

Liquidation entered on June 21, 2010 [Docket No. 280]. No objections to the confirmation of the Plan were filed or announced at the hearing. This Court has considered the Plan, the Report of Balloting filed herein on August 12, 2010 [Docket No. 291], the presentation of counsel and all other matters of records. For the reasons announced at the hearing, the Court has determined that the requirements for confirmation of the Plan under 11 U.S.C. § 1129 have been satisfied and that the cases and estates of these debtors should be substantively consolidated as set forth below; it is hereby

ORDERED, that the Plan is confirmed in all respects. A copy of the confirmed Plan is attached; and it is further

ORDERED, that notwithstanding Article II of the Plan, the case and estate of Colon End Parenthesis Trust, LLC, Case No. 07-71813, is hereby substantively consolidated into the case and estate of CEP Holdings, Inc., Case No. 07-71810. Upon the Effective Date, the Debtors' Estates¹ and all of the debts of both Debtors will be substantively consolidated, including for purposes of treating the Claims pursuant to Article IV of the Plan and for distribution, into CEP Holdings, Inc. Further, all Claims which lie or could lie against more than one Debtor will be Allowed, if at all, solely against CEP Holdings, Inc. regardless of in which case or against which Debtor a proof of claim was filed or scheduled. The Clerk is hereby directed to file a copy of the Order in each of the forgoing cases.

END OF DOCUMENT

¹ Capitalized terms not defined herein shall have the same meaning as in the Plan.

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DEBTORS' FIRST AMENDED PLAN OF LIQUIDATION

Pursuant to title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.*, CEP Holdings, Inc. and Colon End Parenthesis Trust, LLC, the debtors in the above-captioned case, hereby propose the following First Amended Plan of Liquidation under Chapter 11 of the Bankruptcy Code (as defined herein):

ARTICLE I

**DEFINED TERMS, RULES OF INTERPRETATION,
COMPUTATION OF TIME AND GOVERNING LAW**

A. *Rules of Interpretation, Computation of Time and Governing Law.*

1. For purposes herein: (a) whenever from the context it is appropriate, each term, 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) the words "herein," "hereof" and "hereto" refer to the Plan in its entirety rather than to a particular portion of the Plan; (c) captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation hereof; (d) the rules of construction set forth in section 102 of the Bankruptcy Code shall apply; and (e) any term capitalized herein that is not otherwise defined shall have the meaning assigned to such term in the Bankruptcy Code or the Bankruptcy Rules, as the case may be.

2. In computing any period of time prescribed or allowed hereby, the provisions of Fed. R. Bankr. P. 9006(a) shall apply.

B. *Defined Terms.*

Unless the context otherwise requires, the following terms shall have the following meanings when capitalized herein:

1. "Administrative Claim" means a Claim under section 503(b) of the Bankruptcy Code, including, but not limited to: (i) the actual and necessary costs and expenses incurred after the Petition Date of preserving the Estates and operating the businesses of the Debtors; (ii) Allowed Professional Fee Claims Date; and (iii) all fees and charges assessed against the Estates under 28 U.S.C. §1930.

2. "Allowed" means, with respect to Claims, (i) any Claim against a Debtor, proof of which is timely Filed, (ii) any Claim that has been or is hereafter listed in the Schedules as neither disputed, contingent or unliquidated, and for which no Proof of Claim has been Filed by the Bar Date, or (iii) any Claim Allowed pursuant to the Plan or by a Final Order of the Bankruptcy Court; provided, however, with respect to any Claim described in clauses (i) or (ii) immediately above, such Claim shall be Allowed only if no objection to the allowance thereof has been interposed or such an objection is so interposed and the Claim shall have been Allowed

by a Final Order; and further provided that no Administrative Claim or Claim shall be Allowed to the extent that the Holder thereof is subject to any pending or preserved claim, Cause of Action, or right of setoff or recoupment by the Debtors or the Estates, and such claim, Cause of Action, or right of setoff or recoupment has not been resolved in favor of such Holder pursuant to a Final Order. Except as otherwise specified in the Plan or a Final Order of the Bankruptcy Court, the amount of an Allowed Claim shall not include interest on such Claim from and after the Petition Date.

3. “Ballot” means any ballot accompanying the Disclosure Statement upon which Holders of Impaired Claims entitled to vote shall indicate their acceptance or rejection of the Plan.

4. “Bankruptcy Code” means title 11 of the United States Code and applicable portions of titles 18 and 28 of the United States Code.

5. “Bankruptcy Court” means the United States Bankruptcy Court for the Northern District of Georgia, or any other court having jurisdiction over the Chapter 11 Cases.

6. “Bankruptcy Rules” means the Federal Rules of Bankruptcy Procedure, as amended from time to time, as applicable to the Chapter 11 Cases, promulgated under 28 U.S.C. § 2075 and the General, Local and Chambers Rules of the Bankruptcy Court, as amended from time to time.

7. “Bar Date” means July ____, 2010.

8. “Business Day” means any day other than a Saturday, Sunday, or legal holiday (as defined in Fed. R. Bankr. P. 9006(a)).

9. “Cash” means legal tender of the United States of America or the equivalent thereof, including bank deposits and checks.

10. “Causes of Action” means all Claims, causes of action, choses in action, suits, debts, damages, judgments, third-party claims, counterclaims, and crossclaims (including, but not limited to, all claims arising under state, federal or other non-bankruptcy law, and any avoidance, recovery, subordination or other actions against insiders and/or any other Persons or Entities under the Bankruptcy Code, including sections 506, 510, 542, 543, 544, 545, 547, 548, 549, 550, 551, and 553 of the Bankruptcy Code or otherwise) of the Debtors or any Debtor, the Estates or any Estate (including, but not limited to, those actions described in Article XII hereof) that are or may be pending or existing on the Effective Date against any Person or Entity, based in law or equity, including, but not limited to, under the Bankruptcy Code, whether direct, indirect, known or unknown, derivative, or otherwise and whether asserted or unasserted as of the date of entry of the Confirmation Order.

11. “Chapter 11 Cases” mean the chapter 11 cases styled *In re CEP Holdings, Inc. and Colon End Parenthesis Trust, LLC*, Case No. 07-71810 (Jointly Administered), pending in the Bankruptcy Court.

12. “Claim” means a claim as defined in section 101(5) of the Bankruptcy Code.

13. “Class” means a category of Holders of Claims or Equity Interests as set forth in Article IV herein.

14. “Confirmation” means the entry on the docket by the Clerk of the Bankruptcy Court of the Confirmation Order, subject to all conditions specified in Article X.A herein having been satisfied or waived pursuant to Article X.C herein.

15. “Confirmation Date” means the date upon which the Confirmation Order is entered by the Bankruptcy Court on its docket, within the meaning of Fed. R. Bankr. P. 5003 and Fed R. Bankr. P. 9021.

16. “Confirmation Hearing” means the hearing at which the Bankruptcy Court considers the Confirmation of the Plan.

17. “Confirmation Order” means the order of the Bankruptcy Court confirming the Plan pursuant to section 1129 of the Bankruptcy Code.

18. “Creditor” or “Claimant” means any Holder of an Allowed Claim.

19. “Debtors” mean CEP Holdings, Inc. and Colon End Parenthesis Trust, LLC, as debtors in the Chapter 11 Cases.

20. “Disclosure Statement” means the First Amended Disclosure Statement for the Plan, dated as of June 16, 2010, as amended, supplemented, or modified from time to time, describing the Plan.

21. “Disputed” means, with respect to any Claim, as of the date of determination, any Claim: (a) listed on the Schedules as unliquidated, disputed or contingent, unless and until it is Allowed pursuant to an order that is a Final Order; (b) as to which any Debtor or any other party-in-interest has Filed a timely objection or request for estimation in accordance with the Bankruptcy Code and the Bankruptcy Rules, which objection or request for estimation has not been withdrawn or determined by a Final Order; (c) as to which the deadline for filing objections has not passed (whether or not an objection has been filed), unless and to the extent such Claim has been Allowed pursuant to an order that is a Final Order; or (d) that is otherwise disputed by any of the Debtors, the Liquidation Trustee or any other party in interest, or is subject to any right of setoff or recoupment, or the Holder thereof is subject to any Claim or Cause of Action, in accordance with applicable law, which dispute, right of setoff or recoupment, Claim or Cause of Action, has not been withdrawn or determined in favor of such Holder by a Final Order.

22. “Distribution Date” means a date selected by the Liquidation Trustee in his sole and absolute discretion.

23. “Effective Date” means the date which is the first Business Day after the Confirmation Order becomes a Final Order.

24. “Entity” means an entity as defined in section 101(15) of the Bankruptcy Code.

25. “Equity Interest” means all equity interests in any of the Debtors.

26. “Estate Assets” means all assets of the Debtors and the Estates as of the Effective Date, including, without limitation, the Causes of Action and all rights of setoff and recoupment and other defenses that the Debtors and the Estates may have with respect to Allowed Claims.

27. “Estates” means the collective estates of each of the Debtors created by section 541 of the Bankruptcy Code upon the commencement of the Chapter 11 Cases for each of the Debtors.

28. “Exculpated Parties” means William F. Perkins, W. G. Hays & Assoc., LLC and its employees, Greenberg Traurig, LLP and its employees and the Liquidation Trustee.

29. “File” or “Filed” means file or filed with the Bankruptcy Court in the Chapter 11 Cases or, in the case of a Proof of Claim, filed with W. G. Hays & Assoc., LLC.

30. “Final Decree” means the decree contemplated under Fed. R. Bankr. P. 3022.

31. “Final Order” means an order of the Bankruptcy Court: (i) as to which the time to appeal, petition for certiorari or move for reargument, reconsideration or rehearing has expired and as to which no appeal, petition for certiorari or other proceedings for reargument, reconsideration or rehearing is pending; or (ii) if an appeal, writ of certiorari, reargument or rehearing thereof has been sought, such order has been affirmed by the highest court to which such order was appealed or from which certiorari was sought, reargument, reconsideration or rehearing has been denied or resulted in no modification of such order, and the time to take any further appeal, petition for certiorari or move for reargument, reconsideration or rehearing has expired; provided, however, that the possibility of a motion under Rule 59 or 60 of the Federal Rules of Civil Procedure or any analogous Bankruptcy Rule being Filed with respect to such order, shall not cause such order to be deemed a non-Final Order.

32. “General Unsecured Claim” means any Claim against any Debtor, but not including any Claim that is (i) an Administrative Claim, (ii) a Priority Claim or (iii) a Participant Claim.

33. “Governmental Unit” has the meaning given to it in section 101(27) of the Bankruptcy Code.

34. “Holder” means the holder of an Equity Interest or Claim.

35. “Impaired” means with respect to any Class of Claims or Equity Interests, a Claim or Equity Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

36. “Lien” means any charge, lien or encumbrance against, or interest in, property to secure payment of a debt or performance of an obligation, including a right of set off to secure payment of a debt or performance of an obligation.

37. “Liquidation Trustee” means William F. Perkins, or such other Person appointed by the Bankruptcy Court.

38. "Official Bankruptcy Forms" means the Official and Procedural Bankruptcy Forms, prescribed by the Judicial Conference of the United States, in accordance with Fed. R. Bankr. P. 9009.

39. "Participant" shall mean a Person who either (a) acquired what the Debtors referred to as "advertising packages" on either of Debtors' programs known as Coastin 88 or CEP Coast or (b) made a passive investment in Debtors' program on CEP.com.

40. "Participant Claim" means a Claim of a Participant which shall be calculated as the actual cash or third party processor payments made to one of the Debtors by a Participant less any cash or third party processor payments paid by the Debtors to a Participant's account that is not at one of the Debtors (either one of Debtors' Programs or CEP Trust).

41. "Person" means a person as defined in section 101(41) of the Bankruptcy Code.

42. "Petition Date" means July 27, 2007.

43. "Plan" means this Plan of Liquidation pursuant to Chapter 11 of the Bankruptcy Code, together with all exhibits hereto, either in its present form or as it may be altered, amended, modified or supplemented from time to time.

44. "Priority Claims" means any and all Claims accorded priority in right of payment under section 507(a) of the Bankruptcy Code, other than an Administrative Claim.

45. "Professional" means a Person or Entity employed pursuant to a Final Order in accordance with sections 327 and 1103 of the Bankruptcy Code and to be compensated for services rendered prior to the Effective Date, pursuant to sections 327, 328, 329, 330 and 331 of the Bankruptcy Code.

46. "Professional Fee Claims" means all fees and expenses for services rendered by Professionals in the Chapter 11 Cases.

47. "Programs" shall mean Coastier 88, CEP Coast or CEP.com.

48. "Pro Rata" means the proportion that an Allowed Claim in a particular Class bears to the aggregate amount of Allowed Claims in such Class.

49. "Proof of Claim" has the meaning given to it in Fed. R. Bankr. P. 3001.

50. "Schedules" mean the schedules of assets and liabilities, schedules of executory contracts and the statement of financial affairs that the Bankruptcy Court requires the Debtors to file pursuant to section 521 of the Bankruptcy Code, the Official Bankruptcy Forms and the Bankruptcy Rules, as they may be amended and supplemented from time to time.

51. "Unimpaired" means, with respect to a Class of Claims or Equity Interests, a Claim or Equity Interest that is unimpaired within the meaning of section 1124 of the Bankruptcy Code.

52. "Unimpaired Class" means any Class which is not an impaired Class within the meaning of section 1124 of the Bankruptcy Code.

ARTICLE II

SUBSTANTIVE CONSOLIDATION OF ASSETS AND LIABILITIES OF DEBTORS; CANCELLATION OF INTERCOMPANY CLAIMS

A. *Substantive Consolidation.*

Upon the Effective Date, the Debtors' Estates and all of the debts of all of the Debtors will be substantively consolidated, including for purposes of treating the Claims pursuant to Article IV hereof, including for distribution purposes, into Colon End Parenthesis Trust, LLC. Further, all Claims which lie or could lie against more than one Debtor will be Allowed, if at all, solely against Colon End Parenthesis Trust, LLC, and any guarantee or cross-guarantee Claims against the other Debtor is hereby extinguished. If the Plan is confirmed, the Debtor will not object to any claims filed only against CEP Holdings if the sole ground for objecting to the claim was that it should have been filed against Colon End Parenthesis Trust, LLC. The Debtors, however, reserve the right to object to such claims on other grounds, including, but not limited to, the amount of the claim.

ARTICLE III

UNCLASSIFIED CLAIMS AGAINST THE DEBTORS

A. *Administrative Claims.*

1. Administrative Claims.

(a) Any request for allowance of an Administrative Claim shall be Filed no later than thirty (30) days after the Effective Date. Any holder of an Administrative Claim who fails to file a timely request for the allowance of an Administrative Claim: (i) shall be forever barred, estopped and enjoined from asserting such Administrative Claim against the Debtors or the Estate Assets (or filing a request for the allowance thereof), and the Debtors, their property and the Estate Assets shall be forever discharged from any and all indebtedness or liability with respect to such Administrative Claim; and (ii) such holder shall not be permitted to participate in any distribution under the Plan on account of such Administrative Claim.

(b) Except as otherwise set forth in this Plan, subject to the provisions of Sections 328, 330(a) and 331 of the Bankruptcy Code, each Holder of an Allowed Administrative Claim, who has not been paid prior to the Effective Date, or on such other day as agreed to by the Liquidation Trustee and such Creditor, shall be paid Cash on the later of the Effective Date or, as soon as is practicable after the Claim is Allowed, from the proceeds of the Estate Assets. With respect to Allowed Professional fees for which the Court has not authorized payment prior to the Effective Date, these fees shall be paid first from any undeliverable distributions and any collections received by the Liquidating Trustee after the Effective Date on judgments or settlements.

2. Bankruptcy Fees.

All fees payable to the Office of the United States Trustee in accordance with 28 U.S.C. §1930 shall be paid on the Effective Date, or as soon thereafter as may be practicable, and will continue to be paid through the date of entry of a Final Decree.

B. *Priority Claims.*

Except as otherwise set forth in the Plan, each Holder of an Allowed Priority Claim shall be paid in full, in Cash, by the Liquidation Trustee on the later of (i) the Effective Date, (ii) the last Business Day of the month following the month in which such Claim becomes an Allowed Claim or (iii) such other day as agreed to by the Liquidation Trustee and such Creditor, or otherwise ordered by the Bankruptcy Court.

ARTICLE IV

CLASSIFICATION AND TREATMENT OF CLASSIFIED CLAIMS
AND EQUITY INTERESTS

A. *Summary.*

The categories of Claims and Equity Interests listed below classify Claims against, and Equity Interests in, the Debtors for all purposes, including voting, confirmation and distribution pursuant hereto and pursuant to sections 1122 and 1123(a)(1) of the Bankruptcy Code. A Claim or Equity Interest shall be deemed classified in a particular Class only to the extent that the Claim or Equity Interest qualifies within the description of that Class and shall be deemed classified in a different Class to the extent that any remainder of such Claim or Equity Interest qualifies within the description of such different Class. A Claim or Equity Interest is in a particular Class only to the extent that such Claim or Equity Interest is Allowed in that Class and has not been paid or otherwise satisfied prior to the Effective Date.

THIS PLAN SEEKS TO SUBSTANTIVELY CONSOLIDATE THE DEBTORS' ESTATES AS FURTHER DESCRIBED IN ARTICLE II HEREIN. IF THE BANKRUPTCY COURT AUTHORIZES AND ORDERS SUCH SUBSTANTIVE CONSOLIDATIONS, THE COMBINED CASH AND OTHER ASSETS OF ALL OF THE DEBTORS SHALL SATISFY THE ALLOWED CLAIMS AGAINST THE DEBTORS OR THEIR ESTATES AS PROVIDED HEREIN.

B. *Classification and Treatment of Classified Claims and Equity Interests.*

1. Class 1—General Unsecured Claims.

(a) *Classification:* Class 1 comprises the General Unsecured Claims against the Debtors that are not Participant Claims.

(b) *Treatment:* Except as otherwise set forth in the Plan, each Holder of an Allowed Class 1 Claim shall receive, in full and final satisfaction of their Allowed Class 1 Claims, Cash payments from the proceeds of the Debtors' Estate, after payment

of the fees and expenses of the Liquidation Trustee, Allowed Administrative Claims and Priority Claims but at the same time and on a Pro Rata basis with holders of Allowed Class 2 Claims.

(c) *Voting:* Class 1 is Impaired and the Holders of Class 1 Claims are entitled to vote to accept or reject the Plan.

2. Class 2—Participant Claims.

(a) *Classification:* Class 2 comprises the Participant Claims.

(b) *Treatment:* Except as otherwise set forth in the Plan, each Holder of an Allowed Class 2 Claim shall receive, in full and final satisfaction of their Allowed Class 2 Claims, Cash payments from the proceeds of the Debtors' Estate, after payment of the fees and expenses of the Liquidation Trustee, Allowed Administrative Claims and Priority Claims but at the same time and on a Pro Rata basis with holders of Allowed Class 1 Claims.

(c) *Voting:* Class 2 is Impaired and the Holders of Class 2 Claims are entitled to vote to accept or reject the Plan.

3. Class 3—Equity Interests.

(a) *Classification:* Class 3 comprises the Equity Interests in the Debtors.

(b) *Treatment:* On the Effective Date, Class 3 Equity Interests will be cancelled and the Holders thereof will receive no distribution on account of their Interests.

(c) *Voting:* Class 3 is Impaired and the Holders of Class 3 Equity Interests are conclusively deemed to have rejected the Plan. Holders of Class 3 Equity Interests shall not be entitled to vote to accept or reject the Plan.

ARTICLE V

ACCEPTANCE OR REJECTION OF THE PLAN

A. *Voting Classes.*

Holders of Claims in each Impaired Class of Claims are entitled to vote as a class to accept or reject the Plan. Each Holder of an Allowed Class 1 and 2 Claim shall be entitled to vote to accept or reject the Plan.

B. *Acceptance by Impaired Classes.*

An Impaired Class of Claims shall be deemed to have accepted the Plan if (a) the Holders (other than any Holder designated under section 1126(e) of the Bankruptcy Code) of at least two-thirds in amount of the Allowed Claims actually voting in such Class have voted to accept or

reject the Plan and (b) the Holders (other than any Holder designated under section 1126(e) of the Bankruptcy Code) of more than one-half in number of the Allowed Claims actually voting in such Class have voted to accept the Plan.

C. *Presumed Rejection of the Plan.*

Class 3 is deemed to have rejected the Plan.

D. *Non-Consensual Confirmation.*

To the extent that any Impaired Class rejects this Plan or is deemed to have rejected this Plan, the Debtors will request confirmation of this Plan as it may be modified from time to time, under section 1129(b) of the Bankruptcy Code. The Debtors reserve the right to alter, amend, modify, revoke or withdraw this Plan or any document in the Plan Supplement, including to amend or modify it to satisfy the requirements of section 1129(b) of the Bankruptcy Code, if necessary.

ARTICLE VI

PROVISIONS FOR IMPLEMENTATION OF THE PLAN

A. *Assets Remain Vested in the Estate; Appointment of the Liquidation Trustee.*

1. On the Effective Date, the assets of the Estate will remain vested in the Estate and shall not revert with Debtors. On the Effective Date, the Liquidation Trustee shall, solely in his capacity as Liquidating Trustee, serve as the sole officer, director, shareholder, member or manager of the Debtors (without any requirement to post a bond), and shall have all powers, rights and duties of a trustee appointed under Chapter 7 of the Bankruptcy Code. Without limiting the generality of the foregoing, and in addition to any other rights given to the Liquidation Trustee in this Plan, the Liquidation Trustee and his successors and assigns shall have the following exclusive rights, powers and duties:

(a) all of the rights, powers, and duties of a trustee in bankruptcy, including, but not limited to, those under sections 704(a)(1), (2), (4), (5) and (7) and 1106(a)(6) and (7) of the Bankruptcy Code;

(b) to administer any available funds of the Debtors pursuant to the terms of this Plan;

(c) to use, acquire and dispose of property free of any restrictions imposed under the Bankruptcy Code;

(d) to sell, devise or otherwise dispose of any Estate Assets without further notice or order of the Court, except as otherwise provided in the Plan;

(e) to employ, retain, and replace any Professionals as the Liquidation Trustee deems necessary to discharge his duties under this Plan and to pay the reasonable fees and costs of such employment without the need to seek approval from the Bankruptcy Court or review by any other party in interest, except as otherwise required in the Plan;

(f) to establish reserves and open, maintain and administer bank accounts as necessary to discharge the duties of the Liquidation Trustee under this Plan;

(g) to represent the Debtors before the Bankruptcy Court and other courts of competent jurisdiction with respect to all matters;

(h) to seek the examination of any entity under and subject to the provisions of Bankruptcy Rule 2004;

(i) to pay any fees due and owing under 28 U.S.C. § 1930;

(j) to comply with applicable orders of the Bankruptcy Court and any other court of competent jurisdiction over the matters set forth herein;

(k) to comply with all applicable laws and regulations concerning the matters set forth herein;

(l) to exercise such other powers as may be vested in the Liquidation Trustee pursuant to this Plan, the Confirmation Order or any Final Order of the Bankruptcy Court;

(m) to execute any documents, instruments, contracts and agreements necessary and appropriate to carry out the powers and duties of the Liquidation Trustee;

2. Subject to the provisions of this Article VI, the Liquidation Trustee shall distribute to the Holders of Allowed Claims all Cash from the liquidation of the Estate Assets at such time intervals as decided by the Liquidation Trustee in its discretion, pursuant to the terms of the Plan.

3. The Liquidation Trustee may require any Holder of an Allowed Claim or other distributee to furnish to the Liquidation Trustee in writing his or its Employer or Taxpayer Identification Number as assigned by the Internal Revenue Service, and the Liquidation Trustee may condition any distribution to any Holder or other distributee upon receipt of such identification number.

4. The Liquidation Trustee shall be reimbursed for all out of pocket fees, costs and expenses in serving as trustee and exercising his rights, duties and obligations under this Plan. The compensation of the Liquidation Trustee shall be based on his standard hourly rate. Without limitation of the foregoing, the Liquidation Trustee shall pay, without further order, notice or application to the Bankruptcy Court, the reasonable fees and expenses of the Liquidation Trustee and the Liquidation Trustee's professionals (including, but not limited to, W. G. Hays & Associates, LLC and Greenberg Traurig, LLP), as necessary to discharge the Liquidation Trustee's duties under this Plan; provided, however, the Liquidation Trustee shall provide to counsel for the Securities and Exchange Commission (the "SEC"), statements of the post-Effective Date Professional fees and expenses he has or intends to pay and the SEC shall have thirty (30) days from receipt of same to file an objection to the fees and expenses, upon which filing a hearing will be scheduled on the objection. If the parties cannot resolve the dispute, the Court will resolve the matter at the hearing. Any post-Effective Date Professional fees and

expenses paid by the Liquidation Trustee that the Court thereafter determines to be unreasonable shall be returned to the Liquidation Trustee by the Professional.

5. In the event the Liquidation Trustee is no longer willing or able to serve as trustee, then the successor shall be appointed by the Bankruptcy Court, and notice of the appointment of such Liquidation Trustee shall be filed with the Bankruptcy Court.

B. *Termination of Liquidation Trustee.*

The duties, responsibilities and powers of the Liquidation Trustee, including as officer, director, shareholder, member or manager of the Debtors, shall terminate upon the entry of a Final Order by the Bankruptcy Court closing the Bankruptcy Case.

C. *Preservation of Records and Documents.*

The Liquidation Trustee shall take commercially reasonable efforts to preserve all records and documents (including any electronic records or documents) related to the Estate Assets until the entry of the Final Decree.

D. *Corporate Action; Dissolution of Corporate Entities.*

Upon the Effective Date, all matters provided under the Plan involving the corporate structure of the Debtors shall be deemed authorized and approved without any requirement of further action by the Debtors, the Debtors' equityholders or the Debtors' boards of directors (or equivalent thereto). Upon entry of the Final Decree, the Debtors shall be deemed to be dissolved and prior to said time, the Liquidation Trustee shall be permitted to take any such action that may be necessary to effectuate said dissolution.

E. *Directors, Officers, Members and Managers.*

On the Effective Date, all officers, directors, members and managers of the Debtors shall be deemed to have resigned and shall be discharged from any further duties and responsibilities in such capacity. From and after the Effective Date, until the Final Decree, the Liquidation Trustee shall serve as the sole officer, sole director, sole member or sole manager, as applicable, of the Debtors, but the Liquidation Trustee shall retain and enforce Causes of Action as the representative of the Estates in his capacity as the Liquidation Trustee under the Plan pursuant to section 1123(b) of the Bankruptcy Code, and not as an officer, director, member or manager of the Debtors. Any and all articles of incorporation, bylaws or other governing documents of the Debtors are deemed amended by this Plan to permit and authorize such sole appointment.

F. *Cancellation of Notes, Instruments, Debentures and Equity Securities.*

On the Effective Date, except to the extent provided otherwise in the Plan, all notes, instruments, certificates and other documents evidencing Claims and all Equity Interests in any of the Debtors shall be canceled and deemed terminated.

ARTICLE VII

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

A. *Assumption and Rejection of Executory Contracts and Unexpired Leases.*

Any executory contracts or unexpired leases that have not expired by their own terms on or prior to the Effective Date shall be deemed rejected by the Debtors on the Effective Date and the entry of the Confirmation Order by the Bankruptcy Court shall constitute approval of such rejections pursuant to sections 365(a) and 1123 of the Bankruptcy Code.

B. *Rejection Claims; Cure of Defaults.*

If the rejection of an executory contract or unexpired lease results in damages to the other party or parties to such contract or lease, any Claim for such damages, if not heretofore evidenced by a Proof of Claim that has been Filed, shall be forever barred and shall not be enforceable against the Debtors or their properties, successors or assigns, unless a Proof of Claim is Filed and served upon (1) the Liquidation Trustee and (2) any counsel for the Liquidation Trustee, on or before thirty (30) days after the Effective Date.

ARTICLE VIII

PROVISIONS REGARDING DISTRIBUTIONS

A. *Time and Method of Distributions.*

The Liquidation Trustee, on behalf of the Debtors, will make the distributions to Holders required under, and in accordance with, the Plan. Whenever any distribution to be made under the Plan is due on a day other than a Business Day, such distribution shall be made, without interest, on the immediately succeeding Business Day. The Liquidation Trustee shall post the date he makes the distribution to Classes 1 and 2 on www.wfperkinsforcep.com within three (3) business days after making the distribution.

B. *Reserve for Disputed Claims.*

The Liquidation Trustee shall maintain a reserve for any distributable amounts required to be set aside on account of Disputed Claims and shall distribute such amounts (net of any expenses, including any taxes relating thereto), as provided herein, as such Disputed Claims are resolved by Final Order, and such amounts shall be distributable in respect of such Disputed Claims as such amounts would have been distributable had the Disputed Claims been Allowed Claims as of the Effective Date.

C. *Manner of Payment under the Plan.*

Any payment in Cash to be issued hereunder shall, at the election of the Liquidation Trustee, be made by check drawn on a domestic bank or by wire transfer from a domestic bank.

D. *Delivery of Distributions.*

Subject to the provisions of Fed. R. Bankr. P. 2002(g), and except as otherwise provided herein, distributions to Holders of Allowed Claims shall be made at the address of each such Holder set forth on the Debtors' books and records unless superseded by the address set forth on Proofs of Claim filed by any such Holders.

E. *Undeliverable or Unclaimed Distributions.*

1. Holding of Undeliverable or Unclaimed Distributions.

If any distribution hereunder to any Holder is not timely negotiated or is returned as undeliverable, subject to Article VIII.E.2 and G below, no further distributions shall be made to such Holder unless and until the Liquidation Trustee is notified in writing of such Holder's then-current address and the Holder shall not be entitled to any interest or other accruals of any kind. Nothing contained in the Plan shall require the Liquidation Trustee to attempt to locate any Holder of an Allowed Claim.

2. Failure to Claim Undeliverable or Unclaimed Distributions.

Any Holder of an Allowed Claim that does not assert its rights pursuant to the Plan to receive a distribution by either negotiating the distribution check or providing the Liquidation Trustee with a proper address within ninety (90) days from and after the date such distribution is mailed by the Liquidation Trustee shall have such Holder's Claim for such undeliverable or unclaimed distribution discharged and shall be forever barred from asserting any such Claim against the Debtors, the Liquidation Trustee and their respective professionals, or the Estate Assets. In such case, any consideration held for distribution on account of such Claim shall belong to the Debtors for distribution by the Liquidation Trustee first to Allowed Professional Fee Claims and then to the remaining Holders in Classes 1 and 2 in accordance with the terms of the Plan.

F. *Compliance with Tax Requirements/Allocation.*

The Liquidation Trustee shall comply with all applicable tax withholding and reporting requirements imposed by any Governmental Unit, and all distributions pursuant to the Plan shall be subject to any such applicable withholding and reporting requirements.

G. *Time Bar to Cash Payments.*

Checks issued on account of Allowed Claims shall be null and void and not paid if not negotiated within ninety (90) days from and after the date of mailing thereof (the "Barred Checks"). Requests for reissuance of any check within the 90 day period shall be made directly to the Liquidation Trustee by the Holder of the Allowed Claim with respect to which such check originally was issued, subject to the right of the Liquidation Trustee to deduct therefrom any service charges imposed by the bank on account of said reissuance. After the expiration of such 90 day period, all Claims in respect of Barred Checks shall be discharged and forever barred and the Debtors shall be entitled to retain all monies related thereto for distribution first to Allowed

Professional Fee Claims and then to the remaining Holders in Classes 1 and 2 in accordance with the terms of the Plan.

H. *Distributions after Effective Date.*

Distributions made after the Effective Date to Holders of Claims that are not Allowed Claims as of the Effective Date, but which later become Allowed Claims, shall be deemed to have been made on the Effective Date. Unless otherwise specifically provided in the Plan, no interest shall be payable on account of any Claim not paid on the Effective Date.

I. *Fractional Dollars; De Minimis Distributions.*

Notwithstanding anything contained herein to the contrary, payments of fractions of dollars will not be made. Whenever any payment of a fraction of a dollar under the Plan would otherwise be called for, the actual payment made will reflect a rounding of such fraction to the nearest dollar (up or down), with half dollars being rounded down. No payment shall be made on account of any distribution less than Ten Dollars (\$10) with respect to any Allowed Claim.

J. *Disallowance on Account of Receipt of Preferential or Fraudulent Transfers.*

The Liquidation Trustee may, pursuant to sections 502(d) of the Bankruptcy Code, object to any Claim and the distributions to be made pursuant to the Plan on account thereof (before any distribution is made on account of such Claim), based on the Claims, rights and Causes of Action of any nature that it may hold against the Holder of such Claim, including any preferential or fraudulent transfers the Holder received.

K. *Settlement of Claims and Controversies.*

Pursuant to Fed. R. Bankr. P. 9019 and in consideration for the distributions and other benefits provided under the Plan, the provisions of this Plan shall constitute a good faith compromise and settlement of claims or controversies relating to the contractual, legal and subordination rights that a Holder of a Claim may have with respect to any Allowed Claim, or any distribution to be made on account of any such Allowed Claim.

ARTICLE IX

PROCEDURES FOR RESOLUTION OF DISPUTED, CONTINGENT AND UNLIQUIDATED CLAIMS OR EQUITY INTERESTS

A. *Objections to Claims; Prosecution of Disputed Claims; Allowance of Claims on the Effective Date.*

1. The Debtors, prior to the Effective Date, and thereafter the Liquidation Trustee in accordance with the Plan, shall have the right to object to the allowance of Claims Filed with the Bankruptcy Court with respect to which they dispute liability or allowance in whole or in part. All objections shall be litigated or settled prior to Final Order; provided that the Liquidation Trustee shall have the authority to file, settle, compromise or withdraw any objections to Claims without approval of the Bankruptcy Court.

2. Notwithstanding the foregoing, the Liquidation Trustee, on behalf of the Debtors, shall have the right to object to the allowance of any Administrative Claims, Priority Claims, Class 1 Claims and Class 2 Claims, and any other Claims asserted against the Debtors or the Estate Assets.

3. If no Proof of Claim is filed by a Creditor whose Claim is listed on Schedule E or F of the Debtor's Schedules on or before the Bar Date, the Claim of said Creditor shall be Allowed in the amount listed on said Schedule E or F of Debtor's Schedules and any Proofs of Claims filed thereafter shall be disallowed.

B. *Payments and Distributions on Disputed Claims.*

1. Notwithstanding any provision hereof to the contrary, the Liquidation Trustee may, in his discretion, pay the undisputed portion of a Disputed Claim. Notwithstanding the foregoing, the Liquidation Trustee will set aside for each Holder of a Disputed Claim such portion of Cash as may be necessary to provide required distributions if that Claim were an Allowed Claim, either based upon the amount of the Claim as filed with the Bankruptcy Court or the amount of the Claim as estimated by the Bankruptcy Court.

2. At such time as a Disputed Claim becomes in whole or in part an Allowed Claim, the Liquidation Trustee shall distribute to the Holder thereof the distributions, if any, to which such Holder is then entitled under the Plan. Such distribution, if any, will be made as soon as practicable after the date that the order or judgment of the Bankruptcy Court allowing such Disputed Claim becomes a Final Order. No interest will be paid on Disputed Claims that later become Allowed or with respect to any distribution in satisfaction thereof to a Holder.

ARTICLE X

**CONDITIONS PRECEDENT TO CONFIRMATION
AND EFFECTIVE DATE OF THE PLAN**

A. *Conditions Precedent to Confirmation.*

The entry of the Confirmation Order is a condition precedent to Confirmation of this Plan that must be satisfied.

B. *Effect of Non-Occurrence of the Effective Date.*

If the Confirmation Order is vacated, this Plan shall be null and void in all respects and nothing contained in this Plan or the Disclosure Statement shall: (1) constitute a waiver or release of any Claims by or against, or any Equity Interests in, the Debtors; (2) prejudice in any manner the rights of the Debtors or any other party; or (3) constitute an admission, acknowledgment, offer or undertaking by the Debtors in any respect.

ARTICLE XI

EXCULPATION, INJUNCTIVE AND RELATED PROVISIONS

A. *Exculpation.*

The Exculpated Parties shall neither have, nor incur any liability to any Person or Entity for any post-petition act taken or omitted to be taken in connection with, or related to formulating, negotiating, preparing, disseminating, implementing, administering, confirming or consummating the Plan, the Disclosure Statement, or any contract, instrument, release or other agreement or document created or entered into in connection with the Plan or any other post-petition act taken or omitted to be taken in connection with or in contemplation of the liquidation of the Debtors; provided that the foregoing shall have no effect on the liability of any Person or Entity that results from any such act or omission that is determined in a Final Order to have constituted gross negligence, recklessness or willful misconduct; and provided further, that each Exculpated Party shall be entitled to rely upon the advice of counsel concerning his, her or its duties pursuant to, or in connection with, the Plan and any documents entered into in connection therewith.

B. *Release and Satisfaction of Claims; Termination of Equity Interests; Injunction.*

Except as otherwise provided herein, and as may be set forth in the Confirmation Order: (a) the rights afforded herein and the treatment of all Claims and Equity Interests herein, shall be in exchange for and in complete satisfaction and release of all Claims and Equity Interests of any nature whatsoever against the Debtors or any of their assets and properties; (b) on the Effective Date, all such Claims against, and Equity Interests in, the Debtors shall be satisfied and released in full; and (c) all Persons shall be precluded from asserting against the Debtors or their successors or their assets or properties, any other or further Claims or Equity Interests based upon any act or omission, transaction or other activity of any kind or nature that occurred prior to the Effective Date.

ARTICLE XII

RETENTION AND PRESERVATION OF CAUSES OF ACTION

A. *Retention of Causes of Action.*

Except as otherwise provided in the Plan, all Causes of Action that the respective Debtors and their Estates may hold against any Person or Entity shall remain, including, but not limited to, any pending adversary proceeding, including, but not limited to, the suit and judgment against Gary Schreier, Susan Schreier and the Schreier Family Retirement Assets, LLC. The Liquidation Trustee shall have the exclusive right, authority, and discretion to institute, prosecute, abandon, settle, or compromise any and all such Causes of Action without the consent or approval of any third party and without any further order of the Bankruptcy Court, except as otherwise provided herein. On the Effective Date, the Liquidation Trustee, in accordance with section 1123(b)(3) of the Bankruptcy Code, and on behalf of the Debtors, shall serve as representative of the estate and shall retain and possess the sole and exclusive right to commence

and pursue, as appropriate, any and all Causes of Action, whether arising before or after the Petition Date, in any court or other tribunal, including, but not limited to, the actions listed in the Disclosure Statement, including, but not limited to, the suit and judgment against Gary Schreier, Susan Schreier and the Schreier Family Retirement Assets, LLC.

B. *Preservation of All Causes of Action Not Expressly Settled or Released.*

The Debtors and, after the Effective Date, the Liquidation Trustee, on behalf of the Debtors, reserve all rights to pursue any and all Causes of Action, whether or not listed in the Disclosure Statement. In addition to the Causes of Action listed in the Disclosure Statement, the Debtors hereby reserve the rights of the Debtors and the Liquidation Trustee, on behalf of the Debtors, to pursue, administer, settle, litigate, enforce and liquidate:

(a) Any other Causes of Action, whether legal, equitable or statutory in nature;

(b) Any and all actions arising under the Bankruptcy Code, including, without limitation, sections 544, 545, 547, 548, 549, 550, 551, 553(b) and/or 724(a) of the Bankruptcy Code; and

(c) Any other Causes of Action that currently exist or may subsequently arise and which have not been otherwise set forth herein or in the Disclosure Statement, because the facts upon which such Causes of Action are based are not currently or fully known by the Debtors (collectively, the "Unknown Causes of Action"). The failure to list or describe any such Unknown Cause of Action herein, or in the Disclosure Statement, is not intended to limit the rights of the Liquidation Trustee, on behalf of the Debtors, to pursue any Unknown Cause of Action.

Unless Causes of Action against a Person or Entity are expressly waived, relinquished, released, compromised or settled in the Plan or any Final Order, the Debtors (before the Effective Date) and the Liquidation Trustee, on behalf of the Debtors (post-Effective Date), expressly reserve all Causes of Action (including the Unknown Causes of Action) for later adjudication and therefore, no preclusion doctrine or other rule of law, including, without limitation, the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise) or laches, shall apply to such Causes of Action upon, after, or as a result of the confirmation or Effective Date of the Plan, or the Confirmation Order. In addition, the Debtors and the Liquidation Trustee, on behalf of the Debtors, and any successors-in-interest thereto, expressly reserve the right to pursue or adopt any Claims not so waived, relinquished, released, compromised or settled that are alleged in any lawsuit in which the Debtors are a defendant or an interested party, against any Person or Entity, including, without limitation, the plaintiffs and co-defendants in such lawsuits.

ARTICLE XIII

RETENTION OF JURISDICTION

Notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, the Bankruptcy Court shall retain such jurisdiction over any matter arising under the

Bankruptcy Code, or arising in or related to the Chapter 11 Cases or the Plan after Confirmation and after the Effective Date, and any other matter or proceeding that is within the Bankruptcy Court's jurisdiction pursuant to 28 U.S.C. §1334 or 28 U.S.C. §157, including, without limitation, jurisdiction to:

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

2. Grant or deny any applications for allowance of compensation or reimbursement of expenses authorized pursuant to the Bankruptcy Code or the Plan, for periods ending on or before the Effective Date and hear objections pursuant to Article VI.A.4 with respect to post Effective Date fees and expenses;

3. Resolve any matters related to the assumption, assumption and assignment or rejection of any executory contract and unexpired lease to which a Debtor is party or with respect to which a Debtor may be liable and to hear, determine and, if necessary, liquidate, any Claims arising therefrom;

4. Ensure that distributions to Holders of Allowed Claims are accomplished pursuant to the provisions hereof;

5. Decide or resolve any motions, adversary proceedings, contested or litigated matters and any other matters, including all Causes of Action and objections or estimations to Claims or Equity Interests, and grant or deny any applications involving a Debtor that may be pending on the Effective Date, or that, pursuant to the Plan, may be instituted by the Liquidation Trustee, or any other Person or Entity after the Effective Date; provided that the Liquidation Trustee shall reserve the right to prosecute the Causes of Action in all proper jurisdictions;

6. Enter such orders as may be necessary or appropriate to implement or consummate the provisions hereof and all contracts, instruments, releases, indentures and other agreements or documents created in connection with the Plan or the Disclosure Statement;

7. Resolve any cases, controversies, suits or disputes that may arise in connection with the consummation, interpretation or enforcement of the Plan, or any Person's or Entity's obligations incurred in connection with the Plan, including, relating to determining the scope and extent of the Estate Assets;

8. Issue injunctions, enter and implement other orders or take such other actions as may be necessary or appropriate to restrain interference by any Person or Entity with consummation or enforcement of the Plan, except as otherwise provided herein;

9. Resolve any cases, controversies, suits or disputes with respect to the releases, injunction and other provisions contained in Article XI hereof and enter any orders that may be necessary or appropriate to implement such releases, injunction and other provisions;

10. Enter and implement any orders that are necessary or appropriate if the Confirmation Order is for any reason modified, stayed, reversed, revoked or vacated;

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

12. Enter an order and/or final decree concluding the Chapter 11 Cases.

NOTWITHSTANDING ANY OTHER PROVISION IN THIS ARTICLE TO THE CONTRARY, NOTHING HEREIN SHALL PREVENT THE LIQUIDATION TRUSTEE FROM COMMENCING AND PROSECUTING ANY CAUSE OF ACTION BEFORE ANY OTHER COURT OR JUDICIAL BODY WHICH WOULD OTHERWISE HAVE APPROPRIATE JURISDICTION OVER THE MATTER AND PARTIES THERETO AND NOTHING HEREIN SHALL RESTRICT ANY SUCH COURTS OR JUDICIAL BODIES FROM HEARING AND RESOLVING SUCH MATTERS.

ARTICLE XIV

MISCELLANEOUS PROVISIONS

A. *Effectuating Documents, Further Transactions and Corporation Action.*

The Liquidation Trustee, on his own behalf or on behalf of each of the Debtors, is authorized to execute, deliver, file or record such contracts, instruments, releases and other agreements or documents and take such actions as may be necessary or appropriate to effectuate, implement and further evidence the terms and conditions hereof.

Prior to, on or after the Effective Date (as appropriate), all matters provided for hereunder that would otherwise require approval of the equityholders or directors (or equivalent thereto) of the Debtors shall be deemed to have occurred and shall be in effect prior to, on or after the Effective Date (as appropriate) pursuant to the general corporation laws (or equivalent thereto) of the applicable States without any requirement of further action by the equityholders or directors (or equivalent thereto) of the Debtors.

B. *Payment of Statutory Fees.*

All fees payable pursuant to section 1930(a) of title 28 of the United States Code, as determined by the Bankruptcy Court at the hearing pursuant to section 1128 of the Bankruptcy Code, shall be paid for each quarter (including any fraction thereof) until the Chapter 11 Cases are converted, dismissed or closed, whichever occurs first.

C. *Modification of Plan.*

Subject to the limitations contained in the Plan:

1. The Debtors reserve the right, in accordance with the Bankruptcy Code and the Bankruptcy Rules, to amend or modify the Plan prior to the entry of the Confirmation Order; and

2. After the entry of the Confirmation Order, the Debtors may, upon order of the Bankruptcy Court, amend or modify the Plan, in accordance with section 1127(b) of the Bankruptcy Code, or remedy any defect or omission or reconcile any inconsistency in the Plan in such manner as may be necessary to carry out the purpose and intent of the Plan.

D. *Revocation of Plan.*

The Debtors reserve the right to revoke or withdraw the Plan prior to the Confirmation Date and to file subsequent plans of liquidation. If the Debtors revoke or withdraw the Plan, or if Confirmation or the Effective Date does not occur, then (a) the Plan shall be null and void in all respects, (b) any settlement or compromise embodied in the Plan (including the fixing or limiting to an amount certain any Claim or Equity Interest or Class of Claims or Equity Interests), assumption or rejection of executory contracts or leases affected by the Plan, and any document or agreement executed pursuant hereto, shall be deemed null and void, and (c) nothing contained in the Plan shall (i) constitute a waiver or release of any Claims by or against, or any Equity Interests in, such Debtor or any other Person, (ii) prejudice in any manner the rights of such Debtor or any other Person, or (iii) constitute an admission of any sort by such Debtor or any other Person.

E. *Successors and Assigns.*

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

F. *Reservation of Rights.*

Except as expressly set forth herein, this Plan shall have no force or effect unless the Bankruptcy Court shall enter the Confirmation Order. None of the filing of this Plan, any statement or provision contained herein, or the taking of any action by any Debtor with respect to this Plan, the Disclosure Statement or the Plan Supplement shall be or shall be deemed to be an admission or waiver of any rights of any Debtor with respect to the Holders of Claims or Equity Interests prior to the Effective Date.

G. *Service of Documents.*

Any pleading, notice or other document required by the Plan to be served on or delivered upon the Liquidating Trustee shall be sent by first class U.S. mail, postage prepaid, as follows:

William F. Perkins, Liquidation Trustee
100 Colony Square - Suite 780
1175 Peachtree Street, N.E.
Atlanta, Georgia 30361
Tel: (404) 875-5645

with a copy to (which shall not constitute notice):

James R. Sacca, Esq.
John D. Elrod, Esq.
GREENBERG TRAURIG, LLP
3290 Northside Parkway, Suite 400
Atlanta, Georgia 30327
Tel: (678) 553-2100

H. *Severability.*

The provisions of this Plan shall not be severable unless such severance is agreed to by the Debtors or, if after the Effective Date, by the Liquidation Trustee, on behalf of the Debtors, and such severance would constitute a permissible modification of this Plan pursuant to section 1127 of the Bankruptcy Code.

I. *Conflicts.*

To the extent any provision of the Disclosure Statement, or any document executed in connection therewith or any documents executed in connection with the Confirmation Order (or any exhibits, schedules, appendices, supplements or amendments to any of the foregoing) conflicts with, or is in any way inconsistent with, the terms of this Plan, the terms and provisions of this Plan shall govern and control.

J. *Term of Injunctions or Stays.*

Unless otherwise provided herein or in the Confirmation Order, all injunctions or stays in effect in the Chapter 11 Cases under sections 105 or 362 of the Bankruptcy Code or any order of the Bankruptcy Court, and still extant on the Confirmation Date (excluding any injunctions or stays contained in this Plan or the Confirmation Order), shall remain in full force and effect until the Effective Date. All injunctions or stays contained in this Plan or the Confirmation Order shall remain in full force and effect in accordance with their terms.

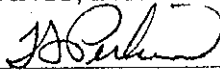
K. *Closing of the Chapter 11 Cases.*

The Liquidation Trustee shall promptly, upon the full administration of the Chapter 11 Cases, file with the Bankruptcy Court all documents required by the Bankruptcy Rules and any applicable order of the Bankruptcy Court to close the Chapter 11 cases.

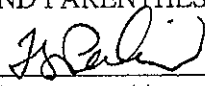
IN WITNESS WHEREOF, the undersigned have executed this Plan of Liquidation as of the date first written above.

DEBTORS:

CEP HOLDINGS, INC.

By: 
Name: William F. Perkins
Title: Receiver

COLON END PARENTHESIS TRUST, LLC

By: 
Name: William F. Perkins
Title: Receiver

Distribution List

James R. Sacca, Esq.
John D. Elrod, Esq.
GREENBERG TRAUIG, LLP
3290 Northside Parkway
Suite 400
Atlanta, GA 30327

Thomas Dworschak, Esq.
OFFICE OF THE UNITED STATES TRUSTEE
362 Richard B. Russell Building
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Atlanta, GA 30303

William F. Perkins
W. G. Hays & Associates, LLC
100 Colony Square, Suite 780
1175 Peachtree St. N.E.
Atlanta, Georgia 30361