

WHEREAS, TDOR have filed proofs of claim against the Debtors, including, but not limited to, proofs of claim numbers 2483 and 2487 (collectively, the “TDOR Proofs of Claim”), and TDEC have filed proofs of claim against the Debtors, including but not limited to proof of claim 2492 (collectively, the “TDEC Proofs of Claim” and together with the TDOR Proofs of Claim, the “Proofs of Claim”);

NOW, THEREFORE, IT IS HEREBY STIPULATED AND AGREED:

1. The Reorganized Debtors, TDOR and TDEC hereby stipulate and agree that, consistent with the Confirmation Order, to the extent the Proofs of Claim are Priority Tax Claims, such Claims shall be treated in accordance with Section 3.4 of the Plan pursuant to which once all amounts are reconciled, unless otherwise agreed with TDOR or TDEC, the Reorganized Debtors shall pay such amounts in full in Cash on the date such payment is due in the ordinary course of business.

2. The Reorganized Debtors, TDOR and TDEC hereby stipulate and agree that, consistent with the Confirmation Order, to the extent the Proofs of Claim are General Unsecured Claims, such Claims shall be treated in accordance with Section 4.3.7 of the Plan and all such Claims shall be Reinstated and rendered Unimpaired in accordance with section 1124 of the Bankruptcy Code.

3. The Reorganized Debtors, TDOR and TDEC hereby further stipulate and agree that upon execution by all Parties of this Stipulation, the Proofs of Claim shall be deemed withdrawn and expunged from the claims registry.

/s/ Brian D. Glueckstein

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