by the Liquidating Trustees. In the event of the resignation or removal of the Liquidating Trustees, the Liquidating Trustees shall promptly (i) execute and deliver, by the effective date of resignation or removal, such documents, instruments, records, and other writings as may be reasonably requested by their successor to effect termination of the exiting Liquidating Trustees' capacity under this Agreement and the conveyance of the Liquidating Trust Assets then held by

the exiting Liquidating Trustees to the successor Liquidating Trustees; (ii) deliver to the successor Liquidating Trustees all non-privileged documents, instruments, records, and other writings relating to the Liquidating Trust as may be in the possession or under the control of the exiting Liquidating Trustees, provided, the exiting Liquidating Trustees shall have the right to make and retain copies of such documents, instruments, records and other writings delivered to the successor Liquidating Trustees and the cost of making such copies shall be a Liquidating Trust Expense to be paid by the Liquidating Trust; and (iii) otherwise assist and cooperate in effecting the assumption of the exiting Liquidating Trustees' obligations and functions by his successor, provided the fees and expenses of such assistance and cooperation shall be paid to the exiting Liquidating Trustees by the Liquidating Trust. The exiting Liquidating Trustees shall irrevocably appoint the successor Liquidating Trustees as their attorney-in-fact and agent with full power of substitution for it and its name, place and stead to do any and all acts that such exiting Liquidating Trustees are obligated to perform under this Section 3.10.

3.11 Liquidating Trustee as an "Estate Representative". The Liquidating Trustee will be a trustee of the Liquidating Trust Assets for purposes of 31 U.S.C. § 3713(b) and 26 U.S.C. § 6012(b)(3). The Liquidating Trustee shall be a representative of the Estate appointed pursuant to section 1123(b)(3)(B) of the Bankruptcy Code, with all rights and powers attendant thereto, in addition to all rights and powers granted in the Plan and in this Agreement. The Liquidating Trustee will be the successor-in-interest to the Debtor with respect to any action pertaining to the Liquidating Trust Assets, which was or could have been commenced by the Debtor prior to the Effective Date, except as otherwise provided in the Plan or Confirmation Order. All actions, claims, rights, or interest constituting Liquidating Trust Assets are preserved and retained and may be enforced by the Liquidating Trustee.

3.12 Liquidating Trust Expense Reserve. Each of the Liquidating Trustee and the Co-Liquidating Trustee may maintain the Liquidating Trust Expense Reserve in an amount and for the duration as determined by each of the Liquidating Trustee and the Co-Liquidating Trustee as applicable for its respective Liquidating Trust Expense Reserve.

3.13 Books and Records.

(a) The Liquidating Trustee shall maintain in respect of the Liquidating Trust and the Liquidating Trust Beneficiaries books and records reflecting Liquidating Trust Assets in its possession and the income of the Liquidating Trust and payment of expenses, liabilities, and claims against or assumed by the Liquidating Trust in such detail and for such period of time as may be necessary to enable it to make full and proper accounting in respect thereof. Such books and records shall be maintained as reasonably necessary to facilitate compliance with the tax reporting requirements of the Liquidating Trust and the requirements of Article VI herein. Except as otherwise provided herein, nothing in this Agreement requires the Liquidating Trustees to file any accounting or seek approval of any court with respect to the administration of the Liquidating Trust, or as a condition for managing any payment or distribution out of the Liquidating Trust Assets.

(b) The Liquidating Trustee may dispose some or all of the books and records maintained by the Liquidating Trustee at the later of (i) such time as the Liquidating Trustee determines that the continued possession or maintenance of such books and records is no longer

necessary for the benefit of the Liquidating Trust, or (ii) upon the termination and winding up of the Liquidating Trust under Article VIII of this Agreement. Notwithstanding the foregoing, the Liquidating Trustee shall cause the Post-Effective Date Debtor to retain such books and records, and for such periods, as are required to be retained pursuant to any applicable laws, rules, or regulations.

3.14 Compensation and Reimbursement; Engagement of Professionals.

(a) Compensation and Expenses.

(i) Compensation. As compensation for any services rendered by the Liquidating Trustees in connection with this Agreement, the Liquidating Trustees shall receive compensation as set forth in the Plan Supplement.

(ii) Expense Reimbursements. All reasonable out-of-pocket expenses of the Liquidating Trustees in the performance of their duties hereunder shall be reimbursed as Liquidating Trust Expenses paid by the Liquidating Trust.

(b) Professionals.

(i) Engagement of Professionals. The Liquidating Trustees shall engage professionals from time to time in conjunction with the services provided hereunder.

(ii) Fees and Expenses of Professionals. The Liquidating Trustees shall pay the reasonable fees and expenses of any retained professionals as Liquidating Trust Expenses.

3.15 Reliance by Liquidating Trustees. Except as otherwise provided herein, the Liquidating Trustees may rely, and shall be fully protected in acting or refraining from acting, on any resolution, statement, certificate, instrument, opinion, report, notice, request, consent, order or other instrument or document that the Liquidating Trustees have no reason to believe to be other than genuine and to have been signed or presented by the proper party or parties or, in the case of facsimiles, to have been sent by the proper party or parties, and the Liquidating Trustees may conclusively rely as to the truth of the statements and correctness of the opinions or direction expressed therein. The Liquidating Trustees may consult with counsel and other professionals, and any advice of such counsel or other professionals shall constitute full and complete authorization and protection in respect of any action taken or not taken by the Liquidating Trustees in accordance therewith. The Liquidating Trustees shall have the right at any time to seek instructions from the Bankruptcy Court, or any other court of competent jurisdiction concerning the Liquidating Trust Assets, this Agreement, the Plan, or any other document executed in connection therewith, and any such instructions given shall be full and complete authorization in respect of any action taken or not taken by the Liquidating Trustees in accordance therewith. The Liquidating Trust shall have the right to seek Orders from the Bankruptcy Court as set forth in Article IX of the Plan.

3.16 Commingling of Liquidating Trust Assets. The Liquidating Trustees shall not commingle any of the Liquidating Trust Assets with their own property or the property of any other Person.

**ARTICLE IV.**  
**TRUST INTERESTS**

4.1 Liquidating Trust Interests.

(a) Class A Trust Beneficial Interests. On the date hereof, or on the date such Claim becomes Allowed under the Plan, the Liquidating Trust shall issue Class A Trust Beneficial Interests to Holders of Allowed General Unsecured Claims. The Co-Liquidating Trustee shall allocate to each Holder of an Allowed General Unsecured Claim a Class A Trust Beneficial Interest equal to the ratio that the amount of each Holder's Allowed General Unsecured Claim bears to the total amount of the Allowed General Unsecured Claims. The Class A Trust Beneficial Interests shall be entitled to Distributions from the Class A Liquidating Trust Assets in accordance with the terms of the Plan and this Agreement.

(b) Class B Trust Beneficial Interests. On the date hereof, the Liquidating Trust shall issue the Class B Trust Beneficial Interests to the Holder of the Allowed DHCS Balance Claim. The Class B Trust Beneficial Interests shall be entitled to Distributions from the Class B Liquidating Trust Assets in accordance with the terms of the Plan and this Agreement.

4.2 Interests Beneficial Only. The ownership of the beneficial interests in the Liquidating Trust shall not entitle the Liquidating Trust Beneficiaries to any title in or to the Liquidating Trust Assets (which title shall be vested in the Liquidating Trust) or to any right to call for a partition or division of the Liquidating Trust Assets or to require an accounting. No Liquidating Trust Beneficiary shall have any governance right or other right to direct Liquidating Trust activities.

4.3 Transferability of Trust Beneficial Interests. Trust Beneficial Interests are not transferable.

4.4 Effect of Death, Incapacity, or Bankruptcy. The death, incapacity, or bankruptcy of any Liquidating Trust Beneficiary during the term of the Liquidating Trust shall not (i) entitle the representatives or creditors of the deceased Liquidating Trust Beneficiary to any additional rights under this Agreement, or (ii) otherwise affect the rights and obligations of any of other Liquidating Trust Beneficiary under this Agreement.

4.5 Change of Address. Any Liquidating Trust Beneficiary may, after the Effective Date, select an alternative distribution address by providing notice to the Liquidating Trustees identifying such alternative distribution address. Such notification shall be effective only upon receipt by the Liquidating Trustees. Absent actual receipt of such notice by the Liquidating Trustees, the Liquidating Trustees shall not recognize any such change of distribution address.

4.6 Standing. No Liquidating Trust Beneficiary shall have standing to direct the Liquidating Trustees to do or not to do any act or to institute any action or proceeding at law or in

equity against any party upon or with respect to the Liquidating Trust Assets. No Liquidating Trust Beneficiary shall have any direct interest in or to any of the Liquidating Trust Assets.

4.7 Limitations on Rights of Liquidating Trust Beneficiaries.

(a) The Liquidating Trust Beneficiaries shall have no rights other than those set forth in this Agreement, the Confirmation Order, or the Plan (including any Plan Supplement documents incorporated therein).

(b) In any action taken by a Liquidating Trust Beneficiary against the Liquidating Trust or a current or former Liquidating Trustee or Co-Liquidating Trustee, the prevailing party will be entitled to reimbursement of attorneys' fees and other costs; provided, however, that any fees and costs shall be borne by the Liquidating Trust on behalf of any such Liquidating Trustee or Co-Liquidating Trustee, as set forth herein.

(c) Any action brought by a Liquidating Trust Beneficiary must be brought in the United States Bankruptcy Court for the Southern District of California. Liquidating Trust Beneficiaries are deemed to have waived any right to a trial by jury.

(d) The rights of Liquidating Trust Beneficiaries to bring any action against the Liquidating Trust, a current or former Liquidating Trustee or Co-Liquidating Trustee shall not survive the final Distribution by the Liquidating Trust.

**ARTICLE V.**  
**DISTRIBUTIONS**

5.1 Distributions.

All Distributions to be made by the Liquidating Trustees to any Person or Entity shall be made only in accordance with the Plan, the Confirmation Order, and this Liquidating Trust Agreement, and from the Cash or Cash proceeds of Liquidating Trust Assets, and only to the extent that the Liquidating Trust has sufficient Cash to make such payments in accordance with and to the extent provided for in the Plan, the Confirmation Order, and this Liquidating Trust Agreement. The Liquidating Trustees shall distribute to the Liquidating Trust Beneficiaries the net income of the Liquidating Trust plus all net proceeds from the monetization of Liquidating Trust Assets at least annually; *provided* that (i) the Liquidating Trust may retain an amount of net proceeds or net income reasonably necessary to maintain the value of its assets, pay Allowed Claims, and fund the Disputed Claim Reserve and such other reserves provided for in, or otherwise not inconsistent with, the terms of the Plan, the Confirmation Order, or this Liquidating Trust Agreement, including a reserve for the payment of Liquidating Trust Expenses, and (ii) such Distribution is not otherwise inconsistent with the terms of the Plan and Confirmation Order. Any distribution made by the Liquidating Trustees in good faith shall be binding and conclusive on all interested parties, absent manifest error.

5.2 Delivery of Distributions. All distributions under this Agreement to any Liquidating Trust Beneficiary shall be made, as applicable, at the address of such Liquidating Trust

Beneficiary (a) as set forth on the proof of claim (where applicable) or Schedules filed with the Bankruptcy Court or (b) on the books and records of the Debtor or their agents, as applicable, unless the Liquidating Trustees have been notified in writing of a change of address pursuant to Section 4.5 hereof.

5.3 Disputed Claim Reserves. There will be no Distributions under this Agreement or the Plan on account of Disputed Claims pending Allowance. The Liquidating Trustees will maintain a Disputed Claim Reserve, as set forth in the Plan and will make Distributions from the Disputed Claim Reserve as set forth in the Plan.

5.4 Undeliverable Distributions and Unclaimed Property. All undeliverable distributions and unclaimed property shall be treated in the manner set forth in the Plan.

5.5 De Minimis Distributions. Distributions with a value of less than \$100 will be treated in accordance with the Plan.

5.6 United States Trustee Fees and Reports. After the Effective Date, the Liquidating Trust shall pay as a Liquidating Trust Expense, all fees incurred under 28 U.S.C. § 1930(a)(6) by reason of the Liquidating Trust's disbursements until the Chapter 11 Case is closed. After the Effective Date, the Liquidating Trust shall prepare and serve on the Office of the United States Trustee such quarterly disbursement reports for the Liquidating Trust as required by the Office of the United States Trustee Office for as long as the Chapter 11 Case remains open, with the assistance of the Co-Liquidating Trustee, who shall timely provide the Liquidating Trustee with all information concerning the Class A Liquidating Trust Assets and professionals retained by the Co-Liquidating Trustee necessary for the Liquidating Trustee to complete and timely file and serve such disbursement reports.

## **ARTICLE VI.** **TAX MATTERS**

### 6.1 Income Tax Status.

(a) It is intended that the Liquidating Trust be classified for federal income tax purposes as a liquidating trust pursuant to Treasury Regulations Section 301.7701-4(d) and IRS Revenue Procedure 94-45, 1994-2 C.B. 684 and as a "grantor trust" subject to the provisions of Subtitle A, Chapter 1, Subchapter J, Part I, Subpart E of the Tax Code that is owned by the Liquidating Trust Beneficiaries. Accordingly, the parties hereto intend that the Liquidating Trust Beneficiaries be treated as if they had received a distribution of the applicable assets transferred to the Liquidating Trust and then contributed such assets to the Liquidating Trust. As such, notwithstanding anything set forth herein, the transfer of assets to the Liquidating Trust shall be treated for all purposes of the Tax Code as a transfer from the Estate to creditors to the extent the creditors are Liquidating Trust Beneficiaries followed by a deemed transfer by the Liquidating Trust Beneficiaries to the Liquidating Trust. The Liquidating Trust Beneficiaries will be treated as grantors and deemed owners of the Liquidating Trust.

(b) All parties, including the Debtor, the Liquidating Trustees, and all Liquidating Trust Beneficiaries, must value all assets transferred to the Liquidating Trust consistently, and those valuations must be used for all federal, state, and local income tax purposes.

The Liquidating Trustee must file returns for the Liquidating Trust as a grantor trust pursuant to Treasury Regulation Section 1.671-4(a). The assets shall be valued based upon the Liquidating Trustee's good faith determination of their fair market value.

(c) Anything set forth herein to the contrary notwithstanding, the Liquidating Trustee shall not receive or retain Cash or Cash equivalents in excess of a reasonable amount to meet claims and contingent liabilities or to maintain the value of Class B Liquidating Trust Assets during liquidation. Further, anything set forth herein to the contrary notwithstanding, the Co-Liquidating Trustee shall not receive or retain Cash or Cash equivalents in excess of a reasonable amount to meet claims and contingent liabilities or to maintain the value of Class A Liquidating Trust Assets during liquidation. All income of the Liquidating Trust must be subject to tax on a current basis, including income retained in a disputed claims reserve. The taxable income of the Liquidating Trust will be allocated to and among Liquidating Trust Beneficiaries who are grantors of the Liquidating Trust as required by virtue of their being grantors and deemed owners of the Liquidating Trust, and they shall each be responsible to report and pay taxes due on their appropriate share of Liquidating Trust income.

(d) The Liquidating Trust shall be classified as a liquidating trust pursuant to Treasury Regulations Section 301.7701-4(d) and IRS Revenue Procedure 94-45, 1994-2 C.B. 684, and in the event of any inconsistency between any term or provision herein, in the Plan, or in the Confirmation Order necessary for the Liquidating Trust to be deemed at all times a liquidating trust pursuant to Treasury Regulations Section 301.7701-4(d) and IRS Revenue Procedure 94-45, 1994-2 C.B. 684 and any other term or provision herein, in the Plan, or in the Confirmation Order, the term(s) and provision(s) necessary for the Liquidating Trust to be deemed a liquidating trust pursuant to Treasury Regulations Section 301.7701-4(d) and IRS Revenue Procedure 94-45, 1994-2 C.B. 684 shall govern. Similarly, anything to the contrary set forth herein, in the Plan, or in the Confirmation Order notwithstanding, to the extent any term or provision herein, in the Plan, in the Confirmation Order would result in the Liquidating Trust not being classified as a liquidating trust at all times pursuant to Treasury Regulations Section 301.7701-4(d) and IRS Revenue Procedure 94-45, 1994-2 C.B. 684, such term or provision shall be ineffective and reformed to the extent necessary for the Liquidating Trust to be classified at all times as a liquidating trust pursuant to Treasury Regulations Section 301.7701-4(d) and IRS Revenue Procedure 94-45, 1994-2 C.B. 684.

6.2 Tax Returns. The Liquidating Trustee shall prepare and provide to, or file with, the appropriate parties such notices, tax returns, information returns, and other filings as may be required by the Tax Code and may be required by applicable law of other jurisdictions. The Liquidating Trustee shall be responsible for filing all required federal, state, and local tax returns and information returns of the Liquidating Trust and the Post-Effective Date Debtor, which shall be prepared with the assistance of the Co-Liquidating Trustee who shall provide the Liquidating Trustee with any information necessary to complete such returns. The Liquidating Trustee shall, when specifically requested by a Liquidating Trust Beneficiary in writing, make such tax information available to the Liquidating Trust Beneficiary for inspection and copying at the Liquidating Trust Beneficiary's expense, as is necessary for the preparation by such Liquidating Trust Beneficiary of its income tax return.

**ARTICLE VII.**  
**STANDARD OF CARE AND INDEMNIFICATION**

7.1 Trustee Standard of Care; Exculpation; Limitation on Liability; Indemnification. The Liquidating Trustees shall not be liable for any act the Liquidating Trustees may do or omit to do as Liquidating Trustees under the Plan and this Liquidating Trust Agreement while acting in good faith and in the exercise of the Liquidating Trustees' business judgment; nor will the Liquidating Trustees be liable in any event except for an act or omission that is determined by Final Order of a court of competent jurisdiction to have constituted gross negligence, willful misconduct, or fraud. The foregoing limitation on liability also will apply to any Person or Entity employed by the Liquidating Trustees and acting on behalf of the Liquidating Trustees in the fulfillment of the Liquidating Trustees' duties hereunder or under the Plan. In addition, the Liquidating Trustees and any Person or Entity employed by the Liquidating Trustees and acting on behalf of the Liquidating Trustees shall be entitled to indemnification and defense out of the assets of the Liquidating Trust against any losses, liabilities, expenses (including attorneys' fees and disbursements), damages, taxes, suits, or claims that they may incur or sustain by reason of being or having been employed by the Liquidating Trust or the Liquidating Trustees or for performing any functions incidental to such service; *provided, however*, that the foregoing shall not relieve the Liquidating Trustees or any Person employed by the Liquidating Trustees from liability, nor entitle any of the foregoing entities to indemnification pursuant to the Plan or this Liquidating Trust Agreement, for an act or omission that is determined by Final Order to have constituted gross negligence, willful misconduct, or fraud. Persons or Entities dealing with the Liquidating Trustees or any of the foregoing parties in their respective capacities as such, or seeking to assert claims against the Liquidating Trustees or any of the foregoing parties in their capacities as such, shall have recourse only to the Trust Assets (excluding any fund or reserve to pay Liquidating Trust Expenses) to satisfy any liability incurred by the Liquidating Trustees or any of the foregoing parties in their respective capacities as such to such Persons or Entities in carrying out the terms of the Plan and this Liquidating Trust Agreement. Satisfaction of any obligation of the Liquidating Trust arising pursuant to the terms of this section shall be payable only from the Trust Assets, and such right to payment shall be prior and superior to any other rights to receive on behalf of any Liquidating Trust Beneficiary any distribution of Trust Assets or proceeds thereof. The Liquidating Trust shall have the right to control the defense and settlement of claims as to which it is obligated to indemnify.

7.2 Bond. The Liquidating Trustees shall not be obligated to give any bond or surety for the performance of any of the Liquidating Trustees' duties unless otherwise ordered by the Bankruptcy Court. If so ordered, all costs and expenses of procuring a bond or surety shall be deemed a Liquidating Trust Expense and payable from the Liquidating Trust Assets.

7.3 No Personal Liability. Except as otherwise provided herein, the Liquidating Trustees shall not be subject to any personal liability whatsoever, whether in tort, contract, or otherwise, to any Person in connection with the affairs of the Liquidating Trust to the fullest extent provided under applicable law, and all Persons asserting claims against the Liquidating Trustees or otherwise asserting claims of any nature in connection with the affairs of the Liquidating Trust, shall look solely to the Liquidating Trust Assets for satisfaction of any such claims.

7.4 No Liability for Acts of Predecessor Liquidating Trustees. No successor Liquidating Trustees shall be in any way liable for the acts or omissions of any predecessor Liquidating Trustee unless a successor Liquidating Trustee expressly in writing assumes such responsibility.

## **ARTICLE VIII.** **TERMINATION**

8.1 Duration. The Liquidating Trustees and the Liquidating Trust shall be discharged or dissolved, as the case may be, at such time as: (a) the Liquidating Trustee determines that the pursuit of Causes of Action are not likely to yield sufficient additional proceeds to justify further pursuit of such Causes of Action; (b) the Liquidating Trustee determines that the pursuit of monetization of other Class B Liquidating Trust Assets is not likely to yield sufficient additional proceeds to justify further pursuit of such monetization of other Class B Liquidating Trust Assets; (c) the Co-Liquidating Trustee determines that the pursuit of monetization of other Class A Liquidating Trust Assets is not likely to yield sufficient additional proceeds to justify further pursuit of such monetization of other Class A Liquidating Trust Assets; (d) all objections to Disputed Claims are fully resolved; (e) the Post-Effective Date Debtor is dissolved; (f) all Liquidating Trust Expenses are paid and any claims for which the Liquidating Trustee or the Co-Liquidating Trustee would need to seek indemnification are resolved; and (g) all Distributions required to be made by the Liquidating Trustees to the Liquidating Trust Beneficiaries under the Plan have been made, but in no event shall the Liquidating Trust be dissolved later than three years from the Effective Date unless the Bankruptcy Court, upon motion made within the six-month period before such third anniversary (and, in the event of further extension, by order of the Bankruptcy Court, upon motion made at least six months before the end of the preceding extension), determines that a fixed period extension (not to exceed two years, together with any prior extensions) is necessary to facilitate or complete the recovery on, and liquidation of, the Liquidating Trust Assets.

8.2 Termination of Duties. Except as otherwise specifically provided herein, upon the termination of the Liquidating Trust, the Liquidating Trustees shall have no further duties or obligations hereunder.

## **ARTICLE IX.** **AMENDMENTS AND WAIVER**

The Liquidating Trustees may amend this Agreement to correct or clarify any non-material provisions. This Agreement may not otherwise be amended, supplemented, otherwise modified, or waived in any respect except by an instrument in writing signed by the Liquidating Trustees and the approval of the Bankruptcy Court, after notice and a hearing.

## **ARTICLE X.** **MISCELLANEOUS**

10.1 Trust Irrevocable. Except as set forth in this Agreement, establishment of the Liquidating Trust by this Agreement shall be irrevocable and shall not be subject to revocation, cancellation or rescission by the Liquidating Trust Beneficiaries.

10.2 Bankruptcy of Liquidating Trust Beneficiaries. The dissolution, termination, bankruptcy, insolvency or other similar incapacity of any Liquidating Trust Beneficiary shall not permit any creditor, trustee, or any other Liquidating Trust Beneficiary to obtain possession of, or exercise legal or equitable remedies with respect to, the Liquidating Trust Assets.

10.3 Liquidating Trust Beneficiaries have No Legal Title to Liquidating Trust Assets. No Liquidating Trust Beneficiary shall have legal title to any part of the Liquidating Trust Assets.

10.4 Agreement for Benefit of Parties Only. Nothing herein, whether expressed or implied, shall be construed to give any Person other than the Liquidating Trustees and the Liquidating Trust Beneficiaries any legal or equitable right, remedy or claim under or in respect of this Agreement. The Liquidating Trust Assets shall be held for the sole and exclusive benefit of the Liquidating Trust Beneficiaries.

10.5 Notices. All notices, directions, instructions, confirmations, consents and requests required or permitted by the terms hereof shall, unless otherwise specifically provided herein, be in writing and shall be sent by first class mail, facsimile, overnight mail, electronic mail or in the case of mailing to a non-United States address, air mail, postage prepaid, addressed to:

(a) If to the Liquidating Trustees:

[•]

With a copy to:

[•]

Notice mailed shall be effective on the date mailed or sent. Any Person may change the address at which it is to receive notices under this Agreement by furnishing written notice pursuant to the provisions of this Section 10.5 to the entity to be charged with knowledge of such change.

10.6 Severability. Any provision hereof which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provisions in another jurisdiction.

10.7 Counterparts. This Agreement may be executed by the parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute but one and the same instrument.

10.8 Binding Effect, etc. All covenants and agreements contained herein shall be binding upon, and inure to the benefit of, the Liquidating Trust, the Liquidating Trustees, and the Liquidating Trust Beneficiaries, and their respective successors and assigns. Any notice, direction, consent, waiver or other instrument or action by any Liquidating Trust Beneficiary shall bind its successors and assigns.

10.9 Headings; References. The headings of the various Sections herein are for convenience of reference only and shall not define or limit any of the terms or provisions hereof.

10.10 Governing Law. This Agreement shall in all respects be governed by, and construed in accordance with the laws of the State of California, including all matters of constructions, validity and performance.

10.11 Consent to Jurisdiction. Each of the parties hereto consents and submits to the exclusive jurisdiction of the Bankruptcy Court for any action or proceeding instituted for the enforcement and construction of any right, remedy, obligation, or liability arising under or by reason of this Agreement, the Plan or any act or omission of the Liquidating Trustees (acting in their capacity as the Liquidating Trustees or in any other capacity contemplated by this Agreement or the Plan); *provided, however*, that if the Bankruptcy Court either declines to exercise jurisdiction over such action or cannot exercise jurisdiction over such action, such action may be brought in the state or federal courts located in the Southern District of California.

10.12 Transferee Liabilities. The Liquidating Trust shall have no liability for, and the Liquidating Trust Assets shall not be subject to, any claim arising by, through or under the Debtor except as expressly set forth in the Plan or in this Agreement. In no event shall the Liquidating Trustees or the Liquidating Trust Beneficiaries have any personal liability for such claims. If any liability shall be asserted against the Liquidating Trust or the Liquidating Trustees as the transferee of the Liquidating Trust Assets on account of any claimed liability of, through or under the Debtor or Post-Effective Date Debtor, the Liquidating Trustees may use such part of the Liquidating Trust Assets as may be necessary to contest any such claimed liability and to pay, compromise, settle or discharge same on terms reasonably satisfactory to the Liquidating Trustees as a Liquidating Trust Expense.

*[Remainder of Page Intentionally Blank]*

IN WITNESS HEREOF, the parties hereto have caused this Liquidating Trust Agreement to be duly executed by their respective officers thereunto duly authorized on the day and year first written above.

Borrego Community Health Foundation

By: \_\_\_\_\_  
[•]  
[•]

Liquidating Trustees

By: \_\_\_\_\_  
[•], not individually but solely in his  
capacity as the Liquidating Trustee

By: \_\_\_\_\_  
[•], not individually but solely in his  
capacity as the Co-Liquidating Trustee

**EXHIBIT C**

**NOTICE OF (I) CONFIRMATION AND EFFECTIVE DATE OF FIRST  
AMENDED JOINT COMBINED DISCLOSURE STATEMENT AND CHAPTER  
11 PLAN OF LIQUIDATION OF BORREGO COMMUNITY HEALTH  
FOUNDATION AND (II) DEADLINE UNDER THE PLAN AND  
CONFIRMATION ORDER TO FILE ADMINISTRATIVE CLAIMS,  
PROFESSIONAL FEE CLAIMS AND REJECTION CLAIMS**

1 SAMUEL R. MAIZEL (Bar No. 189301)  
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601 South Figueroa Street, Suite 2500  
5 Los Angeles, California 90017-5704  
Telephone: 213 623-9300  
6 Facsimile: 213 623-9924

7 Attorneys for the Chapter 11 Debtor  
and Debtor In Possession

8  
9 **UNITED STATES BANKRUPTCY COURT**  
10 **SOUTHERN DISTRICT OF CALIFORNIA**

12 In re

13 BORREGO COMMUNITY  
HEALTH FOUNDATION,

14 Debtor and Debtor In  
15 Possession.

Case No. 22-02384-11  
Chapter 11 Case

Judge: Honorable Laura S. Taylor

16 **NOTICE OF (I) CONFIRMATION AND**  
17 **EFFECTIVE DATE OF FIRST AMENDED**  
18 **JOINT COMBINED DISCLOSURE**  
19 **STATEMENT AND CHAPTER 11 PLAN**  
20 **OF LIQUIDATION OF BORREGO**  
21 **COMMUNITY HEALTH FOUNDATION**  
22 **AND (II) DEADLINE UNDER THE PLAN**  
23 **AND CONFIRMATION ORDER TO FILE**  
24 **ADMINISTRATIVE CLAIMS,**  
25 **PROFESSIONAL FEE CLAIMS AND**  
26 **REJECTION CLAIMS**

27 **PLEASE TAKE NOTICE OF THE FOLLOWING:**

28  
1. **Entry of Confirmation Order.** On \_\_\_\_ 2024, the United States  
Bankruptcy Court for the Southern District of California (the “Bankruptcy Court”)  
entered an order [Docket No. \_] (the “Confirmation Order”) confirming the *First*  
*Amended Joint Combined Disclosure Statement and Chapter 11 Plan of Liquidation*  
*of Borrego Community Health Foundation* [Docket No. 1168] (the “Plan”), attached  
as Exhibit A to the Confirmation Order (together with all exhibits thereto, and as may

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LOS ANGELES, CALIFORNIA 90017-5704  
213 623 9300

1 be amended, modified, or supplemented, the “Plan”<sup>1</sup> in the chapter 11 case of the  
2 above-captioned debtor and debtor in possession (the “Debtor”).

3       2.     **Effective Date of the Plan.** The Effective Date of the Plan was \_\_\_\_\_  
4 \_\_\_\_\_, 2024.

5       3.     **Administrative Claims Bar Date.** As provided for in Section 3 of the  
6 Plan (defined term Administrative Claims Bar Date) and in the Confirmation Order,  
7 all requests for payment of an Administrative Claim incurred after September 12,  
8 2022, must be filed with the Bankruptcy Court and served on counsel to the Debtor,  
9 counsel to the Liquidating Trustee, counsel to the Co-Liquidating Trustee, and  
10 counsel to the U.S. Trustee **no later than \_\_\_\_\_, 2024 (the date that is 45 days**  
11 **after the Effective Date)**. Nothing herein shall be deemed to extend existing  
12 deadlines established for filing certain Administrative Claims, including pursuant to  
13 the Bar Date Order.

14       4.     **Rejection Bar Date.** As provided for in Section 3 of the Plan (defined  
15 term Rejection Bar Date) and in the Confirmation Order, any Proofs of Claim arising  
16 from the rejection of executory contracts or unexpired leases (“Rejection Claims”)  
17 pursuant to Confirmation of the Plan or otherwise must be filed with the Claims and  
18 Balloting Agent **no later than the later of \_\_\_\_\_, 2024 (the date that is 30 days**  
19 **after the Effective Date), or 30 days after the effective date of rejection. Rejection**  
20 **Claims shall be classified as Class 3 General Unsecured Claims and shall be**  
21 **treated in accordance with Section 10.3 of the Plan, as applicable. Any Rejection**  
22 **Claims that are not timely filed pursuant to Section 14.2 of the Plan or the**  
23 **Confirmation Order shall be forever disallowed and barred.**

24       5.     **Deadline to File Professional Fee Claims.** As provided for in Section  
25 8.2 of the Plan and in the Confirmation Order, all final applications for payment of  
26 the Professional Fee Claims must be filed with this Court and served on counsel to  
27 \_\_\_\_\_

28 <sup>1</sup> Capitalized terms not defined herein shall have the meanings ascribed to them in the Plan.

1 the Debtors, counsel to the Liquidating Trustee, counsel to the Co-Liquidating  
2 Trustee, and the U.S. Trustee **no later** \_\_\_\_\_, **2024 (the date that is 45 days**  
3 **after the Effective Date)**, unless otherwise ordered by this Court or such later date is  
4 agreed to by the Liquidating Trustee.

5 **6. Inquiries by Interested Parties.** Copies of the Confirmation Order (to  
6 which the Plan is attached as Exhibit A) may be examined free of charge at  
7 <http://www.kccllc.net/Borregohealth>. The Confirmation Order is also on file with the  
8 Bankruptcy Court and may be viewed by accessing the Bankruptcy Court’s website  
9 at [www.cacb.uscourts.gov](http://www.cacb.uscourts.gov). To access documents on the Bankruptcy Court’s website,  
10 you will need a PACER password and login, which can be obtained at  
11 [www.pacer.uscourts.gov](http://www.pacer.uscourts.gov).

12  
13  
14 Dated: January 16, 2024

DENTONS US LLP  
SAMUEL R. MAIZEL  
TANIA M. MOYRON  
REBECCA M. WICKS

By: /s/ Tania M. Moyron  
Tania M. Moyron

Attorneys for the Chapter 11  
Debtor and Debtor In Possession

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NCP  
Rev. 12/03

United States Bankruptcy Court  
Southern District of California  
Jacob Weinberger U.S. Courthouse  
325 West F Street  
San Diego, CA 92101-6991

Telephone: 619-557-5620  
Website: [www.casb.uscourts.gov](http://www.casb.uscourts.gov)  
Hours: 8:30am - 4:30pm Monday-Friday

**BORREGO COMMUNITY HEALTH FOUNDATION,**  
587 Palm Canyon Dr.  
Suite 208  
Borrego Springs, CA 92004

Case number: 22-02384-LT11  
Chapter: 11  
Judge Laura S. Taylor

*Debtor Aliases:* Desert Home Care

**NOTICE OF ORDER CONFIRMING CHAPTER 11 PLAN**

Notice is hereby given that an Order Confirming the Chapter 11 plan was entered on **1/25/24**. The confirmed plan may include a discharge of debts.

Dated: 1/25/24

By order of the court:

Michael Williams  
Clerk of the Bankruptcy Court

### Notice Recipients

District/Off: 0974-3 User: Admin. Date Created: 1/25/2024  
 Case: 22-02384-LT11 Form ID: 149 Total: 5398

**Recipients of Notice of Electronic Filing:**

ust United States Trustee ustp.region15@usdoj.gov  
 aty Haeji Hong Haeji.Hong@usdoj.gov  
 aty Tania M. Moyron tania.moyron@dentons.com

TOTAL: 3

**Recipients submitted to the BNC (Bankruptcy Noticing Center):**

db BORREGO COMMUNITY HEALTH FOUNDATION, 587 Palm Canyon Dr. Suite 208 Borrego Springs, CA 92004  
 aty David Ortiz DOJ-Ust 880 Front Street David A. Ortiz Suite 3230 San Diego, CA 92101  
 aty Samuel Ruven Maizel Dentons US LLP 601 South Figueroa Street Suite 2500 Los Angeles, CA 90017  
 smg Franchise Tax Board Attn: Bankruptcy P.O. Box 2952 Sacramento, CA 95812-2952  
 smg IRS-Insolvency Division P.O. Box 7346 Philadelphia, PA 19101-7346  
 14962282 1000Bulbs 2140 Merritt Dr Garland, TX 75041  
 14962283 1060 Graphics 41 N 2nd St Saint Clair, PA 17970-1027  
 14962284 211 SAN DIEGO 3860 Calle Fortunada Ste 101 San Diego, CA 92123  
 14962285 24/7 MOBILE LOCKSMITH SERVICE 717 N Union St Ste 42 Wilmington, DE 19805  
 14962286 340B HEALTH 1101 15th Street NW, Suite 910 340B Coalition Conference Registration Washington, DC 20005  
 14962287 3M HEALTH INFORMATION SYSTEMS, INC. P.O. Box 120881 DEPT 0881 Dallas, TX 75312-0881  
 14962288 40/30 Dental 1166 East Main Street El Cajon, CA 92021  
 14962289 40/30 Dental Inc. 6175 El Cajon Blvd. San Diego, CA 92215  
 14962290 4IMPRINT 101 Commerce Street Oshkosh, WI 54901  
 14962291 501(c) AGENCIES TRUST 400 Race St., Suite 200 San Jose, CA 95126  
 14962292 A 2 Z TOWING 72310 Quarry Trl, Suite B Thousand Palms, CA 92276  
 14962293 A AARDVARK SELF STORAGE 4490 Murphy Canyon Rd San Diego, CA 92123  
 14962294 A&E Factory Services, LLC 1560 Cable Ranch Rd San Antonio, TX 78245  
 14962295 A&H PARTY RENTALS INC P.O. Box 7457 10241 HOLE AVE Riverside, CA 92503  
 14962296 A+ SIGN SHOPS 9119 Baseline Rd. Rancho Cucamonga, CA 91730  
 14962297 A2Z LOCK & SECURITY 915 E Main St Barstow, CA 92311  
 14962298 AAMES LOCK & SAFE COMPANY 818 W Chapman Ave Orange, CA 92868-2823  
 14962299 AAPC P.O. Box 639237 Cincinnati, OH 45263-9237  
 14962304 AB STAFFING SOLUTIONS 3451 S Mercy Road, Ste 102 Gilbert, AZ 85297  
 14962303 AB Staffing 3451 Mercy Rd. #102 Gilbert, AZ 85297  
 14970331 AB Staffing Solutions, LLC c/o Bryan Cave Leighton Paisner, LLP Attention: Mark Mersel and Olivia Scott 1920 Main Street, Ste. 1000 Irvine, CA 92614  
 14962305 ABC Company 123 Anywhere St San Diego, CA 92101  
 14962306 ABC Recovery Center 44374 Palm St Indio, CA 92201  
 14962307 ABC TRANSLATING & INTERPRETING SERVICES P.O. Box 6474 San Diego, CA 92166  
 14962308 ABEO (ASMG) 3750 Convoy St Suite 125 San Diego, CA 92111  
 14962314 ABILITY NETWORK, INC. P.O. Box 856015 Minneapolis, MN 55485-6015  
 14962316 ABP BACKFLOW 6069 Rancho Mission Road #103 San Diego, CA 92108  
 14962318 ABRAHAM GHORBANIAN MOBILE DENTAL CORP. 31 MUSICK Irvine, CA 92618  
 14962320 ABRAMSON LEVIN & GINDI LLP 11846 Ventura Blvd. Suite 100 Studio City, CA 91604  
 14962322 ABSOLUTE RV CARE 541 N. Palm Ave Hemet, CA 92543  
 14962323 ACADEMY OF ONCOLOGY NURSE (AONN+) 1249 S River Rd Ste 202A Cranbury, NJ 08512  
 14962325 ACE COOLERS, INC 7852 Raytheon Road San Diego, CA 92111  
 14962326 ACE HARDWARE 1785 E Palm Canyon Dr Palm Springs, CA 92264  
 14962328 ACGME 29376 Network Place Chicago, IL 60673-1293  
 14962329 ACTIVE EVENTS 717 North Harwood Street, Suite 2500 Dallas, TX 75201  
 14962330 ACTSOFT 10006 N. Dale Mabry Hwy. Suite 100 Tampa, FL 33618  
 14962334 ADAP/PrEP-AP Enrollment Site Contract P.O. Box 997377 MS 0500 Sacramento, CA 95899-7377  
 14962335 ADDRESSERS 15700 Texaco Ave Paramount, CA 90723  
 14962336 ADECCO EMPLOYMENT SERVICES DEPT LA 21403 Pasadena, CA 91185-1403  
 14962338 ADESSA SOLUTIONS, LLC 2300 N. Creek Vista Dr. Tucson, AZ 85749  
 14962341 ADOBE CREATIVE CLOUD 345 Park Avenue San Jose, CA 95110-2704  
 14962342 ADP, Inc. P.O. Box 31001-1874 Pasadena, CA 91110-1874  
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 14962351 ADT 1501 Yamato Road Boca Raton, FL 33431  
 14962352 ADT COMMERCIAL P.O. Box 219044 PROTECTION ONE SECURITY-61633590 Kansas City, MO 64121-9044  
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 14962354 ADT SECURITY SERVICES, INC P.O. Box 371956 Pittsburgh, PA 15250-7956  
 14962355 ADT SECURITY SERVICES, INC STE A P.O. Box 371878 Pittsburgh, PA 15250-7878

14962356 ADT SECURITY SERVICES, INC. ADMIN B2 P.O. Box 371956 Pittsburgh, PA 15250-7956  
 14962357 ADT SECURITY SERVICES, INC. ADMIN E P.O. Box 371956 Pittsburgh, PA 15250-7956  
 14962358 ADT SECURITY SVCS, INC P.O. Box 371878 Pittsburgh, PA 15250-7878  
 14962359 ADVANCE AUTO & AIR 83509 HWY 111 INDIO, CA 92201  
 14962360 ADVANCED DENTAL ARTS, INC. 185 W. Madison Ave El Cajon, CA 92020  
 14962362 ADVANCED EXERCISE EQUIPMENT INC. 861 SouthPark Drive, #100 Littleton, CO 80120  
 14962363 AESTO, LLC 1800 International Park Drive, Suite 110 Birmingham, AL 35243  
 14962364 AETNA P.O. Box 14079 Lexington, KY 40512  
 14962368 AFC URGENT CARE OF SANTEE 750 Otay Lakes Road, #272 Chula Vista, CA 91910  
 14962369 AFFORDABLE RV HIGH DESERT 11854 MARIPOSA ROAD HESPERIA, CA 92345  
 14962370 AFFORDABLE TELEPHONE SYSTEMS P.O. Box 300784 Escondido, CA 92030  
 14962371 AFLAC 1932 Wynnton Rd Columbus, GA 31993-8601  
 14962373 AFRICAN AMERICAN HEALTH COALITION 1505 West Highland, Suite 9 San Bernardino, CA 92411  
 14962375 AG-PCPI SKY PARK OWNER, L.P. 245 PARK AVENUE, FL 24 NEW YORK, NY 10167  
 14962374 AGENICS 862 Hwy 105 Palmer Lake, CO 80133  
 14962376 AHIMA 233 N. Michigan Avenue 21st Floor Chicago, IL 60601-5809  
 14962377 AHLEE BACKFLOW SERVICES, INC 9920 Prospect Ave, Ste. 104 Santee, CA 92071  
 14962381 AICPA 220 Leigh Farm Road Durham, NC 27707-8110  
 14962386 AIRGAS USA - 1683345 P.O. Box 102289 Pasadena, CA 91189-2289  
 14962388 AIRMEDCARE NETWORK 1800 Air Medical Drive Suite 1 West Plains, MO 65775  
 14962390 AKW MEDICAL, INC. 1965 Gillespie Way #105 El Cajon, CA 92020  
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 14962404 ALCOHOL COUNTERMEASURE SYSTEM CORP 60 International Boulevard Etobicoke, ON M9W 6J2 Canada  
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 14962440 ALFREDOS PIZZA & PASTA 251 W Base Line St San Bernardino, CA 92410  
 14962445 ALICES VEHICLE REGISTRATIONS OF RAMONA 1140 Main Street, Ste 204 Ramona, CA 92065  
 14962454 ALIVE SCAN 2707 Garnet Ave, #3 San Diego, CA 92109  
 14962455 ALL CITY PLUMBING 9360 7TH ST UNIT B Rancho Cucamonga, CA 91730  
 14962456 ALL-AMERICAN PUBLISHING P.O. Box 100 Caldwell, ID 83606  
 14962459 ALLIANCE DIESEL 1309 S. Juanita Ste. A San Jacinto, CA 92583  
 14962460 ALLIANCE PROTECTION 1646 West Chester Pike Suite 31 West Chester, PA 19382  
 14962461 ALLIANCE PROTECTION- CC 2211460 45130 Golf Center Parkway Suite A Indio, CA 92201  
 14962462 ALLIANCE PROTECTION/ALLIANCE INTEGRATION 45130 Golf Center Parkway Suite A Indio, CA 92201  
 14962463 ALLIANZ INSURANCE 5701 Golden Hills Drive Minneapolis, MN 55416-1297  
 14962469 ALLIED X-RAY, INC 18307 Septo Street Northridge, CA 91325  
 14962485 ALPHA CARE MEDICAL GROUP P.O. Box 570215 Tarzana, CA 91357  
 14962486 ALPHA FUND BETA CORP 1443 Danville Boulevard Alamo, CA 94507-1911  
 14962487 ALPHA MEDIA 1321 N. Gene Autry Trail Palm Springs, CA 92262  
 14962489 ALSICO, INC 3231 S. Florence Ln. Yuma, AZ 85365  
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 14962493 ALVA G ALVARADO 4475 Campus Ave #4 San Diego, CA 92116  
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 14962512 AMERICAN AIRLINES P.O. Box 619616 DFW Airport Fort Worth, TX 75261-9616  
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 14962517 AMERICAN CONFERENCE 545 East John Carpenter Freeway Third Floor Irving, TX 75062  
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 14962525 AMERICAN HOSPITAL ASSOCIATION 155 N. Wacker Dr. Chicago, IL 60606  
 14962527 AMERICAN INTERNET SERVICES / NFINIT 9305 Lightwave Ste 100 San Diego, CA 92123  
 14962528 AMERICAN MEDICAL ASSOCIATION 330 North Wabash Ave Ste 39300 Chicago, IL 60611-5885  
 14962530 AMERICAN NURSE ASSOCIATION 1107 9th St. #350 Sacramento, CA 95864  
 14962532 AMERICAN POWER SECURITY SERVICE, INC 1451 S Rimpau Ave., Ste. #207 Corona, CA 92879  
 14962533 AMERICAN SOCY-RADIOLOGIC TECHNOLOGISTS 15000 Central Ave. SE Albuquerque, NM 87123-3909  
 14962534 AMERICAN TOWING & RECOVERY 2520 E MAIN ST Barstow, CA 92311  
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 14962630 ANZA-BORREGO DESERT NATURAL HISTORY P.O. Box 310 Borrego Springs, CA 92004  
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 14962682 ASIS International 1625 Prince Street Alexandria, VA 22314-2882  
 14962683 ASPEN MEDICAL GROUP, INC 341 MAGNOLIA AVE, STE #201 CORONA, CA 92879-3332  
 14962684 ASPEN MILLS BREAD COMPANY 555 S Sunrise Way #101 Palm Springs, CA 92264  
 14962685 ASPHALT M.D.S 41700 Jackson Street Indio, CA 92203  
 14962688 AT & T - LM - 288665022 P.O. Box 5014 Carol Stream, IL 60197-5014  
 14962689 AT & T-LM-133528765 P.O. Box 5014 Now under AT&T-LM 288665022 Carol Stream, IL 60197-5014  
 14962690 AT T -LM - 619-463-1047 P.O. Box 5014 Carol Stream, IL 60197-5014  
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 14962693 AT&T P.O. Box 5025 Carol Stream, IL 60197-5025  
 14962694 AT&T- 858-292-1474 289 2 Sky Park 208 S Akard St Dallas, TX 75202  
 14962695 AT&T-AMEX 200 Vesey Street New York, NY 10285-3106  
 14962696 ATA 901 N. Glebe Rd Ste 850 Arlington, VA 22203  
 14962699 ATHENS SERVICES-RV0002918-EHC BLDG B P.O. Box 60009 City of Industry, CA 91716-0009  
 14962700 ATHENS SERVICES-RV0419784-EHC P.O. Box 60009 City of Industry, CA 91716-0009  
 14962701 ATHENS SERVICES-RV0440324-ARLANZA P.O. Box 60009 City of Industry, CA 91716-0009  
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 14962708 AURORA AUDIO LLC 520 W Lake Mary Blvd, Ste 200 Sanford, FL 32773  
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 14962712 AXIUM SERVICES 9187 Clairemont Mesa Blvd., Suite 6-741 San Diego, CA 92123  
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 14962399 Albertsons LLC 250 East Parkcenter Blvd Boise, ID 83706  
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 14962401 Alborz Mehdizadeh, Inc 15080 7th Street, Suite 7 Victorville, CA 92395  
 14962402 Alborz Mehdizadeh, Inc 286 N. San Jacinto Street Hemet, CA 92543  
 14962403 Alborz Mehdizadeh, Inc. 2800 Pacific Avenue, Suite B Long Beach, CA 90806  
 14962405 Aldairi DDS, Inc. 101 Broadway, Suite 3A The Maul Firm PC-Anthony F. Maul Oakland, CA 94607  
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 14962417 Alejandra Valenzuela Naranjo Address Redacted  
 14962418 Alejandro Cervantes Address Redacted  
 14962419 Alejandro Garcia Bravo Address Redacted  
 14962420 Alejandro Martinez Address Redacted  
 14962421 Alejandro Mondragon Address Redacted  
 14962422 Alejandro Vargas Address Redacted  
 14962424 Alepio Quillopo Address Redacted  
 14962425 Alex Adamian Address Redacted  
 14962426 Alexa Palomino Address Redacted  
 14962427 Alexandra Lopez Address Redacted  
 14962428 Alexandra Miller Address Redacted  
 14962429 Alexandra Sanchez Address Redacted  
 14962430 Alexandria Zavala Address Redacted  
 14962431 Alexia Diaz Address Redacted  
 14962432 Alexis Ahumada Address Redacted  
 14962433 Alexis Dinero Address Redacted  
 14962434 Alexis Espadas Address Redacted  
 14962435 Alexis Garcia Address Redacted  
 14962436 Alexis Leal Address Redacted  
 14962437 Alexis Sustaita Address Redacted  
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 14962446 Alicia Arias Rojas Address Redacted  
 14962447 Alicia Beltran-Beltran Address Redacted  
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 14962465 Allied World National Assurance Company 27 Richmond Road Pembroke, HM 08 Bermuda  
 14962466 Allied World Specialty Insurance Company 199 WATER STREET New York, NY 10038  
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 14962468 Allied World Surplus Lines Insurance Co 199 WATER STREET New York, NY 10038  
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14968280	Ally Bank	AIS Portfolio Services, LLC	4515 N Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14968281	Ally Bank	AIS Portfolio Services, LLC	4515 N Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14968389	Ally Bank	AIS Portfolio Services, LLC	4515 N Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14976660	Ally Bank c/o	AIS Portfolio Services, LLC	4515 N. Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14976662	Ally Bank c/o	AIS Portfolio Services, LLC	4515 N. Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14976676	Ally Bank c/o	AIS Portfolio Services, LLC	4515 N. Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14976677	Ally Bank c/o	AIS Portfolio Services, LLC	4515 N. Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14977284	Ally Bank c/o	AIS Portfolio Services, LLC	4515 N. Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14977289	Ally Bank c/o	AIS Portfolio Services, LLC	4515 N. Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14977290	Ally Bank c/o	AIS Portfolio Services, LLC	4515 N. Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14978355	Ally Bank c/o	AIS Portfolio Services, LLC	4515 N. Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14978427	Ally Bank c/o	AIS Portfolio Services, LLC	4515 N. Santa Fe Ave.	Dept. APS	Oklahoma City, OK
14981201	Ally Bank c/o	AIS Portfolio Services, LLC	4515 N. Santa Fe Ave.	Dept. APS	Oklahoma City, OK
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14962475	Alma Felix	Address Redacted			
14962476	Alma Felix Silva	Address Redacted			
14962477	Alma Hernandez	Address Redacted			
14962478	Alondra Bernal	Address Redacted			
14962479	Alondra Bernal	Address Redacted			
14962480	Alondra Cervantes	Address Redacted			
14962481	Alondra Felix	Address Redacted			
14962482	Alondra Hurtado	Address Redacted			
14962483	Alonso Araujo Vega	Address Redacted			
14962484	Alpha Care Medical Group	1680 S. Garfield Ave, #200			Alhambra, CA 91801
14962488	AlphaCare Medical Group	1668 South Garfield Ave., 2nd Fl			Alhambra, CA 91801
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14962494	Alvaro Delgadillo	Address Redacted			
14962495	Amanda Abarca	Address Redacted			
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14962497	Amanda Dashiell	Address Redacted			
14962498	Amanda Guina	Address Redacted			
14962499	Amanda Troncoso	Address Redacted			
14962500	Amanda Zora	Address Redacted			
14962501	Amar Najjar	Address Redacted			
14962503	Ambar Gonzalez	Address Redacted			
14962504	Amber Browning	Address Redacted			
14962505	Amber Perez	Address Redacted			
14962506	Amber Roesch	Address Redacted			
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14962508	AmeriBen	P.O. Box 7186	Boise, ID 83707-1186		
14962510	American Academy of Family Physicians		11400 Tomahawk Creek Pkwy		Leawood, KS 66211
14962511	American Academy of Pediatrics	P.O. Box 776442			Chicago, IL 60677-6442
14962518	American Dental Association	28094 NETWORK PLACE			Chicago, IL 60673
14962519	American Dental Industries, Inc.	19425 SW 89th Avenue			Tualatin, OR 97062
14962522	American Express	200 Vesey Street	Lauren E. Seeger		New York, NY 10285
14962526	American Internet Services	9305 Lightwave, Suite 100			San Diego, CA 92123
14962529	American Medical Response	File 554120	Los Angeles, CA 90074-5412		
14962531	American Osteopathic Association	142 E. Ontario St.			Chicago, IL 60611-2864
14962537	Amerisource Bergen Drug Corporation	1 West First Avenue			Conshohocken, PA 19428
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14962551	Ana Hernandez	Address Redacted			
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 14962563 Anabel Balderas Address Redacted  
 14962564 Anabel Fuentes Address Redacted  
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 14962571 Andrea Garavito Olivares Address Redacted  
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 14962575 Andres Rodriguez Address Redacted  
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 14962588 Angelica Arciga Address Redacted  
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 14962599 Ann Cadoret Address Redacted  
 14962600 Ann Roberts Address Redacted  
 14962601 Ann Vita Address Redacted  
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 14962606 Anna Navarro Address Redacted  
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14962976	CALIFORNIA HEALTH & WELLNESS PLAN		7700 Forsyth Boulevard	St Louis, MO 63105
14962978	CALIFORNIA HEALTH AND WELLNESS 95833		1740 Creekside Oaks Drive, Suite 200	Sacramento, CA
14962979	CALIFORNIA HEALTH INFORM		5055 E MCKINLEY AVE	Fresno, CA 93727
14962980	CALIFORNIA MEDICAL ASSOCIATION		1201 K Street, Suite #800	Sacramento, CA 95814
14962983	CALIFORNIA PRIMARY CARE ASSOCIATION		1231 I Street, Suite 400	Sacramento, CA 95814
14962984	CALIFORNIA SCHOOL-BASED HEALTH ALLIANCE 302 Oakland, CA 94612		1203 Preservation Park Way, Suite	
14962986	CALIFORNIA SECRETARY OF STATE		1500 11th Street, 4th Floor	Sacramento, CA 95814
14962990	CALIFORNIA TELEHEALTH RESOURCE CENTER		P.O. Box 1663	Folsom, CA 95763
14962991	CALIFORNIA WATER OPERATORS, LLC 92399		34428 YUCAIPA BLVD	E326 Yucaipa, CA
14962996	CAM COMMERCE SOLUTIONS, LLC 92683		5555 Garden Grove Blvd., Suite 100	Westminster, CA
14962997	CAMELA MCGRATH	Address Redacted		
14962998	CAMPBELL WINDOW FILM		17941 Brookshire Lane	Huntington Beach, CA 92647
14962999	CANVAS PEOPLE		111 Broadway	Lynbrook, NY 11563-3282
14963000	CAPITOL ADMINISTRATORS, INC.		P.O. Box 306312	Nashville, TN 37230-6312
14963002	CARDINAL CVS		1140 S. MAIN ST	SALINAS, CA 93901
14963004	CARDINAL EL CAJON EXPRESS-76282 92262		1717 E VISTA CHINO STE B2	PALM SPRINGS, CA
14963006	CARDINAL MEDPILOT PHARM INCOR-340B-79329 DIEGO, CA 92123		9323 CHESAPEAKE DR STE C1	SAN
14963007	CARDINAL PHARM - 69019		27680 Avenue Mentry	Valencia, CA 91355
14963008	CARDINAL PHARM-340B 77770 BARSTOW		750 E MAIN ST	BARST, CA 92311
14963009	CARDINAL PHARM-COMM. OTC 69290		File #56412	Los Angeles, CA 90074-6412
14963010	CARDINAL PHARM-RETAIL 70984 CA 92004		590 PALM CANYON DR	STE 203 & 204 Borrego Springs,
14963011	CARDINAL PROMOTIONS		3102 N Home St	Mishawaka, IN 46545-4438
14963012	CARDINAL WALGREENS - 340 BT - 76210		464 CARDINAL LN	Green Bay, WI 54313
14963014	CARE 1ST HEALTH PLAN		601 Potrero Grande Dr	Monterey Park, CA 91755
14963016	CAREERBUILDER.COM		200 N. LaSalle St. Suite 1100	Chicago, IL 60601
14963017	CAREERMD.COM		110 East 28th Street	New York, NY 10011
14963018	CAREPOINT, INC		997 Morrison Drive, Suite 300	Charleston, SC 29403
14963019	CARIBE ROYALE		8101 World Center Dr	Orlando, FL 32821
14963025	CARIUM INC.		201 1ST STREET #211	PETALUMA, CA 94952
14963030	CARLEES PLACE		660 PALM CANYON DR	Borrego Springs, CA 92004
14963049	CARMONA LAWN SERVICE		350 Mildred St.	Perris, CA 92571

14963056 CASA DIAZ MEXICAN KITCHEN 11090 Limonite Ave Jarupa Valley, CA 91752  
 14963058 CASH. – CLAUDIA RODRIGUEZ 9632 Peridot Ave Hesperia, CA 92344–8017  
 14963062 CASTLE PUBLICATIONS, LTD P.O. Box 580 Van Nuys, CA 91408  
 14963063 CATHEDRAL CITY DOWNTOWN FOUNDATION 68700 Avenida Lalo Guerrero Cathedral City, CA 92234  
 14963064 CATHEDRAL CITY FIRE DEPARTMENT 32100 Desert Vista Rd. Cathedral City, CA 92234  
 14963065 CATHEDRAL CITY POLICE DEPT–ALARM UNIT P.O. Box 670 Cathedral City, CA 92235–0670  
 14963067 CATHEDRAL VILLAGE SELF STORAGE 32–500 Date Palm Drive Cathedral City, CA 92234  
 14963068 CATHEDRAL VILLAGE SHOPPING CENTER, LLLP 910 16th Street, Suite 426 Denver, CO 80202  
 14963076 CBRE, Inc P.O. Box 281620 Atlanta, GA 30384–1620  
 14963077 CCC VERIFY 50 Nashua Road Verifications – Corporate Cost Control Londonderry, NH 03053  
 14963078 CDPH 850 Marina Bay Parkway, Bld P1st floor Richmond, CA 94804  
 14963079 CDPH–RHB P.O. Box 997414 Sacramento, CA 95899–7414  
 14963080 CDW–G 75 Remittance Dr., Suite 1515 Chicago, IL 60675–1515  
 14963085 CELLULAR OUTLET 5627 LANKERSHIM BLVD North Hollywood, CA 91601  
 14963088 CENTER FOR SUSTAINABLE ENERGY 3980 Sherman Street, Suite 170 San Diego, CA 92110  
 14963089 CENTER MARKET P.O. Box 935 Borrego Springs, CA 92004  
 14963092 CENTURY LINK P.O. Box 52187 Phoenix, AZ 85072–2187  
 14963094 CEP America 2100 Powell St Suite 400 Emeryville, CA 94608  
 14963095 CERIDIAN P.O. Box 772830 Chicago, IL 60677–2830  
 14963097 CERTIFIED SERVICE CENTER 151 N. Rose St., Suite F101 Escondido, CA 92027  
 14963101 CHA MEDIATIONS SERVICES 9440 Santa Monica Blvd., Ste 301 Beverly Hills, CA 90210  
 14963102 CHAD FINCH (CMF SERVICES, INC) P.O. Box 5634 La Quinta, CA 92248  
 14963103 CHANTERELLE CATERING COMPANY 7950 Silverton Ave San Diego, CA 92126–6342  
 14963112 CHARTCAPTURE – Under Aesto Health 3288 Morgan Dr. Suite 100 Birmingham, AL 35216  
 14963115 CHEVROLET CADILLAC OF LA QUINTA 79–225 Hwy 111 La Quinta, CA 92253  
 14963116 CHG 7259 S. Bingham, Junction Blvd., Midvale, UT 84047  
 14963117 CHIA 44 Montgomery Street 3rd Floor San Francisco, CA 94104  
 14963118 CHICAGO FAUCET SHOPPE 3844 N ELSTON AVE Chicago, IL 60618  
 14963120 CHIEF 13 EAST 19TH STREET NEW YORK, NY 10003  
 14963123 CHIPOTLE 610 Newport Center Dr Newport Beach, CA 92660  
 14963124 CHIROPRACTIC INTEGRATIVE PARTNERS, INC 746 S. Main Avenue, Suite D Fallbrook, CA 92028  
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 14963160 CIGNA 900 Cottage Grove Road Bloomfield, CT 06002  
 14963162 CIGNA BEHAVIORAL HEALTH 900 Cottage Grove Road Bloomfield, CT 06002  
 14963167 CINTAS FIRE 636525 P.O. Box 636525 Cincinnati, OH 45263–6525  
 14963169 CIP–Chiropractic Integrative Partner 746 S Main Ave Ste D Fallbrook, CA 92028  
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 14963177 CITY CLERK SAN BERNARDINO P.O. Box 1318 San Bernardino, CA 92402  
 14963182 CITY OF CATHEDRAL CITY 68–700 Ave. Lalo Guerrero Cathedral City, CA 92234–7031  
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 14963186 CITY OF EL CAJON– ALARM CLERK 200 Civic Center Way El Cajon, CA 92020–3916  
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 14963193 CITY OF JURUPA VALLEY 8930 Limonite Ave Jurupa Valley, CA 92509  
 14963194 CITY OF LA MESA 8130 Allison Ave La Mesa, CA 91942  
 14963195 CITY OF LAKE ELSINORE 130 South Main Street Lake Elsinore, CA 92530  
 14963196 CITY OF PALM DESERT 73510 Fred Waring Drive Palm Desert, CA 92260–2578  
 14963197 CITY OF PALM SPRINGS P.O. Box 2743 BUSINESS LICENSE Palm Springs, CA 92263  
 14963199 CITY OF RIVERSIDE 8839 N. Cedar Ave #212 Fresno, CA 93720  
 14963200 CITY OF RIVERSIDE – PRCS 6927 Magnolia Ave Second Floor Riverside, CA 92506  
 14963201 CITY OF RIVERSIDE FIRE PREVENTION 3900 Main Street City Hall – 3rd Floor Riverside, CA 92522  
 14963202 CITY OF SAN BERNARDINO P.O. Box 1318 Business Registration San Bernardino, CA 92402–1318  
 14963203 CITY OF SAN JACINTO P.O. Box 488 595 S. San Jacinto Avenue San Jacinto, CA 92581  
 14963204 CITY OF VISTA 200 Civic Center Dr Vista, CA 92084  
 14963205 CITY TREASURER 1200 Third Ave., Suite 100 San Diego, CA 92101  
 14963206 CITY TREASURER–DELINQUENT ACCT PROGRAM P.O. Box 129037 San Diego, CA 92112–9039  
 14963207 CITY TREASURER–DELINQUENT ACCT PROGRAM P.O. Box 129039 San Diego, CA 92112–9039  
 14963208 CLAIREMONT EQUIPMENT 7651 Ronson Road San Diego, CA 92111–1511  
 14963227 CLERK OF THE COURT 220 Main St Brawley, CA 92227

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 14963231 CLINICAL LABORATORY OF SAN BERNARDINO P.O. Box 329 San Bernardino, CA 92402  
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 14963236 COACH SUPPLY DIRECT 69039 ELKHART ROAD Edwardsburg, MI 49112  
 14963237 COACHELLA DESERT OASIS OB 2262 North Carillo Rd GOMEZ LOAN PYMT Palm Springs, CA 92262  
 14963239 COACHELLA VALLEY UNIFIED SCHOOL DIST. P.O. Box 847 Thermal, CA 92274  
 14963243 COLLINS FAMILY TRUST 3215 Indian Mills Lane Jamul, CA 91935  
 14963246 COLUMBIA BOOKS 1530 Wilson Boulevard, Suite 400 Arlington, VA 22209  
 14963247 COMMERCIAL DOOR MEDICS 10368 ALDER CREEK LN Riverside, CA 92505  
 14963248 COMMERCIAL LIGHTING INDUSTRIES, INC. 81161 Indio Boulevard Indio, CA 92201  
 14963249 COMMERCIAL PROTECTIVE SERVICES, INC 3400 E. AIRPORT WAY LONG BEACH, CA 90806  
 14963252 COMMUNITY CONTROL 2101 N Tustin Ave Santa Ana, CA 92705  
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 14963254 COMMUNITY HEALTH ASSOC INLAND S REGION 621 E. Carnegie Drive, Suite 180 San Bernardino, CA 92408  
 14963261 COMPENSATION RESOURCES, INC. 310 Route 17 North Upper Saddle River, NJ 07458  
 14963263 COMPHEALTH P.O. Box 972651 Dallas, TX 75397-2651  
 14963264 COMPLIANCEIQ.COM 2345 Yale Street, 1st Floor Palo Alto, CA 94306  
 14963265 COMPLIANCESIGNS.COM 16228 Flight Path Drive ComplianceSigns, LLC Brooksville, FL 34604  
 14963266 COMPUTACENTER UNITED STATES, INC. P.O. Box 847403 Los Angeles, CA 90084-7403  
 14963270 CONNECT CONSULTING SERVICES 1510 J Street Suite 115 Sacramento, CA 95814  
 14963271 CONNECTANZA ANZA ELECTRIC COOPERATIVE P.O. Box 391909 Anza, CA 92539-1909  
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 14963282 CORDOVA PHOTOGRAPHY 44489 Town Center Way, D456 Palm Desert, CA 92260  
 14963285 CORINTECH LIMITED 118-122 Station Rd Ashford Mill Fordingbridge, SP6 1DZ United Kingdom  
 14963286 CORNERS PLAZA LLC 124 West Main Street, Ste 240 El Cajon, CA 92020  
 14963287 CORODATA MEDIA STORAGE, INC P.O. BOX 846143 LOS ANGELES, CA 90084-6143  
 14963288 CORODATA RECORDS MANAGEMENT, INC P.O. Box 842638 Los Angeles, CA 90084-2638  
 14963289 CORODATA RECORDS MANagements-016589 P.O. Box 842638 Los Angeles, CA 90084-2638  
 14963290 CORODATA RECORDS MANAGEMENT, INC.-049204 P.O. Box 842638 Los Angeles, CA 90084-2638  
 14963291 CORONA TRANSGENDER PROJECT P.O. Box 6103 Corona, CA 92878  
 14963292 CORONIS HEALTH LLC P.O. Box 790372 St. Louis, MO 63179-0372  
 14963294 COSTA VISTA RV 825 E St Chula Vista, CA 91910  
 14963295 COULTER COMMUNICATIONS 4177 Manchester Ave. Encinitas, CA 92024  
 14963297 COUNTERTOPS 4 LESS 10704 Prospect Ave., Suite D Santee, CA 92071  
 14963298 COUNTRY CLUB SELF STORAGE & RV 749 N. Main St. Riverside, CA 92501  
 14963300 COUNTY OF RIV. MISP 7888 Mission Grove Parkway, Suite 201 Riverside, CA 92508  
 14963301 COUNTY OF RIVERSIDE P.O. Box 751 Riverside, CA 92502  
 14963302 COUNTY OF RIVERSIDE ASSESSOR P.O. Box 751 Riverside, CA 92502-0751  
 14963303 COUNTY OF RIVERSIDE DEH P.O. Box 7909 Department of Environmental Health Riverside, CA 92513  
 14963305 COUNTY OF SAN BERNARDINO 150 S. Lena Road San Bernardino, CA 92415-0515  
 14963306 COUNTY OF SAN BERNARDINO - PUBLIC HEALTH 385 N Arrowheald Ave, 2nd Floor San Bernardino, CA 92415  
 14963307 COUNTY OF SAN DIEGO DEH P.O. Box 129261 San Diego, CA 92112-9261  
 14963308 COUNTY OF SAN DIEGO RECORDER / COUN P.O. Box 121750 1600 Pacific Highway, Suite 260 San Diego, CA 92112-1750  
 14963309 COURT-ORDERED DEBT COLLECTIONS P.O. BOX 1328, FRANCHISE TAX BOARD MICHEL MUNOZ, GABRIELA RANCHO CORDOVA, CA 95741-1328  
 14963311 COVE ELECTRIC, INC. 77-971 Wilcat Drive, Suite F Palm Desert, CA 92211  
 14963312 COVENTRY / FIRST HEALTH - CCN 5210 E. Williams Circle, Suite 220 Tucson, AZ 85711  
 14963313 COX BUSINESS - 001 3110 128556001 P.O. Box 53214 Phoenix, AZ 85072  
 14963316 COX COMMUNICATIONS P.O. Box 53214 Phoenix, AZ 85072-3214  
 14963317 COX COMMUNICATIONS- 133 EL CAJON P.O. Box 53214 Phoenix, AZ 85072-3214  
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 14963323 CR&R INCORPORATED - BH-0000158 2 P.O. Box 7183 Pasadena, CA 91109-7183  
 14963324 CR&R INCORPORATED - CHL CTR P.O. Box 7183 Pasadena, CA 91109-7183  
 14963325 CR&R INCORPORATED- BH-00006318 P.O. Box 7183 Pasadena, CA 91109-7183  
 14963321 CR&R Incorporated 11292 Western Avenue Stanton, CA 90680  
 14963328 CRAIGSLIST 222 Sutter St, 9th Floor San Francisco, CA 94108  
 14963329 CREATIVE MEDIA GROUP, LLC 2201 Francisco Drive, Suite 140-183 El Dorado Hills, CA 95762  
 14963330 CREATIVE SAFETY SUPPLY 8030 SW NIMBUS AVE Beaverton, OR 97008

14963331 CREST CHEVROLET 909 W 21st St San Bernardino, CA 92405  
 15002661 CRG Financial LLC 84 Herbert Ave, Building B – Suite 202 Closter, NJ 07624  
 14963335 CRUCIAL.COM P.O. Box 6, 8000 South Federal Way Micron Technology Inc Boise, ID 83716  
 14963344 CSU San Bernardino 5500 University Parkway San Bernardino, CA 92407–2393  
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 14963346 CTC CONSTANT 11801 Mississippi Avenue, Suite 200 Los Angeles, CA 90025  
 14963347 CTY OF RIVERSIDE 3133 Mission Inn Avenue ECONOMIC DEVELOPMENT AGENCY Riverside, CA 92507  
 14963348 CTY OF RIVERSIDE 4080 Lemon Street, 8th Floor Business Stormwater Registration Riverside, CA 92501  
 14963349 CTY OF RIVERSIDE BUILDING & SAFETY DEPT 4080 Lemon St 9th Floor Riverside, CA 92502  
 14963350 CUBICLE CURTAIN FACTORY 7810 S DIXIE HWY WEST PALM BEACH, FL 33405–4820  
 14963352 CULLIGAN OF ESCONDIDO P.O. Box 2903 Wichita, KS 67201–2903  
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 14963359 CURVATURE, INC. 14416 Collections Ctr. Dr. Chicago, IL 60693  
 14963361 CV COMMERCIAL TRUCK REPAIR INC. P.O. Box 1504 Indio, CA 92202  
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 14962968 California Department of Labor 1515 Clay Street, Suite 1302 Oakland, CA 94612  
 14962969 California Dept Health Care SVCS (DHCS) P.O. Box 997413, MS 0010 c/o Jon–Paul Valcarenghi Sacramento, CA 95899  
 14962973 California Department of Public Health P.O. Box 997377 SACRAMENTO, CA 95899–7377  
 14962974 California Dept of Health Care Services P.O. Box 997413 MS 0000 Sacramento, CA 95899  
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 14962981 California Medical Behavioral Health 1800 N Western Ave #305 San Bernardino, CA 92411  
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 14962988 California State Controller P.O. Box 94285B Sacramento, CA 94250–5873  
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 14963001 Cardinal – 78074 – 78570 – 78075 – 78873 PARKVIEW MED PLAZA PHY 340B ST 3975 JACKSON ST #109 Riverside, CA 92503  
 14963003 Cardinal Delta Drugs – 76359 1666 MEDICAL CENTER DR. STE. 1 SAN BERNARDINO, CA 92411  
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 14963091 Centro Medico 10368 Arlington Ave Riverside, CA 92505  
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 14963096 Ceridian HCM, INC. 3311 East Old Shakopee Road Minneapolis, MN 55425-1640  
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 14963141 Christine Bielawa Address Redacted  
 14963142 Christine Flores Address Redacted  
 14963143 Christine Marquez Address Redacted  
 14963144 Christine Shaker Address Redacted  
 14963145 Christine Tellis Address Redacted  
 14963146 Christopher Cortez Address Redacted  
 14963147 Christopher Day Address Redacted  
 14963148 Christopher Fairfield Address Redacted  
 14963149 Christopher Mariscal Address Redacted  
 14963150 Christopher Ramirez Address Redacted  
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14963163 Cigna Health Care Proclaim P.O. Box 542007 9140 West Dodge Road Omaha, NE  
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14963176 Citrix XenApp 851 Cypress Creek Road Fort Lauderdale, FL 33309

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14963181 City of Barstow 220 E Mountain View St. Barstow, CA 92311

14963183 City of Coachella 1515 Sixth Street Coachella, CA 92236

14963184 City of Desert Hot Springs 65950 Pierson Blvd. Desert Hot Springs, CA 92240

14963189 City of Escondido – Utility Billing P.O. Box 460009 Escondido, CA 92046-0009

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14963840 EXPERTS EXCHANGE 7301 Morro Rd Ste 105A Atascadero, CA 93422-4458  
14963842 EXPRESS SCRIPTS 1 Express Way Saint Louis, MO 63121  
14963843 EXTENDEDSTAY AMERICA 11525 N. Community House Road Charlotte, NC 28277  
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14963637 Eastside/Arlanza 8856 Arlington Avenue Riverside, CA 92503  
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14963710 Elizabeth Jimenez Address Redacted

14963711 Elizabeth Labha Address Redacted

14963712 Elizabeth Martinez Address Redacted

14963713 Elizabeth Melendrez Address Redacted

14963714 Elizabeth Munoz Address Redacted

14963715 Elizabeth Newell Address Redacted

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14963777	Erica Quezada	Address Redacted		
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14963790	Erika Robles	Address Redacted		
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14963837	Everardo Gonzalez	Address Redacted		
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14963860	FASTSIGNS	1240 E. Plaza Blvd, Suite 602		National City, CA 91950
14963866	FAVOR CREATIONS	1210 Driftwood Dr		Pittsburgh, PA 15243-1737
14963868	FEBC Worker Benefit Fund of Southern Ca.	81948-1239	9121 W Rusell Rd Ste 219	Las Vegas, NV
14963869	FEDEX	P.O. Box 7221	Pasadena, CA 91109-7321	
14963870	FELDESMAN TUCKER LEIFER FIDELL LLP	20036	1129 20th Street, NW, 4th Floor	Washington, DC
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14963874	FERGUSON H&C - Cathedral City #2769	36283 Plaza Drive		Cathedral City, CA 92234-7323
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 14963913 FOOD IN NEED OF DISTRIBUTION, INC. 83-775 Citrus Ave Indio, CA 92201  
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 14963916 FORBES GRAPHX & SIGNS 17508 Hercules St, Suite B7 Hesperia, CA 92345  
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 14963942 FRANCHISE TAX BOARD - ALONSO ARAUJO VEGA P.O. BOX 1328 COURT ORDERED DEBT  
 COLLECTIONS RANCHO CORDOVA, CA 95741-1328  
 14963943 FRANCHISE TAX BOARD - DAVILA, CRISTIAN P.O. Box 1328 COURT ORDERED DEBT  
 COLLECTIONS RANCHO CORDOVA, CA 95741-1328  
 14963944 FRANCHISE TAX BOARD - DREW, SHERYL P.O. Box 942840 FRANCHISE TAX  
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 COLLECTIONS RANCHO CORDOVA, CA 95741-1328  
 14963947 FRANCHISE TAX BOARD-STEPHANY DELAFUENTE P.O. Box 1328 COURT ORDERED DEBT  
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 14963951 FRANK FEDER MEDIATORS 2173 Salk Avenue, Suite 250 Carlsbad, CA 92008  
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 14965091 MARIA HERNANDEZ Address Redacted  
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 14965129 MARIA OCHOA Address Redacted  
 14965132 MARIA P SALDIVAR Address Redacted  
 14965181 MARIBEL RAMIREZ Address Redacted

14965232 MARK DAVIDSON PHOTOGRAPHY 555 S. Sunrise Way, Suite 210 Palm Springs, CA 92264  
 14965233 MARK DUEBNER DESIGN 2730 Sunrise Sonata Lane Palm Springs, CA 92262  
 14965248 MARRIOTT HOTELS 7750 Wisconsin Avenue Bethesda, MD 20814  
 14965249 MARSH & MCLENNAN AGENCY 62886 Collection Center Drive Chicago, IL 60693-0628  
 14965254 MARTEN L PHILIP Address Redacted  
 14965264 MARTHA MUNIZ Address Redacted  
 14965274 MARTHAS VILLAGE AND KITCHEN 83791 Date Ave Indio, CA 92201  
 14965282 MARTIN MERCADO Address Redacted  
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 14965309 MASTER CARE COMMERCIAL JANITORIAL 3350 Savanna Trail Palm Springs, CA 92262  
 14965311 MASTERS REFRESHMENT SERVICES, LLC 16666 Smoketree St. Ste. B2 Hesperia, CA 92345  
 14965313 MATHISBROTHERS FURNITURE 81410 US HIGHWAY 111 Indio, CA 92201  
 14965323 MAUREEN FLEMMING-MULLINS Address Redacted  
 14965349 MAZARS USA LLP 60 Crossways Park Drive West, Suite 301 Woodbury, NY 11797-9816  
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 14965478 MDamerica Supply Group Inc 68 South Service Rd, Suite 100 Melville, NY 11747  
 14965480 MEARS TRANSPORTATION 324 W Gore St Orlando, FL 32806  
 14965483 MED TECH SOLUTIONS P.O. Box 748882 Los Angeles, CA 90074-8882  
 14965484 MEDCENTERDISPLAY, LLC 11408 Otter Creek South Mabelvale, AR 72103  
 14965485 MEDIA FIRE 21175 State Highway 249 Houston, TX 77070  
 14965487 MEDICAID SCHIP MSDA 4411 Connecticut Avenue, N.W., #401 Washington, DC 20008  
 14965489 MEDICAL GROUP MANAGEMENT ASSOCIATION 104 Iverness Terrace E Englewood, CO 80112  
 14965490 MEDICAL STAFF FUND 3865 Jackson Street Riverside, CA 92503  
 14965492 MEDPRO GROUP 5814 Reed Rd Fort Wayne, IN 46835  
 14965507 MELISSA BUSIC Address Redacted  
 14965525 MELTWATER P.O. BOX 23721 14005 LIVE OAK AVE IRWINDALE, CA 91706  
 14965526 MELTWATER NEWS US INC. Dept LA 23721 Pasadena, CA 91185-3721  
 14965529 MENTAL HEALTH NETWORK (MHN) 2370 Kerner Blvd San Rafael, CA 94901  
 14965533 MERCER (US) Inc. P.O. Box 13793 Newark, NJ 07188-0793  
 14965536 MERCHAIN CATERING 3685 N. Junipero Ave, #2 Palm Springs, CA 92262  
 14965537 MERCK & CO. INC 2000 Galloping Hill Road Mailstop K1-1004A Kenilworth, NJ 07033  
 14965544 MERITAIN P.O. Box 1652 Amherst, NY 14226  
 14965546 MERITAIN, INC P.O. Box 1652 Amherst, NY 14226  
 14965548 META LIND SOLUTIONS, INC 433 Sandra Place Eagle, ID 83616  
 14965553 METRO FIRE & SAFETY INC. 2733 Via Orange Way Ste 103 Spring Valley, CA 91978  
 14965560 MFI MEDICAL EQUIPMENT, INC. 10695 Treena St., Ste. 105 San Diego, CA 92131  
 14965561 MGM GRAND HOTEL & CASINO 3799 LAS VEGSA BLVD Las Vegas, NV 89109  
 14965562 MGMA 104 Inverness Terrace East Englewood, CO 80112-5306  
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 14965603 MICROSOFT One Microsoft Way Redmond, WA 98052  
 14965626 MILLARS PLUMBING AND BACKFLOW TESTING 33485 Wild Lilac Rd. Menifee, CA 92584  
 14965629 MINT CONDITION-ING 6859 Arlington Avenue Riverside, CA 92504  
 14965630 MIRACLE SPRINGS RESORT & SPA 10625 PALM DRIVE DESERT HOT SPRINGS, CA 92240  
 14965631 MIRACLES AND DREAMS FOUNDATION 3230 Vine Street, Suite 200 Riverside, CA 92507  
 14965632 MIRAGE GAS STATION 755 PALM CANYON DRIVE BORREGO SPRINGS, CA 92004  
 14965633 MIRAGE HOTEL 3400 S Las Vegas Blvd Las Vegas, NV 89109  
 14965643 MIRION TECHNOLOGIES P.O. Box 101302 Pasadena, CA 91189-0005  
 14965649 MOBILE HEALTH CLINICS ASSOCIATION 2275 Schuetz Rd Saint Louis, MO 63146  
 14965650 MOBILE LUBE EXPRESS P.O. Box 1146 La Quinta, CA 92253  
 14965651 MOBILE MINI, LLC- CA P.O. Box 7144 Pasadena, CA 91109-7144  
 14965652 MODERN OPTICAL INTERNATIONAL 56 Chancellor Dr Roselle, IL 60172  
 14965656 MOHAMEDALI ISMAILJEE MD 12742 Limonite Ave Corona, CA 92880  
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 14965665 MOLINA HEALTH CARE-SAN DIEGO 200 Oceangate, Suite 100 URGENT CARE AGREEMENT Long Beach, CA 90802  
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 14965670 MOLINA HEALTHCARE, CA BEHAVIORAL HEALTH 200 Oceangate, Suite 100 Long Beach, CA 90802  
 14965689 MONSTER.COM 133 Boston Post Road Weston, MA 02493  
 14965690 MOORE MEDICAL P.O. Box 99718 Chicago, IL 60696  
 14965694 MOUTHWATCH 460 MAIN STREET STE B Metuchen, NJ 08840  
 14965697 MPOWER TELEPACIFIC-103679 P.O. Box 509013 San Diego, CA 92150-9013  
 14965695 MPower TelePacific 303 Colorado St. Suite 2075 Steve Wexler Austin, TX 78701  
 14965699 MR. CRANE 647 N. Hariton St Orange, CA 92868  
 14965700 MR. KABOB Address Redacted  
 14965701 MR. ROOTER PLUMBING P.O. Box 3385 Palm Desert, CA 92261  
 14965702 MR. YOU CHINESE FOOD 2281 W. Esplanade Ave, 103B San Jacinto, CA 92582  
 14965703 MSWD 26-071001-14 66575 Second St. Desert Hot Springs, CA 92240-3711  
 14965704 MSWD 26-192001-12 66575 Second St. Desert Hot Springs, CA 92240-3711  
 14965705 MSWD 26-192002-1 66575 Second St. Desert Hot Springs, CA 92240-3711  
 14965707 MULLEN COUGHLIN, LLC 426 W. Lancaster Avenue, Suite 200 Devon, PA 19333  
 14965710 MUSHROOM NETWORKS, INC 5703 Oberlin Dr. Suite 208 San Diego, CA 92121

14965714 MY WHITE BOARDS 220 Cherry Street Shrewsbury, MA 01545  
 14965715 MYHRSCREENS 401 Legacy Park, Suite B Ridgeland, MS 39157  
 14965722 MYRON ZAMORA Address Redacted  
 14964928 Ma De Lourdes B Garcia Address Redacted  
 14964929 Ma G Botello Address Redacted  
 14964930 Ma Guadalupe Diaz Address Redacted  
 14964931 Ma Guadalupe Gonzalez Molinar Address Redacted  
 14964932 Ma Soto-Munoz Address Redacted  
 14964933 Macario Avila Address Redacted  
 14964935 Mace Al-Waidh Address Redacted  
 14964936 Macedonio Orozco Address Redacted  
 14964938 Maclovio Garcia Address Redacted  
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 14964945 Mae Quinagon Address Redacted  
 14964946 Maeki Ajei Address Redacted  
 14964947 Maelil Ajei Address Redacted  
 14964948 Magali Albarran Address Redacted  
 14964949 Magali Cardenas Address Redacted  
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 14964952 Magdalena Armendariz Address Redacted  
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 14964959 Magnolia Clinica Medica Familiar 9939 Magnolia Ave Riverside, CA 92503  
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 14964962 Majida Tawfiq Address Redacted  
 14964963 Makadia & Shah 115 N McKinley St Ste 105 Corona, CA 92879  
 14964964 Malcom Lambert Address Redacted  
 14964965 ManageEngine 4141 Hacienda Drive Zoho Corporation Pleasanton, CA 94588  
 14964966 Manal Alalqa Address Redacted  
 14964968 Manar Jamal-Fontana & Hemet 2005 W Holt Ave Pomona, CA 91768  
 14964970 Mangaljit Singh Address Redacted  
 14964972 Manuel Carbajal Address Redacted  
 14964973 Manuel Chico Address Redacted  
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 14964987 Marcelina Ortega Address Redacted  
 14964988 Marcelino Lopez Address Redacted  
 14964989 Marcellus Omar-Joya Address Redacted  
 14964990 Marcelo Garcia Address Redacted  
 14964991 Marcelo Toledo D.D.S., Inc. 401 West A Street, Suite 1900 Wilson Elser-Robert W. Harrison San  
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 14964995 Marcial Ceballos Address Redacted  
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14965168 Mariam Abdallah Address Redacted  
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14965170 Mariam Polus Address Redacted  
14965171 Mariana Cervantes Address Redacted  
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14965173	Mariana Hernandez	Address Redacted		
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14965203	Marino D Carreno	Address Redacted		
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14965229	Marivette Juarez	Address Redacted		
14965230	Mark Brom	Address Redacted		
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14965234	Mark E Caleb	Address Redacted		
14965235	Mark Naah	Address Redacted		
14965236	Marla Marie Giglio	Address Redacted		
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14965238	Marlen Otero	Address Redacted		
14965239	Marlene M. Thompson, D.D.S., Inc.	Address Redacted		
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14965242	Marleni Baranda	Address Redacted		
14965243	Marly Gonzalez Pagan	Address Redacted		
14965244	Marlyne Abon	Address Redacted		
14965245	Marnie Hesson	Address Redacted		
14965246	Marquelle Bradford	Address Redacted		
14965247	Marquis Smith	Address Redacted		
14965250	Marsh & McLennan Insurance Agency	Towne Centre Drive, Suite 100	San Diego, CA 92122	
14965251	Marsh McLennan Agency (MMA)	62886 Collection Center Drive	Chicago, IL 60693-0628	
14965252	Marsh McLennan Agency (MMA)	9171 Towne Centre Drive, Suite 100	Jennifer Weld	San Diego,
	CA 92122			
14965253	Marta Garcia	Address Redacted		

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14965256	Martha Contreras-Orozco	Address Redacted	
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14965275	Marthas Village and Kitchen	83971 Date Avenue	Indio, CA 92201
14965276	Martin Borbonio	Address Redacted	
14965277	Martin Felix	Address Redacted	
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14965305	Maryan Hernandez	Address Redacted	
14965306	Maryrose Channell	Address Redacted	
14965307	Maryville University	650 Maryville University Drive	St. Louis, MO 63141
14965308	Masroor Samandari	Address Redacted	
14965310	Master Shield	Address Redacted	
14965312	Mateo Williamson	Address Redacted	
14965314	Matilda Fernandez	Address Redacted	
14965315	Matt Phillips	Address Redacted	
14965316	Matthew Fagan	Address Redacted	
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14965321	Maura Tusso, D.D.S	Address Redacted	
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14965329	Maya Salmeron	Address Redacted	
14965330	Mayara Dantas	Address Redacted	
14965331	Mayfield College	35-325 Date Palm Drive, Suite 101	Cathedral City, CA 92234
14965332	Maykoll A Perdomo	Address Redacted	
14965333	Mayra Barraza	Address Redacted	
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14965350	McAlister Institute	1400 N Johnson Avenue, Suite 101	El Cajon, CA 92020
14965351	McKesson	6535 N. State Highway 161	Irving, TX 75039
14965352	McKesson	6555 State Hwy 161	Irving, TX 75039
14965353	McKesson	9501 Norwalk Blvd	Santa Fe Springs, CA 90670
14965354	McKesson – 247575 – Retail Account	590 PALM CANYON DR STE 2	BORREGO SPRINGS, CA 92004
14965355	McKesson – 249668 – OTC	590 PALM CANYON DR. STE 2	Borrego Springs, CA 92004
14965357	McKesson – 444106 – 340B	590 PALM CANYON DR. STE20	Borrego Springs, CA 92004
14965377	McKesson – 598891 – Rite Aid 05670	82451–C HIGHWAY 111	INDIO, CA 92201
14965393	McKesson – 712892 – Cat City	68555 RAMON RD BLDG D105	CATHEDRAL CITY, CA 92234
14965399	McKesson – 885450 – WALMART 1555	2150 N. WATERMAN AVE.	EL CENTRO, CA 92243
14965410	McKesson – 885482 – Walmart – 3464	3943 Grand Avenue	Chino, CA 91710
14965411	McKesson – 902248 – SAV ON 1319	450 E CYPRESS AVE	Redlands, CA 92373
14965412	McKesson – 902249 – SAV ON 1569	1751 N SUNRISE WAY #1	PALM SPRINGS, CA 92262
14965413	McKesson – 902250 – SAV ON – 2586	40101 MONTEREY AVE	RANCHO MIRAGE, CA 92270
14965414	McKesson – 902251 – SAV ON 0758	543 SWEETWATER RD	Spring Valley, CA 91977
14965415	McKesson – 902252 – SAV ON – 0723	9831 CAMPO RD	SPRING VALLEY, CA 91977
14965416	McKesson – 902253 – SAV ON – 2783	2899 JAMACHA RD	EL CAJON, CA 92019
14965417	McKesson – 902255 – SAV ON 0704	2955 ALPINE BLVD	ALPINE, CA 91901
14965418	McKesson – 902256 – SAV ON 0725	1459 MAIN ST	RAMONA, CA 92065
14965419	McKesson – 902258 – SAV ON 4713	1509 E VALLEY PKWY	ESCONDIDO, CA 92027
14965424	McKesson Corporation	6555 North State Highway 161	Lori Schechter Irving, TX 75039
14965425	McKesson Pharmaceutical–345433	455 NORTH MAGNOLIA AVE	EL CAJON, CA 92020
14965426	McKesson Pharmacy Systems–00821366	P.O. Box 100884	Atlanta, GA 30384–0884
14965356	Mckesson – 270545 – La Mesa	8851 CENTER DR. #210	LA MESA, CA 91942
14965358	McKesson – 536421 – Walmart – 4169	300 N 2ND ST EL C	EL CAJON, CA 92021
14965359	Mckesson – 536422 – Walmart 3084	1266 E VALLEY PARKWAY	ESCONDIDO, CA 92027
14965360	Mckesson – 536473 – Walmart 5996	1330 E GRAND AVE	Escondido, CA 92027
14965361	Mckesson – 536475 – Walmart 3494	732 CENTER DRIVE	SAN MARCOS, CA 92069
14965362	McKesson – 536528 Walmart – 1756	17251 Foothill Blvd	Fontana, CA 92335
14965363	Mckesson – 536580 – Walmart 1805	79295 HWY 111	La Quinta, CA 92253
14965364	Mckesson – 536583 – Walmart 1832	WALMART 1832/BORREGO PHS	PALM SPRINGS, CA 92262
14965365	Mckesson – 536634 – Walmart 1899	6250 VALLEY SPRINGS PKWY	Riverside, CA 92507
14965366	Mckesson – 536635 – Walmart 2028	5200 VAN BUREN BLVD	RIVERSIDE, CA 92503
14965367	Mckesson – 536636 – Walmart 3524	605 FLETCHER PARKWAY	EL CAJON, CA 92020
14965368	Mckesson – 536688 – Walmart 2253	13487 CAMINO CANADA	El Cajon, CA 92021
14965369	McKesson – 536689 – Walmart 5096	34500 MONTEREY AVE	Palm Desert, CA 92260
14965370	Mckesson – 597979 Rite Aid 05651	6405 EL CAJON BLVD	SAN DIEGO, CA 92115
14965371	Mckesson – 598032 Rite Aid 05716	3849 CHICAGO AVENUE	RIVERSIDE, CA 92507
14965372	Mckesson – 598140 Rite Aid 05618	7224 BROADWAY	LEMON GROVE, CA 91945
14965373	Mckesson – 598301 Rite Aid 05679	12900 PALM DR	DESERT HOT SPG, CA 92240
14965374	McKesson – 598355 Rite Aid 05632	9532 WINTER GARDENS BLVD	Lakeside, CA 92040
14965375	Mckesson – 598569 Rite Aid 06486	1180 N STATE STREET	BORREG PHS SAN JACINTO, CA 92583
14965376	Mckesson – 598570 Rite Aid 05712	6150 VAN BUREN BLVD	RIVERSIDE, CA 92503
14965378	Mckesson – 598892 Rite Aid 05683	366 SOUTH PALM CANYON DR	PALM SPRINGS, CA 92262
14965379	Mckesson – 598945 Rite Aid 05656	8694 LAKE MURRAY BLVD	San Diego, CA 92119
14965380	Mckesson – 598998 Rite Aid– 05718	8015 LIMONITE AVENUE	RIVERSIDE, CA 92509
14965381	Mckesson – 599052 Rite Aid 05676	69155 RAMON ROAD	CATHEDRAL CITY, CA 92234
14965382	Mckesson – 599106 Rite Aid 05694	1133 PHS 1133 N Mount Vernon Ave	Colton, CA 92324
14965383	Mckesson – 599160 Rite Aid 06246	41800 WASHINGTON ST 113B	Bermuda Dunes, CA 92203
14965384	Mckesson – 599267 Rite Aid 05681	72–875 HWY 111	PALM DESERT, CA 92260
14965385	Mckesson – 599321 Rite Aid 05620	661 SWEETWATER ROAD	SPRING VALLEY, CA 91977
14965386	Mckesson – 599374 Rite Aid 05623	2516 JAMACHA ROAD	El Cajon, CA 92019
14965387	Mckesson – 599428 Rite Aid 05678	51101 HARRISON STREET	COACHELLA, CA 92236
14965388	Mckesson – 599481 Rite Aid 05625	1135 AVOCADO AVENUE	EL CAJON, CA 92020
14965389	Mckesson – 599482 Rite Aid 05684	111 SOUTH SUNRISE WAY	PALM SPRINGS, CA 92262
14965390	Mckesson – 599535 Rite Aid 06532	47985 MONROE ST BLDG A	Indio, CA 92201
14965391	Mckesson – 599857 Rite Aid 05628	315 W Washington Avenue	Escondido, CA 92025
14965392	Mckesson – 632750 Barstow Pharmacy	750 E MAIN ST	Barstow, CA 92311
14965394	Mckesson – 885443 – Walmart 2708	32225 Highway 79 South	Temecula, CA 92592
14965395	Mckesson – 885445 – Walmart – 5663	8844 LIMONITE AVE	JURUPA VALLEY, CA 92509
14965396	Mckesson – 885446 – Walmart – 2826	83053 AVENUE 48	COACHELLA, CA 92236
14965397	Mckesson – 885447 – Walmart – 3026	72314 HIGHWAY 111	PALM DESERT, CA 92260
14965398	Mckesson – 885449 – Walmart 2181	82–491 AVENUE 42	INDIO, CA 92203
14965400	Mckesson – 885451 – Walmart – 1600	201 EAST BOWMAN ROAD	RIDGECREST, CA 93555
14965401	Mckesson – 885453 – Walmart 1692	1120 SOUTH MT VERNON AVE	COLTON, CA 92324
14965402	Mckesson – 885454 – Walmart – 1879	301 MONTARA ROAD	BARSTOW, CA 92311

14965403	Mckesson – 885455 Walmart – 1859	2540 Rockwood Ave	Calexico, CA 92231
14965404	Mckesson – 885456 – Walmart – 1862	1366 SOUTH RIVERSIDE AVE	RIALTO, CA 92376
14965405	Mckesson – 885462 – Walmart – 1917	170 TOWN CENTER PKWY	SANTEE, CA 92071
14965406	Mckesson – 885466 – Walmart 5193 92555	12721 MORENO BEACH DR	MORENO VALLEY, CA
14965407	Mckesson – 885468 – Walmart – 5425	1861 S SAN JACINTO AVE	SAN JACINTO, CA 92583
14965408	Mckesson – 885470 – Walmart 2479	2412 COLLEGE AVE	SAN DIEGO, CA 92115
14965409	Mckesson – 885473 – Walmart 2150	710 DENNERY RD	SAN DIEGO, CA 92154
14965420	Mckesson – Anza Valley Pharmacy 536741	56555 CA-371	Anza, CA 92539
14965421	Mckesson – Desert Hospital –536743 92262	1180 N INDIAN CANYON E140	PALM SPRINGS, CA
14965422	Mckesson – Hillcrest 885479	120 UNIVERSITY AVE	SAN DIEGO, CA 92103
14965423	Mckesson – Navarro 10727/LTSALUD PHS	7205 CORP CTR DR STE 104	MIAMI, FL 33126
14965428	Mckesson-028842-BETTER LIFE PCY 92020	528 E MAIN ST	Borrego PHS EL CAJON, CA
14965429	Mckesson-029347-CVS PHCY 16094 92506	3333 ARLINGTON AVE	Borrego PHS RIVERSIDE, CA
14965430	Mckesson-029362-CAREMARK NJ SP 07004	180 PASSAIC AVE	Borrego PHS FAIRFIELD, NJ
14965431	Mckesson-029375-CAREMARK TN SP PHS BARLETT, TN 38133	8370 WOLF LAKE DR STE 107	Borrego
14965432	Mckesson-029376-CAREMARK TX SP MOUND, TX 75028	1001 SPINKS ROAD STE 280	Borrego PHS FLOWER
14965433	Mckesson-029382-CAREMARK NV SP VEGAS, NV 89119	7251 SOUTH EASTERN AVE	Borrego PHS LAS
14965434	Mckesson-029385-CVS PHCY 9746/BorregoPHS 92506	6840 LINCOLN AVENUE	RIVERSIDE, CA
14965435	Mckesson-029387-CVS PHCY 9799/BorregoPHS 92506	6215 RIVERSIDE AVE	RIVERSIDE, CA
14965436	Mckesson-029388 CVS PHCY 9849/BorregoPHS 92504	8280 MAGNOLIA AVE	RIVERSIDE, CA
14965437	Mckesson-802906-CVS PHCY 5497/BorregoPHS	84010 Avenue 50	Coachella, CA 92236
14965438	Mckesson-802907-CVS PHCY 9114/BorregoPHS	1299 Broadway	El Canjon, CA 92021
14965439	Mckesson-802909-CVS PHCY 9616/BorregoPHS	31575 Date Palm Dr	Cathedral City, CA 92234
14965440	Mckesson-811689-Premier PS CA/BorregoPHS	410 Cloverleaf Dr	Baldwin Park, CA 91706
14965441	Mckesson-837123-CVS PHCY 3055/BorregoPHS 93552	38012 47TH STREET E	PALMDALE, CA
14965442	Mckesson-837124-CVS PHCY 16937 CA 92243	2295 N IMPERIAL AVENUE	Borrego PHS EL CENTRO,
14965443	Mckesson-837127-CVS PHCY 10931 92243	1745 S. Imperial Ave	Borrego PHS El Centro, CA
14965444	Mckesson-837132-CVS PHCY 7127/BorregoPHS	1302 W. Mission Rd.	San Marcos, CA 92069
14965445	Mckesson-837135-CVS PHCY 4768/BorregoPHS	510 C Street	San Diego, CA 92101
14965446	Mckesson-837141-CVS PHCY 8842/BorregoPHS	426 E. Chase Avenue	El Cajon, CA 92020
14965447	Mckesson-837144-CVS PHCY 8857/BorregoPHS	1441 N Santa Fe	Vista, CA 92084
14965448	Mckesson-837152-CVS PHCY 9103/BorregoPHS 92026	318 W. El Norte Parkway	Escondido, CA
14965449	Mckesson-837154-CVS PHCY 9104/BorregoPHS	2427 E. Valley Pkwy	Escondido, CA 92027
14965450	Mckesson-837156-CVS PHCY 9108/BorregoPHS	1655 S. Center City	Escondido, CA 92025
14965451	Mckesson-837157-CVS PHCY 9109/BorregoPHS	6265 El Cajon Blvd	San Diego, CA 92115
14965452	Mckesson-837159-CVS PHCY 9115/BorregoPHS	645 Saturn Blvd	San Diego, CA 92154
14965453	Mckesson-837160-CVS PHCY 9120/BorregoPHS	800 Palm Ave	Imperial Beach, CA 91932
14965454	Mckesson-837162-CVS PHCY 9137/BorregoPHS	7393 Jackson	San Diego, CA 92119
14965455	Mckesson-837164-CVS PHCY 9140/BorregoPHS 91910	555 Broadway Ste 1054	Chula Vista, CA
14965456	Mckesson-837173-CVS PHCY 9145	9730 Mission Gorge	Borrego PHS Santee, CA 92071
14965457	Mckesson-837174-CVS PHCY 9166/BorregoPHS 92078	734 S. RANCHO SANTA FE	SAN MARCOS, CA
14965458	Mckesson-837175-CVS PHCY 9173/BorregoPHS	2760 Fletcher Pky	El Cajon, CA 92020
14965459	Mckesson-837178-CVS PHCY 9175/BorregoPHS 92117	4829 CLAIREMONT DR	SAN DIEGO, CA
14965460	Mckesson-837182-CVS PHCY 9193/BorregoPHS	1380 43RD ST	SAN DIEGO, CA 92113
14965461	Mckesson-837184-CVS PHCY 9194/BorregoPHS	1810 Main Street	Ramona, CA 92065
14965462	Mckesson-837193-CVS PHCY 9524/BorregoPHS	3350 Palm Ave	San Diego, CA 92154
14965463	Mckesson-837194-CVS PHCY 9549/BorregoPHS	1980 College Blvd	Oceanside, CA 92056
14965464	Mckesson-837197-CVS PHCY 9574/BorregoPHS	883 S. Santa Fe Avenue	Vista, CA 92083
14965465	Mckesson-837201-CVS PHCY 9634/BorregoPHS	2521 East Avenue S	Palmdale, CA 93550
14965466	Mckesson-837210-CVS PHCY 9657/BorregoPHS	44430 Challenger Way	Lancaster, CA 93535
14965467	Mckesson-837218-CVS PHCY 9740/BorregoPHS CA 90638	15210 EAST ROSECRANS AVEN	LA MIRADA,
14965468	Mckesson-885460-WALMART 1922/BORREGO PHS CUCAMONGA, CA 91739	12549 FOOTHILL BLVD	RANCHO
14965469	Mckesson-885474-CVS PHCY 9112/BorregoPHS 91945	7100 BROADWAY	LEMON GROVE, CA
14965470	Mckesson-885478-CVS PHCY 9721/BorregoPHS	1401 S Baldwin	Arcaida, CA 91007
14965471	Mckesson-925427-CVS PHCY 1520/BorregoPHS 92234	68010 VISTA CHINO	CATHEDRAL CITY, CA

14965472 Mckesson-925429-CVS PHCY 16083 1280 AUTO PARK WAY SOUTH Borrego  
PHS ESCONDIDO, CA 92029

14965473 Mckesson-925431-CAREMARK KS SP 11162 RENNER BLVD Borrego PHS LENEXA, KS  
66219

14965474 Mckesson-925435-CVS Caremark 2921 105 MALL BOULEVARD Borrego  
PHS MONROEVILLE, PA 15146

14965475 Mckesson-925436-CVS PHCY 9648/BorregoPHS 82270 HIGHWAY 111 INDIO, CA 92201

14965476 Mckesson-925437-CVS PHCY 9728/BorregoPHS 1322 W. SIXTH CORONA, CA 92882

14965477 Mckesson-925439-CVS PHCY 9804/BorregoPHS 425 SUNRISE WAY SOUTH PALM SPRINGS, CA  
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14966069 Patty Mendoza Address Redacted  
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14966121 Pima Medical Institute 40 N Swan Road Suite 100 Tucson, AZ 85711-3019  
15002692 Pioneer Funding Group, LLC 232 W. 116th St. P.O. Box 1735 New York, NY 10026  
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 14966159 Premier Healthcare Management, Inc 450 B Street, Suite 1410 Kyle Harris LLP–Laura Kimberly Gantney San Diego, CA 92101  
 14966160 Premier Healthcare Management, Inc. 124 W Main Street Ste 240 El Cajon, CA 92020  
 14966162 Premier Specialty Pharmacy 410 Cloverleaf Dr. Baldwin Park, CA 91706  
 14966155 Premier and Summit Healthcare Management 124 W Main St Ste 120 El Cajon, CA 92020  
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 14966203 QUALITY COLLISION 68–404 Commercial Road Cathedral City, CA 92234  
 14966204 QUALITY FORMS 188 Lee Avenue Brooklyn, NY 11211  
 14966205 QUALITY LOGO PRODUCTS 724 NORTH HIGHLAND AVE Aurora, IL 60506  
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 14966275 RAPID RECALLING.COM 5724 SW 40th Place Ocala, FL 34474  
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 14966324 REPUBLIC SERVICES–3–0467–0027041AL–2707 P.O. Box 78829 Republic Services #467 Phoenix, AZ 85062–8829

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14966369 RIVERSIDE COMMUNITY HOSPITAL 4445 Magnolia Avenue - M4 Riverside, CA  
92501-4199

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 14966278 Raquel Ledesma Address Redacted  
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 14966281 Raquel Palacios Address Redacted  
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 14966284 Rasha Hanna Address Redacted  
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14966383 Riverside Latino Commission 1612 First Street Alcohol & Drug Abuse Coachella, CA 92236  
14966384 Riverside Police Department 4102 Orange Street Riverside, CA 92501  
14966385 Riverside Public Utilities 3900 Main St Riverside, CA 92522-0144  
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14966397 Robert Jimenez Address Redacted  
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14966399 Robert Segnit Address Redacted  
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14966409 Robyn Long Address Redacted  
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14966415 Rocio Torres Address Redacted  
14966416 Rocky Steele Address Redacted  
14966417 Rod Hagan Address Redacted  
14966418 Rodney Koenig Address Redacted  
14966419 Rodolfo Hernandez Address Redacted  
14966421 Rodrigo Refugio Address Redacted  
14966422 Rogelio Robles Address Redacted  
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14966432 Ronald Amos Address Redacted  
14966433 Ronald Andersen Address Redacted  
14966434 Ronald Jay Palustre Address Redacted  
14966435 Ronald Reiter Address Redacted  
14966436 Ronald Rodgers Address Redacted  
14966437 Ronald Scott Address Redacted  
14966438 Ronald Tucker Address Redacted  
14966439 Ronen Efraim Address Redacted  
14966440 Ronnie Pena Address Redacted  
14966441 Rosa Aguilera Address Redacted  
14966442 Rosa Alcaraz Address Redacted  
14966443 Rosa Amelia Cuevas Gastellum Address Redacted  
14966444 Rosa Castillo Address Redacted  
14966445 Rosa Elena Martinez Address Redacted

14966446	Rosa Espinoza	Address Redacted		
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14966456	Rosalba Flores	Address Redacted		
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14966459	Rosalia Cisneros	Address Redacted		
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14966466	Rosaura Moreno	Address Redacted		
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14966469	Rose Russo	Address Redacted		
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14966475	Rosemarie MacIsaac	Address Redacted		
14966476	Rosemarie Williams	Address Redacted		
14966477	Rosemary Hogenson	Address Redacted		
14966478	Rosen Shingle Creek	Address Redacted		
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14966500	Ru Mee Han	Address Redacted		
14966501	Ruaa Alsammarraie	Address Redacted		
14966503	Ruben Morales	Address Redacted		
14966504	Ruben Ortiz	Address Redacted		
14966505	Ruben Rodriguez	Address Redacted		
14966506	Rubi Hernandez Aguilar	Address Redacted		
14966508	Ruby Ayala-Garcia	Address Redacted		
14966509	Ruby Fuentes	Address Redacted		
14966511	Rudolph Castillo	Address Redacted		
14966514	Russell Simon	Address Redacted		
14966516	Rustan Hicks	Address Redacted		
14966517	Rusul Alnaeb	Address Redacted		
14966518	Ruth Royal	Address Redacted		
14966519	Ruth Solares Aguilar	Address Redacted		
14966520	Ruth Tovar	Address Redacted		
14966523	Ryan Dawood	Address Redacted		
14966524	S AND G PUMPING SERVICE	73-680 Hwy 111, Suite 123	Palm Desert, CA 92260	
14966525	S&R Towing Inc.	P.O. Box 4366	Carlsbad, CA 92018-4366	
14966528	SABAH HADDAD	166 N. 1ST ST #16	EL CAJON, CA 92021	
14966530	SABAH MANSOUR	Address Redacted		
14966532	SACRAMENTO TRANSPORTATION SERVICE	P.O. Box 521	West Sacramento, CA 95605	
14966533	SAFE KIDS WORLDWIDE	1 Inventa Place 6th Fl. West	Silver Spring, MD 20910	
14966534	SAFELITE AUTOGLASS	P.O. Box 633197	Cincinnati, OH 45263-3197	
14966535	SAFIROS SANITATIONS	P.O. Box 3071	National City, CA 91951	
14966540	SAKI ONDA	Address Redacted		
14966553	SAM ROBINSON	Address Redacted		
14966560	SAMBA INSURANCE	11301 Old Georgetown Road	Rockville, MD 20852	
14966563	SAMESKY HEALTH, INC.	P.O. Box 670323	Dallas, TX 75267-0323	
14966567	SAMS CLUB	2101 SE Simple Savings Dr	Bentonville, AR 72716	
14966568	SAMSARA	1170 Peachtree Street, 9th Floor	Atlanta, GA 30309	
14966573	SAMUEL VENTURA	Address Redacted		
14966574	SAN BERNARDINO & RIVERSIDE CTY FIRE EQUIP	932 North D St.	San Bernardino, CA 92410	
14966575	SAN BERNARDINO AREA CHAMBER OF COMMERCE	P.O. Box 658	546 W. 6th St	San Bernardino, CA 92402

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 14966856 SOUTHEASTERN FIXTURES 3306D Pepperell Pkwy Opelika, AL 36801  
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 14966875 SPECTRUM 8448 41 089 0476041 400 Atlantic St DHS MAIN-PIERSON BLVD Stamford, CT 06901  
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 14966889 SSD ALARM – 401645 1740 N Lemon Street Anaheim, CA 92801–1007  
 14966886 SSD Alarm 1740 N Lemon Street Anaheim, CA 92801–1007  
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 14966955 STORQUEST – CATHEDRAL CITY / DATE PALM 32500 Date Palm Dr Cathedral City, CA  
 92234  
 14966956 STORQUEST – INDIO 83614 Dr. Carreon Indio, CA 92201  
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 14966970 SUN–EEZ WINDOW TINTING 77852 Wildcat Dr., Suite 1 Palm Desert, CA 92211  
 14966971 SUNLINE TRANSIT AGENCY 32505 Harry Oliver Trail Thousand Palms, CA 92276  
 14966972 SUNRIDGE SELF STORAGE 53301 HIGHWAY 111 Coachella, CA 92236  
 14966974 SUPER BRIGHT LEDS 4400 Earth City Expy Earth City, MO 63045  
 14966975 SUPER SHUTTLE 4610 South 35th Street Phoenix,, AZ 85040  
 14966976 SUPER STORAGE 148 Robelini Drive Vista, CA 92083  
 14966977 SUPPORT WAREHOUSE P.O. Box 204598 Dallas, TX 75350–4598  
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 14967011 SYNERGY QUEST CONSULTING P.O. Box 1769 Sparks, NV 89432  
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 14966546 Sally Villanueva Address Redacted  
 14966547 Salomon Arredondo Address Redacted  
 14966548 Salustio Yanez Address Redacted  
 14966549 Salvador Ceja Address Redacted  
 14966550 Salvador Garcia Address Redacted  
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 14966552 Salvador Rojas Address Redacted  
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 14966562 Samer Marroki Address Redacted  
 14966564 Sami Sleman Address Redacted  
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 14966569 Samuel Robinson Address Redacted  
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14966580	San Bernardino Project Connect	385 N. Arrowhead Ave	County of San Bernardino San Bernardino, CA 92415
14966598	San Diego Health Connect	5575 Ruffin RD Ste 240	San Diego, CA 92123
14966599	San Diego Health Connect	5575 Ruffin Rd, Ste 240	Health Information Exchange San Diego, CA 92123
14966600	San Diego Hunger Coalition	845 15th Street, Suite 103	San Diego, CA 92101
14966603	San Diego Regional Healthcare Info Exchg	5575 Ruffin Rd Ste 225	San Diego, CA 92123-1381
14966610	San Jacinto Unified School District	2045 S. San Jacinto Ave,	San Jacinto, CA 92583
14966611	San Marcos Medical Group	4990 Arlington Ave	Metropolitan Family Medical Clinic Riverside, CA 92504-2757
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14966642	Sandra Sepulveda	Address Redacted	
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14966760 Sherazi Momin Address Redacted  
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14966809	So Cal Edison 91770	2244 Walnut Grove Ave	2-39-323-5767,700471712862	Rosemead, CA
14966810	So Cal Edison 91770	2244 Walnut Grove Ave	2-40-717-9142,700443804750	Rosemead, CA
14966811	So Cal Edison	P.O. Box 300	Rosemead, CA 91772	
14966812	So Cal Edison	P.O. Box 600	2-37-539-5720,700524094983	Rosemead, CA 91771
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14966853	Sourcewell	P.O. Box 219	202 12th Street NE	Staples, MN 56479
14966857	Southern CA Edison	P.O. Box 800	2244 Walnut Grove Avenue	Rosemead, CA 91770
14966858	Southern California Real Estate Services		15901 Red Hill Ave, Suite 205	Tustin, CA 92780
14966860	Southwest Corporation	P.O. Box 98510	8360 South Durango Drive	Las Vegas, NV
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14966864	Sovereign Receivables	P.O. Box 665	Aldan, PA 19018	
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14966868	Spectrum	400 Atlantic Street	Stamford, CT 06901	
14966869	Spectrum	P.O. Box 60074	City of Industry, CA 91716-0074	
14966874	Spectrum 8245 10 061 4349559	P.O. Box 60229	RE 1970 University	Los Angeles, CA
		90060		
14966876	Spectrum Enterprise	400 Atlantic St	Stamford, CT 06901	
14966892	St. Bernardine Hospital	2101 N Waterman Ave	San Bernardino, CA 92404	
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14966901	Starr Indemnity & Liability Company	399 Park Avenue, Suite 2000	New York, NY 10022	
14966903	State of CA Dept of Justice, OAG	1615 Murray Canyon Road, Suite 700	Division of MediCal Fraud &	
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14966904	State of California	P.O. Box 85501	San Diego, CA 92186-5326	
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14966916	Stephanie Hernandez	Address Redacted		
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 14967091 THE DESERT SUN 750 N. Gene Autry Trail Palm Springs, CA 92262  
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 14967093 THE FIRST TEE OF SILICON VALLEY 1922 The Alameda, Suite 214 San Jose, CA 95126  
 14967094 THE FISH GUY 370 Mankato St, Apt #A Chula Vista, CA 91910  
 14967095 THE FISHER CONSULTING GROUP 105 NW Railroad Avenue #1314 Hammond, LA 70404  
 14967100 THE HEBETS FAMILY TRUST P.O. BOX 2104 Borrego Springs, CA 92004-2104  
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 14967110 THE OFFICE EXPRESS 3198-c Airport Loop Costa Mesa, CA 92626  
 14967111 THE PRESS-ENTERPRISE 3512 14TH Street Riverside, CA 92501  
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 14967150 TINT DOCTOR 13849 Armargosa Road #102 Victorville, CA, CA 92392  
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 14967170 TOWING SOLUTIONS 22180 CAJALCO ROAD PERRIS, CA 92570  
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14967071 Teresa Tobey Address Redacted

14967072 Teresa Torres Address Redacted

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14967096 The Frugal Coyote 590 Palm Canyon Drive Borrego Springs, CA 92004

14967097 The Greater Coachella Valley Attn Chamber of Commerce 82-921 INDIO BLVD INDIO, CA  
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14967098 The Greek Palace 8878 Clairemont Mesa Blvd. San Diego, CA 92123

14967099 The Hebets Company 2575 East Camelback Road, Suite 700 Phoenix, AZ 85016

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14967622 Zuri Vasquez Address Redacted  
14963628 e3 AUDIOMETRICS 3333 N Kennicott Ave Arlington Heights, IL 60004  
14963765 ePLASTICS 5535 Ruffin Road San Diego, CA 92123  
14964224 i2i Systems 377 Riverside Drive, Suite 300 Franklin, TN 37064  
14964230 iCreative 41625 Eclectic Street, Suite H-1 Palm Desert, CA 92260  
14964290 iRedeemHealth 55 Progress P1 Suite 201 Jackson, NJ 08527  
14964320 iSTORAGE SAN BERNARDINO 1155 S Tippecanoe Ave San Bernardino, CA 92408  
14967240 uConfirm P.O. Box 1971 Woodstock, GA 30188

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aty	Samuel Ruven Maizel	Dentons US LLP	601 South Figueroa Street	Suite 2500	Los Angeles, CA 90017	

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