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Attorneys for D. Ray Strong, Chapter 11 Trustee for Castle Arch Real Estate Investment Company, LLC and Substantively Consolidated Debtors

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH**

In re:

CASTLE ARCH REAL ESTATE INVESTMENT COMPANY, LLC; CAOP MANAGERS, LLC; CASTLE ARCH KINGMAN, LLC; CASTLE ARCH SECURED DEVELOPMENT FUND, LLC; CASTLE ARCH SMYRNA, LLC; CASTLE ARCH STAR VALLEY, LLC; *and*

CASTLE ARCH OPPORTUNITY PARTNERS I, LLC; CASTLE ARCH OPPORTUNITY PARTNERS II, LLC,

Debtors.

Case Nos. 11-35082, 11-35237, 11-35243, 11-35242 and 11-35246
(Substantively Consolidated)

Case Nos. 11-35241 and 11-35240
(Jointly Administered)

(Chapter 11)
The Honorable Joel T. Marker

- Affects All Debtors
- Affects Only the Substantively Consolidated Debtors
- Affects only Castle Arch Opportunity Partners I, LLC
- Affects only Castle Arch Opportunity Partners II, LLC

NOTICE OF FILING OF PLAN DOCUMENTS SUPPLEMENT

PLEASE TAKE NOTICE THAT D. Ray Strong, the duly appointed Chapter 11 Trustee (the “Trustee”) for the substantively consolidated debtors Castle Arch Real Estate

Investment Company, LLC, CAOP Managers, LLC, Castle Arch Kingman, LLC, Castle Arch Secured Development Fund, LLC, Castle Arch Smyrna, LLC and Castle Arch Star Valley, LLC (collectively, the “Legacy Debtors”), and as manager of Castle Arch Opportunity Partners I, LLC (“CAOP I”) and Castle Arch Opportunity Partners II, LLC (“CAOP II”) (collectively with the Legacy Debtors, the “Debtors”), has previously filed with the United States Bankruptcy Court for the District of Utah (the “Bankruptcy Court”) the *First Amended Chapter 11 Trustee’s Plan of Liquidation Dated February 25, 2013* (the “Plan”) [Docket No. 656]¹ and the *First Amended Disclosure Statement for First Amended Chapter 11 Trustee’s Plan of Liquidation Dated February 25, 2013* [Docket No. 655] (the “Disclosure Statement”) pursuant to Chapter 11 of the United States Bankruptcy Code.

PLEASE TAKE FURTHER NOTICE THAT pursuant to Article I, Section 1.3 of the Plan and the *Order Granting Chapter 11 Trustee’s Motion for Entry of an Order (I) Approving, Disclosure Statement for Chapter 11 Trustee’s Plan of Liquidation, (II) Approving Solicitation Procedures, Including Form of Ballot and Manner of Notice, and (III) Fixing the Confirmation Hearing and the Deadline for Filing Objections to the Confirmation of the Plan* [Docket No. 652], the Trustee hereby files this *Notice of Filing of Plan Documents Supplement* pursuant to which the documents comprising the “Plan Document Supplement” are filed as follows:

1. The Liquidating Trust Agreement for the Legacy Trust, attached hereto as **Exhibit A**;
2. The Liquidating Trust Agreement for the CAOP I Trust, attached hereto as **Exhibit B**; and

¹ Capitalized terms used herein but not defined shall have the meanings ascribed to them in the Plan.

3. The Liquidating Trust Agreement for the CAOP II Trust, attached hereto as **Exhibit C**.

PLEASE TAKE FURTHER NOTICE THAT parties desiring more information about the documents comprising the Plan Document Supplement may contact the Trustee's counsel at the above-noted e-mail addresses or telephone number.

DATED this 6th day of May, 2013.

DORSEY & WHITNEY LLP

/s/ Peggy Hunt

Peggy Hunt

Jeffrey M. Armington

Nathan S. Seim

Attorneys for D. Ray Strong, Chapter 11

Trustee for Castle Arch Real Estate

Investment Company, LLC et al.

CERTIFICATE OF SERVICE – BY NOTICE OF ELECTRONIC FILING (CM/ECF)

I hereby certify that on May 6th, 2013, I electronically filed the foregoing NOTICE OF FILING OF PLAN DOCUMENTS SUPPLEMENT with the United States Bankruptcy Court for the District of Utah by using the CM/ECF system. I further certify that the parties of record in this case, as identified below, are registered CM/ECF users and will be served through the CM/ECF system.

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Also, on this 6th day of May, 2013, a copy of this Notice of Filing of Plan Documents

Supplement was filed on the Office of the United States Trustee by e-mail as follows:

- John T. Morgan, john.t.morgan@usdoj.gov
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- Penrod W. Keith pkeith@djplaw.com
- Gregory J. Adams gadams@mbt-law.com

/s/ Jeffrey M. Armington

EXHIBIT A

**LIQUIDATING
TRUST AGREEMENT
FOR THE LEGACY TRUST,**

Dated May [__], 2013

TABLE OF CONTENTS OF AGREEMENT

	Page
1. Organization and Establishment of Legacy Trust: Declaration of Trust	2
1.1 Creation of Legacy Trust	2
1.2 Incorporation of Plan	2
1.3 Declaration of Trust	2
1.4 Transfer of Legacy Trust Assets	3
1.5 Title	3
1.6 Purpose of Legacy Trust	3
1.7 Vesting of Legal Actions	3
2. The Legacy Trustee.....	4
2.1 Appointment	4
2.2 Title	4
2.3 Acceptance of Conveyance.....	4
2.4 Administration of Legacy Trust.....	5
2.5 General Powers	5
2.6 Non-Cash Property.....	7
2.7 Representative of Legacy Trust	7
2.8 Exclusive Authority to Pursue, Settle, or Abandon Claims and Causes of Action.....	7
2.9 Payment of Legacy Trust Expenses	8
2.9.1 Payment of United States Trustee’s Fees.....	8
2.9.2 Legacy Trustee Fees	8
2.9.3 Procedure for Payment of Fees and Costs Incurred by the Legacy Trustee and Professionals of the Legacy Trust	8
2.10 Fiscal Year	9
2.11 Reports	9
2.12 Discretion of Legacy Trustee.....	10
2.13 Reliance by Legacy Trustee.....	10
2.14 Reliance on Legacy Trustee.....	10
2.15 Insurance	11
2.16 Bond.....	11
2.17 Transferee Liabilities	11
2.18 Limitation on Liability and Indemnification.....	11
2.19 Limitations on Legacy Trustee	12
2.19.1 Tax Purposes.....	12
2.19.2 No Trade or Business.....	12
2.19.3 Investments	12
2.19.4 No Limitation on Legacy Trustee’s Own Business	12

2.20	Resignation and Removal	12
2.20.1	Resignation	12
2.20.2	Removal	13
2.20.3	Appointment of a Successor Trustee	13
2.20.4	Acceptance of Appointment by Successor Legacy Trustee.....	13
2.20.5	Legacy Trust Continuance	13
3.	Conflicts Referee	13
3.1	Purpose.....	13
3.2	Appointment	14
3.3	Powers.....	14
3.4	Limitation on Liability and Indemnification.....	14
3.5	Payment.....	15
4.	Conflict Resolution Procedures	15
4.1	Purpose.....	15
4.2	Duties of Legacy Trustee	15
4.3	Duties of Counsel.....	16
4.4	Conflict Resolution Process	16
4.5	Binding Nature.....	16
4.6	Approval by Court	16
4.7	Allocation of Conflicts Referee’s Fees	16
4.7.1	Dispute Between the Legacy Trust and the CAOP I Trust.....	16
4.7.2	Dispute Between the Legacy Trust and the CAOP II Trust.....	17
4.7.3	Dispute Between the CAOP I Trust and the CAOP II Trust	17
4.7.4	Dispute Between the Legacy Trust, the CAOP I Trust, and the CAOP II Trust.....	17
4.8	Retention of Jurisdiction.....	17
5.	Legacy Trust Beneficiaries	17
5.1	Register of Beneficiaries.....	17
5.2	Interest Beneficial Only	17
5.3	Evidence of Beneficial Interest.....	17
5.4	Exemption From Registration.....	17
5.5	Transfers of Beneficial Interests	18
5.6	Absolute Owners.....	18
5.7	Change of Address.....	18
5.8	Effect of Death, Dissolution, Incapacity, or Bankruptcy of Legacy Trust Beneficiary	18
5.9	Standing	18
5.10	No Personal Liability of Legacy Trust Beneficiaries	18

6.	Distributions.....	19
6.1	Distributions from Legacy Trust Assets	19
6.2	Distributions; Withholding	19
6.3	Legacy Trust Reserve	19
6.4	No Distribution Pending Allowance; Estimation.	19
	6.4.1 Disputed Claims and Equity Interests.....	19
	6.4.2 Estimation	20
6.5	Disputed Claim and Interests Reserves.....	20
	6.5.1 Establishment.....	20
	6.5.2 Distribution Upon Allowance of Disputed Claim or Interest	20
	6.5.3 Release of Cash from Disputed Reserve.....	20
6.6	Method of Distribution.	21
	6.6.1 General	21
	6.6.2 Mailing.....	21
	6.6.3 Form of Distributions.....	21
	6.6.4 Distributions to be on Business Days/Timeliness.....	21
	6.6.5 Compliance with Tax Requirements.....	22
6.7	Unclaimed Property	22
6.8	Setoff and Recoupment.....	22
7.	Taxes.....	22
7.1	Income Tax Status.....	22
7.2	Tax Returns.....	23
7.3	Withholding of Taxes and Reporting Related to Legacy Trust Operations.....	23
7.4	Valuations	23
7.5	Treatment of Disputed Claims and Interests Reserves	23
7.6	Expedited Determination of Taxes	24
8.	Termination of Legacy Trust	24
8.1	Termination of Legacy Trust	24
8.2	Maximum Term	24
8.3	Events Upon Termination.....	25
8.4	Winding Up, Discharge, and Release of the Legacy Trustee	25
9.	Miscellaneous	25
9.1	Amendments	25
9.2	Waiver.....	25
9.3	Cumulative Rights and Remedies.....	25

9.4	Irrevocability.....	25
9.5	Title to Legacy Trust Assets	25
9.6	Sales of Legacy Trust Assets	25
9.7	Notices	26
9.8	Severability	26
9.9	Counterparts.....	26
9.10	Binding Agreement.....	26
9.11	Headings	27
9.12	Construction.....	27
9.13	Governing Law	27
9.14	Subject to Bankruptcy Court’s Jurisdiction	27
9.15	Further Assurances.....	27
9.16	Integration	27
9.17	Counterparts	27

AGREEMENT

This liquidating trust agreement (the “Legacy Trust Agreement”) is made this ___th day of May, 2013, in connection with the *First Amended Chapter 11 Trustee’s Plan of Liquidation Dated February 25, 2013* (as the same has been or may be amended and confirmed, the “Plan”) filed in the United States Bankruptcy Court for the District of Utah (the “Bankruptcy Court”), by and among D. Ray Strong as Chapter 11 Trustee (“Chapter 11 Trustee”) of and on behalf of the “Consolidated Legacy Debtors,” Weston L. Harris, the duly appointed “Conflicts Referee” hereunder, and the Legacy Trust through D. Ray Strong as Legacy Trustee (the “Legacy Trustee”) (collectively, the “Parties”).

RECITALS

A. **WHEREAS**, each of the Consolidated Legacy Debtors filed petitions for relief under chapter 11 of the Bankruptcy Code on October 17 and October 20, 2011 (the “Chapter 11 Cases”), which Chapter 11 Cases were substantively consolidated by the Bankruptcy Court pursuant to an Order entered on February 8, 2013;

B. **WHEREAS**, on May __, 2013, the Bankruptcy Court entered an Order confirming the Plan (the “Confirmation Order”), which Plan as confirmed is incorporated by reference herein as discussed in Section 1.2 below, and all capitalized terms used herein shall have the meanings ascribed to them in the Plan;

C. **WHEREAS**, the Plan’s Effective Date occurred on the date hereof;

D. **WHEREAS**, Article VI, Section 6.7 of the Plan contemplates, on the Effective Date: (a) the creation of a liquidating trust (the “Legacy Trust”) and the creation of beneficial interests in the Legacy Trust solely for the benefit of (i) holders of Allowed Administrative Expense Claims and holders of Claims for Post-Effective Date Administration Costs who have agreed that their Claims will not be paid from Consolidated Legacy Debtors’ Reserved Funds, (ii) holders of Allowed General Unsecured Claims against the Consolidated Legacy Debtors, and (iii) holders of Allowed Legacy Preferred Interests (together, the “Legacy Trust Beneficiaries”); (b) the funding of the Legacy Trust with the “Legacy Trust Assets” as defined in Article I of the Plan; and (c) the liquidation of the Legacy Trust Assets, including assigned “Individual Claims” as defined in Section 6.4 of Article VI of the Plan and “Retained Claims and Actions” as defined in Section 6.9 of Article VI of the Plan, and Distribution of the Net Legacy Liquidation Proceeds to the Legacy Trust Beneficiaries as set forth in the Plan and this Legacy Trust Agreement;

E. **WHEREAS**, pursuant to Treasury Regulation Section 301.7701-4(d), the Legacy Trust shall be created for the primary purpose of administering and liquidating the Legacy Trust Assets and for the secondary purposes of (a) resolving all Disputed Claims; (b) pursuing Causes of Action, including all Retained Causes of Action and Individual Claims, and (c) making all Distributions to the Legacy Trust Beneficiaries provided for under the Plan, with no objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to and consistent with the liquidating purpose of the Legacy Trust and the Plan;

F. **WHEREAS**, the Legacy Trust is intended to qualify as a “grantor trust” for United States federal income tax purposes, pursuant to Sections 671-677 of the Internal Revenue

Code of 1986, as amended (the “IRC”), with the Legacy Trust Beneficiaries to be treated as the grantors of the Legacy Trust and deemed to be the owners of the Legacy Trust Assets (subject to the rights of creditors of the Legacy Trust), and consequently, the transfer of the Legacy Trust Assets to the Legacy Trust shall be treated as a deemed transfer of those assets from the Consolidated Legacy Debtors and the their estates to the Legacy Trust Beneficiaries followed by a deemed transfer by such Legacy Trust Beneficiaries to the Legacy Trust for federal income tax purposes; and

G. **WHEREAS**, the Chapter 11 Trustee, on behalf of the Consolidated Legacy Debtors, and the Legacy Trust Beneficiaries desire to create and fund the Legacy Trust, as contemplated by the Plan, pursuant to this Legacy Trust Agreement.

AGREEMENT

NOW THEREFORE, for and in consideration of the premises, and the mutual promises and agreements contained herein and in the Plan, the receipt and sufficiency of which are hereby expressly acknowledged, the Parties hereby agree as follows:

1. Organization and Establishment of Legacy Trust: Declaration of Trust

1.1 Creation of Legacy Trust. Pursuant to Article VI of the Plan and the Confirmation Order, and effective as of the Effective Date of the Plan, the Legacy Trust is hereby created for the benefit of the Legacy Trust Beneficiaries. Pursuant to the terms of the Plan, the Consolidated Legacy Debtors execute this Legacy Trust Agreement and, subject to the provisions of Section 1.4 below, irrevocably transfer, absolutely assign, convey, set over, and deliver to the Legacy Trustee, and his successors and assigns, all right, title and interest of the Consolidated Legacy Debtors in and to the Legacy Trust Assets in trust to and for the benefit of the Legacy Trust Beneficiaries for the uses and purposes stated herein and in the Plan, except as may otherwise be specifically provided by the Plan. The Consolidated Legacy Debtors shall execute and deliver such other instruments of sale, transfer, conveyance, assignment and confirmation, and will cooperate and take such other actions as the Legacy Trustee may deem reasonably necessary or desirable in order to more effectively transfer, convey and assign all rights, title and interests in and to the Consolidated Legacy Debtors to the Legacy Trust.

1.2 Incorporation of Plan. The Plan and Confirmation Order are incorporated into this Legacy Trust Agreement. In the event of any conflict between the Plan and this Legacy Trust Agreement, the Plan will control and govern. In the event of any conflict between the Confirmation Order and the Plan or this Legacy Trust Agreement, the Confirmation Order will govern.

1.3 Declaration of Trust. To declare the terms and conditions hereof, and in consideration of the confirmation of the Plan, the Parties have executed this Legacy Trust Agreement and, on the Effective Date, the Consolidated Legacy Debtors and the Consolidated Legacy Estate hereby irrevocably transfer to the Legacy Trust all of the right, title, and interest of the Consolidated Legacy Debtors and the Consolidated Legacy Estate in and to the Legacy Trust Assets, to have and to hold unto the Legacy Trust and its successors and assigns forever, under and subject to the terms of the Plan and the Confirmation Order for the benefit of the Legacy

Trust Beneficiaries and their successors and assigns as provided for in this Legacy Trust Agreement and in the Plan and Confirmation Order.

1.4 Transfer of Legacy Trust Assets. Except as otherwise expressly provided by the Plan or this Legacy Trust Agreement, upon the Effective Date of the Plan, title to the Legacy Trust Assets shall pass to the Legacy Trust free and clear of all Liens, Claims and Interests, in accordance with Bankruptcy Code § 1141 for the benefit of the Legacy Trust Beneficiaries. The “Individual Claims” of holders of Preferred Legacy Interests that are assigned to the Legacy Trust under the Plan are held solely for the benefit of those Legacy Trust Beneficiaries making the assignment and net liquidation proceeds of such Individual Claims by the Legacy Trust will be disbursed to such Legacy Trust Beneficiaries. The Legacy Trust Beneficiaries shall be treated as the grantors and deemed owners of the Legacy Trust.

1.5 Title. The Legacy Trust shall hold the legal title to all property at any time constituting a part of the Legacy Trust Assets and shall hold such property in trust to be administered and disposed of by it pursuant to the terms of this Legacy Trust Agreement and the Plan for the benefit of the Legacy Trust Beneficiaries. The Legacy Trustee is authorized to make disbursements and payments from the Legacy Trust in accordance with the provisions of Sections 2.5, 2.9, 3.5, and 6 of this Legacy Trust Agreement and pursuant to the Plan.

1.6 Purpose of Legacy Trust. The Legacy Trust is hereby created for the primary purpose of liquidating and distributing the Legacy Trust Assets to the Legacy Trust Beneficiaries in accordance with the Plan, the Confirmation Order, this Legacy Trust Agreement and applicable tax statutes, rules, and regulations, and in an expeditious but orderly manner, with no objective to continue or engage in the conduct of a trade or business. In particular, the Legacy Trustee shall: (a) make continuing efforts to collect and reduce the Legacy Trust Assets to Cash; (b) make timely Distributions and not unduly prolong the duration of the Legacy Trust; (c) take all reasonable and necessary actions to conserve and protect the Legacy Trust Assets; (d) administer, compromise, settle, object to and litigate Causes of Action and any other Claims or rights belonging to the Legacy Trust, including the Retained Claims and Actions and Individual Claims assigned to it through the Plan; (e) to the extent necessary and appropriate, object to Claims asserted against the Legacy Trust Assets and the Legacy Trust; and (f) to maintain, operate or lease (for purposes of holding for sale), or sell or otherwise dispose of the property belonging to the Legacy Trust, in accordance with the terms of this Legacy Trust Agreement, the Plan, or the instructions or orders of the Bankruptcy Court, and to distribute the Net Legacy Liquidation Proceeds to the Legacy Trust Beneficiaries, in as prompt, efficient and orderly a fashion as possible in accordance with the provisions of Section 6 hereof.

1.7 Vesting of Legal Actions. The Legacy Trust, acting by and through the Legacy Trustee, shall be vested with standing to pursue any and all Causes of Action and other rights or legal actions on behalf of the Consolidated Legacy Debtors, the Legacy Consolidated Estate and/or the Legacy Trust, including without limitation the Retained Claims and Actions and all Individual Claims assigned pursuant to the Plan. Pursuant to Bankruptcy Code § 1123(b)(3)(B), the Legacy Trust, acting by and through the Legacy Trustee, shall be assigned and subrogated to each and every Cause of Action and other rights or legal actions belonging to the Consolidated Legacy Debtors, the Legacy Consolidated Estate and/or the Legacy Trust, including without limitation the Retained Claims and Actions and all Individual Claims assigned pursuant to the

Plan, all of which are preserved pursuant to Article VI, Sections 6.4 and 6.9 of the Plan and hereunder.

2. The Legacy Trustee

2.1 Appointment. D. Ray Strong is hereby appointed as the Legacy Trustee, effective as of the date of this Legacy Trust Agreement pursuant to the provisions of the Plan. The Legacy Trustee's appointment shall continue until the earlier of (a) the termination of the Legacy Trust, or (b) the Legacy Trustee's resignation, death, dissolution, removal, or liquidation.

2.2 Title. On the Effective Date, legal title to all property comprising the Legacy Trust Assets shall be vested in the Legacy Trust acting by and through the Legacy Trustee in accordance with and pursuant to the terms of the Plan and this Legacy Trust Agreement. Without limiting the foregoing, on the Effective Date, the Legacy Trustee, on behalf of the Legacy Trust, shall be: (a) authorized to act as representative of the Legacy Trust in respect of any and all Claims, Interests, Causes of Action, or other rights that constitute the Legacy Trust Assets, including without limitation the Retained Claims and Actions and the Individual Claims assigned under the Plan; (b) substituted as successor to the Consolidated Legacy Debtors (i) in all actions and proceedings pending or thereafter commenced in the Bankruptcy Court or elsewhere in regard to the Legacy Trust Assets, (ii) in all actions and proceedings pending or thereafter commenced in the Bankruptcy Court or elsewhere in connection with or regarding all Claims, Interests and Causes of Action, and (iii) in any agreement or Order respecting the Legacy Trust or its property to which a Consolidated Legacy Debtor or the Consolidated Legacy Estate is a party.

2.3 Acceptance of Conveyance. Through the Plan and this Legacy Trust Agreement, including through the establishment of the Legacy Trust provided for in Section 1 above, the Legacy Trustee is directed, and by executing this Legacy Trust Agreement, has agreed that he will take all actions as may be required of the Legacy Trust hereunder, with no further acceptance being necessary, including without limitation that he will:

2.3.1 Accept delivery of the Legacy Trust Assets on behalf of the Legacy Trust;

2.3.2 Accept all bills of sale, deeds, assumptions and assignments, and all other instruments of conveyance required to be delivered by the Consolidated Legacy Debtors with respect to the Legacy Trust Assets transferred to the Legacy Trustee on behalf of the Legacy Trust pursuant to or in connection with the Plan, the Confirmation Order, or this Legacy Trust Agreement; and

2.3.3 Take such other action as may be required of the Legacy Trust hereunder, including the receipt and acceptance as part of the Legacy Trust Assets of any property or rights, including, without limitation, notes, other negotiable instruments, Causes of Action, Claims, assigned Individual Claims, Retained Claims and Actions, rights, and other choses in action belonging to the Consolidated Legacy Debtors, the Consolidated Legacy Estate, a Creditor or holder of an Interest herein which the Legacy Trustee may receive in connection with or in consideration of the Legacy Trust Assets.

2.4 Administration of Legacy Trust. In administering the Legacy Trust, the Legacy Trustee, subject to the express limitations contained herein and in the Plan, is authorized and directed to do and perform all such acts, to execute and deliver such deeds, bills of sale, instruments of conveyance, and other documents as they may deem necessary or advisable to carry out the purposes of the Legacy Trust.

2.5 General Powers. Except as otherwise provided in this Legacy Trust Agreement, the Plan, or the Confirmation Order, the Legacy Trustee may control and exercise authority over the Legacy Trust Assets, over the acquisition, management, and disposition thereof, and over the management and conduct of the business of the Legacy Trust. No Person dealing with the Legacy Trust shall be obligated to inquire into the Legacy Trustee's authority in connection with the acquisition, management, or disposition of Legacy Trust Assets. Without limiting the foregoing, but subject to the Plan, the Confirmation Order, and other provisions of this Legacy Trust Agreement, the Legacy Trustee shall be expressly authorized with respect to the Legacy Trust and the Legacy Trust Assets:

2.5.1 To take all steps necessary to effect a transfer of the assets of the Legacy Consolidated Estate to the Legacy Trust as provided for in the Plan and this Legacy Trust Agreement;

2.5.2 To receive and hold all the Legacy Trust Assets and to have exclusive possession and control thereof as permissible under applicable law;

2.5.3 To establish and maintain any Cash reserves as deemed necessary by the Legacy Trustee to carry out this Legacy Trust Agreement, including the reserves provided for in Section 6 of this Agreement;

2.5.4 To perform the duties, exercise the powers, and assert the rights of a trustee under Bankruptcy Code §§ 704 and 1106, including, without limitation, holding and asserting applicable privileges and defenses, and filing, commencing or prosecuting objections to Claims under § 502 of the Bankruptcy Code, turnover actions under §§ 542 and 543 of the Bankruptcy Code, and avoidance actions under §§ 502(d), 544, 547, 548, 549, 550, 551 and 553 of the Bankruptcy Code;

2.5.5 To collect and receive any accounts receivable, proceeds of Claims against third parties, the CAOP I Estate, or the CAOP II Estate, income, and proceeds of sale;

2.5.6 To manage, sell and convert all or any portion of the Legacy Trust Assets to Cash and to make Distributions of the Net Legacy Liquidation Proceeds as specified in the Plan and this Legacy Trust Agreement;

2.5.7 To enter into, perform and exercise rights under contracts binding upon the Legacy Trust (but not upon the Legacy Trustee in his respective individual or corporate capacities) which are reasonably incident to the administration of the Legacy Trust and which the Legacy Trustee, in the exercise of his best business judgment, reasonably believes to be in the best interests of the Legacy Trust;

2.5.8 To present the Intercompany Claims as defined in Section 3.3 below to the Conflicts Referee and to adhere to the Conflict Resolution Procedures outlined in Section 4 below;

2.5.9 To establish and maintain accounts at federally insured financial institutions, in a clearly specified fiduciary capacity, into which the Legacy Trust Assets or other Cash and property of the Legacy Trust may be deposited, and draw checks or make withdrawals from such accounts, and to pay or distribute such amounts of the Legacy Trust Assets as permitted or required under this Legacy Trust Agreement and the Plan;

2.5.10 Subject to Sections 3 and 4 related to Intercompany Claims, to investigate, review, commence and prosecute any litigation, by motion, adversary proceeding or otherwise, including without limitation with regard to all Disputed Claims and Interests in accordance with the Plan, including Article VII of the Plan, Retained Claims and Actions and Individual Claims assigned under the Plan, and subject to Section 2.8 of this Legacy Trust Agreement, to abandon or settle any such litigation when appropriate;

2.5.11 To employ attorneys, accountants, appraisers, property managers, brokers, realtors, expert witnesses, insurance adjusters or other Persons whose services may be necessary or advisable in the sole judgment of the Legacy Trustee, to advise or assist him in the discharge of his duties as Legacy Trustee, or otherwise in the exercise of any powers vested in the Legacy Trustee under the Plan and this Legacy Trust Agreement, and to pay from the Legacy Trust Assets reasonable compensation to such attorneys, accountants, appraisers, property managers, brokers, realtors, expert witnesses, insurance adjusters or other persons;

2.5.12 To hold, operate, market, and lease the Legacy Trust Assets as he deems appropriate in his sole discretion;

2.5.13 To sell, transfer or otherwise dispose of the Legacy Trust Assets as he deems appropriate in his sole discretion, including pursuant to Bankruptcy Code § 363;

2.5.14 To pay any and all necessary expenses attributable or relating to the management, maintenance, operation, preservation or liquidation of the Legacy Trust Assets;

2.5.15 To sue in connection with any matter arising from or related to the Plan or this Legacy Trust Agreement that affects in any way the rights or obligations of the Legacy Trust, the Legacy Trustee or the Legacy Trust Beneficiaries;

2.5.16 To represent the interests of the Legacy Trust Beneficiaries with respect to any matters relating to the Plan, this Legacy Trust Agreement, or the Legacy Trust affecting the rights of such Legacy Trust Beneficiaries, including providing the Legacy Trust Beneficiaries with any information reasonably requested or as may be required under applicable law;

2.5.17 To seek a determination of tax liability under Bankruptcy Code § 505;

2.5.18 To prepare and file, if necessary, any and all tax and information returns required with respect to the Legacy Trust, make tax elections for and on behalf of the Legacy Trust, prepare documents required under applicable law on behalf of the Legacy Trust or any Legacy Trust Beneficiary, and pay taxes, if any, payable for and on behalf of the Legacy Trust;

2.5.19 To take any action, exercisable at the discretion of the Legacy Trustee, reasonably necessary to minimize any adverse federal or state income tax consequences to the Legacy Trust or the Legacy Trust Beneficiaries resulting from any Distribution made by the Legacy Trust;

2.5.20 Without in any manner limiting any of the foregoing, or the following, to generally deal with property comprising the Legacy Trust or any part or parts thereof in all other ways as would be lawful for any Person owning the same to deal therewith, *provided, however*, that the investment powers of the Legacy Trustee shall be limited to those as set forth in Section 2.19.3 below and the role of the Legacy Trustee with regard to Intercompany Claims shall be consistent with the Conflict Resolution Procedures outlined in Section 4 below; and

2.5.21 To do any and all other things, not in violation of any other terms of this Legacy Trust Agreement, which, in the reasonable business judgment of the Legacy Trustee, are necessary or appropriate for the proper administration, liquidation, management, investment and Distribution of the Legacy Trust Assets in accordance with the provisions of this Legacy Trust Agreement and the Plan, and for the wind down and termination of the Legacy Trust.

2.6 Non-Cash Property. Any non-Cash property of the Legacy Trust may be sold, transferred, or abandoned by the Legacy Trustee. Notice of such sale, transfer, or abandonment shall be provided to the holders, if any, of Secured Claims holding Liens on such non-Cash property. If, in the Legacy Trustee's reasonable judgment, such property cannot be sold in a commercially reasonable manner, or the Legacy Trustee believes, in good faith, such property has no value to the Legacy Trust, the Legacy Trustee shall have the right to abandon or otherwise dispose of such property. Except in the case of fraud, willful misconduct, or gross negligence, no party in interest shall have a cause of action against the Legacy Trustee or any agent, employee, consultant or professional of the Legacy Trustee arising from or related to the disposition of non-Cash property in accordance with this Section.

2.7 Representative of Legacy Trust. From and after the Effective Date of the Plan, and pursuant to Section 7.1 thereof, the Legacy Trustee, shall be the sole representative of the Legacy Trust for all purposes, including without limitation, investigating, settling, compromising, objecting to, and litigating any and all Claims, Interests, Causes of Action, including without limitation Retained Claims and Actions and Individual Claims assigned pursuant to the Plan.

2.8 Exclusive Authority to Pursue, Settle, or Abandon Claims and Causes of Action. In accordance with the provisions of the Plan, all applicable law and Section 2.12 of this Legacy Trust Agreement authorizing the Legacy Trustee to act on behalf of the Legacy Trust and subject to Sections 3 and 4 of this Legacy Trust Agreement related to the Conflicts Referee and the

Conflict Resolution Procedures, the Legacy Trustee on behalf of the Legacy Trust shall have the exclusive right, power, and interest to pursue, settle, or abandon all Claims, including without limitation all Disputed Claims, Claims related to Disputed Interests, Causes of Action, Retained Claims and Actions, and Individual Claims assigned under the Plan, as the sole representative of Legacy Trust, the Consolidated Legacy Debtors and the Legacy Consolidated Estate pursuant to Bankruptcy Code §1123(b)(3) or otherwise. In the event of any settlement in which the principal amount at issue is less than \$10,000.00, the Legacy Trustee may enter into any settlement agreement without notice and hearing or approval of the Bankruptcy Court. In all other instances, settlement agreements entered into by the Legacy Trustee shall be submitted to the Bankruptcy Court for approval under Federal Rule of Bankruptcy Procedure 9019 after notice and opportunity for hearing.

2.9 Payment of Legacy Trust Expenses. The Legacy Trustee will pay first from the Legacy Trust Assets all expenses, charges, liabilities and obligations of the Legacy Trust, including without limiting the generality of the foregoing, such debts, liabilities, or obligations as may be payable from the Legacy Trust Assets, interest, taxes, assessments, and public charges of every kind and nature, and the costs, charges and expenses in connection with or arising out of the execution or administration of the Legacy Trust and the Legacy Trust Assets, and such other payments and disbursements as are provided for in this Legacy Trust Agreement or which may be reasonably determined by the Legacy Trustee to be proper charges against the Legacy Trust and the Legacy Trust Assets. Included within this provision is the payment of all fees and costs of the Legacy Trustee and of professionals retained by the Legacy Trust according to the procedures set forth in this Section 2.9 and the Conflicts Referee as provided for in Section 3 below.

2.9.1 Payment of United States Trustee's Fees. After the occurrence of the Effective Date, fees payable to the Office of the United States Trustee during the administration of the Plan and until the case is converted, dismissed or closed, shall be paid by the Legacy Trustee from the Legacy Trust Assets.

2.9.2 Legacy Trustee Fees. The Legacy Trustee is entitled to reasonable compensation for services performed pursuant to the terms of and in accordance with the terms of this Legacy Trust Agreement. The Legacy Trustee will be paid on an hourly basis at the rate of \$295.00 per hour (subject to reasonable annual increases) and such compensation will be paid in accordance with Section 2.9.3 below

2.9.3 Procedure for Payment of Fees and Costs Incurred by the Legacy Trustee and Professionals of the Legacy Trust. The following procedures shall apply to the Legacy Trustee and professionals of the Legacy Trust for payment of fees and expense from the Legacy Trust:

(a) Professionals of the Legacy Trust must submit their invoices to the Legacy Trustee for review by no later than the 15th day of the month after which services were rendered or expenses were incurred;

(b) Upon approval of the invoices by the Legacy Trustee, the invoices of the Legacy Trustee and each professional must be affixed to a *Notice of Request*

for Compensation and Reimbursement of Expenses, which must be filed with the Bankruptcy Court and served on the Office of the United States Trustee and all parties who have requested electronic service in this case (the “Fee Notice”), and within 2 business days after filing, the Legacy Trustee will post any Fee Notice on the website maintained by him;

(c) Any objection to the payment of fees or reimbursement of expenses in a Fee Notice must be filed with the Bankruptcy Court no later than twenty-one (21) days from the date that the Fee Notice is filed with the Court (“Objection Period”);

(d) If no objection is filed and served prior to the expiration of the Objection Period, the Legacy Trustee is authorized to pay the invoices attached to the Fee Notice on the day following the expiration of the Objection Period.

(e) If an objection is filed and served prior to the expiration of the Objection Period, the Objection shall be heard by the Bankruptcy Court, and the Legacy Trustee is authorized to pay only the undisputed portions of the invoices attached to the Fee Notice on the day following the expiration of the Objection Period. All disputed fees and expenses may not be paid until after notice and a hearing on the objection.

(f) Payments pursuant to these procedures will be made only if the Legacy Trustee determines, in his sole discretion, that sufficient Cash is available in the Legacy Trust to make payment, taking into account all reserves provided for herein. To the extent that the Legacy Trustee determines that there is Cash available for interim payments for any month, but that such funds are insufficient to pay all requests made in the Fee Notices, the Legacy Trustee may make payments in accordance with the procedures herein on a *pro rata* basis from Cash that the Legacy Trustee determines, in his sole discretion, is available.

(g) If no timely objections to Fee Notices have been filed at the end of a calendar quarter, the Legacy Trustee may file a *Declaration of Non-Response* and a proposed Order approving the fees and costs noticed in the relevant Fee Notices, and the Court may enter the proposed Order without further notice or hearing.

(h) The Final Report filed and served pursuant to the Plan and applicable law, shall include an itemization of the total compensation paid and expenses reimbursed to the Legacy Trustee and each of the Professionals.

2.10 Fiscal Year. The Legacy Trust’s fiscal year shall end on December 31 of each year, unless the Legacy Trustee deems it advisable to establish some other date on which the fiscal year of the Legacy Trust shall end.

2.11 Reports. The Legacy Trustee shall when required by applicable law and otherwise may in his sole discretion prepare, deliver, and file, as the case may be, reports, including reports as follows:

2.11.1 Unaudited interim financial reports as may be required by regulatory authorities, applicable laws, rules or regulations or as the Legacy Trustee deems advisable during the fiscal year; Income tax information, tax returns or reports to the Legacy Trust Beneficiaries and applicable taxing authorities, including, on an annual basis, the manner and calculation of the Legacy Trust's taxable gain or loss which the Legacy Trust would recognize if it were a separate taxable entity;

2.11.2 Quarterly reports submitted to the Office of the United States Trustee, filed with the Bankruptcy Court, posted on the website maintained by the Legacy Trustee and provided to any Legacy Trust Beneficiary who requests in writing copies of such quarterly reports, setting forth an unaudited written report and account showing: (i) the assets and liabilities of the Legacy Trust; (ii) funds in reserve; (iii) accrued but unpaid expenses of the Legacy Trustee and any professionals employed by the Legacy Trust; and (iv) any Distributions made and expenses paid pursuant to the Plan and the Legacy Trust Agreement, including Distributions to the Legacy Trustee, the Conflicts Referee and professionals providing services to the Legacy Trust;

2.11.3 Reports or information requested by any governmental entity; and

2.11.4 Status reports to the Bankruptcy Court.

2.12 Discretion of Legacy Trustee. The Legacy Trustee, within the limitations and restrictions expressed and imposed herein or in the Plan, may act freely under all or any of the rights, powers and authority conferred hereby, in all matters concerning the Legacy Trust Assets and the Legacy Trust, after forming his best reasonable business judgment based upon the circumstances of any particular question or situation as to the best course to pursue, without the necessity of obtaining the consent or permission or authorization of the Legacy Trust Beneficiaries, the post-confirmation Consolidated Legacy Estate, the Bankruptcy Court, or of any official or officer; and the rights, powers and authority conferred on the Legacy Trustee by this Legacy Trust Agreement are conferred in contemplation of such freedom of reasonable business judgment and action within the limitations and restrictions so expressed and imposed.

2.13 Reliance by Legacy Trustee. The Legacy Trustee may rely and shall be protected in acting upon any resolution, certificate, statement, instrument, opinion, report, notice, request, consent, objection, order, judgment, decree, or other paper or document reasonably believed by him to be genuine and to have been signed, made, entered or presented by the proper party, parties, official, officials, entity or entities.

2.14 Reliance on Legacy Trustee. No Person dealing with the Legacy Trustee shall be obligated to see to the application of any monies, securities, or other property paid or delivered to them or to inquire into the expediency or propriety of any transaction or the right, power, or authority of the Legacy Trustee to enter into or consummate the same upon such terms as the Legacy Trustee may deem advisable. Persons dealing with the Legacy Trustee shall look only to the Legacy Trust Assets to satisfy any liability incurred by the Legacy Trustee to such Persons in carrying out the terms of this Legacy Trust Agreement, and, except as otherwise expressly provided herein, the Legacy Trustee and his agents, attorneys, accountants, consultants and employees shall have no personal, individual or corporate obligation to satisfy any such liability.

2.15 Insurance. The Legacy Trust may, at its expense, maintain insurance during its existence and after its termination to protect itself, the Conflicts Referee, the Legacy Trustee and any agents, attorneys, accountants, consultants and employees of the Conflicts Referee or the Legacy Trustee from any liability, whether or not the Legacy Trust would have the legal power to directly indemnify such Persons against such liability.

2.16 Bond. Notwithstanding any law to the contrary, the Legacy Trustee and any successor trustee shall be exempt from providing any bond or other security in any jurisdiction.

2.17 Transferee Liabilities. If any liability shall be asserted against the Legacy Trust as transferee of the Legacy Trust Assets on account of any claimed liability of or through the Consolidated Legacy Debtors, the Legacy Trustee may use such part of the Legacy Trust Assets as may be necessary in contesting any such claimed liability and in payment, compromise, settlement and discharge thereof on terms reasonably satisfactory to the Legacy Trustee. In no event shall the Legacy Trustee be required or obligated to use his own property, funds or assets for any such purposes.

2.18 Limitation on Liability and Indemnification.

2.18.1 To the fullest extent allowed by law, the Legacy Trustee and his agents, attorneys, accountants, consultants and employees shall not be held personally liable for and shall be immune from and shall be held harmless from and against any and all actions, suits, liabilities, Claims, losses, lawsuits, proceedings, judgments and/or expenses, including but not limited to attorneys' fees, costs and monetary damages, arising out of or related to, either directly or indirectly, his, her or their performance of duties or obligations pursuant to the terms of this Legacy Trust Agreement, unless such Claims arise out of or are related to recklessness, willful misconduct or gross negligence. No Person shall file suit, action or proceeding against the Legacy Trustee, or his agents, attorneys, accountants, consultants and employees, or take any other action against the Legacy Trustee or his agents, attorneys, accountants, consultants and employees, without prior Order of the Bankruptcy Court authorizing the filing of the suit, action or proceeding after notice and hearing. The Legacy Trustee and agents, attorneys, accountants, consultants and employees shall have no liability for any Claims against or obligations or debts incurred by the Legacy Trust.

2.18.2 The Legacy Trust hereby indemnifies to the full extent of the Legacy Trust Assets any Person or entity who was or is a party, or is threatened to be made a party to any threatened, pending, or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative by reason of the fact that such Person or entity is or was a Legacy Trustee or agent, attorney, accountant, consultant and employee of the Legacy Trust or Legacy Trustee, from and against any and all expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such Person or entity in connection with such action, suit or proceeding, including appeals thereof, if such Person or entity acted without recklessness, willful misconduct or gross negligence in the exercise and performance of any power or duties of such Person or entity in accordance with this Legacy Trust Agreement.

2.18.3 Expenses (including attorneys' fees) incurred in defending any action, suit or proceeding referred to in this Section 2.18 may be paid by the Legacy Trust in advance of the final disposition of such action, suit or proceeding, upon an undertaking by the Legacy Trustee and his agents, attorneys, accountants, consultants and employees of the Legacy Trust to repay such amount unless it shall ultimately be determined that the Legacy Trustee or such Person or entity is not entitled to be indemnified.

2.19 Limitations on Legacy Trustee.

2.19.1 Tax Purposes. The Legacy Trustee shall not take, or fail to take, any action that would jeopardize treatment of the Legacy Trust as a "liquidating trust" for federal income tax purposes.

2.19.2 No Trade or Business. The Legacy Trustee shall carry out the purposes of the Legacy Trust and the directions contained herein and shall not at any time enter into or engage in any business (except as may be consistent with the limited purposes of the Legacy Trust), including, without limitation, the purchase of any assets or property (other than such assets or property as are necessary to carry out the purposes of Section 1, Section 2.5, and Section 6 hereof), on behalf of the Legacy Trust or the Legacy Trust Beneficiaries. The Legacy Trustee is directed to take all reasonable and necessary actions to dispose of the Legacy Trust Assets in as prompt, efficient and orderly a fashion as possible, to make timely Distributions of the proceeds of the Legacy Trust Assets, and to otherwise not unduly prolong the duration of the Legacy Trust.

2.19.3 Investments. The Legacy Trustee shall not exercise any investment power other than the power to invest in demand and time deposits in federally insured financial institutions, or temporary investments such as short term certificates of deposit or Treasury bills or other investments that a "liquidating trust" within the meaning of Treasury Regulation Section 301.7701-4(d) may be permitted to hold, pursuant to the Treasury Regulations or any modification in the IRS guidelines, whether set forth in IRS rulings, revenue procedures, other IRS pronouncements or otherwise, pending need for the disbursement thereof in payment of costs, expenses, and liabilities of the Legacy Trust or in making a Distribution pursuant to Section 6 of this Legacy Trust Agreement. The Legacy Trustee shall be restricted to the collection and holding of such monies and to the payment and Distribution thereof for the purposes set forth in this Legacy Trust Agreement and to the conservation and protection of the Legacy Trust Assets in accordance with the provisions hereof.

2.19.4 No Limitation on Legacy Trustee's Own Business. Notwithstanding any of the foregoing, the Legacy Trustee shall not be prohibited from engaging in any trade or business on its own account.

2.20 Resignation and Removal.

2.20.1 Resignation. The Legacy Trustee may resign and be discharged from any future obligations and liabilities hereunder by giving written notice thereof to the

Bankruptcy Court at least 30 days prior to the effective date of such resignation. Such resignation shall become effective on the day specified in such notice.

2.20.2 Removal. After notice and a hearing before the Bankruptcy Court, the Legacy Trustee may be removed by the United States Trustee for good cause shown. The term “good cause” shall mean and include actions or inactions by the Trustee which constitute “gross negligence” or “willful misconduct.”

2.20.3 Appointment of a Successor Trustee. If, at any time, the Legacy Trustee shall give notice of its intent to resign pursuant to Section 2.20.1 hereof or be removed pursuant to Section 2.20.2 hereof or shall become incapable of acting, counsel to the Legacy Trustee shall provide notice thereof to the Bankruptcy Court, and the United States Trustee shall appoint a successor.

2.20.4 Acceptance of Appointment by Successor Legacy Trustee. Any successor Legacy Trustee appointed hereunder shall execute an instrument accepting such appointment hereunder and shall deliver counterparts thereof to the Bankruptcy Court. Thereupon, such successor Legacy Trustee shall, without any further act, become vested with all of the estates, properties, rights, powers, trusts and duties of its predecessor in the Legacy Trust hereunder with like effect as if originally named herein.

2.20.5 Legacy Trust Continuance. The death, resignation, incompetency or removal of the Legacy Trustee shall operate neither to terminate the Legacy Trust created by this Legacy Trust Agreement nor to revoke any existing agency created pursuant to the terms of this Legacy Trust Agreement or invalidate an action theretofore taken by such Legacy Trustee. In the event of the resignation or removal of the Legacy Trustee, such Legacy Trustee shall (a) promptly execute and deliver any such documents, instruments, and other writing as may be necessary to effect the termination of such Legacy Trustee’s capacity under this Legacy Trust Agreement and the conveyance of the Legacy Trust Assets then held by such Legacy Trustee to the temporary or successor trustee; (b) deliver to the temporary or successor trustee all documents, instruments, records, and other writings relating to the Legacy Trust or Legacy Trust Assets as may be in the possession of such Legacy Trustee; and (c) otherwise assist and cooperate in effecting the transfer and assumption of his obligations and functions by the temporary or successor trustee.

3. Conflicts Referee

3.1 Purpose. Pursuant to Article VI, Section 6.8 of the Plan, the Conflicts Referee is appointed for the purpose of effectuating the claims resolution process provided in Section 4 below. The Conflicts Referee is necessitated by the existence of the Intercompany Claims described in the Disclosure Statement and the Plan and as defined in Section 3.3 below. The Intercompany Claims arose from the dealings of prior management of the Debtors. The Conflicts Referee is central to preventing and/or remedying conflicts or the appearance of conflicts which otherwise may be associated with resolution of the Intercompany Claims held by each of the Liquidating Trusts. Furthermore, the appointment of a Conflicts Referee is intended to minimize the costs and professional fees associated with the resolution of the Intercompany Claims. The

Confirmation Order will specifically approve the form of this Legacy Trust Agreement, including the appointment and scope of authority provided to the Conflicts Referee hereunder, recognizing that while the Conflicts Referee has over twenty-five years of experience as a licensed attorney practicing in the area of bankruptcy law, he is currently retired and as such no longer maintains his license to practice law.

3.2 Appointment. Pursuant to Article VI, Section 6.8 of the Plan, Weston L. Harris is hereby appointed as the Conflicts Referee, effective as of the date of this Legacy Trust Agreement pursuant to the provisions of the Plan. The Conflicts Referee's appointment shall continue until the earlier of (a) the Intercompany Claims issues are resolved and approved pursuant to a Final Order, or (b) the Conflicts Referee's resignation, death, dissolution, removal, or liquidation.

3.3 Powers. Except as otherwise provided in this Legacy Trust Agreement, the Plan, or the Confirmation Order, the Conflicts Referee shall be expressly authorized to act pursuant to and within the "Conflict Resolution Procedures" enumerated below in Section 4 of this Legacy Trust Agreement to resolve Claims presented to the Conflicts Referee existing on the Effective Date or that may be discovered or may arise after the Effective Date (a) as between the Legacy Consolidated Estate or the Legacy Trust and the CAOP I Estate, the CAOP II Estate or either CAOP Trust, or (b) as between the CAOP Estates or the CAOP Trusts, including without limitation the following Claims (collectively, the "Intercompany Claims"):

3.3.1 Claims for "Pre-Petition Management Fees," "DIP Management Fees" and "Trustee Period Management Fees," as defined in Article VI, Section 6.5 of the Plan.

3.3.2 Claims between the Legacy Consolidated Estate and the CAOP I Estate related to the "Tooele Property Transfer" as described in Section II(B)(6) of the Disclosure Statement.

3.3.3 Claims related to pre-petition intercompany transfers.

3.3.4 Claims related to the apportionment as between the Liquidating Trusts of net proceeds obtained from any jointly liquidated right, Claim or Cause of Action, including any Retained Claims and Actions and Individual Claims as those terms are defined in Article I of the Plan.

3.3.5 Claims that may be identified by the Liquidating Trusts.

3.4 Limitation on Liability and Indemnification.

3.4.1 To the fullest extent allowed by law, the Conflicts Referee and his agents shall not be held personally liable for and shall be immune from and shall be held harmless from and against any and all actions, suits, liabilities, Claims, losses, lawsuits, proceedings, judgments and/or expenses, including but not limited to attorneys' fees, costs and monetary damages, arising out of or related to, either directly or indirectly, his, her or their performance of duties or obligations pursuant to the terms of this Legacy Trust Agreement, unless such Claims arise out of or are related to recklessness, willful misconduct or gross negligence. No Person shall file suit, action or proceeding against the Conflicts

Referee or his agents or take any other action against the Conflicts Referee or his agents without prior Order of the Bankruptcy Court authorizing the filing of the suit, action or proceeding after notice and hearing. The Conflicts Referee and his agents shall have no liability for any Claims against or obligations or debts incurred by the Legacy Trust.

3.4.2 The Legacy Trust hereby indemnifies to the full extent of the Legacy Trust Assets any Person or entity who was or is a party, or is threatened to be made a party to any threatened, pending, or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative by reason of the fact that such Person or entity is or was the Conflicts Referee or agent of the Conflicts Referee from and against any and all expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such Person or entity in connection with such action, suit or proceeding, including appeals thereof, if such Person or entity acted without recklessness, willful misconduct or gross negligence in the exercise and performance of any power or duties of such Person or entity in accordance with this Legacy Trust Agreement.

3.4.3 Expenses (including attorneys' fees) incurred in defending any action, suit or proceeding referred to in this Section 3.4 may be paid by the Legacy Trust in advance of the final disposition of such action, suit or proceeding, upon an undertaking by the Conflicts Referee and any agents, attorneys, accountants, consultants and employees to repay such amount unless it shall ultimately be determined that the Conflicts Referee or such Person or entity is not entitled to be indemnified.

3.5 Payment. The Conflicts Referee is entitled to reasonable compensation for services performed pursuant to and in accordance with the terms of this Legacy Trust Agreement, including for reasonable fees incurred in preparing and executing this Legacy Trust Agreement. The Conflicts Referee shall be paid for his services based on an hourly rate of \$215.00, plus reimbursement of actual, necessary and reasonable expenses incurred. Invoices shall be submitted to the Legacy Trustee on a monthly basis and will be paid by the Legacy Trust from funds available in accordance with the allocation of fees set forth in Section 4.7 below. The amount of fees paid each month hereunder shall be disclosed in the reports filed by the Legacy Trust with the Office of the United States Trustee described in Section 2.11 above and in the Final Report filed with the Court.

4. Conflict Resolution Procedures

4.1 Purpose. As set forth in Article VI, Section 6.8 of the Plan, the provisions of this Section 4 shall be known as the "Conflict Resolution Procedures" and shall govern the Conflicts Referee and the Legacy Trust and the process to be utilized in resolving the Intercompany Claims.

4.2 Duties of Legacy Trustee. The Legacy Trustee has a duty to provide the Conflicts Referee and counsel for the Legacy Trust with all relevant information and analysis related to the Intercompany Claims within his possession upon request. Pursuant to this Legacy Trust Agreement, the Legacy Trustee directs counsel for the Legacy Trust to research, prepare and argue all relevant legal arguments on behalf of the Legacy Trust related to an Intercompany

Claim as requested by the Conflicts Referee. The Legacy Trustee shall not oversee or direct the analysis or presentation of legal analysis of Intercompany Claims.

4.3 Duties of Counsel. Counsel for the Legacy Trust has a duty to defend and be loyal to the Legacy Trust. Counsel shall perform its obligations hereunder in accordance with these Conflict Resolution Procedures. The Confirmation Order shall specifically approve the form of this Legacy Trust Agreement and the employment of counsel as provided for herein, including the role of counsel contemplated herein. Counsel shall also be entitled to be indemnified and held harmless under the provisions of Section 2.18 of this Legacy Trust Agreement.

4.4 Conflict Resolution Process. For each Intercompany Claim, the Conflicts Referee, may, acting within his discretion, proceed as follows:

4.4.1 Convene an initial meeting with the relevant parties;

4.4.2 Request all relevant facts in any form desired;

4.4.3 Request all necessary legal research, memoranda and/or copies of authority requested or relied on;

4.4.4 Schedule interviews with the Legacy Trustee and/or legal argument from Legacy Trust counsel;

4.4.5 Prepare a written resolution binding on the parties as set forth in Section 4.5 below; and

4.4.6 Cooperate in presenting the binding resolution to the Bankruptcy Court for approval.

4.5 Binding Nature. The Legacy Trust expressly agrees that the Conflicts Referee's written resolution is binding on it and that it has a duty to seek approval of the resolution from the Bankruptcy Court pursuant to Federal Rule of Bankruptcy Procedure 9019 after notice and hearing.

4.6 Approval by Court. The Legacy Trust shall together with any other party to the resolution present the Conflicts Referee's resolution to the Bankruptcy Court for approval pursuant to Federal Rule of Bankruptcy Procedure 9019.

4.7 Allocation of Conflicts Referee's Fees. The Conflicts Referee's fees and expenses shall be paid pro rata from Liquidating Trusts that are parties to the applicable Intercompany Claim as follows:

4.7.1 Dispute Between the Legacy Trust and the CAOP I Trust: 50% of the Conflicts Referee's fees shall be paid from the Legacy Trust Estate and 50% from the CAOP I Trust Estate.

4.7.2 Dispute Between the Legacy Trust and the CAOP II Trust: 50% of the Conflicts Referee's fees shall be paid from the Legacy Trust Estate and 50% from the CAOP II Trust Estate.

4.7.3 Dispute Between the CAOP I Trust and the CAOP II Trust: 50% of the Conflicts Referee's fees shall be paid from the CAOP I Trust Estate and 50% from the CAOP II Trust Estate.

4.7.4 Dispute Between the Legacy Trust, the CAOP I Trust, and the CAOP II Trust: 33.3% of the Conflicts Referee's fees shall be paid from the Legacy Trust Estate, 33.3% from the CAOP I Trust Estate and 33.3% from the CAOP II Trust Estate.

4.8 Retention of Jurisdiction. The Bankruptcy Court at all times retains jurisdiction over the Claims Resolution Procedures set forth above, including approval of the binding written resolution of the Conflicts Referee. The Legacy Trustee contemplates that the foregoing Procedures shall produce a Final Order approving the Conflicts Referee's binding written resolution of each of the Intercompany Claims. However, in the event and to the extent the foregoing Procedures fail to do so, the Legacy Trustee shall propose and adopt after approval by the Bankruptcy Court such further procedures and conditions as may be necessary to present such Intercompany Claims to the Bankruptcy Court for resolution.

5. Legacy Trust Beneficiaries

5.1 Register of Beneficiaries. The Legacy Trustee may maintain a register of the names, Distribution addresses, amounts of Allowed Claims and Interests, and the ratable interests in the Legacy Trust of each of the Legacy Trust Beneficiaries or the data for calculating such ratable interests (the "Register"). The initial Register will be based on the list of holders of Claims against and Interests in any of the Consolidated Legacy Debtors as of the Effective Date. All references in this Legacy Trust Agreement to holders of beneficial interests in the Legacy Trust or Legacy Trust Beneficiaries will be read to mean holders of record as set forth in the Register maintained by the Legacy Trustee and will exclude any Person not recorded on such Register. To the extent maintained, the Legacy Trustee will cause the Register to be kept at his office or at such other place or places as may be designated by the Legacy Trustee from time to time.

5.2 Interest Beneficial Only. Ownership of a beneficial interest in the Legacy Trust shall not entitle any Legacy Trust Beneficiary to any title in or to the Legacy Trust Assets or to any right to call for a partition or division of the Legacy Trust Assets or to require an accounting.

5.3 Evidence of Beneficial Interest. Ownership of a beneficial interest in the Legacy Trust shall not be evidenced by any certificate, security, or receipt or in any other form or manner whatsoever, except as maintained on the books and records of the Legacy Trust by the Legacy Trustee, which may be the Register.

5.4 Exemption From Registration. The Parties hereto intend that the rights of the holders of the beneficial interests arising under this Legacy Trust Agreement shall not be "securities" under applicable laws, but none of the Parties hereto represents or warrants that such rights shall not be securities or shall be entitled to exemption from registration under applicable

securities laws. To the extent that any such rights constitute securities, the Parties hereto intend for the exemption from registration provided by Bankruptcy Code § 1145 and by other applicable law to apply to their issuance under the Plan.

5.5 Transfers of Beneficial Interests. Beneficial interests in the Legacy Trust shall be nontransferable except upon death of the interest holder or by operation of law. The Legacy Trust shall not have any obligation to recognize any transfer of Claims or Interests occurring after the Effective Date. Only those holders of Claims or Interests of record stated on the master tracking sheet in the custody of the Trustee as of the close of business on the Effective Date or who have an Allowed Claim or Interest or a deemed Allowed Claim or Interest as of the Effective Date will be recognized for all purposes hereunder.

5.6 Absolute Owners. The Legacy Trustee may deem and treat the Persons who are Legacy Trust Beneficiaries (as determined in accordance with the Plan) as the absolute owners of the beneficial interests in the Legacy Trust for the purpose of receiving Distributions and payments thereof, or on account thereof, and for all other purposes whatsoever.

5.7 Change of Address. A Legacy Trust Beneficiary may, after the Effective Date, select an alternative Distribution address by serving written notice identifying such alternative Distribution address on the Legacy Trustee in accordance with Section 9.7 below. Absent such notice, the Legacy Trustee shall not recognize any such change of Distribution address. Such notification shall be effective only upon receipt by the Legacy Trustee.

5.8 Effect of Death, Dissolution, Incapacity, or Bankruptcy of Legacy Trust Beneficiary. The death, dissolution, incapacity, or bankruptcy of a Legacy Trust Beneficiary during the term of the Legacy Trust shall not operate to terminate the Legacy Trust during the term of the Legacy Trust nor shall it entitle the representative or creditors of the deceased, incapacitated or bankrupt Beneficiary to an accounting or to take any action in any court or elsewhere for the Distribution of the Legacy Trust Assets or for a partition thereof nor shall it otherwise affect the rights and obligations of the Legacy Trust Beneficiary under this Legacy Trust Agreement or in the Legacy Trust.

5.9 Standing. Except as expressly provided in this Legacy Trust Agreement, the Plan or the Confirmation Order, a Legacy Trust Beneficiary does not have standing to direct the Legacy Trustee 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 Legacy Trust Assets.

5.10 No Personal Liability of Legacy Trust Beneficiaries. The Legacy Trust Beneficiaries will not incur any personal liability through their ownership or possession of their beneficial interests in the Legacy Trust, except for taxes imposed on the Legacy Trust Beneficiaries pursuant to applicable provisions of federal, state or local law with respect to the receipt of such beneficial interests or Distributions from or transactions of the Legacy Trust and other charges specified herein. Liabilities of the Legacy Trust are to be satisfied in all events (including the exhaustion of the Legacy Trust Assets) exclusively from the Legacy Trust Assets and such liabilities are not to attach to or be paid from any amounts Distributed to the Legacy Trust Beneficiaries, regardless of the time at which such Distribution took place, or from the assets of the Legacy Trust Beneficiaries.

6. Distributions

6.1 Distributions from Legacy Trust Assets. All payments to be made hereunder to the Legacy Trust Beneficiaries shall be made only in accordance with the Plan, the Confirmation Order, and this Legacy Trust Agreement and from the Legacy Trust Assets (or from the income and proceeds realized from the Legacy Trust Assets) net of the reserves established by the Legacy Trustee, if any, and only to the extent that the Legacy Trust, in the Legacy Trustee's sole discretion, has sufficient Legacy Trust Assets (or income and proceeds realized from the Legacy Trust Assets) to make such payments in accordance with and to the extent provided for in the Plan, the Confirmation Order, and this Liquidating Trust Agreement. Each Legacy Trust Beneficiary shall look solely to the Legacy Trust Assets and the income and proceeds thereof, and not to the Legacy Trustee in his personal, individual or corporate capacity, for Distribution to such Legacy Trust Beneficiary under the Plan and as provided herein.

6.2 Distributions; Withholding. The Legacy Trustee shall make Distributions to Legacy Trust Beneficiaries in accordance with the Plan and this Legacy Trust Agreement at such times and in such amounts as the Legacy Trustee may determine in his sole discretion, taking into account Cash necessary for any reserve as provided for herein. Notwithstanding anything to the contrary herein, no Legacy Trust Beneficiary shall receive in respect to its Allowed Claim or Interest any Distribution in excess of the Allowed amount of such Claim or Interest. The Legacy Trustee may withhold from amounts distributable to any Legacy Trust Beneficiary any and all amounts, determined in the Legacy Trustee's sole discretion, to be required by any law, regulation, rule, ruling, directive, or other governmental requirement, including any federal, state or local withholding taxes. In addition, all Distributions under this Legacy Trust Agreement shall be net of the actual and reasonable costs of making such Distributions. All such Distributions shall be made as provided, and subject to any withholding or reserve, in this Legacy Trust Agreement, the Plan or the Confirmation Order.

6.3 Legacy Trust Reserve. The Legacy Trust may retain and supplement from time to time a reserve (the "Legacy Trust Reserve") in such amount (a) as is reasonably necessary to meet contingent liabilities and to maintain the value of the Legacy Trust Assets during the term of the Legacy Trust; (b) to pay reasonable administrative expenses including, without limitation, the compensation and the reimbursement of reasonable, actual and necessary costs, fees, and expenses) of the Legacy Trustee, the Conflicts Referee and professionals employed by the Legacy Trust in connection with the performance of duties in connection with this Legacy Trust Agreement; and (c) to satisfy all other liabilities and claims of creditors of the Legacy Trust incurred or assumed in respect of the Legacy Trust (or to which the Legacy Trust Assets are otherwise subject) in accordance with the Plan, the Confirmation Order and this Legacy Trust Agreement.

6.4 No Distribution Pending Allowance; Estimation.

6.4.1 Disputed Claims and Equity Interests. On the Effective Date or thereafter, no Distributions shall be made unless a Claim is an Allowed Claim or an Equity Interest is an Allowed Equity Interest. Except as may otherwise be agreed with respect to any Disputed Claim, no payment or Distribution will thereafter be made with respect to all or any portion of a Disputed Claim or a Disputed Equity Interest until such Claim is an

Allowed Claim or such Equity Interest is an Allowed Equity Interest entitled to a Distribution under the Plan. Distributions to each holder of a Disputed Claim or Disputed Equity Interest (to the extent that such Claim or Equity Interest, or any portion thereof, ultimately becomes an Allowed Claim or Equity Interest) must be made in accordance with the Plan and this Legacy Trust Agreement.

6.4.2 Estimation. The Legacy Trustee may, at any time, request that the Bankruptcy Court estimate any Disputed Claim or Interest pursuant to Bankruptcy Code §502(c), and the Bankruptcy Court shall have jurisdiction to estimate such Claim or Interest at any time, including, without limitation, to establish a Disputed Claim or Interest reserve. The Legacy Trustee shall be entitled to request that the Bankruptcy Court determine either the Allowed amount of such Claim or Interest, a maximum limitation on such Claim or Interest for any given purpose, and whether a Claim may be subordinated. If the Bankruptcy Court determines the maximum limitation of such Claim or Interest, such determination shall not preclude any additional proceedings objecting to allowance of or Distribution on such Claim or Interest in accordance with the Plan and this Legacy Trust Agreement. If the Bankruptcy Court determines the Allowed amount of such Claim or Interest, the amount so determined shall be deemed the amount of the Claim or Interest for all purposes under the Plan and Legacy Trust Agreement. All such proceedings are cumulative and not exclusive remedies.

6.5 Disputed Claim and Interests Reserves.

6.5.1 Establishment. Prior to any Distribution under this Legacy Trust Agreement on account of Allowed Claims or Interests, the Legacy Trustee shall establish, if necessary and in an amount based on his sole discretion, Cash in reserve for Disputed Claims and Disputed Interests (the “Disputed Reserves”). No Disputed Reserve is necessary if there are no Disputed Claims or Disputed Interests of Legacy Trust Beneficiaries on the Effective Date.

6.5.2 Distribution Upon Allowance of Disputed Claim or Interest. Within fifteen (15) Business Days of a Disputed Claim or Disputed Interest becoming an Allowed Claim or Allowed Interest, the holder of such Claim or Interest shall be paid in accordance with the Plan and this Legacy Trust Agreement from the applicable Disputed Reserve. The amount of Cash released from the Disputed Reserve to make such a Distribution shall be calculated so that the holder of the newly Allowed Claim or Allowed Interest receives a Distribution equal to the total percentage Distributions made prior to the date that its Claim or Interest was Allowed to the holders of other Allowed Claims or Allowed Interests in the same Class. No holder of a Disputed Claim or Disputed Interest shall have any right to interest on such Disputed Claim or Interest or to fees and costs related to such Disputed Claim or Disputed Interest unless required under the Plan.

6.5.3 Release of Cash from Disputed Reserve. If a Disputed Claim or Interest, or any portion thereof, is a Disallowed Claim or Interest, the Cash in the applicable Disputed Reserve allocated for such Disputed Claim or Interest shall be released from the Disputed Reserve. If a Disputed Claim or Disputed Interest, or any portion thereof

becomes an Allowed Claim or Allowed Interest in an amount that is less than the Cash held in the applicable Disputed Reserve for such Claim or Interest, the excess Cash related to such Claim or Interest shall be released from the Disputed Reserve. If any Cash exists in a Disputed Reserve after all Disputed Claims and/or Disputed Interests have been determined, the Cash shall be released from the applicable Disputed Reserve.

6.6 Method of Distribution.

6.6.1 General. Distributions under the Plan shall be made by the Legacy Trustee.

6.6.2 Mailing. All Distributions shall be mailed by first class mail, postage prepaid, to the respective addresses of the Legacy Trust Beneficiary on the Effective Date as listed (a) on the respective proofs of Claim or Interest filed by such Beneficiaries, including amendments thereto, (b) on any written notices of address changes delivered to the Trustee or the Legacy Trustee after the date of the filing of any applicable proof of Claim or Interest, or (c) at the addresses reflected on the Schedules if no proof of Claim is filed and the Trustee or the Legacy Trustee has not received a written notice of change of address.

6.6.3 Form of Distributions. Any Distribution of Cash made by the Legacy Trustee pursuant to the Plan and this Legacy Trust Agreement shall be made by check drawn on a domestic bank or by wire transfer from a domestic bank, at the option of the Legacy Trustee; *provided, however*, that after the occurrence of the Effective Date, the Legacy Trustee is not obligated to make any Cash Distribution unless the amount exceeds ten dollars (\$10.00); *provided, further*, that Cash equal to 100% of the Distributions to which a Legacy Trust Beneficiary would be entitled under the Plan if the payment to such Beneficiary was less than or equal to ten dollars (\$10.00) shall be maintained in a reserve (the "Small Payment Reserve") for the benefit of such Beneficiary until an aggregate of at least ten dollars (\$10.00) is payable to such Beneficiary and at such time the Beneficiary shall receive a payment equal to 100% of the Distributions to which the Beneficiary would otherwise be entitled. To the extent that a final Distribution would require a Distribution of ten dollars (\$10.00) or less to a Legacy Trust Beneficiary, such amount shall be deemed forfeited, and shall be redistributed to Legacy Trust Beneficiaries who are to receive a final Distribution in excess of ten dollars (\$10.00). If, in the sole discretion of the Legacy Trustee, excess Cash exists as of the time of a final Distribution that is so *de minimis* in amount that it cannot be reasonably redistributed to Legacy Trust Beneficiaries, the Legacy Trustee may transfer the Cash to a designated charitable organization and such transfer shall be disclosed in any Final Report made to the Bankruptcy Court.

6.6.4 Distributions to be on Business Days/Timeliness. Any payment or Distribution required to be made under the Plan on a day other than a Business Day shall be made on the next succeeding Business Day. Any Distribution required to be made on the Effective Date shall be deemed timely if made as soon as practicable after the Effective Date and, in any event, within thirty (30) Business Days after the Effective Date.

6.6.5 Compliance with Tax Requirements. In connection with the Plan and this Legacy Trust Agreement, to the extent applicable, the Legacy Trustee shall comply with all withholding and reporting requirements imposed on it by a Governmental Unit, and all Distributions pursuant to the Plan and this Legacy Trust Agreement shall be subject to such withholding and reporting requirements. The Legacy Trustee may require any Legacy Trust Beneficiary to furnish to the Legacy Trust, information as may be required to make Distributions in accordance with Section 6.2 above, including the social security number or employer or taxpayer identification number as assigned by the IRS to the Legacy Trust Beneficiary, and the Legacy Trustee may condition any Distribution to any Legacy Trust Beneficiary upon the receipt of such information.

6.7 Unclaimed Property. If (a) at the time a Distribution to Legacy Trust Beneficiaries is to be made under Legacy Trust, the Legacy Trustee is unable to deliver the portion of such Distribution due to any one Legacy Trust Beneficiary, (b) any amount paid to a Legacy Trust Beneficiary is returned as undeliverable and the Legacy Trustee is unable, with reasonable effort, to ascertain a correct address for such Beneficiary within thirty (30) days of its return, or (c) any check Distributed to a Legacy Trust Beneficiary is neither returned nor negotiated within three (3) months of the date Distributed, in every such case, the Allowed Claim or Allowed Interest of the Legacy Trust Beneficiary shall be deemed reduced to zero in amount and such Beneficiary shall have no further right to payment against or Distribution from any Debtor, any Estate, the Legacy Consolidated Estate, the Legacy Trustee or the Legacy Trust in any way. The Cash that, but for this Section, would have been payable to such Legacy Trust Beneficiary shall, to the extent applicable, revert to the Legacy Trust for the benefit of other Legacy Trust Beneficiaries and be available for application or Distribution in accordance with the terms of the Plan and this Legacy Trust Agreement. In regard to locating Legacy Trust Beneficiaries whose Distributions or notices are properly mailed but nevertheless returned, the Legacy Trustee shall be required to take no more steps other than to compare the returned mail against addresses held for such Legacy Trust Beneficiaries through filed documents or correspondence and conduct a general internet search for an alternative address.

6.8 Setoff and Recoupment. The Legacy Trust may, but shall not be required to, setoff against, or recoup from, any Claim or Interest and the Distribution to be made pursuant to the Plan and hereunder to a Legacy Trust Beneficiary in respect thereof, any claims or defenses of any nature whatsoever that any of the Consolidated Legacy Debtors, the Consolidated Legacy Estate or the Legacy Trust may have against the Legacy Trust Beneficiary; *provided however*, neither the failure to do so nor the allowance of any Claim or Interest under the Plan or otherwise shall constitute a waiver or release by the Consolidated Legacy Debtors, the Consolidated Legacy Estate or the Legacy Trust of any Claim, defense, right of setoff, or recoupment that any of them may have against the Legacy Trust Beneficiary.

7. Taxes

7.1 Income Tax Status. Consistent with Revenue Procedure 94-45, 1994-28 I.R.B. 124, the Legacy Trust shall be treated as a liquidating trust pursuant to Treasury Regulation Section 301.7701-4(d) and as a grantor trust pursuant to IRC Sections 671-677. As such, the Legacy Trust Beneficiaries will be treated as both the grantors and the deemed owners of the

Legacy Trust. Any items of income, deduction, credit, and loss of the Legacy Trust shall be allocated for federal income tax purposes to the Legacy Trust Beneficiaries.

7.2 Tax Returns. In accordance with IRC Section 6012 and Treasury Regulation Section 1.671-4(a), the Legacy Trustee shall file with the IRS annual tax returns on Form 1041. In addition, the Legacy Trustee shall file in a timely manner such other tax returns, including any state and local tax returns, as are required by applicable law and pay any taxes shown as due thereon out of the Legacy Trust Assets (or the income or proceeds thereof). Within a reasonable time following the end of the taxable year, the Legacy Trust shall send to each Legacy Trust Beneficiary a separate statement setting forth the Legacy Trust Beneficiary's share of items of income, gain, loss, deduction or credit and will instruct each such Legacy Trust Beneficiary to report such items on their federal income tax returns. The Legacy Trust may provide each Legacy Trust Beneficiary with a copy of the Form 1041 for the Legacy Trust (without attaching any other Legacy Trust Beneficiary's Schedule K-1 or other applicable information form) along with such Legacy Trust Beneficiary's Schedule K-1 or other applicable information form in order to satisfy the foregoing requirement. The Legacy Trust shall allocate the taxable income, gain, loss, deduction, or credit of the Legacy Trust with respect to each Legacy Trust Beneficiary.

7.3 Withholding of Taxes and Reporting Related to Legacy Trust Operations. The Legacy Trust shall comply with all withholding and reporting requirements imposed by any federal, state, local, or foreign taxing authority, and all Distributions made by the Legacy Trust shall be subject to any such withholding and reporting requirements. To the extent that the operation of the Legacy Trust or the liquidation of the Legacy Trust Assets creates a tax liability, the Legacy Trust shall promptly pay such tax liability out of the Legacy Trust Assets (or the income or proceeds thereof) and any such payment shall be considered a cost and expense of the operation of the Legacy Trust payable without Bankruptcy Court Order. The Legacy Trust may reserve a sum, the amount of which shall be determined by the Legacy Trustee, sufficient to pay the accrued or potential tax liability arising out of the operations of the Legacy Trust or the operation of the Legacy Trust Assets. The Legacy Trustee, on behalf of the Legacy Trust, may enter into agreements with taxing authorities or other governmental units for the payment of such amounts as may be withheld. Any federal, state, or local withholding taxes or other amounts required to be withheld under applicable law shall be deducted from Distributions hereunder. All Legacy Trust Beneficiaries shall be required to provide any information necessary to effect the withholding of such taxes.

7.4 Valuations. As soon as possible after the Effective Date, the Legacy Trustee shall make a good faith determination of the value of all of the Legacy Trust Assets. The Legacy Trustee shall establish appropriate means to apprise the Legacy Trust Beneficiaries of such valuation and such valuation shall be used consistently by all parties (including, without limitation, the Consolidated Legacy Debtors, the Consolidated Legacy Estate, the Legacy Trust, and the Legacy Trust Beneficiaries) for all federal income tax purposes. The Legacy Trustee also shall file (or cause to be filed) any other statements, returns, or disclosures relating to the Legacy Trust that are required by any governmental unit.

7.5 Treatment of Disputed Claims and Interests Reserves. Notwithstanding any other provision of this Legacy Trust Agreement to the contrary, subject to definitive guidance from the

IRS or a court of competent jurisdiction to the contrary, the Legacy Trust shall (a) treat any Legacy Trust Assets allocable to, or retained on account of, a reserve held for Disputed Claims or Disputed Interests in accordance with Section 6.5 of this Liquidating Trust Agreement as held by one or more discrete trusts for federal income tax purposes, consisting of separate and independent shares to be established in respect of each Disputed Claim or Disputed Interest, in accordance with the trust provisions of the IRC (sections 641 et seq.), (b) treat as taxable income or loss of reserves related to Disputed Claims and Disputed Interests, with respect to any given taxable year, the portion of the taxable income or loss of the Legacy Trust that would have been allocated to the holders of Disputed Claims and Disputed Interests had such Claims and Interests been Allowed on the Effective Date (but only for the portion of the taxable year with respect to which such Claims and Interests are unresolved), (c) treat as a Distribution from reserves regarding Disputed Claims or Disputed Interests any increased amounts distributed by the Legacy Trust as a result of any Disputed Claims or Disputed Interests resolved earlier in the taxable year, to the extent such Distributions relate to taxable income or loss of the reserves related to Disputed Claims and Disputed Interests determined in accordance with the provisions hereof, and (d) to the extent permitted by applicable law, report consistent with the foregoing for state and local income tax purposes. All Legacy Trust Beneficiaries shall report, for income tax purposes, consistent with the foregoing. In the event, and to the extent, any Cash retained as reserves on account of Disputed Claims and Disputed Interests is insufficient to pay the portion of any such taxes attributable to the taxable income arising from the assets allocable to, or retained on account of, Disputed Claims and Disputed Interests, such taxes shall be (i) reimbursed from any subsequent Cash amounts retained on account of Disputed Claims and Disputed Interests, or (ii) to the extent such Disputed Claims or Disputed Interests have subsequently been resolved, deducted from any amounts distributable by the Legacy Trustee as a result of the resolutions of such Disputed Claims or Disputed Interests.

7.6 Expedited Determination of Taxes. The Legacy Trust may request an expedited determination of taxes of the Consolidated Legacy Debtors, the Consolidated Legacy Estate and of the Legacy Trust, including the reserves relating to Disputed Claims and Interests, under Bankruptcy Code § 505(b) for all returns filed for, or on behalf of, the Consolidated Legacy Debtors, the Consolidated Legacy Estate and the Legacy Trust for all taxable periods through the termination of the Legacy Trust.

8. Termination of Legacy Trust

8.1 Termination of Legacy Trust. The Legacy Trustee shall be discharged and the Legacy Trust shall be terminated, at such time as (a) all Disputed Claims and Interests have been resolved, (b) all of the Legacy Trust Assets have been liquidated, (c) all duties and obligations of the Legacy Trustee hereunder have been fulfilled, and (d) all Distributions required to be made by the Legacy Trustee under the Plan and this Legacy Trust Agreement have been made; *provided, however*, that in no event shall the Legacy Trust be terminated later than the term of the Legacy Trust under Section 8.2 of this Legacy Trust Agreement, as such term may be extended pursuant to this Legacy Trust Agreement or an Order of the Bankruptcy Court.

8.2 Maximum Term. The term of the Legacy Trust shall end as soon as practicable, but in any event no later than the fifth (5th) anniversary of the Effective Date provided that, on or after the date six months prior to such termination, the Bankruptcy Court, upon motion by a party

in interest, may extend the term of the Legacy Trust for a finite period if such an extension is necessary to liquidate the Legacy Trust Assets or to complete any Distribution required under the Plan and this Legacy Trust Agreement. Notwithstanding the foregoing, multiple extensions may be obtained so long as Bankruptcy Court approval is obtained no more than six months prior to the expiration of the extended term; *provided, however*, that the Legacy Trustee shall receive an opinion of counsel or a favorable ruling from the Internal Revenue Service that any further extension would not adversely affect the status of the Legacy Trust as a grantor trust for federal income tax purposes.

8.3 Events Upon Termination. At the conclusion of the term of the Legacy Trust, the Legacy Trustee shall distribute the remaining Legacy Trust Assets, if any, to the Legacy Trust Beneficiaries in accordance with the Plan, the Confirmation Order, and this Legacy Trust Agreement.

8.4 Winding Up, Discharge, and Release of the Legacy Trustee. For the purposes of winding up the affairs of the Legacy Trust at the conclusion of its term, the Legacy Trustee shall continue to act as Legacy Trustee until his duties under this Legacy Trust Agreement have been fully discharged or his role as Legacy Trustee is otherwise terminated under this Legacy Trust Agreement and the Plan. Upon a motion by the Legacy Trustee, the Bankruptcy Court may enter an Order relieving the Legacy Trustee, his agents, attorneys, accountants, consultants and employees of any further duties, discharging, and releasing the Legacy Trustee and releasing his bond, if any.

9. Miscellaneous

9.1 Amendments. The Legacy Trustee may modify, supplement, or amend this Liquidating Trust Agreement in any way that is not inconsistent with the Plan or the Confirmation Order upon approval of the Bankruptcy Court.

9.2 Waiver. No failure by the Legacy Trust or the Legacy Trustee to exercise or delay in exercising any right, power, or privilege hereunder shall operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege hereunder preclude any further exercise thereof, or of any other right, power, or privilege.

9.3 Cumulative Rights and Remedies. The rights and remedies provided in this Legacy Trust Agreement are cumulative and are not exclusive of any rights under law or in equity.

9.4 Irrevocability. This Legacy Trust Agreement and the Legacy Trust created hereunder shall be irrevocable, except as otherwise expressly provided in this Legacy Trust Agreement.

9.5 Title to Legacy Trust Assets. Upon the delivery of the Legacy Trust Assets to the Legacy Trust, no Legacy Trust Beneficiary shall have title to the Legacy Trust Assets or any part of the Legacy Trust Assets.

9.6 Sales of Legacy Trust Assets. Any sale or other conveyance of any Legacy Trust Assets by the Legacy Trustee made in accordance with the terms of this Legacy Trust Agreement shall bind the Legacy Trust Beneficiaries and shall be effective to transfer or convey all right,

title and interest of the Legacy Trustee and the Legacy Trust Beneficiaries in and to such Legacy Trust Assets.

9.7 Notices. Unless otherwise expressly specified or permitted by the terms of the Plan or this Legacy Trust Agreement, all notices shall be in writing and delivered by registered or certified mail, return receipt requested, or by a hand or e-mail (and confirmed by mail or e-mail), in any such case addressed as follows:

If to the Legacy Trustee: D. Ray Strong
Berkeley Research Group, LLC
201 South Main Street, Suite 450
Salt Lake City, Utah 84111
Telephone: (801) 364-6233

e-mail: rstrong@brg-expert.com

and

Peggy Hunt
Nathan S. Seim
Dorsey & Whitney LLP
136 S. Main Street, Suite 1000
Salt Lake City, Utah 94101
Telephone: (801) 933-7360
e-mail: hunt.peggy@dorsey.com
seim.nathan@dorsey.com

If to any Legacy Trust Beneficiary: Addressed to the most recent address known to the Legacy Trustee based on Section 5.1 above.

9.8 Severability. Any provision of this Legacy Trust Agreement 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 thereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

9.9 Counterparts. This Legacy Trust Agreement may be executed in multiple counterparts, each of which shall constitute an original, but all of which together shall constitute one and the same instrument.

9.10 Binding Agreement. All covenants and agreements contained herein shall be binding upon, and inure to the benefit of, the Legacy Trustee and his respective successors and assigns and any successor Legacy Trustee provided for in Section 2.20, his respective successors and assigns, and the Legacy Trust Beneficiaries, and their respective personal representatives, successors and assigns. Any request, notice, direction, consent, waiver or other instrument or action by any party hereto or any Beneficiary shall bind their respective heirs, personal representatives, successors and assigns.

9.11 Headings. 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.

9.12 Construction. Except where the context otherwise requires, words importing the masculine gender shall include the feminine and the neuter, if appropriate; words importing the singular number shall include the plural number and vice versa; and words importing persons shall include partnerships, associations, and corporations.

9.13 Governing Law. This Legacy Trust Agreement, including all matters of construction, validity and performance hereof, shall in all respects be governed by, and construed and interpreted in accordance with the laws of the State of Utah.

9.14 Subject to Bankruptcy Court's Jurisdiction. The Bankruptcy Court shall retain jurisdiction over this Legacy Trust, the Legacy Trust Assets and the Legacy Trustee to issue any and all Orders and to take other actions necessary to the implementation of this Legacy Trust Agreement, such jurisdiction to include, without limitation, the jurisdiction contemplated by Bankruptcy Code § 1142 and as provided for in Article X of the Plan.

9.15 Further Assurances. From and after the Effective Date, the Parties hereto covenant and agree to execute and deliver all such documents and notices and to take all such further actions as may reasonably be required from time to time to carry out the intent and purposes of this Legacy Trust Agreement, and to consummate the transactions contemplated hereby.

9.16 Integration. This Legacy Trust Agreement, the Plan, and the Confirmation Order constitute the entire agreement with, by and among the parties thereto, and there are no representations, warranties, covenants, or obligations except as set forth herein, in the Plan and in the Confirmation Order. This Legacy Trust Agreement, together with the Plan and the Confirmation Order, supersede all prior and contemporaneous agreements, understandings, negotiations, and discussions, written or oral, of the Parties hereto, relating to any transaction contemplated hereunder. Except as otherwise provided in this Legacy Trust Agreement, the Plan or Confirmation Order, nothing herein is intended or shall be construed to confer upon or give any Person other than the Parties hereto and the Legacy Trust Beneficiaries any rights or remedies under or by reason of this Legacy Trust Agreement.

9.17 Counterparts. This Legacy Trust Agreement may be signed by the Parties hereto in counterparts, which, when taken together, shall constitute one and the same document. Delivery of an executed counterpart of this Legacy Trust Agreement by facsimile or e-mail in PDF format shall be equally effective as delivery of a manually executed counterpart.

IN WITNESS WHEREOF, the Parties have executed and have hereunto caused this Legacy Trust Agreement to be duly executed, as of the day and year first written above.

CONSOLIDATED LEGACY DEBTORS:

By: _____
Name: _____
Its: _____

LEGACY TRUSTEE:

By: _____
Name: _____
Its: _____

CONFLICTS REFEREE:

By: _____
Name: _____

EXHIBIT B

**LIQUIDATING
TRUST AGREEMENT
FOR THE CAOP I TRUST,**

Dated May [__], 2013

TABLE OF CONTENTS OF AGREEMENT

	<u>Page</u>
1. Organization and Establishment of CAOP I Trust: Declaration of Trust.....	2
1.1 Creation of CAOP I Trust.....	2
1.2 Incorporation of Plan	2
1.3 Declaration of Trust	2
1.4 Transfer of CAOP I Trust Assets.....	3
1.5 Title.....	3
1.6 Purpose of CAOP I Trust.....	3
1.7 Vesting of Legal Actions	3
2. The CAOP I Trustee	4
2.1 Appointment	4
2.2 Title.....	4
2.3 Acceptance of Conveyance.....	4
2.4 Administration of CAOP I Trust.....	5
2.5 General Powers	5
2.6 Non-Cash Property.....	7
2.7 Representative of CAOP I Trust	7
2.8 Exclusive Authority to Pursue, Settle, or Abandon Claims and Causes of Action.....	7
2.9 Payment of CAOP I Trust Expenses.....	8
2.9.1 Payment of United States Trustee’s Fees.....	8
2.9.2 CAOP I Trustee Fees	8
2.9.3 Procedure for Payment of Fees and Costs Incurred by the CAOP I Trustee and Professionals of the CAOP I Trust.....	8
2.10 Fiscal Year	9
2.11 Reports	10
2.12 Discretion of CAOP I Trustee.....	10
2.13 Reliance by CAOP I Trustee.....	10
2.14 Reliance on CAOP I Trustee.....	10
2.15 Insurance	11
2.16 Bond.....	11
2.17 Transferee Liabilities	11
2.18 Limitation on Liability and Indemnification.....	11
2.19 Limitations on CAOP I Trustee	12
2.19.1 Tax Purposes.....	12
2.19.2 No Trade or Business.....	12
2.19.3 Investments	12
2.19.4 No Limitation on CAOP I Trustee’s Own Business.....	12

2.20	Resignation and Removal	13
2.20.1	Resignation	13
2.20.2	Removal	13
2.20.3	Appointment of a Successor Trustee	13
2.20.4	Acceptance of Appointment by Successor CAOP I Trustee	13
2.20.5	CAOP I Trust Continuance	13
3.	Conflicts Referee	13
3.1	Purpose.....	13
3.2	Appointment	14
3.3	Powers.....	14
3.4	Limitation on Liability and Indemnification.....	14
3.5	Payment.....	15
4.	Conflict Resolution Procedures	15
4.1	Purpose.....	15
4.2	Duties of CAOP I Trustee.....	15
4.3	Duties of Counsel.....	16
4.4	Conflict Resolution Process	16
4.5	Binding Nature.....	16
4.6	Approval by Court	16
4.7	Allocation of Conflicts Referee’s Fees	16
4.7.1	Dispute Between the Legacy Trust and the CAOP I Trust.....	17
4.7.2	Dispute Between the CAOP I Trust and the CAOP I Trust.....	17
4.7.3	Dispute Between the Legacy Trust and the CAOP I Trust.....	17
4.7.4	Dispute Between the Legacy Trust, the CAOP I Trust, and the CAOP I Trust	17
4.8	Retention of Jurisdiction.....	17
5.	CAOP I Trust Beneficiaries	17
5.1	Register of Beneficiaries.....	17
5.2	Interest Beneficial Only	17
5.3	Evidence of Beneficial Interest.....	17
5.4	Exemption From Registration.....	18
5.5	Transfers of Beneficial Interests	18
5.6	Absolute Owners.....	18
5.7	Change of Address.....	18
5.8	Effect of Death, Dissolution, Incapacity, or Bankruptcy of CAOP I Trust Beneficiary	18
5.9	Standing	18
5.10	No Personal Liability of CAOP I Trust Beneficiaries	18

6.	Distributions.....	19
6.1	Distributions from CAOP I Trust Assets	19
6.2	Distributions; Withholding	19
6.3	CAOP I Trust Reserve	19
6.4	No Distribution Pending Allowance; Estimation	19
6.4.1	Disputed Claims and Equity Interests.....	20
6.4.2	Estimation	20
6.5	Disputed Claim and Interests Reserves.....	20
6.5.1	Establishment.....	20
6.5.2	Distribution Upon Allowance of Disputed Claim or Interest	20
6.5.3	Release of Cash from Disputed Reserve.....	21
6.6	Method of Distribution	21
6.6.1	General	21
6.6.2	Mailing.....	21
6.6.3	Form of Distributions.....	21
6.6.4	Distributions to be on Business Days/Timeliness.....	21
6.6.5	Compliance with Tax Requirements.....	22
6.7	Unclaimed Property	22
6.8	Setoff and Recoupment.....	22
7.	Taxes.....	22
7.1	Income Tax Status.....	23
7.2	Tax Returns.....	23
7.3	Withholding of Taxes and Reporting Related to CAOP I Trust Operations	23
7.4	Valuations	23
7.5	Treatment of Disputed Claims and Interests Reserves	24
7.6	Expedited Determination of Taxes	24
8.	Termination of CAOP I Trust.....	24
8.1	Termination of CAOP I Trust.....	24
8.2	Maximum Term	25
8.3	Events Upon Termination.....	25
8.4	Winding Up, Discharge, and Release of the CAOP I Trustee	25
9.	Miscellaneous	25
9.1	Amendments	25
9.2	Waiver.....	25
9.3	Cumulative Rights and Remedies.....	25

9.4	Irrevocability.....	25
9.5	Title to CAOP I Trust Assets.....	26
9.6	Sales of CAOP I Trust Assets.....	26
9.7	Notices.....	26
9.8	Severability.....	26
9.9	Counterparts.....	26
9.10	Binding Agreement.....	27
9.11	Headings.....	27
9.12	Construction.....	27
9.13	Governing Law.....	27
9.14	Subject to Bankruptcy Court’s Jurisdiction.....	27
9.15	Further Assurances.....	27
9.16	Integration.....	27
9.17	Counterparts.....	27

AGREEMENT

This liquidating trust agreement (the “CAOP I Trust Agreement”) is made this ___th day of May, 2013, in connection with the *First Amended Chapter 11 Trustee’s Plan of Liquidation Dated February 25, 2013* (as the same has been or may be amended and confirmed, the “Plan”) filed in the United States Bankruptcy Court for the District of Utah (the “Bankruptcy Court”), by and among D. Ray Strong as Chapter 11 Trustee (“Chapter 11 Trustee”) of and on behalf of the “CAOP I,” Weston L. Harris, the duly appointed “Conflicts Referee” hereunder, and the CAOP I Trust through D. Ray Strong as CAOP I Trustee (the “CAOP I Trustee”) (collectively, the “Parties”).

RECITALS

A. **WHEREAS**, CAOP I filed a petition for relief under chapter 11 of the Bankruptcy Code on October 20, 2011 (the “Chapter 11 Case”), which Chapter 11 Case is being jointly administered by the Bankruptcy Court pursuant to an Order entered on February 15, 2012;

B. **WHEREAS**, on May __, 2013, the Bankruptcy Court entered an Order confirming the Plan (the “Confirmation Order”), which Plan as confirmed is incorporated by reference herein as discussed in Section 1.2 below, and all capitalized terms used herein shall have the meanings ascribed to them in the Plan;

C. **WHEREAS**, the Plan’s Effective Date occurred on the date hereof;

D. **WHEREAS**, Article VI, Section 6.7 of the Plan contemplates, on the Effective Date: (a) the creation of a liquidating trust (the “CAOP I Trust”) and the creation of beneficial interests in the CAOP I Trust solely for the benefit of holders of (i) Allowed General Unsecured Claims against the CAOP I Estate and (ii) Allowed CAOP I Preferred Interests (together, the “CAOP I Trust Beneficiaries”); (b) the funding of the CAOP I Trust with the “CAOP I Trust Assets” as defined in Article I of the Plan; and (c) the liquidation of the CAOP I Trust Assets, including assigned “Individual Claims” as defined in Section 6.4 of Article VI of the Plan and “Retained Claims and Actions” as defined in Section 6.9 of Article VI of the Plan, and Distribution of the Net CAOP I Trust Assets to the CAOP I Trust Beneficiaries as set forth in the Plan and this CAOP I Trust Agreement;

E. **WHEREAS**, pursuant to Treasury Regulation Section 301.7701-4(d), the CAOP I Trust shall be created for the primary purpose of administering and liquidating the CAOP I Trust Assets and for the secondary purposes of (a) resolving all Disputed Claims and Disputed Interests; (b) pursuing Causes of Action, including all Retained Causes of Action and Individual Claims; and (c) making all Distributions to the CAOP I Trust Beneficiaries provided for under the Plan, with no objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to and consistent with the liquidating purpose of the CAOP I Trust and the Plan;

F. **WHEREAS**, the CAOP I Trust is intended to qualify as a “grantor trust” for United States federal income tax purposes, pursuant to Sections 671-677 of the Internal Revenue Code of 1986, as amended (the “IRC”), with the CAOP I Trust Beneficiaries to be treated as the

grantors of the CAOP I Trust and deemed to be the owners of the CAOP I Trust Assets (subject to the rights of creditors of the CAOP I Trust), and consequently, the transfer of the CAOP I Trust Assets to the CAOP I Trust shall be treated as a deemed transfer of those assets from CAOP I and the CAOP I Estate to the CAOP I Trust Beneficiaries followed by a deemed transfer by such CAOP I Trust Beneficiaries to the CAOP I Trust for federal income tax purposes; and

G. **WHEREAS**, the Chapter 11 Trustee, on behalf of CAOP I, and the CAOP I Trust Beneficiaries desire to create and fund the CAOP I Trust, as contemplated by the Plan, pursuant to this CAOP I Trust Agreement.

AGREEMENTS

NOW THEREFORE, for and in consideration of the premises, and the mutual promises and agreements contained herein and in the Plan, the receipt and sufficiency of which are hereby expressly acknowledged, the Parties hereby agree as follows:

1. Organization and Establishment of CAOP I Trust: Declaration of Trust

1.1 Creation of CAOP I Trust. Pursuant to Article VI of the Plan and the Confirmation Order, and effective as of the Effective Date of the Plan, the CAOP I Trust is hereby created for the benefit of the CAOP I Trust Beneficiaries. Pursuant to the terms of the Plan, CAOP I executes this CAOP I Trust Agreement and, subject to the provisions of Section 1.4 below, irrevocably transfers, absolutely assigns, conveys, sets over, and delivers to the CAOP I Trustee, and his successors and assigns, all right, title and interest of CAOP I in and to the CAOP I Trust Assets in trust to and for the benefit of the CAOP I Trust Beneficiaries for the uses and purposes stated herein and in the Plan, except as may otherwise be specifically provided by the Plan. CAOP I shall execute and deliver such other instruments of sale, transfer, conveyance, assignment and confirmation, and will cooperate and take such other actions as the CAOP I Trustee may deem reasonably necessary or desirable in order to more effectively transfer, convey and assign all rights, title and interests in and to CAOP I to the CAOP I Trust.

1.2 Incorporation of Plan. The Plan and Confirmation Order are incorporated into this CAOP I Trust Agreement. In the event of any conflict between the Plan and this CAOP I Trust Agreement, the Plan will control and govern. In the event of any conflict between the Confirmation Order and the Plan or this CAOP I Trust Agreement, the Confirmation Order will govern.

1.3 Declaration of Trust. To declare the terms and conditions hereof, and in consideration of the confirmation of the Plan, the Parties have executed this CAOP I Trust Agreement and, on the Effective Date, CAOP I and the CAOP I Estate hereby irrevocably transfer to the CAOP I Trust all of the right, title, and interest of CAOP I and the CAOP I Estate in and to the CAOP I Trust Assets, to have and to hold unto the CAOP I Trust and its successors and assigns forever, under and subject to the terms of the Plan and the Confirmation Order for the benefit of the CAOP I Trust Beneficiaries and their successors and assigns as provided for in this CAOP I Trust Agreement and in the Plan and Confirmation Order.

1.4 Transfer of CAOP I Trust Assets. Except as otherwise expressly provided by the Plan or this CAOP I Trust Agreement, upon the Effective Date of the Plan, title to the CAOP I

Trust Assets shall pass to the CAOP I Trust free and clear of all Liens, Claims and Interests, in accordance with Bankruptcy Code § 1141 for the benefit of the CAOP I Trust Beneficiaries. The “Individual Claims” of holders of CAOP I Interests that are assigned to the CAOP I Trust under the Plan are held solely for the benefit of those CAOP I Trust Beneficiaries making the assignment and net liquidation proceeds of such Individual Claims by the CAOP I Trust will be disbursed to such CAOP I Trust Beneficiaries. The CAOP I Trust Beneficiaries shall be treated as the grantors and deemed owners of the CAOP I Trust.

1.5 Title. The CAOP I Trust shall hold the legal title to all property at any time constituting a part of the CAOP I Trust Assets and shall hold such property in trust to be administered and disposed of by it pursuant to the terms of this CAOP I Trust Agreement and the Plan for the benefit of the CAOP I Trust Beneficiaries. The CAOP I Trustee is authorized to make disbursements and payments from the CAOP I Trust in accordance with the provisions of Sections 2.5, 2.9, 3.5, and 6 of this CAOP I Trust Agreement and pursuant to the Plan.

1.6 Purpose of CAOP I Trust. The CAOP I Trust is hereby created for the primary purpose of liquidating and distributing the CAOP I Trust Assets to the CAOP I Trust Beneficiaries in accordance with the Plan, the Confirmation Order, this CAOP I Trust Agreement and applicable tax statutes, rules, and regulations, and in an expeditious but orderly manner, with no objective to continue or engage in the conduct of a trade or business. In particular, the CAOP I Trustee shall: (a) make continuing efforts to collect and reduce the CAOP I Trust Assets to Cash; (b) make timely Distributions and not unduly prolong the duration of the CAOP I Trust; (c) take all reasonable and necessary actions to conserve and protect the CAOP I Trust Assets; (d) administer, compromise, settle, object to and litigate Causes of Action and any other Claims or rights belonging to the CAOP I Trust, including the Retained Claims and Actions and Individual Claims assigned to it through the Plan; (e) to the extent necessary and appropriate, object to Claims asserted against the CAOP I Trust Assets and the CAOP I Trust; and (f) to maintain, operate or lease (for purposes of holding for sale), or sell or otherwise dispose of the property belonging to the CAOP I Trust, in accordance with the terms of this CAOP I Trust Agreement, the Plan, or the instructions or orders of the Bankruptcy Court, and to distribute the Net CAOP I Trust Assets to the CAOP I Trust Beneficiaries, in as prompt, efficient and orderly a fashion as possible in accordance with the provisions of Section 6 hereof.

1.7 Vesting of Legal Actions. The CAOP I Trust, acting by and through the CAOP I Trustee, shall be vested with standing to pursue any and all Causes of Action and other rights or legal actions on behalf of CAOP I, the CAOP I Estate and/or the CAOP I Trust, including without limitation the Retained Claims and Actions and all Individual Claims assigned pursuant to the Plan. Pursuant to Bankruptcy Code § 1123(b)(3)(B), the CAOP I Trust, acting by and through the CAOP I Trustee, shall be assigned and subrogated to each and every Cause of Action and other rights or legal actions belonging to CAOP I, the CAOP I Estate and/or the CAOP I Trust, including without limitation the Retained Claims and Actions and all Individual Claims assigned pursuant to the Plan, all of which are preserved pursuant to Article VI, Sections 6.4 and 6.9 of the Plan and hereunder.

2. The CAOP I Trustee

2.1 Appointment. D. Ray Strong is hereby appointed as the CAOP I Trustee, effective as of the date of this CAOP I Trust Agreement pursuant to the provisions of the Plan. The CAOP I Trustee's appointment shall continue until the earlier of (a) the termination of the CAOP I Trust, or (b) the CAOP I Trustee's resignation, death, dissolution, removal, or liquidation.

2.2 Title. On the Effective Date, legal title to all property comprising the CAOP I Trust Assets shall be vested in the CAOP I Trust acting by and through the CAOP I Trustee in accordance with and pursuant to the terms of the Plan and this CAOP I Trust Agreement. Without limiting the foregoing, on the Effective Date, the CAOP I Trustee, on behalf of the CAOP I Trust, shall be: (a) authorized to act as representative of the CAOP I Trust in respect of any and all Claims, Interests, Causes of Action, or other rights that constitute the CAOP I Trust Assets, including without limitation the Retained Claims and Actions and the Individual Claims assigned under the Plan; (b) substituted as successor to CAOP I (i) in all actions and proceedings pending or thereafter commenced in the Bankruptcy Court or elsewhere in regard to the CAOP I Trust Assets, (ii) in all actions and proceedings pending or thereafter commenced in the Bankruptcy Court or elsewhere in connection with or regarding all Claims, Interests and Causes of Action, and (iii) in any agreement or Order respecting the CAOP I Trust or its property to which CAOP I or the CAOP I Estate is a party.

2.3 Acceptance of Conveyance. Through the Plan and this CAOP I Trust Agreement, including through the establishment of the CAOP I Trust provided for in Section 1 above, the CAOP I Trustee is directed, and by executing this CAOP I Trust Agreement, has agreed that he will take all actions as may be required of the CAOP I Trust hereunder, with no further acceptance being necessary, including without limitation that he will:

2.3.1 Accept delivery of the CAOP I Trust Assets on behalf of the CAOP I Trust;

2.3.2 Accept all bills of sale, deeds, assumptions and assignments, and all other instruments of conveyance required to be delivered by CAOP I with respect to the CAOP I Trust Assets transferred to the CAOP I Trustee on behalf of the CAOP I Trust pursuant to or in connection with the Plan, the Confirmation Order, or this CAOP I Trust Agreement; and

2.3.3 Take such other action as may be required of the CAOP I Trust hereunder, including the receipt and acceptance as part of the CAOP I Trust Assets of any property or rights, including, without limitation, notes, other negotiable instruments, Causes of Action, Claims, assigned Individual Claims, Retained Claims and Actions, rights, and other choses in action belonging to CAOP I, the CAOP I Estate, a Creditor or holder of an Interest herein which the CAOP I Trustee may receive in connection with or in consideration of the CAOP I Trust Assets.

2.4 Administration of CAOP I Trust. In administering the CAOP I Trust, the CAOP I Trustee, subject to the express limitations contained herein and in the Plan, is authorized and directed to do and perform all such acts, to execute and deliver such deeds, bills of sale, instruments of conveyance, and other documents as they may deem necessary or advisable to carry out the purposes of the CAOP I Trust.

2.5 General Powers. Except as otherwise provided in this CAOP I Trust Agreement, the Plan, or the Confirmation Order, the CAOP I Trustee may control and exercise authority over the CAOP I Trust Assets, over the acquisition, management, and disposition thereof, and over the management and conduct of the business of the CAOP I Trust. No Person dealing with the CAOP I Trust shall be obligated to inquire into the CAOP I Trustee's authority in connection with the acquisition, management, or disposition of CAOP I Trust Assets. Without limiting the foregoing, but subject to the Plan, the Confirmation Order, and other provisions of this CAOP I Trust Agreement, the CAOP I Trustee shall be expressly authorized, with respect to the CAOP I Trust and the CAOP I Trust Assets:

2.5.1 To take all steps necessary to effect a transfer of the assets of the CAOP I Estate to the CAOP I Trust as provided for in the Plan and this CAOP I Trust Agreement;

2.5.2 To receive and hold all the CAOP I Trust Assets and to have exclusive possession and control thereof as permissible under applicable law;

2.5.3 To establish and maintain any Cash reserves as deemed necessary by the CAOP I Trustee to carry out this CAOP I Trust Agreement, including the reserves provided for in Section 6 of this Agreement;

2.5.4 To perform the duties, exercise the powers, and assert the rights of a trustee under Bankruptcy Code §§ 704 and 1106, including, without limitation, holding and asserting applicable privileges and defenses, and filing, commencing or prosecuting objections to Claims under § 502 of the Bankruptcy Code, turnover actions under §§ 542 and 543 of the Bankruptcy Code, and avoidance actions under §§ 502(d), 544, 547, 548, 549, 550, 551 and 553 of the Bankruptcy Code;

2.5.5 To collect and receive any accounts receivable, proceeds of Claims against third parties, the Consolidated Legacy Estate, or the CAOP II Estate, income, and proceeds of sale;

2.5.6 To manage, sell and convert all or any portion of the CAOP I Trust Assets to Cash and to make Distributions of the Net CAOP I Trust Assets as specified in the Plan and this CAOP I Trust Agreement;

2.5.7 To enter into, perform and exercise rights under contracts binding upon the CAOP I Trust (but not upon the CAOP I Trustee in his respective individual or corporate capacities) which are reasonably incident to the administration of the CAOP I Trust and which the CAOP I Trustee, in the exercise of his best business judgment, reasonably believes to be in the best interests of the CAOP I Trust;

2.5.8 To present the Intercompany Claims as defined in Section 3.3 below to the Conflicts Referee and to adhere to the Conflict Resolution Procedures outlined in Section 4 below;

2.5.9 To establish and maintain accounts at federally insured financial institutions, in a clearly specified fiduciary capacity, into which the CAOP I Trust Assets or other Cash and property of the CAOP I Trust may be deposited, and draw checks or

make withdrawals from such accounts, and to pay or distribute such amounts of the CAOP I Trust Assets as permitted or required under this CAOP I Trust Agreement and the Plan;

2.5.10 Subject to Sections 3 and 4 related to Intercompany Claims, to investigate, review, commence and prosecute any litigation, by motion, adversary proceeding or otherwise, including without limitation with regard to all Disputed Claims, if any, and Disputed Interests in accordance with the Plan, including Article VII of the Plan, Retained Claims and Actions and Individual Claims assigned under the Plan, and subject to Section 2.8 of this CAOP I Trust Agreement, to abandon or settle any such litigation when appropriate;

2.5.11 To employ attorneys, accountants, appraisers, property managers, brokers, realtors, expert witnesses, insurance adjusters or other Persons whose services may be necessary or advisable in the sole judgment of the CAOP I Trustee, to advise or assist him in the discharge of his duties as CAOP I Trustee, or otherwise in the exercise of any powers vested in the CAOP I Trustee under the Plan and this CAOP I Trust Agreement, and to pay from the CAOP I Trust Assets reasonable compensation to such attorneys, accountants, appraisers, property managers, brokers, realtors, expert witnesses, insurance adjusters or other persons;

2.5.12 To hold, operate, market, and lease the CAOP I Trust Assets as he deems appropriate in his sole discretion;

2.5.13 To sell, transfer or otherwise dispose of the CAOP I Trust Assets as he deems appropriate in his sole discretion, including pursuant to Bankruptcy Code § 363;

2.5.14 To pay any and all necessary expenses attributable or relating to the management, maintenance, operation, preservation or liquidation of the CAOP I Trust Assets;

2.5.15 To sue in connection with any matter arising from or related to the Plan or this CAOP I Trust Agreement that affects in any way the rights or obligations of the CAOP I Trust, the CAOP I Trustee or the CAOP I Trust Beneficiaries;

2.5.16 To represent the interests of the CAOP I Trust Beneficiaries with respect to any matters relating to the Plan, this CAOP I Trust Agreement, or the CAOP I Trust affecting the rights of such CAOP I Trust Beneficiaries, including providing the CAOP I Trust Beneficiaries with any information reasonably requested or as may be required under applicable law;

2.5.17 To seek a determination of tax liability under Bankruptcy Code § 505;

2.5.18 To prepare and file, if necessary, any and all tax and information returns required with respect to the CAOP I Trust, make tax elections for and on behalf of the CAOP I Trust, prepare documents required under applicable law on behalf of the CAOP I Trust or any CAOP I Trust Beneficiary, and pay taxes, if any, payable for and on behalf of the CAOP I Trust;

2.5.19 To take any action, exercisable at the discretion of the CAOP I Trustee, reasonably necessary to minimize any adverse federal or state income tax consequences to the CAOP I Trust or the CAOP I Trust Beneficiaries resulting from any Distribution made by the CAOP I Trust;

2.5.20 Without in any manner limiting any of the foregoing, or the following, to generally deal with property comprising the CAOP I Trust or any part or parts thereof in all other ways as would be lawful for any Person owning the same to deal therewith, *provided, however*, that the investment powers of the CAOP I Trustee shall be limited to those as set forth in Section 2.19.3 below and the role of the CAOP I Trustee with regard to Intercompany Claims shall be consistent with the Conflict Resolution Procedures outlined in Section 4 below; and

2.5.21 To do any and all other things, not in violation of any other terms of this CAOP I Trust Agreement, which, in the reasonable business judgment of the CAOP I Trustee, are necessary or appropriate for the proper administration, liquidation, management, investment and Distribution of the CAOP I Trust Assets in accordance with the provisions of this CAOP I Trust Agreement and the Plan, and for the wind down and termination of the CAOP I Trust.

2.6 Non-Cash Property. Any non-Cash property of the CAOP I Trust may be sold, transferred, or abandoned by the CAOP I Trustee. Notice of such sale, transfer, or abandonment shall be provided to the holders, if any, of Secured Claims holding Liens on such non-Cash property. If, in the CAOP I Trustee's reasonable judgment, such property cannot be sold in a commercially reasonable manner, or the CAOP I Trustee believes, in good faith, such property has no value to the CAOP I Trust, the CAOP I Trustee shall have the right to abandon or otherwise dispose of such property. Except in the case of fraud, willful misconduct, or gross negligence, no party in interest shall have a cause of action against the CAOP I Trustee or any agent, employee, consultant or professional of the CAOP I Trustee arising from or related to the disposition of non-Cash property in accordance with this Section.

2.7 Representative of CAOP I Trust. From and after the Effective Date of the Plan, and pursuant to Section 7.1 thereof, the CAOP I Trustee, shall be the sole representative of the CAOP I Trust for all purposes, including without limitation, investigating, settling, compromising, objecting to, and litigating any and all Claims, Interests, Causes of Action, including without limitation Retained Claims and Actions and Individual Claims assigned pursuant to the Plan.

2.8 Exclusive Authority to Pursue, Settle, or Abandon Claims and Causes of Action. In accordance with the provisions of the Plan, all applicable law and Section 2.12 of this CAOP I Trust Agreement authorizing the CAOP I Trustee to act on behalf of the CAOP I Trust and subject to Sections 3 and 4 of this CAOP I Trust Agreement related to the Conflicts Referee and the Conflict Resolution Procedures, the CAOP I Trustee on behalf of the CAOP I Trust shall have the exclusive right, power, and interest to pursue, settle, or abandon all Claims, including without limitation all Disputed Claims, if any, Claims related to Disputed Interests, Causes of Action, Retained Claims and Actions, and Individual Claims assigned under the Plan, as the sole representative of the CAOP I Trust, CAOP I and the CAOP I Estate pursuant to Bankruptcy

Code §1123(b)(3) or otherwise. In the event of any settlement in which the principal amount at issue is less than \$10,000.00, the CAOP I Trustee may enter into any settlement agreement without notice and hearing or approval of the Bankruptcy Court. In all other instances, settlement agreements entered into by the CAOP I Trustee shall be submitted to the Bankruptcy Court for approval under Federal Rule of Bankruptcy Procedure 9019 after notice and opportunity for hearing.

2.9 Payment of CAOP I Trust Expenses. The CAOP I Trustee will pay first from the CAOP I Trust Assets all expenses, charges, liabilities and obligations of the CAOP I Trust, including without limiting the generality of the foregoing, such debts, liabilities, or obligations as may be payable from the CAOP I Trust Assets, interest, taxes, assessments, and public charges of every kind and nature, and the costs, charges and expenses in connection with or arising out of the execution or administration of the CAOP I Trust and the CAOP I Trust Assets, and such other payments and disbursements as are provided for in this CAOP I Trust Agreement or which may be reasonably determined by the CAOP I Trustee to be proper charges against the CAOP I Trust and the CAOP I Trust Assets. Included within this provision is the payment of all fees and costs of the CAOP I Trustee and of professionals retained by the CAOP I Trust according to the procedures set forth in this Section 2.9 and the Conflicts Referee as provided for in Section 3 below.

2.9.1 Payment of United States Trustee's Fees. After the occurrence of the Effective Date, fees payable to the Office of the United States Trustee during the administration of the Plan and until the case is converted, dismissed or closed, shall be paid by the CAOP I Trustee from the CAOP I Trust Assets.

2.9.2 CAOP I Trustee Fees. The CAOP I Trustee is entitled to reasonable compensation for services performed pursuant to the terms of and in accordance with the terms of this CAOP I Trust Agreement. The CAOP I Trustee will be paid on an hourly basis at the rate of \$295.00 per hour (subject to reasonable annual increases) and such compensation will be paid in accordance with Section 2.9.3 below.

2.9.3 Procedure for Payment of Fees and Costs Incurred by the CAOP I Trustee and Professionals of the CAOP I Trust. The following procedures shall apply to the CAOP I Trustee and professionals of the CAOP I Trust for payment of fees and expense from the CAOP I Trust:

(a) Professionals of the CAOP I Trust must submit their invoices to the CAOP I Trustee for review by no later than the 15th day of the month after which services were rendered or expenses were incurred;

(b) Upon approval of the invoices by the CAOP I Trustee, the invoices of the CAOP I Trustee and each professional must be affixed to a *Notice of Request for Compensation and Reimbursement of Expenses*, which must be filed with the Bankruptcy Court and served on the Office of the United States Trustee and all parties who have requested electronic service in this case (the "Fee Notice"), and within 2 business days after filing, the CAOP I Trustee will post any Fee Notice on the website maintained by him;

(c) Any objection to the payment of fees or reimbursement of expenses in a Fee Notice must be filed with the Bankruptcy Court no later than twenty-one (21) days from the date that the Fee Notice is filed with the Court (“Objection Period”);

(d) If no objection is filed and served prior to the expiration of the Objection Period, the CAOP I Trustee is authorized to pay the invoices attached to the Fee Notice on the day following the expiration of the Objection Period.

(e) If an objection is filed and served prior to the expiration of the Objection Period, the Objection shall be heard by the Bankruptcy Court, and the CAOP I Trustee is authorized to pay only the undisputed portions of the invoices attached to the Fee Notice on the day following the expiration of the Objection Period. All disputed fees and expenses may not be paid until after notice and a hearing on the objection.

(f) Payments pursuant to these procedures will be made only if the CAOP I Trustee determines, in his sole discretion, that sufficient Cash is available in the CAOP I Trust to make payment, taking into account all reserves provided for herein. To the extent that the CAOP I Trustee determines that there is Cash available for interim payments for any month, but that such funds are insufficient to pay all requests made in the Fee Notices, the CAOP I Trustee may make payments in accordance with the procedures herein on a *pro rata* basis from Cash that the CAOP I Trustee determines, in his sole discretion, is available.

(g) If no timely objections to Fee Notices have been filed at the end of a calendar quarter, the CAOP I Trustee may file a *Declaration of Non-Response* and a proposed Order approving the fees and costs noticed in the relevant Fee Notices, and the Court may enter the proposed Order without further notice or hearing.

(h) The Final Report filed and served pursuant to the Plan and applicable law, shall include an itemization of the total compensation paid and expenses reimbursed to the CAOP I Trustee and each of the Professionals.

2.10 Fiscal Year. The CAOP I Trust’s fiscal year shall end on December 31 of each year, unless the CAOP I Trustee deems it advisable to establish some other date on which the fiscal year of the CAOP I Trust shall end.

2.11 Reports. The CAOP I Trustee shall when required by applicable law and otherwise may in his sole discretion prepare, deliver, and file, as the case may be, reports, including reports as follows:

2.11.1 Unaudited interim financial reports as may be required by regulatory authorities, applicable laws, rules or regulations or as the CAOP I Trustee deems advisable during the fiscal year; Income tax information, tax returns or reports to the CAOP I Trust Beneficiaries and applicable taxing authorities, including, on an annual

basis, the manner and calculation of the CAOP I Trust's taxable gain or loss which the CAOP I Trust would recognize if it were a separate taxable entity;

2.11.2 Quarterly reports submitted to the Office of the United States Trustee, filed with the Bankruptcy Court, posted on the website maintained by the CAOP I Trustee and provided to any CAOP I Trust Beneficiary who requests in writing copies of such quarterly reports, setting forth an unaudited written report and account showing: (i) the assets and liabilities of the CAOP I Trust; (ii) funds in reserve; (iii) accrued but unpaid expenses of the CAOP I Trustee and any professionals employed by the CAOP I Trust; and (iv) any Distributions made and expenses paid pursuant to the Plan and the CAOP I Trust Agreement, including Distributions to the CAOP I Trustee, the Conflicts Referee and professionals providing services to the CAOP I Trust;

2.11.3 Reports or information requested by any governmental entity; and

2.11.4 Status reports to the Bankruptcy Court.

2.12 Discretion of CAOP I Trustee. The CAOP I Trustee, within the limitations and restrictions expressed and imposed herein or in the Plan, may act freely under all or any of the rights, powers and authority conferred hereby, in all matters concerning the CAOP I Trust Assets and the CAOP I Trust, after forming his best reasonable business judgment based upon the circumstances of any particular question or situation as to the best course to pursue, without the necessity of obtaining the consent or permission or authorization of the CAOP I Trust Beneficiaries, the post-confirmation CAOP I Estate, the Bankruptcy Court, or of any official or officer; and the rights, powers and authority conferred on the CAOP I Trustee by this CAOP I Trust Agreement are conferred in contemplation of such freedom of reasonable business judgment and action within the limitations and restrictions so expressed and imposed.

2.13 Reliance by CAOP I Trustee. The CAOP I Trustee may rely and shall be protected in acting upon any resolution, certificate, statement, instrument, opinion, report, notice, request, consent, objection, order, judgment, decree, or other paper or document reasonably believed by him to be genuine and to have been signed, made, entered or presented by the proper party, parties, official, officials, entity or entities.

2.14 Reliance on CAOP I Trustee. No Person dealing with the CAOP I Trustee shall be obligated to see to the application of any monies, securities, or other property paid or delivered to them or to inquire into the expediency or propriety of any transaction or the right, power, or authority of the CAOP I Trustee to enter into or consummate the same upon such terms as the CAOP I Trustee may deem advisable. Persons dealing with the CAOP I Trustee shall look only to the CAOP I Trust Assets to satisfy any liability incurred by the CAOP I Trustee to such Persons in carrying out the terms of this CAOP I Trust Agreement, and, except as otherwise expressly provided herein, the CAOP I Trustee and his agents, attorneys, accountants, consultants and employees shall have no personal, individual or corporate obligation to satisfy any such liability.

2.15 Insurance. The CAOP I Trust may, at its expense, maintain insurance during its existence and after its termination to protect itself, the Conflicts Referee, the CAOP I Trustee

and any agents, attorneys, accountants, consultants and employees of the Conflicts Referee or the CAOP I Trustee from any liability, whether or not the CAOP I Trust would have the legal power to directly indemnify such Persons against such liability.

2.16 Bond. Notwithstanding any law to the contrary, the CAOP I Trustee and any successor trustee shall be exempt from providing any bond or other security in any jurisdiction.

2.17 Transferee Liabilities. If any liability shall be asserted against the CAOP I Trust as transferee of the CAOP I Trust Assets on account of any claimed liability of or through CAOP I, the CAOP I Trustee may use such part of the CAOP I Trust Assets as may be necessary in contesting any such claimed liability and in payment, compromise, settlement and discharge thereof on terms reasonably satisfactory to the CAOP I Trustee. In no event shall the CAOP I Trustee be required or obligated to use his own property, funds or assets for any such purposes.

2.18 Limitation on Liability and Indemnification.

2.18.1 To the fullest extent allowed by law, the CAOP I Trustee and his agents, attorneys, accountants, consultants and employees shall not be held personally liable for and shall be immune from and shall be held harmless from and against any and all actions, suits, liabilities, Claims, losses, lawsuits, proceedings, judgments and/or expenses, including but not limited to attorneys' fees, costs and monetary damages, arising out of or related to, either directly or indirectly, his, her or their performance of duties or obligations pursuant to the terms of this CAOP I Trust Agreement, unless such Claims arise out of or are related to recklessness, willful misconduct or gross negligence. No Person shall file suit, action or proceeding against the CAOP I Trustee, or his agents, attorneys, accountants, consultants and employees, or take any other action against the CAOP I Trustee or his agents, attorneys, accountants, consultants and employees, without prior Order of the Bankruptcy Court authorizing the filing of the suit, action or proceeding after notice and hearing. The CAOP I Trustee and agents, attorneys, accountants, consultants and employees shall have no liability for any Claims against or obligations or debts incurred by the CAOP I Trust.

2.18.2 The CAOP I Trust hereby indemnifies to the full extent of the CAOP I Trust Assets any Person or entity who was or is a party, or is threatened to be made a party to any threatened, pending, or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative by reason of the fact that such Person or entity is or was a CAOP I Trustee or agent, attorney, accountant, consultant and employee of the CAOP I Trust or CAOP I Trustee, from and against any and all expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such Person or entity in connection with such action, suit or proceeding, including appeals thereof, if such Person or entity acted without recklessness, willful misconduct or gross negligence in the exercise and performance of any power or duties of such Person or entity in accordance with this CAOP I Trust Agreement.

2.18.3 Expenses (including attorneys' fees) incurred in defending any action, suit or proceeding referred to in this Section 2.18 may be paid by the CAOP I Trust in advance of the final disposition of such action, suit or proceeding, upon an undertaking by the CAOP I Trustee and his agents, attorneys, accountants, consultants and employees

of the CAOP I Trust to repay such amount unless it shall ultimately be determined that the CAOP I Trustee or such Person or entity is not entitled to be indemnified.

2.19 Limitations on CAOP I Trustee.

2.19.1 Tax Purposes. The CAOP I Trustee shall not take, or fail to take, any action that would jeopardize treatment of the CAOP I Trust as a “liquidating trust” for federal income tax purposes.

2.19.2 No Trade or Business. The CAOP I Trustee shall carry out the purposes of the CAOP I Trust and the directions contained herein and shall not at any time enter into or engage in any business (except as may be consistent with the limited purposes of the CAOP I Trust), including, without limitation, the purchase of any assets or property (other than such assets or property as are necessary to carry out the purposes of Section 1, Section 2.5, and Section 6 hereof), on behalf of the CAOP I Trust or the CAOP I Trust Beneficiaries. The CAOP I Trustee is directed to take all reasonable and necessary actions to dispose of the CAOP I Trust Assets in as prompt, efficient and orderly a fashion as possible, to make timely Distributions of the proceeds of the CAOP I Trust Assets, and to otherwise not unduly prolong the duration of the CAOP I Trust.

2.19.3 Investments. The CAOP I Trustee shall not exercise any investment power other than the power to invest in demand and time deposits in federally insured financial institutions, or temporary investments such as short term certificates of deposit or Treasury bills or other investments that a “liquidating trust” within the meaning of Treasury Regulation Section 301.7701-4(d) may be permitted to hold, pursuant to the Treasury Regulations or any modification in the IRS guidelines, whether set forth in IRS rulings, revenue procedures, other IRS pronouncements or otherwise, pending need for the disbursement thereof in payment of costs, expenses, and liabilities of the CAOP I Trust or in making a Distribution pursuant to Section 6 of this CAOP I Trust Agreement. The CAOP I Trustee shall be restricted to the collection and holding of such monies and to the payment and Distribution thereof for the purposes set forth in this CAOP I Trust Agreement and to the conservation and protection of the CAOP I Trust Assets in accordance with the provisions hereof.

2.19.4 No Limitation on CAOP I Trustee’s Own Business. Notwithstanding any of the foregoing, the CAOP I Trustee shall not be prohibited from engaging in any trade or business on its own account.

2.20 Resignation and Removal.

2.20.1 Resignation. The CAOP I Trustee may resign and be discharged from any future obligations and liabilities hereunder by giving written notice thereof to the Bankruptcy Court at least 30 days prior to the effective date of such resignation. Such resignation shall become effective on the day specified in such notice.

2.20.2 Removal. After notice and a hearing before the Bankruptcy Court, the CAOP I Trustee may be removed by the United States Trustee for good cause shown.

The term “good cause” shall mean and include actions or inactions by the Trustee which constitute “gross negligence” or “willful misconduct.”

2.20.3 Appointment of a Successor Trustee. If, at any time, the CAOP I Trustee shall give notice of its intent to resign pursuant to Section 2.20.1 hereof or be removed pursuant to Section 2.20.2 hereof or shall become incapable of acting, counsel to the CAOP I Trustee shall provide notice thereof to the Bankruptcy Court, and the United States Trustee shall appoint a successor.

2.20.4 Acceptance of Appointment by Successor CAOP I Trustee. Any successor CAOP I Trustee appointed hereunder shall execute an instrument accepting such appointment hereunder and shall deliver counterparts thereof to the Bankruptcy Court. Thereupon, such successor CAOP I Trustee shall, without any further act, become vested with all of the estates, properties, rights, powers, trusts and duties of its predecessor in the CAOP I Trust hereunder with like effect as if originally named herein.

2.20.5 CAOP I Trust Continuance. The death, resignation, incompetency or removal of the CAOP I Trustee shall operate neither to terminate the CAOP I Trust created by this CAOP I Trust Agreement nor to revoke any existing agency created pursuant to the terms of this CAOP I Trust Agreement or invalidate an action theretofore taken by such CAOP I Trustee. In the event of the resignation or removal of the CAOP I Trustee, such CAOP I Trustee shall (a) promptly execute and deliver any such documents, instruments, and other writing as may be necessary to effect the termination of such CAOP I Trustee’s capacity under this CAOP I Trust Agreement and the conveyance of the CAOP I Trust Assets then held by such CAOP I Trustee to the temporary or successor trustee; (b) deliver to the temporary or successor trustee all documents, instruments, records, and other writings relating to the CAOP I Trust or CAOP I Trust Assets as may be in the possession of such CAOP I Trustee; and (c) otherwise assist and cooperate in effecting the transfer and assumption of his obligations and functions by the temporary or successor trustee.

3. Conflicts Referee

3.1 Purpose. Pursuant to Article VI, Section 6.8 of the Plan, the Conflicts Referee is appointed for the purpose of effectuating the claims resolution process provided in Section 4 below. The Conflicts Referee is necessitated by the existence of the Intercompany Claims described in the Disclosure Statement and the Plan and as defined in Section 3.3 below. The Intercompany Claims arose from the dealings of prior management of the Debtors. The Conflicts Referee is central to preventing and/or remedying conflicts or the appearance of conflicts which otherwise may be associated with resolution of the Intercompany Claims held by each of the Liquidating Trusts. Furthermore, the appointment of a Conflicts Referee is intended to minimize the costs and professional fees associated with the resolution of the Intercompany Claims. The Confirmation Order will specifically approve the form of this CAOP I Trust Agreement, including the appointment and scope of authority provided to the Conflicts Referee hereunder, recognizing that while the Conflicts Referee has over twenty-five years of experience as a licensed attorney practicing in the area of bankruptcy law, he is currently retired and as such no longer maintains his license to practice law.

3.2 Appointment. Pursuant to Article VI, Section 6.8 of the Plan, Weston L. Harris is hereby appointed as the Conflicts Referee, effective as of the date of this CAOP I Trust Agreement pursuant to the provisions of the Plan. The Conflicts Referee's appointment shall continue until the earlier of (a) the Intercompany Claims issues are resolved and approved pursuant to a Final Order, or (b) the Conflicts Referee's resignation, death, dissolution, removal, or liquidation.

3.3 Powers. Except as otherwise provided in this CAOP I Trust Agreement, the Plan, or the Confirmation Order, the Conflicts Referee shall be expressly authorized to act pursuant to and within the "Conflict Resolution Procedures" enumerated below in Section 4 of this CAOP I Trust Agreement to resolve Claims presented to the Conflicts Referee existing on the Effective Date or that may be discovered or may arise after the Effective Date (a) as between the Legacy Consolidated Estate or the Legacy Trust and the CAOP I Estate, the CAOP II Estate or either CAOP Trust, or (b) as between the CAOP Estates or the CAOP Trusts, including without limitation the following Claims (collectively, the "Intercompany Claims"):

3.3.1 Claims for "Pre-Petition Management Fees," "DIP Management Fees" and "Trustee Period Management Fees," as defined in Article VI, Section 6.5 of the Plan.

3.3.2 Claims between the Legacy Consolidated Estate and the CAOP I Estate related to the "Tooele Property Transfer" as described in Section II(B)(6) of the Disclosure Statement.

3.3.3 Claims related to pre-petition intercompany transfers.

3.3.4 Claims related to the apportionment as between the Liquidating Trusts of net proceeds obtained from any jointly liquidated right, Claim or Cause of Action, including any Retained Claims and Actions and Individual Claims as those terms are defined in Article I of the Plan.

3.3.5 Claims that may be identified by the Liquidating Trusts.

3.4 Limitation on Liability and Indemnification.

3.4.1 To the fullest extent allowed by law, the Conflicts Referee and his agents shall not be held personally liable for and shall be immune from and shall be held harmless from and against any and all actions, suits, liabilities, Claims, losses, lawsuits, proceedings, judgments and/or expenses, including but not limited to attorneys' fees, costs and monetary damages, arising out of or related to, either directly or indirectly, his, her or their performance of duties or obligations pursuant to the terms of this CAOP I Trust Agreement, unless such Claims arise out of or are related to recklessness, willful misconduct or gross negligence. No Person shall file suit, action or proceeding against the Conflicts Referee or his agents or take any other action against the Conflicts Referee or his agents without prior Order of the Bankruptcy Court authorizing the filing of the suit, action or proceeding after notice and hearing. The Conflicts Referee and his agents shall have no liability for any Claims against or obligations or debts incurred by the CAOP I Trust.

3.4.2 The CAOP I Trust hereby indemnifies to the full extent of the CAOP I Trust Assets any Person or entity who was or is a party, or is threatened to be made a party to any threatened, pending, or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative by reason of the fact that such Person or entity is or was the Conflicts Referee or agent of the Conflicts Referee from and against any and all expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such Person or entity in connection with such action, suit or proceeding, including appeals thereof, if such Person or entity acted without recklessness, willful misconduct or gross negligence in the exercise and performance of any power or duties of such Person or entity in accordance with this CAOP I Trust Agreement.

3.4.3 Expenses (including attorneys' fees) incurred in defending any action, suit or proceeding referred to in this Section 3.4 may be paid by the CAOP I Trust in advance of the final disposition of such action, suit or proceeding, upon an undertaking by the Conflicts Referee and any agents, attorneys, accountants, consultants and employees to repay such amount unless it shall ultimately be determined that the Conflicts Referee or such Person or entity is not entitled to be indemnified.

3.5 Payment. The Conflicts Referee is entitled to reasonable compensation for services performed pursuant to and in accordance with the terms of this CAOP I Trust Agreement, including for reasonable fees incurred in preparing and executing this CAOP I Trust Agreement. The Conflicts Referee shall be paid for his services based on an hourly rate of \$215.00, plus reimbursement of actual, necessary and reasonable expenses incurred. Invoices shall be submitted to the CAOP I Trustee on a monthly basis and will be paid by the CAOP I Trust from funds available in accordance with the allocation of fees set forth in Section 4.7 below. The amount of fees paid each month hereunder shall be disclosed in the reports filed by the CAOP I Trust with the Office of the United States Trustee described in Section 2.11 above and in the Final Report filed with the Court.

4. Conflict Resolution Procedures

4.1 Purpose. As set forth in Article VI, Section 6.8 of the Plan, the provisions of this Section 4 shall be known as the "Conflict Resolution Procedures" and shall govern the Conflicts Referee and the CAOP I Trust and the process to be utilized in resolving the Intercompany Claims.

4.2 Duties of CAOP I Trustee. The CAOP I Trustee has a duty to provide the Conflicts Referee and counsel for the CAOP I Trust with all relevant information and analysis related to the Intercompany Claims within his possession upon request. Pursuant to this CAOP I Trust Agreement, the CAOP I Trustee directs counsel for the CAOP I Trust to research, prepare and argue all relevant legal arguments on behalf of the CAOP I Trust related to an Intercompany Claim as requested by the Conflicts Referee. The CAOP I Trustee shall not oversee or direct the analysis or presentation of legal analysis of Intercompany Claims.

4.3 Duties of Counsel. Counsel for the CAOP I Trust has a duty to defend and be loyal to the CAOP I Trust. Counsel shall perform its obligations hereunder in accordance with

these Conflict Resolution Procedures. The Confirmation Order shall specifically approve the form of this CAOP I Trust Agreement and the employment of counsel as provided for herein, including the role of counsel contemplated herein. Counsel shall also be entitled to be indemnified and held harmless under the provisions of Section 2.18 of this CAOP I Trust Agreement.

4.4 Conflict Resolution Process. For each Intercompany Claim, the Conflicts Referee, may, acting within his discretion, proceed as follows:

4.4.1 Convene an initial meeting with the relevant parties;

4.4.2 Request all relevant facts in any form desired;

4.4.3 Request all necessary legal research, memoranda and/or copies of authority requested or relied on;

4.4.4 Schedule interviews with the CAOP I Trustee and/or legal argument from CAOP I Trust counsel;

4.4.5 Prepare a written resolution binding on the parties as set forth in Section 4.5 below; and

4.4.6 Cooperate in presenting the binding resolution to the Bankruptcy Court for approval.

4.5 Binding Nature. The CAOP I Trust expressly agrees that the Conflicts Referee's written resolution is binding on it and that it has a duty to seek approval of the resolution from the Bankruptcy Court pursuant to Federal Rule of Bankruptcy Procedure 9019 after notice and hearing.

4.6 Approval by Court. The CAOP I Trust shall together with any other party to the resolution present the Conflicts Referee's resolution to the Bankruptcy Court for approval pursuant to Federal Rule of Bankruptcy Procedure 9019.

4.7 Allocation of Conflicts Referee's Fees. The Conflicts Referee's fees and expenses shall be paid pro rata from Liquidating Trusts that are parties to the applicable Intercompany Claim as follows:

4.7.1 Dispute Between the Legacy Trust and the CAOP I Trust: 50% of the Conflicts Referee's fees shall be paid from the Legacy Trust Estate and 50% from the CAOP I Trust Estate.

4.7.2 Dispute Between the CAOP I Trust and the CAOP II Trust: 50% of the Conflicts Referee's fees shall be paid from the CAOP I Trust Estate and 50% from the CAOP II Trust Estate.

4.7.3 Dispute Between the Legacy Trust and the CAOP II Trust: 50% of the Conflicts Referee's fees shall be paid from the Legacy Trust Estate and 50% from the CAOP II Trust Estate.

4.7.4 Dispute Between the Legacy Trust, the CAOP I Trust, and the CAOP II Trust: 33.3% of the Conflicts Referee's fees shall be paid from the Legacy Trust Estate, 33.3% from the CAOP I Trust Estate and 33.3% from the CAOP II Trust Estate.

4.8 Retention of Jurisdiction. The Bankruptcy Court at all times retains jurisdiction over the Claims Resolution Procedures set forth above, including approval of the binding written resolution of the Conflicts Referee. The CAOP I Trustee contemplates that the foregoing Procedures shall produce a Final Order approving the Conflicts Referee's binding written resolution of each of the Intercompany Claims. However, in the event and to the extent the foregoing Procedures fail to do so, the CAOP I Trustee shall propose and adopt after approval by the Bankruptcy Court such further procedures and conditions as may be necessary to present such Intercompany Claims to the Bankruptcy Court for resolution.

5. CAOP I Trust Beneficiaries

5.1 Register of Beneficiaries. The CAOP I Trustee may maintain a register of the names, Distribution addresses, amounts of Allowed Claims, if any, and Allowed Interests, and the ratable interests in the CAOP I Trust of each of the CAOP I Trust Beneficiaries or the data for calculating such ratable interests (the "Register"). The initial Register will be based on the list of holders of Claims against and Interests in CAOP I as of the Effective Date. All references in this CAOP I Trust Agreement to holders of beneficial interests in the CAOP I Trust or CAOP I Trust Beneficiaries will be read to mean holders of record as set forth in the Register maintained by the CAOP I Trustee and will exclude any Person not recorded on such Register. To the extent maintained, the CAOP I Trustee will cause the Register to be kept at his office or at such other place or places as may be designated by the CAOP I Trustee from time to time.

5.2 Interest Beneficial Only. Ownership of a beneficial interest in the CAOP I Trust shall not entitle any CAOP I Trust Beneficiary to any title in or to the CAOP I Trust Assets or to any right to call for a partition or division of the CAOP I Trust Assets or to require an accounting.

5.3 Evidence of Beneficial Interest. Ownership of a beneficial interest in the CAOP I Trust shall not be evidenced by any certificate, security, or receipt or in any other form or manner whatsoever, except as maintained on the books and records of the CAOP I Trust by the CAOP I Trustee, which may be the Register.

5.4 Exemption From Registration. The Parties hereto intend that the rights of the holders of the beneficial interests arising under this CAOP I Trust Agreement shall not be "securities" under applicable laws, but none of the Parties hereto represents or warrants that such rights shall not be securities or shall be entitled to exemption from registration under applicable securities laws. To the extent that any such rights constitute securities, the Parties hereto intend for the exemption from registration provided by Bankruptcy Code § 1145 and by other applicable law to apply to their issuance under the Plan.

5.5 Transfers of Beneficial Interests. Beneficial interests in the CAOP I Trust shall be nontransferable except upon death of the interest holder or by operation of law. The CAOP I Trust shall not have any obligation to recognize any transfer of Claims or Interests occurring after the Effective Date. Only those holders of Claims or Interests of record stated on the master tracking sheet in the custody of the Trustee as of the close of business on the Effective Date or who have an Allowed Claim or Interest or a deemed Allowed Claim or Interest as of the Effective Date will be recognized for all purposes hereunder.

5.6 Absolute Owners. The CAOP I Trustee may deem and treat the Persons who are CAOP I Trust Beneficiaries (as determined in accordance with the Plan) as the absolute owners of the beneficial interests in the CAOP I Trust for the purpose of receiving Distributions and payments thereof, or on account thereof, and for all other purposes whatsoever.

5.7 Change of Address. A CAOP I Trust Beneficiary may, after the Effective Date, select an alternative Distribution address by serving written notice identifying such alternative Distribution address on the CAOP I Trustee in accordance with Section 9.7 below. Absent such notice, the CAOP I Trustee shall not recognize any such change of Distribution address. Such notification shall be effective only upon receipt by the CAOP I Trustee.

5.8 Effect of Death, Dissolution, Incapacity, or Bankruptcy of CAOP I Trust Beneficiary. The death, dissolution, incapacity, or bankruptcy of a CAOP I Trust Beneficiary during the term of the CAOP I Trust shall not operate to terminate the CAOP I Trust during the term of the CAOP I Trust nor shall it entitle the representative or creditors of the deceased, incapacitated or bankrupt Beneficiary to an accounting or to take any action in any court or elsewhere for the Distribution of the CAOP I Trust Assets or for a partition thereof nor shall it otherwise affect the rights and obligations of the CAOP I Trust Beneficiary under this CAOP I Trust Agreement or in the CAOP I Trust.

5.9 Standing. Except as expressly provided in this CAOP I Trust Agreement, the Plan or the Confirmation Order, a CAOP I Trust Beneficiary does not have standing to direct the CAOP I Trustee 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 CAOP I Trust Assets.

5.10 No Personal Liability of CAOP I Trust Beneficiaries. The CAOP I Trust Beneficiaries will not incur any personal liability through their ownership or possession of their beneficial interests in the CAOP I Trust, except for taxes imposed on the CAOP I Trust Beneficiaries pursuant to applicable provisions of federal, state or local law with respect to the receipt of such beneficial interests or Distributions from or transactions of the CAOP I Trust and other charges specified herein. Liabilities of the CAOP I Trust are to be satisfied in all events (including the exhaustion of the CAOP I Trust Assets) exclusively from the CAOP I Trust Assets and such liabilities are not to attach to or be paid from any amounts Distributed to the CAOP I Trust Beneficiaries, regardless of the time at which such Distribution took place, or from the assets of the CAOP I Trust Beneficiaries.

6. Distributions

6.1 Distributions from CAOP I Trust Assets. All payments to be made hereunder to the CAOP I Trust Beneficiaries shall be made only in accordance with the Plan, the Confirmation Order, and this CAOP I Trust Agreement and from the CAOP I Trust Assets (or from the income and proceeds realized from the CAOP I Trust Assets) net of the reserves established by the CAOP I Trustee, if any, and only to the extent that the CAOP I Trust, in the CAOP I Trustee's sole discretion, has sufficient CAOP I Trust Assets (or income and proceeds realized from the CAOP I Trust Assets) to make such payments in accordance with and to the extent provided for in the Plan, the Confirmation Order, and this Liquidating Trust Agreement. Each CAOP I Trust Beneficiary shall look solely to the CAOP I Trust Assets and the income and proceeds thereof, and not to the CAOP I Trustee in his personal, individual or corporate capacity, for Distribution to such CAOP I Trust Beneficiary under the Plan and as provided herein.

6.2 Distributions; Withholding. The CAOP I Trustee shall make Distributions to CAOP I Trust Beneficiaries in accordance with the Plan and this CAOP I Trust Agreement at such times and in such amounts as the CAOP I Trustee may determine in his sole discretion, taking into account Cash necessary for any reserve as provided for herein. Notwithstanding anything to the contrary herein, no CAOP I Trust Beneficiary shall receive in respect to its Allowed Claim or Interest any Distribution in excess of the Allowed amount of such Claim or Interest. The CAOP I Trustee may withhold from amounts distributable to any CAOP I Trust Beneficiary any and all amounts, determined in the CAOP I Trustee's sole discretion, to be required by any law, regulation, rule, ruling, directive, or other governmental requirement, including any federal, state or local withholding taxes. In addition, all Distributions under this CAOP I Trust Agreement shall be net of the actual and reasonable costs of making such Distributions. All such Distributions shall be made as provided, and subject to any withholding or reserve, in this CAOP I Trust Agreement, the Plan or the Confirmation Order.

6.3 CAOP I Trust Reserve. The CAOP I Trust may retain and supplement from time to time a reserve (the "CAOP I Trust Reserve") in such amount (a) as is reasonably necessary to meet contingent liabilities and to maintain the value of the CAOP I Trust Assets during the term of the CAOP I Trust; (b) to pay reasonable administrative expenses including, without limitation, the compensation and the reimbursement of reasonable, actual and necessary costs, fees, and expenses) of the CAOP I Trustee, the Conflicts Referee and professionals employed by the CAOP I Trust in connection with the performance of duties in connection with this CAOP I Trust Agreement; and (c) to satisfy all other liabilities and claims of creditors of the CAOP I Trust incurred or assumed in respect of the CAOP I Trust (or to which the CAOP I Trust Assets are otherwise subject) in accordance with the Plan, the Confirmation Order and this CAOP I Trust Agreement.

6.4 No Distribution Pending Allowance; Estimation.

6.4.1 Disputed Claims and Equity Interests. On the Effective Date or thereafter, no Distributions shall be made unless a Claim is an Allowed Claim or an Equity Interest is an Allowed Equity Interest. Except as may otherwise be agreed with respect to any Disputed Claim, no payment or Distribution will thereafter be made with respect to all or any portion of a Disputed Claim or a Disputed Equity Interest until such Claim is an Allowed Claim or such Equity Interest is an Allowed Equity Interest entitled to a Distribution under the Plan. Distributions to each holder of a Disputed Claim or

Disputed Equity Interest (to the extent that such Claim or Equity Interest, or any portion thereof, ultimately becomes an Allowed Claim or Equity Interest) must be made in accordance with the Plan and this CAOP I Trust Agreement.

6.4.2 Estimation. The CAOP I Trustee may, at any time, request that the Bankruptcy Court estimate any Disputed Claim or Interest pursuant to Bankruptcy Code §502(c), and the Bankruptcy Court shall have jurisdiction to estimate such Claim or Interest at any time, including, without limitation, to establish a Disputed Claim or Interest reserve. The CAOP I Trustee shall be entitled to request that the Bankruptcy Court determine either the Allowed amount of such Claim or Interest, a maximum limitation on such Claim or Interest for any given purpose, and whether a Claim may be subordinated. If the Bankruptcy Court determines the maximum limitation of such Claim or Interest, such determination shall not preclude any additional proceedings objecting to allowance of or Distribution on such Claim or Interest in accordance with the Plan and this CAOP I Trust Agreement. If the Bankruptcy Court determines the Allowed amount of such Claim or Interest, the amount so determined shall be deemed the amount of the Claim or Interest for all purposes under the Plan and CAOP I Trust Agreement. All such proceedings are cumulative and not exclusive remedies.

6.5 Disputed Claim and Interests Reserves.

6.5.1 Establishment. Prior to any Distribution under this CAOP I Trust Agreement on account of Allowed Claims or Interests, the CAOP I Trustee shall establish, if necessary and in an amount based on his sole discretion, Cash in reserve for Disputed Claims and Disputed Interests (the “Disputed Reserves”). No Disputed Reserve is necessary if there are no Disputed Claims or Disputed Interests of CAOP I Trust Beneficiaries on the Effective Date.

6.5.2 Distribution Upon Allowance of Disputed Claim or Interest. Within fifteen (15) Business Days of a Disputed Claim or Disputed Interest becoming an Allowed Claim or Allowed Interest, the holder of such Claim or Interest shall be paid in accordance with the Plan and this CAOP I Trust Agreement from the applicable Disputed Reserve. The amount of Cash released from the Disputed Reserve to make such a Distribution shall be calculated so that the holder of the newly Allowed Claim or Allowed Interest receives a Distribution equal to the total percentage Distributions made prior to the date that its Claim or Interest was Allowed to the holders of other Allowed Claims or Allowed Interests in the same Class. No holder of a Disputed Claim or Disputed Interest shall have any right to interest on such Disputed Claim or Interest or to fees and costs related to such Disputed Claim or Disputed Interest unless required under the Plan.

6.5.3 Release of Cash from Disputed Reserve. If a Disputed Claim or Interest, or any portion thereof, is a Disallowed Claim or Interest, the Cash in the applicable Disputed Reserve allocated for such Disputed Claim or Interest shall be released from the Disputed Reserve. If a Disputed Claim or Disputed Interest, or any portion thereof becomes an Allowed Claim or Allowed Interest in an amount that is less than the Cash held in the applicable Disputed Reserve for such Claim or Interest, the excess Cash

related to such Claim or Interest shall be released from the Disputed Reserve. If any Cash exists in a Disputed Reserve after all Disputed Claims and/or Disputed Interests have been determined, the Cash shall be released from the applicable Disputed Reserve.

6.6 Method of Distribution.

6.6.1 General. Distributions under the Plan shall be made by the CAOP I Trustee.

6.6.2 Mailing. All Distributions shall be mailed by first class mail, postage prepaid, to the respective addresses of the CAOP I Trust Beneficiary on the Effective Date as listed (a) on the respective proofs of Claim or Interest filed by such Beneficiaries, including amendments thereto, (b) on any written notices of address changes delivered to the Trustee or the CAOP I Trustee after the date of the filing of any applicable proof of Claim or Interest, or (c) at the addresses reflected on the Schedules if no proof of Claim or proof of Interest is filed and the Trustee or the CAOP I Trustee has not received a written notice of change of address.

6.6.3 Form of Distributions. Any Distribution of Cash made by the CAOP I Trustee pursuant to the Plan and this CAOP I Trust Agreement shall be made by check drawn on a domestic bank or by wire transfer from a domestic bank, at the option of the CAOP I Trustee; *provided, however*, that after the occurrence of the Effective Date, the CAOP I Trustee is not obligated to make any Cash Distribution unless the amount exceeds ten dollars (\$10.00); *provided, further*, that Cash equal to 100% of the Distributions to which a CAOP I Trust Beneficiary would be entitled under the Plan if the payment to such Beneficiary was less than or equal to ten dollars (\$10.00) shall be maintained in a reserve (the "Small Payment Reserve") for the benefit of such Beneficiary until an aggregate of at least ten dollars (\$10.00) is payable to such Beneficiary and at such time the Beneficiary shall receive a payment equal to 100% of the Distributions to which the Beneficiary would otherwise be entitled. To the extent that a final Distribution would require a Distribution of ten dollars (\$10.00) or less to a CAOP I Trust Beneficiary, such amount shall be deemed forfeited, and shall be redistributed to CAOP I Trust Beneficiaries who are to receive a final Distribution in excess of ten dollars (\$10.00). If, in the sole discretion of the CAOP I Trustee, excess Cash exists as of the time of a final Distribution that is so *de minimis* in amount that it cannot be reasonably redistributed to CAOP I Trust Beneficiaries, the CAOP I Trustee may transfer the Cash to a designated charitable organization and such transfer shall be disclosed in any Final Report made to the Bankruptcy Court.

6.6.4 Distributions to be on Business Days/Timeliness. Any payment or Distribution required to be made under the Plan on a day other than a Business Day shall be made on the next succeeding Business Day. Any Distribution required to be made on the Effective Date shall be deemed timely if made as soon as practicable after the Effective Date and, in any event, within thirty (30) Business Days after the Effective Date.

6.6.5 Compliance with Tax Requirements. In connection with the Plan and this CAOP I Trust Agreement, to the extent applicable, the CAOP I Trustee shall comply with all withholding and reporting requirements imposed on it by a Governmental Unit, and all Distributions pursuant to the Plan and this CAOP I Trust Agreement shall be subject to such withholding and reporting requirements. The CAOP I Trustee may require any CAOP I Trust Beneficiary to furnish to the CAOP I Trust, information as may be required to make Distributions in accordance with Section 6.2 above, including the social security number or employer or taxpayer identification number as assigned by the IRS to the CAOP I Trust Beneficiary, and the CAOP I Trustee may condition any Distribution to any CAOP I Trust Beneficiary upon the receipt of such information.

6.7 Unclaimed Property. If (a) at the time a Distribution to CAOP I Trust Beneficiaries is to be made under CAOP I Trust, the CAOP I Trustee is unable to deliver the portion of such Distribution due to any one CAOP I Trust Beneficiary, (b) any amount paid to a CAOP I Trust Beneficiary is returned as undeliverable and the CAOP I Trustee is unable, with reasonable effort, to ascertain a correct address for such Beneficiary within thirty (30) days of its return, or (c) any check Distributed to a CAOP I Trust Beneficiary is neither returned nor negotiated within three (3) months of the date Distributed, in every such case, the Allowed Claim or Allowed Interest of the CAOP I Trust Beneficiary shall be deemed reduced to zero in amount and such Beneficiary shall have no further right to payment against or Distribution from any Debtor, any Estate, the CAOP I Estate, the CAOP I Trustee or the CAOP I Trust in any way. The Cash that, but for this Section, would have been payable to such CAOP I Trust Beneficiary shall, to the extent applicable, revert to the CAOP I Trust for the benefit of other CAOP I Trust Beneficiaries and be available for application or Distribution in accordance with the terms of the Plan and this CAOP I Trust Agreement. In regard to locating CAOP I Trust Beneficiaries whose Distributions or notices are properly mailed but nevertheless returned, the CAOP I Trustee shall be required to take no more steps other than to compare the returned mail against addresses held for such CAOP I Trust Beneficiaries through filed documents or correspondence and conduct a general internet search for an alternative address.

6.8 Setoff and Recoupment. The CAOP I Trust may, but shall not be required to, setoff against, or recoup from, any Claim or Interest and the Distribution to be made pursuant to the Plan and hereunder to a CAOP I Trust Beneficiary in respect thereof, any claims or defenses of any nature whatsoever that any of the CAOP I, the CAOP I Estate or the CAOP I Trust may have against the CAOP I Trust Beneficiary; *provided however*, neither the failure to do so nor the allowance of any Claim or Interest under the Plan or otherwise shall constitute a waiver or release by CAOP I, the CAOP I Estate or the CAOP I Trust of any Claim, defense, right of setoff, or recoupment that any of them may have against the CAOP I Trust Beneficiary.

7. Taxes

7.1 Income Tax Status. Consistent with Revenue Procedure 94-45, 1994-28 I.R.B. 124, the CAOP I Trust shall be treated as a liquidating trust pursuant to Treasury Regulation Section 301.7701-4(d) and as a grantor trust pursuant to IRC Sections 671-677. As such, the CAOP I Trust Beneficiaries will be treated as both the grantors and the deemed owners of the CAOP I Trust. Any items of income, deduction, credit, and loss of the CAOP I Trust shall be allocated for federal income tax purposes to the CAOP I Trust Beneficiaries.

7.2 Tax Returns. In accordance with IRC Section 6012 and Treasury Regulation Section 1.671-4(a), the CAOP I Trustee shall file with the IRS annual tax returns on Form 1041. In addition, the CAOP I Trustee shall file in a timely manner such other tax returns, including any state and local tax returns, as are required by applicable law and pay any taxes shown as due thereon out of the CAOP I Trust Assets (or the income or proceeds thereof). Within a reasonable time following the end of the taxable year, the CAOP I Trust shall send to each CAOP I Trust Beneficiary a separate statement setting forth the CAOP I Trust Beneficiary's share of items of income, gain, loss, deduction or credit and will instruct each such CAOP I Trust Beneficiary to report such items on their federal income tax returns. The CAOP I Trust may provide each CAOP I Trust Beneficiary with a copy of the Form 1041 for the CAOP I Trust (without attaching any other CAOP I Trust Beneficiary's Schedule K-1 or other applicable information form) along with such CAOP I Trust Beneficiary's Schedule K-1 or other applicable information form in order to satisfy the foregoing requirement. The CAOP I Trust shall allocate the taxable income, gain, loss, deduction, or credit of the CAOP I Trust with respect to each CAOP I Trust Beneficiary.

7.3 Withholding of Taxes and Reporting Related to CAOP I Trust Operations. The CAOP I Trust shall comply with all withholding and reporting requirements imposed by any federal, state, local, or foreign taxing authority, and all Distributions made by the CAOP I Trust shall be subject to any such withholding and reporting requirements. To the extent that the operation of the CAOP I Trust or the liquidation of the CAOP I Trust Assets creates a tax liability, the CAOP I Trust shall promptly pay such tax liability out of the CAOP I Trust Assets (or the income or proceeds thereof) and any such payment shall be considered a cost and expense of the operation of the CAOP I Trust payable without Bankruptcy Court Order. The CAOP I Trust may reserve a sum, the amount of which shall be determined by the CAOP I Trustee, sufficient to pay the accrued or potential tax liability arising out of the operations of the CAOP I Trust or the operation of the CAOP I Trust Assets. The CAOP I Trustee, on behalf of the CAOP I Trust, may enter into agreements with taxing authorities or other governmental units for the payment of such amounts as may be withheld. Any federal, state, or local withholding taxes or other amounts required to be withheld under applicable law shall be deducted from Distributions hereunder. All CAOP I Trust Beneficiaries shall be required to provide any information necessary to effect the withholding of such taxes.

7.4 Valuations. As soon as possible after the Effective Date, the CAOP I Trustee shall make a good faith determination of the value of all of the CAOP I Trust Assets. The CAOP I Trustee shall establish appropriate means to apprise the CAOP I Trust Beneficiaries of such valuation and such valuation shall be used consistently by all parties (including, without limitation, CAOP I, the CAOP I Estate, the CAOP I Trust, and the CAOP I Trust Beneficiaries) for all federal income tax purposes. The CAOP I Trustee also shall file (or cause to be filed) any other statements, returns, or disclosures relating to the CAOP I Trust that are required by any governmental unit.

7.5 Treatment of Disputed Claims and Interests Reserves. Notwithstanding any other provision of this CAOP I Trust Agreement to the contrary, subject to definitive guidance from the IRS or a court of competent jurisdiction to the contrary, the CAOP I Trust shall (a) treat any CAOP I Trust Assets allocable to, or retained on account of, a reserve held for Disputed Claims or Disputed Interests in accordance with Section 6.5 of this Liquidating Trust Agreement as held

by one or more discrete trusts for federal income tax purposes, consisting of separate and independent shares to be established in respect of each Disputed Claim or Dispute Interest, in accordance with the trust provisions of the IRC (sections 641 et seq.), (b) treat as taxable income or loss of reserves related to Disputed Claims and Disputed Interests, with respect to any given taxable year, the portion of the taxable income or loss of the CAOP I Trust that would have been allocated to the holders of Disputed Claims and Disputed Interests had such Claims and Interests been Allowed on the Effective Date (but only for the portion of the taxable year with respect to which such Claims and Interests are unresolved), (c) treat as a Distribution from reserves regarding Disputed Claims or Disputed Interests any increased amounts distributed by the CAOP I Trust as a result of any Disputed Claims or Disputed Interests resolved earlier in the taxable year, to the extent such Distributions relate to taxable income or loss of the reserves related to Disputed Claims and Disputed Interests determined in accordance with the provisions hereof, and (d) to the extent permitted by applicable law, report consistent with the foregoing for state and local income tax purposes. All CAOP I Trust Beneficiaries shall report, for income tax purposes, consistent with the foregoing. In the event, and to the extent, any Cash retained as reserves on account of Disputed Claims and Disputed Interests is insufficient to pay the portion of any such taxes attributable to the taxable income arising from the assets allocable to, or retained on account of, Disputed Claims and Disputed Interests, such taxes shall be (i) reimbursed from any subsequent Cash amounts retained on account of Disputed Claims and Disputed Interests, or (ii) to the extent such Disputed Claims or Disputed Interests have subsequently been resolved, deducted from any amounts distributable by the CAOP I Trustee as a result of the resolutions of such Disputed Claims or Disputed Interests.

7.6 Expedited Determination of Taxes. The CAOP I Trust may request an expedited determination of taxes of CAOP I, the CAOP I Estate and of the CAOP I Trust, including the reserves relating to Disputed Claims and Interests, under Bankruptcy Code § 505(b) for all returns filed for, or on behalf of, CAOP I, the CAOP I Estate and the CAOP I Trust for all taxable periods through the termination of the CAOP I Trust.

8. Termination of CAOP I Trust

8.1 Termination of CAOP I Trust. The CAOP I Trustee shall be discharged and the CAOP I Trust shall be terminated, at such time as (a) all Disputed Claims and Interests have been resolved, (b) all of the CAOP I Trust Assets have been liquidated, (c) all duties and obligations of the CAOP I Trustee hereunder have been fulfilled, and (d) all Distributions required to be made by the CAOP I Trustee under the Plan and this CAOP I Trust Agreement have been made; *provided, however*, that in no event shall the CAOP I Trust be terminated later than the term of the CAOP I Trust under Section 8.2 of this CAOP I Trust Agreement, as such term may be extended pursuant to this CAOP I Trust Agreement or an Order of the Bankruptcy Court.

8.2 Maximum Term. The term of the CAOP I Trust shall end as soon as practicable, but in any event no later than the fifth (5th) anniversary of the Effective Date provided that, on or after the date six months prior to such termination, the Bankruptcy Court, upon motion by a party in interest, may extend the term of the CAOP I Trust for a finite period if such an extension is necessary to liquidate the CAOP I Trust Assets or to complete any Distribution required under the Plan and this CAOP I Trust Agreement. Notwithstanding the foregoing, multiple extensions

may be obtained so long as Bankruptcy Court approval is obtained no more than six months prior to the expiration of the extended term; *provided, however*, that the CAOP I Trustee shall receive an opinion of counsel or a favorable ruling from the Internal Revenue Service that any further extension would not adversely affect the status of the CAOP I Trust as a grantor trust for federal income tax purposes.

8.3 Events Upon Termination. At the conclusion of the term of the CAOP I Trust, the CAOP I Trustee shall distribute the remaining CAOP I Trust Assets, if any, to the CAOP I Trust Beneficiaries in accordance with the Plan, the Confirmation Order, and this CAOP I Trust Agreement.

8.4 Winding Up, Discharge, and Release of the CAOP I Trustee. For the purposes of winding up the affairs of the CAOP I Trust at the conclusion of its term, the CAOP I Trustee shall continue to act as CAOP I Trustee until his duties under this CAOP I Trust Agreement have been fully discharged or his role as CAOP I Trustee is otherwise terminated under this CAOP I Trust Agreement and the Plan. Upon a motion by the CAOP I Trustee, the Bankruptcy Court may enter an Order relieving the CAOP I Trustee, his agents, attorneys, accountants, consultants and employees of any further duties, discharging, and releasing the CAOP I Trustee and releasing his bond, if any.

9. Miscellaneous

9.1 Amendments. The CAOP I Trustee may modify, supplement, or amend this Liquidating Trust Agreement in any way that is not inconsistent with the Plan or the Confirmation Order upon approval of the Bankruptcy Court.

9.2 Waiver. No failure by the CAOP I Trust or the CAOP I Trustee to exercise or delay in exercising any right, power, or privilege hereunder shall operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege hereunder preclude any further exercise thereof, or of any other right, power, or privilege.

9.3 Cumulative Rights and Remedies. The rights and remedies provided in this CAOP I Trust Agreement are cumulative and are not exclusive of any rights under law or in equity.

9.4 Irrevocability. This CAOP I Trust Agreement and the CAOP I Trust created hereunder shall be irrevocable, except as otherwise expressly provided in this CAOP I Trust Agreement.

9.5 Title to CAOP I Trust Assets. Upon the delivery of the CAOP I Trust Assets to the CAOP I Trust, no CAOP I Trust Beneficiary shall have title to the CAOP I Trust Assets or any part of the CAOP I Trust Assets.

9.6 Sales of CAOP I Trust Assets. Any sale or other conveyance of any CAOP I Trust Assets by the CAOP I Trustee made in accordance with the terms of this CAOP I Trust Agreement shall bind the CAOP I Trust Beneficiaries and shall be effective to transfer or convey all right, title and interest of the CAOP I Trustee and the CAOP I Trust Beneficiaries in and to such CAOP I Trust Assets.

9.7 Notices. Unless otherwise expressly specified or permitted by the terms of the Plan or this CAOP I Trust Agreement, all notices shall be in writing and delivered by registered or certified mail, return receipt requested, or by a hand or e-mail (and confirmed by mail or e-mail), in any such case addressed as follows:

If to the CAOP I Trustee: D. Ray Strong
Berkeley Research Group, LLC
201 South Main Street, Suite 450
Salt Lake City, Utah 84111
Telephone: (801) 364-6233

e-mail: rstrong@brg-expert.com

and

Peggy Hunt
Nathan S. Seim
Dorsey & Whitney LLP
136 S. Main Street, Suite 1000
Salt Lake City, Utah 94101
Telephone: (801) 933-7360
e-mail: hunt.peggy@dorsey.com
seim.nathan@dorsey.com

If to any CAOP I Trust Beneficiary: Addressed to the most recent address known to the CAOP I Trustee based on Section 5.1 above.

9.8 Severability. Any provision of this CAOP I Trust Agreement 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 thereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

9.9 Counterparts. This CAOP I Trust Agreement may be executed in multiple counterparts, each of which shall constitute an original, but all of which together shall constitute one and the same instrument.

9.10 Binding Agreement. All covenants and agreements contained herein shall be binding upon, and inure to the benefit of, the CAOP I Trustee and his respective successors and assigns and any successor CAOP I Trustee provided for in Section 2.20, his respective successors and assigns, and the CAOP I Trust Beneficiaries, and their respective personal representatives, successors and assigns. Any request, notice, direction, consent, waiver or other instrument or action by any party hereto or any Beneficiary shall bind their respective heirs, personal representatives, successors and assigns.

9.11 Headings. 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.

9.12 Construction. Except where the context otherwise requires, words importing the masculine gender shall include the feminine and the neuter, if appropriate; words importing the singular number shall include the plural number and vice versa; and words importing persons shall include partnerships, associations, and corporations.

9.13 Governing Law. This CAOP I Trust Agreement, including all matters of construction, validity and performance hereof, shall in all respects be governed by, and construed and interpreted in accordance with the laws of the State of Utah.

9.14 Subject to Bankruptcy Court's Jurisdiction. The Bankruptcy Court shall retain jurisdiction over this CAOP I Trust, the CAOP I Trust Assets and the CAOP I Trustee to issue any and all Orders and to take other actions necessary to the implementation of this CAOP I Trust Agreement, such jurisdiction to include, without limitation, the jurisdiction contemplated by Bankruptcy Code § 1142 and as provided for in Article X of the Plan.

9.15 Further Assurances. From and after the Effective Date, the Parties hereto covenant and agree to execute and deliver all such documents and notices and to take all such further actions as may reasonably be required from time to time to carry out the intent and purposes of this CAOP I Trust Agreement, and to consummate the transactions contemplated hereby.

9.16 Integration. This CAOP I Trust Agreement, the Plan, and the Confirmation Order constitute the entire agreement with, by and among the parties thereto, and there are no representations, warranties, covenants, or obligations except as set forth herein, in the Plan and in the Confirmation Order. This CAOP I Trust Agreement, together with the Plan and the Confirmation Order, supersede all prior and contemporaneous agreements, understandings, negotiations, and discussions, written or oral, of the Parties hereto, relating to any transaction contemplated hereunder. Except as otherwise provided in this CAOP I Trust Agreement, the Plan or Confirmation Order, nothing herein is intended or shall be construed to confer upon or give any Person other than the Parties hereto and the CAOP I Trust Beneficiaries any rights or remedies under or by reason of this CAOP I Trust Agreement.

9.17 Counterparts. This CAOP I Trust Agreement may be signed by the Parties hereto in counterparts, which, when taken together, shall constitute one and the same document. Delivery of an executed counterpart of this CAOP I Trust Agreement by facsimile or e-mail in PDF format shall be equally effective as delivery of a manually executed counterpart.

IN WITNESS WHEREOF, the Parties have executed and have hereunto caused this
CAOP I Trust Agreement to be duly executed, as of the day and year first written above.

CAOP I:

By: _____
Name: _____
Its: _____

CAOP I TRUSTEE:

By: _____
Name: _____
Its: _____

CONFLICTS REFEREE:

By: _____
Name: _____

EXHIBIT C

**LIQUIDATING
TRUST AGREEMENT
FOR THE CAOP II TRUST,**

Dated May [__], 2013

TABLE OF CONTENTS OF AGREEMENT

	<u>Page</u>
1. Organization and Establishment of CAOP II Trust: Declaration of Trust.....	2
1.1 Creation of CAOP II Trust.....	2
1.2 Incorporation of Plan	2
1.3 Declaration of Trust	2
1.4 Transfer of CAOP II Trust Assets	3
1.5 Title.....	3
1.6 Purpose of CAOP II Trust.....	3
1.7 Vesting of Legal Actions	3
2. The CAOP II Trustee	4
2.1 Appointment	4
2.2 Title	4
2.3 Acceptance of Conveyance.....	4
2.4 Administration of CAOP II Trust	5
2.5 General Powers	5
2.6 Non-Cash Property.....	7
2.7 Representative of CAOP II Trust.....	7
2.8 Exclusive Authority to Pursue, Settle, or Abandon Claims and Causes of Action.....	8
2.9 Payment of CAOP II Trust Expenses	8
2.9.1 Payment of United States Trustee’s Fees.....	8
2.9.2 CAOP II Trustee Fees	8
2.9.3 Procedure for Payment of Fees and Costs Incurred by the CAOP II Trustee and Professionals of the CAOP II Trust	8
2.10 Fiscal Year	10
2.11 Reports	10
2.12 Discretion of CAOP II Trustee	10
2.13 Reliance by CAOP II Trustee	10
2.14 Reliance on CAOP II Trustee	10
2.15 Insurance	11
2.16 Bond.....	11
2.17 Transferee Liabilities	11
2.18 Limitation on Liability and Indemnification.....	11
2.19 Limitations on CAOP II Trustee.....	12
2.19.1 Tax Purposes.....	12
2.19.2 No Trade or Business.....	12
2.19.3 Investments	12
2.19.4 No Limitation on CAOP II Trustee’s Own Business.....	13

2.20	Resignation and Removal	13
2.20.1	Resignation	13
2.20.2	Removal	13
2.20.3	Appointment of a Successor Trustee	13
2.20.4	Acceptance of Appointment by Successor CAOP II Trustee	13
2.20.5	CAOP II Trust Continuance.....	13
3.	Conflicts Referee	13
3.1	Purpose.....	13
3.2	Appointment	14
3.3	Powers.....	14
3.4	Limitation on Liability and Indemnification.....	14
3.5	Payment.....	15
4.	Conflict Resolution Procedures	15
4.1	Purpose.....	15
4.2	Duties of CAOP II Trustee	16
4.3	Duties of Counsel.....	16
4.4	Conflict Resolution Process.....	16
4.5	Binding Nature.....	16
4.6	Approval by Court	16
4.7	Allocation of Conflicts Referee’s Fees	17
4.8	Retention of Jurisdiction	17
5.	CAOP II Trust Beneficiaries.....	17
5.1	Register of Beneficiaries.....	17
5.2	Interest Beneficial Only	17
5.3	Evidence of Beneficial Interest.....	18
5.4	Exemption From Registration.....	18
5.5	Transfers of Beneficial Interests	18
5.6	Absolute Owners.....	18
5.7	Change of Address	18
5.8	Effect of Death, Dissolution, Incapacity, or Bankruptcy of CAOP II Trust Beneficiary	18
5.9	Standing	18
5.10	No Personal Liability of CAOP II Trust Beneficiaries.....	19
6.	Distributions.....	19
6.1	Distributions from CAOP II Trust Assets.....	19
6.2	Distributions; Withholding	19
6.3	CAOP II Trust Reserve.....	19
6.4	No Distribution Pending Allowance; Estimation.	20

6.4.1	Disputed Claims and Equity Interests.....	20
6.4.2	Estimation	20
6.5	Disputed Claim and Interests Reserves.....	20
6.5.1	Establishment.....	20
6.5.2	Distribution Upon Allowance of Disputed Claim or Interest	20
6.5.3	Release of Cash from Disputed Reserve.....	21
6.6	Method of Distribution.	21
6.6.1	General	21
6.6.2	Mailing.....	21
6.6.3	Form of Distributions.....	21
6.6.4	Distributions to be on Business Days/Timeliness.....	22
6.6.5	Compliance with Tax Requirements.....	22
6.7	Unclaimed Property	22
6.8	Setoff and Recoupment.....	22
7.	Taxes.....	23
7.1	Income Tax Status.....	23
7.2	Tax Returns.....	23
7.3	Withholding of Taxes and Reporting Related to CAOP II Trust Operations ..	23
7.4	Valuations	24
7.5	Treatment of Disputed Claims and Interests Reserves	24
7.6	Expedited Determination of Taxes	24
8.	Termination of CAOP II Trust.....	24
8.1	Termination of CAOP II Trust.....	25
8.2	Maximum Term	25
8.3	Events Upon Termination.....	25
8.4	Winding Up, Discharge, and Release of the CAOP II Trustee.....	25
9.	Miscellaneous	25
9.1	Amendments	25
9.2	Waiver.....	25
9.3	Cumulative Rights and Remedies.....	26
9.4	Irrevocability.....	26
9.5	Title to CAOP II Trust Assets.....	26
9.6	Sales of CAOP II Trust Assets.....	26
9.7	Notices	26
9.8	Severability	26
9.9	Counterparts.....	27
9.10	Binding Agreement.....	27

9.11	Headings	27
9.12	Construction.....	27
9.13	Governing Law	27
9.14	Subject to Bankruptcy Court’s Jurisdiction	27
9.15	Further Assurances.....	27
9.16	Integration	27
9.17	Counterparts	27

AGREEMENT

This liquidating trust agreement (the “CAOP II Trust Agreement”) is made this ___th day of May, 2013, in connection with the *First Amended Chapter 11 Trustee’s Plan of Liquidation Dated February 25, 2013* (as the same has been or may be amended and confirmed, the “Plan”) filed in the United States Bankruptcy Court for the District of Utah (the “Bankruptcy Court”), by and among D. Ray Strong as Chapter 11 Trustee (“Chapter 11 Trustee”) of and on behalf of the “CAOP II,” Weston L. Harris, the duly appointed “Conflicts Referee” hereunder, and the CAOP II Trust through D. Ray Strong as CAOP II Trustee (the “CAOP II Trustee”) (collectively, the “Parties”).

RECITALS

A. **WHEREAS**, CAOP II filed a petition for relief under chapter 11 of the Bankruptcy Code on October 20, 2011 (the “Chapter 11 Case”), which Chapter 11 Case is being jointly administered by the Bankruptcy Court pursuant to an Order entered on February 15, 2012;

B. **WHEREAS**, on May __, 2013, the Bankruptcy Court entered an Order confirming the Plan (the “Confirmation Order”), which Plan as confirmed is incorporated by reference herein as discussed in Section 1.2 below, and all capitalized terms used herein shall have the meanings ascribed to them in the Plan;

C. **WHEREAS**, the Plan’s Effective Date occurred on the date hereof;

D. **WHEREAS**, Article VI, Section 6.7 of the Plan contemplates, on the Effective Date: (a) the creation of a liquidating trust (the “CAOP II Trust”) and the creation of beneficial interests in the CAOP II Trust solely for the benefit of holders of (i) Allowed General Unsecured Claims against the CAOP II Estate and (ii) Allowed CAOP II Preferred Interests (together, the “CAOP II Trust Beneficiaries”); (b) the funding of the CAOP II Trust with the “CAOP II Trust Assets” as defined in Article I of the Plan; and (c) the liquidation of the CAOP II Trust Assets, including assigned “Individual Claims” as defined in Section 6.4 of Article VI of the Plan and “Retained Claims and Actions” as defined in Section 6.9 of Article VI of the Plan, and Distribution of the Net CAOP II Trust Assets to the CAOP II Trust Beneficiaries as set forth in the Plan and this CAOP II Trust Agreement;

E. **WHEREAS**, pursuant to Treasury Regulation Section 301.7701-4(d), the CAOP II Trust shall be created for the primary purpose of administering and liquidating the CAOP II Trust Assets and for the secondary purposes of (a) resolving all Disputed Claims and Disputed Interests; (b) pursuing Causes of Action, including all Retained Causes of Action and Individual Claims; and (c) making all Distributions to the CAOP II Trust Beneficiaries provided for under the Plan, with no objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to and consistent with the liquidating purpose of the CAOP II Trust and the Plan;

F. **WHEREAS**, the CAOP II Trust is intended to qualify as a “grantor trust” for United States federal income tax purposes, pursuant to Sections 671-677 of the Internal Revenue Code of 1986, as amended (the “IRC”), with the CAOP II Trust Beneficiaries to be treated as the

grantors of the CAOP II Trust and deemed to be the owners of the CAOP II Trust Assets (subject to the rights of creditors of the CAOP II Trust), and consequently, the transfer of the CAOP II Trust Assets to the CAOP II Trust shall be treated as a deemed transfer of those assets from CAOP II and the CAOP II Estate to the CAOP II Trust Beneficiaries followed by a deemed transfer by such CAOP II Trust Beneficiaries to the CAOP II Trust for federal income tax purposes; and

G. **WHEREAS**, the Chapter 11 Trustee, on behalf of CAOP II, and the CAOP II Trust Beneficiaries desire to create and fund the CAOP II Trust, as contemplated by the Plan, pursuant to this CAOP II Trust Agreement.

AGREEMENTS

NOW THEREFORE, for and in consideration of the premises, and the mutual promises and agreements contained herein and in the Plan, the receipt and sufficiency of which are hereby expressly acknowledged, the Parties hereby agree as follows:

1. Organization and Establishment of CAOP II Trust: Declaration of Trust

1.1 Creation of CAOP II Trust. Pursuant to Article VI of the Plan and the Confirmation Order, and effective as of the Effective Date of the Plan, the CAOP II Trust is hereby created for the benefit of the CAOP II Trust Beneficiaries. Pursuant to the terms of the Plan, CAOP II executes this CAOP II Trust Agreement and, subject to the provisions of Section 1.4 below, irrevocably transfers, absolutely assigns, conveys, sets over, and delivers to the CAOP II Trustee, and his successors and assigns, all right, title and interest of CAOP II in and to the CAOP II Trust Assets in trust to and for the benefit of the CAOP II Trust Beneficiaries for the uses and purposes stated herein and in the Plan, except as may otherwise be specifically provided by the Plan. CAOP II shall execute and deliver such other instruments of sale, transfer, conveyance, assignment and confirmation, and will cooperate and take such other actions as the CAOP II Trustee may deem reasonably necessary or desirable in order to more effectively transfer, convey and assign all rights, title and interests in and to CAOP II to the CAOP II Trust.

1.2 Incorporation of Plan. The Plan and Confirmation Order are incorporated into this CAOP II Trust Agreement. In the event of any conflict between the Plan and this CAOP II Trust Agreement, the Plan will control and govern. In the event of any conflict between the Confirmation Order and the Plan or this CAOP II Trust Agreement, the Confirmation Order will govern.

1.3 Declaration of Trust. To declare the terms and conditions hereof, and in consideration of the confirmation of the Plan, the Parties have executed this CAOP II Trust Agreement and, on the Effective Date, CAOP II and the CAOP II Estate hereby irrevocably transfer to the CAOP II Trust all of the right, title, and interest of CAOP II and the CAOP II Estate in and to the CAOP II Trust Assets, to have and to hold unto the CAOP II Trust and its successors and assigns forever, under and subject to the terms of the Plan and the Confirmation Order for the benefit of the CAOP II Trust Beneficiaries and their successors and assigns as provided for in this CAOP II Trust Agreement and in the Plan and Confirmation Order.

1.4 Transfer of CAOP II Trust Assets. Except as otherwise expressly provided by the Plan or this CAOP II Trust Agreement, upon the Effective Date of the Plan, title to the CAOP II Trust Assets shall pass to the CAOP II Trust free and clear of all Liens, Claims and Interests, in accordance with Bankruptcy Code § 1141 for the benefit of the CAOP II Trust Beneficiaries. The “Individual Claims” of holders of CAOP II Interests that are assigned to the CAOP II Trust under the Plan are held solely for the benefit of those CAOP II Trust Beneficiaries making the assignment and net liquidation proceeds of such Individual Claims by the CAOP II Trust will be disbursed to such CAOP II Trust Beneficiaries. The CAOP II Trust Beneficiaries shall be treated as the grantors and deemed owners of the CAOP II Trust.

1.5 CAOP II Trust. The CAOP II Trust shall hold the legal title to all property at any time constituting a part of the CAOP II Trust Assets and shall hold such property in trust to be administered and disposed of by it pursuant to the terms of this CAOP II Trust Agreement and the Plan for the benefit of the CAOP II Trust Beneficiaries. The CAOP II Trustee is authorized to make disbursements and payments from the CAOP II Trust in accordance with the provisions of Sections 2.5, 2.9, 3.5, and 6 of this CAOP II Trust Agreement and pursuant to the Plan.

1.6 Purpose of CAOP II Trust. The CAOP II Trust is hereby created for the primary purpose of liquidating and distributing the CAOP II Trust Assets to the CAOP II Trust Beneficiaries in accordance with the Plan, the Confirmation Order, this CAOP II Trust Agreement and applicable tax statutes, rules, and regulations, and in an expeditious but orderly manner, with no objective to continue or engage in the conduct of a trade or business. In particular, the CAOP II Trustee shall: (a) make continuing efforts to collect and reduce the CAOP II Trust Assets to Cash; (b) make timely Distributions and not unduly prolong the duration of the CAOP II Trust; (c) take all reasonable and necessary actions to conserve and protect the CAOP II Trust Assets; (d) administer, compromise, settle, object to and litigate Causes of Action and any other Claims or rights belonging to the CAOP II Trust, including the Retained Claims and Actions and Individual Claims assigned to it through the Plan; (e) to the extent necessary and appropriate, object to Claims asserted against the CAOP II Trust Assets and the CAOP II Trust; and (f) to maintain, operate or lease (for purposes of holding for sale), or sell or otherwise dispose of the property belonging to the CAOP II Trust, in accordance with the terms of this CAOP II Trust Agreement, the Plan, or the instructions or orders of the Bankruptcy Court, and to distribute the Net CAOP II Trust Assets to the CAOP II Trust Beneficiaries, in as prompt, efficient and orderly a fashion as possible in accordance with the provisions of Section 6 hereof.

1.7 Vesting of Legal Actions. The CAOP II Trust, acting by and through the CAOP II Trustee, shall be vested with standing to pursue any and all Causes of Action and other rights or legal actions on behalf of CAOP II, the CAOP II Estate and/or the CAOP II Trust, including without limitation the Retained Claims and Actions and all Individual Claims assigned pursuant to the Plan. Pursuant to Bankruptcy Code § 1123(b)(3)(B), the CAOP II Trust, acting by and through the CAOP II Trustee, shall be assigned and subrogated to each and every Cause of Action and other rights or legal actions belonging to CAOP II, the CAOP II Estate and/or the CAOP II Trust, including without limitation the Retained Claims and Actions and all Individual Claims assigned pursuant to the Plan, all of which are preserved pursuant to Article VI, Sections 6.4 and 6.9 of the Plan and hereunder.

2. The CAOP II Trustee

2.1 Appointment. D. Ray Strong is hereby appointed as the CAOP II Trustee, effective as of the date of this CAOP II Trust Agreement pursuant to the provisions of the Plan. The CAOP II Trustee's appointment shall continue until the earlier of (a) the termination of the CAOP II Trust, or (b) the CAOP II Trustee's resignation, death, dissolution, removal, or liquidation.

2.2 Title. On the Effective Date, legal title to all property comprising the CAOP II Trust Assets shall be vested in the CAOP II Trust acting by and through the CAOP II Trustee in accordance with and pursuant to the terms of the Plan and this CAOP II Trust Agreement. Without limiting the foregoing, on the Effective Date, the CAOP II Trustee, on behalf of the CAOP II Trust, shall be: (a) authorized to act as representative of the CAOP II Trust in respect of any and all Claims, Interests, Causes of Action, or other rights that constitute the CAOP II Trust Assets, including without limitation the Retained Claims and Actions and the Individual Claims assigned under the Plan; (b) substituted as successor to CAOP II (i) in all actions and proceedings pending or thereafter commenced in the Bankruptcy Court or elsewhere in regard to the CAOP II Trust Assets, (ii) in all actions and proceedings pending or thereafter commenced in the Bankruptcy Court or elsewhere in connection with or regarding all Claims, Interests and Causes of Action, and (iii) in any agreement or Order respecting the CAOP II Trust or its property to which CAOP II or the CAOP II Estate is a party.

2.3 Acceptance of Conveyance. Through the Plan and this CAOP II Trust Agreement, including through the establishment of the CAOP II Trust provided for in Section 1 above, the CAOP II Trustee is directed, and by executing this CAOP II Trust Agreement, has agreed that he will take all actions as may be required of the CAOP II Trust hereunder, with no further acceptance being necessary, including without limitation that he will:

2.3.1 Accept delivery of the CAOP II Trust Assets on behalf of the CAOP II Trust;

2.3.2 Accept all bills of sale, deeds, assumptions and assignments, and all other instruments of conveyance required to be delivered by CAOP II with respect to the CAOP II Trust Assets transferred to the CAOP II Trustee on behalf of the CAOP II Trust pursuant to or in connection with the Plan, the Confirmation Order, or this CAOP II Trust Agreement; and

2.3.3 Take such other action as may be required of the CAOP II Trust hereunder, including the receipt and acceptance as part of the CAOP II Trust Assets of any property or rights, including, without limitation, notes, other negotiable instruments, Causes of Action, Claims, assigned Individual Claims, Retained Claims and Actions, rights, and other choses in action belonging to CAOP II, the CAOP II Estate, a Creditor or holder of an Interest herein which the CAOP II Trustee may receive in connection with or in consideration of the CAOP II Trust Assets.

2.4 Administration of CAOP II Trust. In administering the CAOP II Trust, the CAOP II Trustee, subject to the express limitations contained herein and in the Plan, is authorized and

directed to do and perform all such acts, to execute and deliver such deeds, bills of sale, instruments of conveyance, and other documents as they may deem necessary or advisable to carry out the purposes of the CAOP II Trust.

2.5 General Powers. Except as otherwise provided in this CAOP II Trust Agreement, the Plan, or the Confirmation Order, the CAOP II Trustee may control and exercise authority over the CAOP II Trust Assets, over the acquisition, management, and disposition thereof, and over the management and conduct of the business of the CAOP II Trust. No Person dealing with the CAOP II Trust shall be obligated to inquire into the CAOP II Trustee's authority in connection with the acquisition, management, or disposition of CAOP II Trust Assets. Without limiting the foregoing, but subject to the Plan, the Confirmation Order, and other provisions of this CAOP II Trust Agreement, the CAOP II Trustee shall be expressly authorized with respect to the CAOP II Trust and the CAOP II Trust Assets:

2.5.1 To take all steps necessary to effect a transfer of the assets of the CAOP II Estate to the CAOP II Trust as provided for in the Plan and this CAOP II Trust Agreement;

2.5.2 To receive and hold all the CAOP II Trust Assets and to have exclusive possession and control thereof as permissible under applicable law;

2.5.3 To establish and maintain any Cash reserves as deemed necessary by the CAOP II Trustee to carry out this CAOP II Trust Agreement, including the reserves provided for in Section 6 of this Agreement;

2.5.4 To perform the duties, exercise the powers, and assert the rights of a trustee under Bankruptcy Code §§ 704 and 1106, including, without limitation, holding and asserting applicable privileges and defenses, and filing, commencing or prosecuting objections to Claims under § 502 of the Bankruptcy Code, turnover actions under §§ 542 and 543 of the Bankruptcy Code, and avoidance actions under §§ 502(d), 544, 547, 548, 549, 550, 551 and 553 of the Bankruptcy Code;

2.5.5 To collect and receive any accounts receivable, proceeds of Claims against third parties, the Consolidated Legacy Estate, or the CAOP II Estate, income, and proceeds of sale;

2.5.6 To manage, sell and convert all or any portion of the CAOP II Trust Assets to Cash and to make Distributions of the Net CAOP II Trust Assets as specified in the Plan and this CAOP II Trust Agreement;

2.5.7 To enter into, perform and exercise rights under contracts binding upon the CAOP II Trust (but not upon the CAOP II Trustee in his respective individual or corporate capacities) which are reasonably incident to the administration of the CAOP II Trust and which the CAOP II Trustee, in the exercise of his best business judgment, reasonably believes to be in the best interests of the CAOP II Trust;

2.5.8 To present the Intercompany Claims as defined in Section 3.3 below to the Conflicts Referee and to adhere to the Conflict Resolution Procedures outlined in Section 4 below;

2.5.9 To establish and maintain accounts at federally insured financial institutions, in a clearly specified fiduciary capacity, into which the CAOP II Trust Assets or other Cash and property of the CAOP II Trust may be deposited, and draw checks or make withdrawals from such accounts, and to pay or distribute such amounts of the CAOP II Trust Assets as permitted or required under this CAOP II Trust Agreement and the Plan;

2.5.10 Subject to Sections 3 and 4 related to Intercompany Claims, to investigate, review, commence and prosecute any litigation, by motion, adversary proceeding or otherwise, including without limitation with regard to all Disputed Claims, if any, and Disputed Interests in accordance with the Plan, including Article VII of the Plan, Retained Claims and Actions and Individual Claims assigned under the Plan, and subject to Section 2.8 of this CAOP II Trust Agreement, to abandon or settle any such litigation when appropriate;

2.5.11 To employ attorneys, accountants, appraisers, property managers, brokers, realtors, expert witnesses, insurance adjusters or other Persons whose services may be necessary or advisable in the sole judgment of the CAOP II Trustee, to advise or assist him in the discharge of his duties as CAOP II Trustee, or otherwise in the exercise of any powers vested in the CAOP II Trustee under the Plan and this CAOP II Trust Agreement, and to pay from the CAOP II Trust Assets reasonable compensation to such attorneys, accountants, appraisers, property managers, brokers, realtors, expert witnesses, insurance adjusters or other persons;

2.5.12 To hold, operate, market, and lease the CAOP II Trust Assets as he deems appropriate in his sole discretion;

2.5.13 To sell, transfer or otherwise dispose of the CAOP II Trust Assets as he deems appropriate in his sole discretion, including pursuant to Bankruptcy Code § 363;

2.5.14 To pay any and all necessary expenses attributable or relating to the management, maintenance, operation, preservation or liquidation of the CAOP II Trust Assets;

2.5.15 To sue in connection with any matter arising from or related to the Plan or this CAOP II Trust Agreement that affects in any way the rights or obligations of the CAOP II Trust, the CAOP II Trustee or the CAOP II Trust Beneficiaries;

2.5.16 To represent the interests of the CAOP II Trust Beneficiaries with respect to any matters relating to the Plan, this CAOP II Trust Agreement, or the CAOP II Trust affecting the rights of such CAOP II Trust Beneficiaries, including providing the CAOP II Trust Beneficiaries with any information reasonably requested or as may be required under applicable law;

2.5.17 To seek a determination of tax liability under Bankruptcy Code § 505;

2.5.18 To prepare and file, if necessary, any and all tax and information returns required with respect to the CAOP II Trust, make tax elections for and on behalf of the CAOP II Trust, prepare documents required under applicable law on behalf of the CAOP II Trust or any CAOP II Trust Beneficiary, and pay taxes, if any, payable for and on behalf of the CAOP II Trust;

2.5.19 To take any action, exercisable at the discretion of the CAOP II Trustee, reasonably necessary to minimize any adverse federal or state income tax consequences to the CAOP II Trust or the CAOP II Trust Beneficiaries resulting from any Distribution made by the CAOP II Trust;

2.5.20 Without in any manner limiting any of the foregoing, or the following, to generally deal with property comprising the CAOP II Trust or any part or parts thereof in all other ways as would be lawful for any Person owning the same to deal therewith, *provided, however*, that the investment powers of the CAOP II Trustee shall be limited to those as set forth in Section 2.19.3 below and the role of the CAOP II Trustee with regard to Intercompany Claims shall be consistent with the Conflict Resolution Procedures outlined in Section 4 below; and

2.5.21 To do any and all other things, not in violation of any other terms of this CAOP II Trust Agreement, which, in the reasonable business judgment of the CAOP II Trustee, are necessary or appropriate for the proper administration, liquidation, management, investment and Distribution of the CAOP II Trust Assets in accordance with the provisions of this CAOP II Trust Agreement and the Plan, and for the wind down and termination of the CAOP II Trust.

2.6 Non-Cash Property. Any non-Cash property of the CAOP II Trust may be sold, transferred, or abandoned by the CAOP II Trustee. Notice of such sale, transfer, or abandonment shall be provided to the holders, if any, of Secured Claims holding Liens on such non-Cash property. If, in the CAOP II Trustee's reasonable judgment, such property cannot be sold in a commercially reasonable manner, or the CAOP II Trustee believes, in good faith, such property has no value to the CAOP II Trust, the CAOP II Trustee shall have the right to abandon or otherwise dispose of such property. Except in the case of fraud, willful misconduct, or gross negligence, no party in interest shall have a cause of action against the CAOP II Trustee or any agent, employee, consultant or professional of the CAOP II Trustee arising from or related to the disposition of non-Cash property in accordance with this Section.

2.7 Representative of CAOP II Trust. From and after the Effective Date of the Plan, and pursuant to Section 7.1 thereof, the CAOP II Trustee, shall be the sole representative of the CAOP II Trust for all purposes, including without limitation, investigating, settling, compromising, objecting to, and litigating any and all Claims, Interests, Causes of Action, including without limitation Retained Claims and Actions and Individual Claims assigned pursuant to the Plan.

2.8 Exclusive Authority to Pursue, Settle, or Abandon Claims and Causes of Action.

In accordance with the provisions of the Plan, all applicable law and Section 2.12 of this CAOP II Trust Agreement authorizing the CAOP II Trustee to act on behalf of the CAOP II Trust and subject to Sections 3 and 4 of this CAOP II Trust Agreement related to the Conflicts Referee and the Conflict Resolution Procedures, the CAOP II Trustee on behalf of the CAOP II Trust shall have the exclusive right, power, and interest to pursue, settle, or abandon all Claims, including without limitation all Disputed Claims, if any, Claims related to Disputed Interests, Causes of Action, Retained Claims and Actions, and Individual Claims assigned under the Plan, as the sole representative of the CAOP II Trust, CAOP II and the CAOP II Estate pursuant to Bankruptcy Code §1123(b)(3) or otherwise. In the event of any settlement in which the principal amount at issue is less than \$10,000.00, the CAOP II Trustee may enter into any settlement agreement without notice and hearing or approval of the Bankruptcy Court. In all other instances, settlement agreements entered into by the CAOP II Trustee shall be submitted to the Bankruptcy Court for approval under Federal Rule of Bankruptcy Procedure 9019 after notice and opportunity for hearing.

2.9 Payment of CAOP II Trust Expenses. The CAOP II Trustee will pay first from the CAOP II Trust Assets all expenses, charges, liabilities and obligations of the CAOP II Trust, including without limiting the generality of the foregoing, such debts, liabilities, or obligations as may be payable from the CAOP II Trust Assets, interest, taxes, assessments, and public charges of every kind and nature, and the costs, charges and expenses in connection with or arising out of the execution or administration of the CAOP II Trust and the CAOP II Trust Assets, and such other payments and disbursements as are provided for in this CAOP II Trust Agreement or which may be reasonably determined by the CAOP II Trustee to be proper charges against the CAOP II Trust and the CAOP II Trust Assets. Included within this provision is the payment of all fees and costs of the CAOP II Trustee and of professionals retained by the CAOP II Trust according to the procedures set forth in this Section 2.9 and the Conflicts Referee as provided for in Section 3 below.

2.9.1 Payment of United States Trustee's Fees. After the occurrence of the Effective Date, fees payable to the Office of the United States Trustee during the administration of the Plan and until the case is converted, dismissed or closed, shall be paid by the CAOP II Trustee from the CAOP II Trust Assets.

2.9.2 CAOP II Trustee Fees. The CAOP II Trustee is entitled to reasonable compensation for services performed pursuant to the terms of and in accordance with the terms of this CAOP II Trust Agreement. The CAOP II Trustee will be paid on an hourly basis at the rate of \$295.00 per hour (subject to reasonable annual increases) and such compensation will be paid in accordance with Section 2.9.3 below.

2.9.3 Procedure for Payment of Fees and Costs incurred by the CAOP II Trustee and Professionals of the CAOP II Trust. The following procedures shall apply to the CAOP II Trustee and professionals of the CAOP II Trust for payment of fees and expense from the CAOP II Trust:

(a) Professionals of the CAOP II Trust must submit their invoices to the CAOP II Trustee for review by no later than the 15th day of the month after which services were rendered or expenses were incurred;

(b) Upon approval of the invoices by the CAOP II Trustee, the invoices of the CAOP II Trustee and each professional must be affixed to a *Notice of Request for Compensation and Reimbursement of Expenses*, which must be filed with the Bankruptcy Court and served on the Office of the United States Trustee and all parties who have requested electronic service in this case (the “Fee Notice”), and within 2 business days after filing, the CAOP II Trustee will post any Fee Notice on the website maintained by him;

(c) Any objection to the payment of fees or reimbursement of expenses in a Fee Notice must be filed with the Bankruptcy Court no later than twenty-one (21) days from the date that the Fee Notice is filed with the Court (“Objection Period”);

(d) If no objection is filed and served prior to the expiration of the Objection Period, the CAOP II Trustee is authorized to pay the invoices attached to the Fee Notice on the day following the expiration of the Objection Period.

(e) If an objection is filed and served prior to the expiration of the Objection Period, the Objection shall be heard by the Bankruptcy Court, and the CAOP II Trustee is authorized to pay only the undisputed portions of the invoices attached to the Fee Notice on the day following the expiration of the Objection Period. All disputed fees and expenses may not be paid until after notice and a hearing on the objection.

(f) Payments pursuant to these procedures will be made only if the CAOP II Trustee determines, in his sole discretion, that sufficient Cash is available in the CAOP II Trust to make payment, taking into account all reserves provided for herein. To the extent that the CAOP II Trustee determines that there is Cash available for interim payments for any month, but that such funds are insufficient to pay all requests made in the Fee Notices, the CAOP II Trustee may make payments in accordance with the procedures herein on a *pro rata* basis from Cash that the CAOP II Trustee determines, in his sole discretion, is available.

(g) If no timely objections to Fee Notices have been filed at the end of a calendar quarter, the CAOP II Trustee may file a *Declaration of Non-Response* and a proposed Order approving the fees and costs noticed in the relevant Fee Notices, and the Court may enter the proposed Order without further notice or hearing.

(h) The Final Report filed and served pursuant to the Plan and applicable law, shall include an itemization of the total compensation paid and expenses reimbursed to the CAOP II Trustee and each of the Professionals.

2.10 Fiscal Year. The CAOP II Trust's fiscal year shall end on December 31 of each year, unless the CAOP II Trustee deems it advisable to establish some other date on which the fiscal year of the CAOP II Trust shall end.

2.11 Reports. The CAOP II Trustee shall when required by applicable law and otherwise may in his sole discretion prepare, deliver, and file, as the case may be, reports, including reports as follows:

2.11.1 Unaudited interim financial reports as may be required by regulatory authorities, applicable laws, rules or regulations or as the CAOP II Trustee deems advisable during the fiscal year; Income tax information, tax returns or reports to the CAOP II Trust Beneficiaries and applicable taxing authorities, including, on an annual basis, the manner and calculation of the CAOP II Trust's taxable gain or loss which the CAOP II Trust would recognize if it were a separate taxable entity;

2.11.2 Quarterly reports submitted to the Office of the United States Trustee, filed with the Bankruptcy Court, posted on the website maintained by the CAOP II Trustee and provided to any CAOP II Trust Beneficiary who requests in writing copies of such quarterly reports, setting forth an unaudited written report and account showing: (i) the assets and liabilities of the CAOP II Trust; (ii) funds in reserve; (iii) accrued but unpaid expenses of the CAOP II Trustee and any professionals employed by the CAOP II Trust; and (iv) any Distributions made and expenses paid pursuant to the Plan and the CAOP II Trust Agreement, including Distributions to the CAOP II Trustee, the Conflicts Referee and professionals providing services to the CAOP II Trust;

2.11.3 Reports or information requested by any governmental entity; and

2.11.4 Status reports to the Bankruptcy Court.

2.12 Discretion of CAOP II Trustee. The CAOP II Trustee, within the limitations and restrictions expressed and imposed herein or in the Plan, may act freely under all or any of the rights, powers and authority conferred hereby, in all matters concerning the CAOP II Trust Assets and the CAOP II Trust, after forming his best reasonable business judgment based upon the circumstances of any particular question or situation as to the best course to pursue, without the necessity of obtaining the consent or permission or authorization of the CAOP II Trust Beneficiaries, the post-confirmation CAOP II Estate, the Bankruptcy Court, or of any official or officer; and the rights, powers and authority conferred on the CAOP II Trustee by this CAOP II Trust Agreement are conferred in contemplation of such freedom of reasonable business judgment and action within the limitations and restrictions so expressed and imposed.

2.13 Reliance by CAOP II Trustee. The CAOP II Trustee may rely and shall be protected in acting upon any resolution, certificate, statement, instrument, opinion, report, notice, request, consent, objection, order, judgment, decree, or other paper or document reasonably believed by him to be genuine and to have been signed, made, entered or presented by the proper party, parties, official, officials, entity or entities.

2.14 Reliance on CAOP II Trustee. No Person dealing with the CAOP II Trustee shall be obligated to see to the application of any monies, securities, or other property paid or

delivered to them or to inquire into the expediency or propriety of any transaction or the right, power, or authority of the CAOP II Trustee to enter into or consummate the same upon such terms as the CAOP II Trustee may deem advisable. Persons dealing with the CAOP II Trustee shall look only to the CAOP II Trust Assets to satisfy any liability incurred by the CAOP II Trustee to such Persons in carrying out the terms of this CAOP II Trust Agreement, and, except as otherwise expressly provided herein, the CAOP II Trustee and his agents, attorneys, accountants, consultants and employees shall have no personal, individual or corporate obligation to satisfy any such liability.

2.15 Insurance. The CAOP II Trust may, at its expense, maintain insurance during its existence and after its termination to protect itself, the Conflicts Referee, the CAOP II Trustee and any agents, attorneys, accountants, consultants and employees of the Conflicts Referee or the CAOP II Trustee from any liability, whether or not the CAOP II Trust would have the legal power to directly indemnify such Persons against such liability.

2.16 Bond. Notwithstanding any law to the contrary, the CAOP II Trustee and any successor trustee shall be exempt from providing any bond or other security in any jurisdiction.

2.17 Transferee Liabilities. If any liability shall be asserted against the CAOP II Trust as transferee of the CAOP II Trust Assets on account of any claimed liability of or through CAOP II, the CAOP II Trustee may use such part of the CAOP II Trust Assets as may be necessary in contesting any such claimed liability and in payment, compromise, settlement and discharge thereof on terms reasonably satisfactory to the CAOP II Trustee. In no event shall the CAOP II Trustee be required or obligated to use his own property, funds or assets for any such purposes.

2.18 Limitation on Liability and Indemnification.

2.18.1 To the fullest extent allowed by law, the CAOP II Trustee and his agents, attorneys, accountants, consultants and employees shall not be held personally liable for and shall be immune from and shall be held harmless from and against any and all actions, suits, liabilities, Claims, losses, lawsuits, proceedings, judgments and/or expenses, including but not limited to attorneys' fees, costs and monetary damages, arising out of or related to, either directly or indirectly, his, her or their performance of duties or obligations pursuant to the terms of this CAOP II Trust Agreement, unless such Claims arise out of or are related to recklessness, willful misconduct or gross negligence. No Person shall file suit, action or proceeding against the CAOP II Trustee, or his agents, attorneys, accountants, consultants and employees, or take any other action against the CAOP II Trustee or his agents, attorneys, accountants, consultants and employees, without prior Order of the Bankruptcy Court authorizing the filing of the suit, action or proceeding after notice and hearing. The CAOP II Trustee and agents, attorneys, accountants, consultants and employees shall have no liability for any Claims against or obligations or debts incurred by the CAOP II Trust.

2.18.2 The CAOP II Trust hereby indemnifies to the full extent of the CAOP II Trust Assets any Person or entity who was or is a party, or is threatened to be made a party to any threatened, pending, or completed action, suit or proceeding, whether civil,

criminal, administrative, or investigative by reason of the fact that such Person or entity is or was a CAOP II Trustee or agent, attorney, accountant, consultant and employee of the CAOP II Trust or CAOP II Trustee, from and against any and all expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such Person or entity in connection with such action, suit or proceeding, including appeals thereof, if such Person or entity acted without recklessness, willful misconduct or gross negligence in the exercise and performance of any power or duties of such Person or entity in accordance with this CAOP II Trust Agreement.

2.18.3 Expenses (including attorneys' fees) incurred in defending any action, suit or proceeding referred to in this Section 2.18 may be paid by the CAOP II Trust in advance of the final disposition of such action, suit or proceeding, upon an undertaking by the CAOP II Trustee and his agents, attorneys, accountants, consultants and employees of the CAOP II Trust to repay such amount unless it shall ultimately be determined that the CAOP II Trustee or such Person or entity is not entitled to be indemnified.

2.19 Limitations on CAOP II Trustee.

2.19.1 Tax Purposes. The CAOP II Trustee shall not take, or fail to take, any action that would jeopardize treatment of the CAOP II Trust as a "liquidating trust" for federal income tax purposes.

2.19.2 No Trade or Business. The CAOP II Trustee shall carry out the purposes of the CAOP II Trust and the directions contained herein and shall not at any time enter into or engage in any business (except as may be consistent with the limited purposes of the CAOP II Trust), including, without limitation, the purchase of any assets or property (other than such assets or property as are necessary to carry out the purposes of Section 1, Section 2.5, and Section 6 hereof), on behalf of the CAOP II Trust or the CAOP II Trust Beneficiaries. The CAOP II Trustee is directed to take all reasonable and necessary actions to dispose of the CAOP II Trust Assets in as prompt, efficient and orderly a fashion as possible, to make timely Distributions of the proceeds of the CAOP II Trust Assets, and to otherwise not unduly prolong the duration of the CAOP II Trust.

2.19.3 Investments. The CAOP II Trustee shall not exercise any investment power other than the power to invest in demand and time deposits in federally insured financial institutions, or temporary investments such as short term certificates of deposit or Treasury bills or other investments that a "liquidating trust" within the meaning of Treasury Regulation Section 301.7701-4(d) may be permitted to hold, pursuant to the Treasury Regulations or any modification in the IRS guidelines, whether set forth in IRS rulings, revenue procedures, other IRS pronouncements or otherwise, pending need for the disbursement thereof in payment of costs, expenses, and liabilities of the CAOP II Trust or in making a Distribution pursuant to Section 6 of this CAOP II Trust Agreement. The CAOP II Trustee shall be restricted to the collection and holding of such monies and to the payment and Distribution thereof for the purposes set forth in this CAOP II Trust Agreement and to the conservation and protection of the CAOP II Trust Assets in accordance with the provisions hereof.

2.19.4 No Limitation on CAOP II Trustee's Own Business. Notwithstanding any of the foregoing, the CAOP II Trustee shall not be prohibited from engaging in any trade or business on its own account.

2.20 Resignation and Removal.

2.20.1 Resignation. The CAOP II Trustee may resign and be discharged from any future obligations and liabilities hereunder by giving written notice thereof to the Bankruptcy Court at least 30 days prior to the effective date of such resignation. Such resignation shall become effective on the day specified in such notice.

2.20.2 Removal. After notice and a hearing before the Bankruptcy Court, the CAOP II Trustee may be removed by the United States Trustee for good cause shown. The term "good cause" shall mean and include actions or inactions by the Trustee which constitute "gross negligence" or "willful misconduct."

2.20.3 Appointment of a Successor Trustee. If, at any time, the CAOP II Trustee shall give notice of its intent to resign pursuant to Section 2.20.1 hereof or be removed pursuant to Section 2.20.2 hereof or shall become incapable of acting, counsel to the CAOP II Trustee shall provide notice thereof to the Bankruptcy Court, and the United States Trustee shall appoint a successor.

2.20.4 Acceptance of Appointment by Successor CAOP II Trustee. Any successor CAOP II Trustee appointed hereunder shall execute an instrument accepting such appointment hereunder and shall deliver counterparts thereof to the Bankruptcy Court. Thereupon, such successor CAOP II Trustee shall, without any further act, become vested with all of the estates, properties, rights, powers, trusts and duties of its predecessor in the CAOP II Trust hereunder with like effect as if originally named herein.

2.20.5 CAOP II Trust Continuance. The death, resignation, incompetency or removal of the CAOP II Trustee shall operate neither to terminate the CAOP II Trust created by this CAOP II Trust Agreement nor to revoke any existing agency created pursuant to the terms of this CAOP II Trust Agreement or invalidate an action theretofore taken by such CAOP II Trustee. In the event of the resignation or removal of the CAOP II Trustee, such CAOP II Trustee shall (a) promptly execute and deliver any such documents, instruments, and other writing as may be necessary to effect the termination of such CAOP II Trustee's capacity under this CAOP II Trust Agreement and the conveyance of the CAOP II Trust Assets then held by such CAOP II Trustee to the temporary or successor trustee; (b) deliver to the temporary or successor trustee all documents, instruments, records, and other writings relating to the CAOP II Trust or CAOP II Trust Assets as may be in the possession of such CAOP II Trustee; and (c) otherwise assist and cooperate in effecting the transfer and assumption of his obligations and functions by the temporary or successor trustee.

3. Conflicts Referee

3.1 Purpose. Pursuant to Article VI, Section 6.8 of the Plan, the Conflicts Referee is appointed for the purpose of effectuating the claims resolution process provided in Section 4

below. The Conflicts Referee is necessitated by the existence of the Intercompany Claims described in the Disclosure Statement and the Plan and as defined in Section 3.3 below. The Intercompany Claims arose from the dealings of prior management of the Debtors. The Conflicts Referee is central to preventing and/or remedying conflicts or the appearance of conflicts which otherwise may be associated with resolution of the Intercompany Claims held by each of the Liquidating Trusts. Furthermore, the appointment of a Conflicts Referee is intended to minimize the costs and professional fees associated with the resolution of the Intercompany Claims. The Confirmation Order will specifically approve the form of this CAOP II Trust Agreement, including the appointment and scope of authority provided to the Conflicts Referee hereunder, recognizing that while the Conflicts Referee has over twenty-five years of experience as a licensed attorney practicing in the area of bankruptcy law, he is currently retired and as such no longer maintains his license to practice law.

3.2 Appointment. Pursuant to Article VI, Section 6.8 of the Plan, Weston L. Harris is hereby appointed as the Conflicts Referee, effective as of the date of this CAOP II Trust Agreement pursuant to the provisions of the Plan. The Conflicts Referee's appointment shall continue until the earlier of (a) the Intercompany Claims issues are resolved and approved pursuant to a Final Order, or (b) the Conflicts Referee's resignation, death, dissolution, removal, or liquidation.

3.3 Powers. Except as otherwise provided in this CAOP II Trust Agreement, the Plan, or the Confirmation Order, the Conflicts Referee shall be expressly authorized to act pursuant to and within the "Conflict Resolution Procedures" enumerated below in Section 4 of this CAOP II Trust Agreement to resolve Claims presented to the Conflicts Referee existing on the Effective Date or that may be discovered or may arise after the Effective Date (a) as between the Legacy Consolidated Estate or the Legacy Trust and the CAOP I Estate, the CAOP II Estate or either CAOP Trust, or (b) as between the CAOP Estates or the CAOP Trusts, including without limitation the following Claims (collectively, the "Intercompany Claims"):

3.3.1 Claims for "Pre-Petition Management Fees," "DIP Management Fees" and "Trustee Period Management Fees," as defined in Article VI, Section 6.5 of the Plan.

3.3.2 Claims between the Legacy Consolidated Estate and the CAOP I Estate related to the "Tooele Property Transfer" as described in Section II(B)(6) of the Disclosure Statement.

3.3.3 Claims related to pre-petition intercompany transfers.

3.3.4 Claims related to the apportionment as between the Liquidating Trusts of net proceeds obtained from any jointly liquidated right, Claim or Cause of Action, including any Retained Claims and Actions and Individual Claims as those terms are defined in Article I of the Plan.

3.3.5 Claims that may be identified by the Liquidating Trusts.

3.4 Limitation on Liability and Indemnification.

3.4.1 To the fullest extent allowed by law, the Conflicts Referee and his agents shall not be held personally liable for and shall be immune from and shall be held harmless from and against any and all actions, suits, liabilities, Claims, losses, lawsuits, proceedings, judgments and/or expenses, including but not limited to attorneys' fees, costs and monetary damages, arising out of or related to, either directly or indirectly, his, her or their performance of duties or obligations pursuant to the terms of this CAOP II Trust Agreement, unless such Claims arise out of or are related to recklessness, willful misconduct or gross negligence. No Person shall file suit, action or proceeding against the Conflicts Referee or his agents or take any other action against the Conflicts Referee or his agents without prior Order of the Bankruptcy Court authorizing the filing of the suit, action or proceeding after notice and hearing. The Conflicts Referee and his agents shall have no liability for any Claims against or obligations or debts incurred by the CAOP II Trust.

3.4.2 The CAOP II Trust hereby indemnifies to the full extent of the CAOP II Trust Assets any Person or entity who was or is a party, or is threatened to be made a party to any threatened, pending, or completed action, suit or proceeding, whether civil, criminal, administrative, or investigative by reason of the fact that such Person or entity is or was the Conflicts Referee or agent of the Conflicts Referee from and against any and all expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such Person or entity in connection with such action, suit or proceeding, including appeals thereof, if such Person or entity acted without recklessness, willful misconduct or gross negligence in the exercise and performance of any power or duties of such Person or entity in accordance with this CAOP II Trust Agreement.

3.4.3 Expenses (including attorneys' fees) incurred in defending any action, suit or proceeding referred to in this Section 3.4 may be paid by the CAOP II Trust in advance of the final disposition of such action, suit or proceeding, upon an undertaking by the Conflicts Referee and any agents, attorneys, accountants, consultants and employees to repay such amount unless it shall ultimately be determined that the Conflicts Referee or such Person or entity is not entitled to be indemnified.

3.5 Payment. The Conflicts Referee is entitled to reasonable compensation for services performed pursuant to and in accordance with the terms of this CAOP II Trust Agreement, including for reasonable fees incurred in preparing and executing this CAOP II Trust Agreement. The Conflicts Referee shall be paid for his services based on an hourly rate of \$215.00, plus reimbursement of actual, necessary and reasonable expenses incurred. Invoices shall be submitted to the CAOP II Trustee on a monthly basis and will be paid by the CAOP II Trust from funds available in accordance with the allocation of fees set forth in Section 4.7 below. The amount of fees paid each month hereunder shall be disclosed in the reports filed by the CAOP II Trust with the Office of the United States Trustee described in Section 2.11 above and in the Final Report filed with the Court.

4. Conflict Resolution Procedures

4.1 Purpose. As set forth in Article VI, Section 6.8 of the Plan, the provisions of this Section 4 shall be known as the "Conflict Resolution Procedures" and shall govern the Conflicts

Referee and the CAOP II Trust and the process to be utilized in resolving the Intercompany Claims.

4.2 Duties of CAOP II Trustee. The CAOP II Trustee has a duty to provide the Conflicts Referee and counsel for the CAOP II Trust with all relevant information and analysis related to the Intercompany Claims within his possession upon request. Pursuant to this CAOP II Trust Agreement, the CAOP II Trustee directs counsel for the CAOP II Trust to research, prepare and argue all relevant legal arguments on behalf of the CAOP II Trust related to an Intercompany Claim as requested by the Conflicts Referee. The CAOP II Trustee shall not oversee or direct the analysis or presentation of legal analysis of Intercompany Claims.

4.3 Rights and Duties of Counsel. Counsel for the CAOP II Trust has a duty to defend and be loyal to the CAOP II Trust. Counsel shall perform its obligations hereunder in accordance with these Conflict Resolution Procedures. The Confirmation Order shall specifically approve the form of this CAOP II Trust Agreement and the employment of counsel as provided for herein, including the role of counsel contemplated herein. Counsel shall also be entitled to be indemnified and held harmless under the provisions of Section 2.18 of this CAOP II Trust Agreement.

4.4 Conflict Resolution Process. For each Intercompany Claim, the Conflicts Referee, may, acting within his discretion, proceed as follows:

4.4.1 Convene an initial meeting with the relevant parties;

4.4.2 Request all relevant facts in any form desired;

4.4.3 Request all necessary legal research, memoranda and/or copies of authority requested or relied on;

4.4.4 Schedule interviews with the CAOP II Trustee and/or legal argument from CAOP II Trust counsel;

4.4.5 Prepare a written resolution binding on the parties as set forth in Section 4.5 below; and

4.4.6 Cooperate in presenting the binding resolution to the Bankruptcy Court for approval.

4.5 Binding Nature. The CAOP II Trust expressly agrees that the Conflicts Referee's written resolution is binding on it and that it has a duty to seek approval of the resolution from the Bankruptcy Court pursuant to Federal Rule of Bankruptcy Procedure 9019 after notice and hearing.

4.6 Approval by Court. The CAOP II Trust shall together with any other party to the resolution present the Conflicts Referee's resolution to the Bankruptcy Court for approval pursuant to Federal Rule of Bankruptcy Procedure 9019.

4.7 Allocation of Conflicts Referee's Fees. The Conflicts Referee's fees and expenses shall be paid pro rata from Liquidating Trusts that are parties to the applicable Intercompany Claim as follows:

4.7.1 Dispute Between the Legacy Trust and the CAOP I Trust: 50% of the Conflicts Referee's fees shall be paid from the Legacy Trust Estate and 50% from the CAOP I Trust Estate.

4.7.2 Dispute Between the CAOP I Trust and the CAOP II Trust: 50% of the Conflicts Referee's fees shall be paid from the CAOP I Trust Estate and 50% from the CAOP II Trust Estate.

4.7.3 Dispute Between the Legacy Trust and the CAOP II Trust: 50% of the Conflicts Referee's fees shall be paid from the Legacy Trust Estate and 50% from the CAOP II Trust Estate.

4.7.4 Dispute Between the Legacy Trust, the CAOP I Trust, and the CAOP II Trust: 33.3% of the Conflicts Referee's fees shall be paid from the Legacy Trust Estate, 33.3% from the CAOP I Trust Estate and 33.3% from the CAOP II Trust Estate.

4.8 Retention of Jurisdiction. The Bankruptcy Court at all times retains jurisdiction over the Claims Resolution Procedures set forth above, including approval of the binding written resolution of the Conflicts Referee. The CAOP II Trustee contemplates that the foregoing Procedures shall produce a Final Order approving the Conflicts Referee's binding written resolution of each of the Intercompany Claims. However, in the event and to the extent the foregoing Procedures fail to do so, the CAOP II Trustee shall propose and adopt after approval by the Bankruptcy Court such further procedures and conditions as may be necessary to present such Intercompany Claims to the Bankruptcy Court for resolution.

5. CAOP II Trust Beneficiaries

5.1 Register of Beneficiaries. The CAOP II Trustee may maintain a register of the names, Distribution addresses, amounts of Allowed Claims, if any, and Allowed Interests, and the ratable interests in the CAOP II Trust of each of the CAOP II Trust Beneficiaries or the data for calculating such ratable interests (the "Register"). The initial Register will be based on the list of holders of Claims against and Interests in CAOP II as of the Effective Date. All references in this CAOP II Trust Agreement to holders of beneficial interests in the CAOP II Trust or CAOP II Trust Beneficiaries will be read to mean holders of record as set forth in the Register maintained by the CAOP II Trustee and will exclude any Person not recorded on such Register. To the extent maintained, the CAOP II Trustee will cause the Register to be kept at his office or at such other place or places as may be designated by the CAOP II Trustee from time to time.

5.2 Interest Beneficial Only. Ownership of a beneficial interest in the CAOP II Trust shall not entitle any CAOP II Trust Beneficiary to any title in or to the CAOP II Trust Assets or to any right to call for a partition or division of the CAOP II Trust Assets or to require an accounting.

5.3 Evidence of Beneficial Interest. Ownership of a beneficial interest in the CAOP II Trust shall not be evidenced by any certificate, security, or receipt or in any other form or manner whatsoever, except as maintained on the books and records of the CAOP II Trust by the CAOP II Trustee, which may be the Register.

5.4 Exemption From Registration. The Parties hereto intend that the rights of the holders of the beneficial interests arising under this CAOP II Trust Agreement shall not be “securities” under applicable laws, but none of the Parties hereto represents or warrants that such rights shall not be securities or shall be entitled to exemption from registration under applicable securities laws. To the extent that any such rights constitute securities, the Parties hereto intend for the exemption from registration provided by Bankruptcy Code § 1145 and by other applicable law to apply to their issuance under the Plan.

5.5 Transfers of Beneficial Interests. Beneficial interests in the CAOP II Trust shall be nontransferable except upon death of the interest holder or by operation of law. The CAOP II Trust shall not have any obligation to recognize any transfer of Claims or Interests occurring after the Effective Date. Only those holders of Claims or Interests of record stated on the master tracking sheet in the custody of the Trustee as of the close of business on the Effective Date or who have an Allowed Claim or Interest or a deemed Allowed Claim or Interest as of the Effective Date will be recognized for all purposes hereunder.

5.6 Absolute Owners. The CAOP II Trustee may deem and treat the Persons who are CAOP II Trust Beneficiaries (as determined in accordance with the Plan) as the absolute owners of the beneficial interests in the CAOP II Trust for the purpose of receiving Distributions and payments thereof, or on account thereof, and for all other purposes whatsoever.

5.7 Change of Address. A CAOP II Trust Beneficiary may, after the Effective Date, select an alternative Distribution address by serving written notice identifying such alternative Distribution address on the CAOP II Trustee in accordance with Section 9.7 below. Absent such notice, the CAOP II Trustee shall not recognize any such change of Distribution address. Such notification shall be effective only upon receipt by the CAOP II Trustee.

5.8 Effect of Death, Dissolution, Incapacity, or Bankruptcy of CAOP II Trust Beneficiary. The death, dissolution, incapacity, or bankruptcy of a CAOP II Trust Beneficiary during the term of the CAOP II Trust shall not operate to terminate the CAOP II Trust during the term of the CAOP II Trust nor shall it entitle the representative or creditors of the deceased, incapacitated or bankrupt Beneficiary to an accounting or to take any action in any court or elsewhere for the Distribution of the CAOP II Trust Assets or for a partition thereof nor shall it otherwise affect the rights and obligations of the CAOP II Trust Beneficiary under this CAOP II Trust Agreement or in the CAOP II Trust.

5.9 Standing. Except as expressly provided in this CAOP II Trust Agreement, the Plan or the Confirmation Order, a CAOP II Trust Beneficiary does not have standing to direct the CAOP II Trustee 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 CAOP II Trust Assets.

5.10 No Personal Liability of CAOP II Trust Beneficiaries. The CAOP II Trust Beneficiaries will not incur any personal liability through their ownership or possession of their beneficial interests in the CAOP II Trust, except for taxes imposed on the CAOP II Trust Beneficiaries pursuant to applicable provisions of federal, state or local law with respect to the receipt of such beneficial interests or Distributions from or transactions of the CAOP II Trust and other charges specified herein. Liabilities of the CAOP II Trust are to be satisfied in all events (including the exhaustion of the CAOP II Trust Assets) exclusively from the CAOP II Trust Assets and such liabilities are not to attach to or be paid from any amounts Distributed to the CAOP II Trust Beneficiaries, regardless of the time at which such Distribution took place, or from the assets of the CAOP II Trust Beneficiaries.

6. Distributions

6.1 Distributions from CAOP II Trust Assets. All payments to be made hereunder to the CAOP II Trust Beneficiaries shall be made only in accordance with the Plan, the Confirmation Order, and this CAOP II Trust Agreement and from the CAOP II Trust Assets (or from the income and proceeds realized from the CAOP II Trust Assets) net of the reserves established by the CAOP II Trustee, if any, and only to the extent that the CAOP II Trust, in the CAOP II Trustee's sole discretion, has sufficient CAOP II Trust Assets (or income and proceeds realized from the CAOP II Trust Assets) to make such payments in accordance with and to the extent provided for in the Plan, the Confirmation Order, and this Liquidating Trust Agreement. Each CAOP II Trust Beneficiary shall look solely to the CAOP II Trust Assets and the income and proceeds thereof, and not to the CAOP II Trustee in his personal, individual or corporate capacity, for Distribution to such CAOP II Trust Beneficiary under the Plan and as provided herein.

6.2 Distributions; Withholding. The CAOP II Trustee shall make Distributions to CAOP II Trust Beneficiaries in accordance with the Plan and this CAOP II Trust Agreement at such times and in such amounts as the CAOP II Trustee may determine in his sole discretion, taking into account Cash necessary for any reserve as provided for herein. Notwithstanding anything to the contrary herein, no CAOP II Trust Beneficiary shall receive in respect to its Allowed Claim or Interest any Distribution in excess of the Allowed amount of such Claim or Interest. The CAOP II Trustee may withhold from amounts distributable to any CAOP II Trust Beneficiary any and all amounts, determined in the CAOP II Trustee's sole discretion, to be required by any law, regulation, rule, ruling, directive, or other governmental requirement, including any federal, state or local withholding taxes. In addition, all Distributions under this CAOP II Trust Agreement shall be net of the actual and reasonable costs of making such Distributions. All such Distributions shall be made as provided, and subject to any withholding or reserve, in this CAOP II Trust Agreement, the Plan or the Confirmation Order.

6.3 CAOP II Trust Reserve. The CAOP II Trust may retain and supplement from time to time a reserve (the "CAOP II Trust Reserve") in such amount (a) as is reasonably necessary to meet contingent liabilities and to maintain the value of the CAOP II Trust Assets during the term of the CAOP II Trust; (b) to pay reasonable administrative expenses including, without limitation, the compensation and the reimbursement of reasonable, actual and necessary costs, fees, and expenses) of the CAOP II Trustee, the Conflicts Referee and professionals employed by the CAOP II Trust in connection with the performance of duties in connection with this

CAOP II Trust Agreement; and (c) to satisfy all other liabilities and claims of creditors of the CAOP II Trust incurred or assumed in respect of the CAOP II Trust (or to which the CAOP II Trust Assets are otherwise subject) in accordance with the Plan, the Confirmation Order and this CAOP II Trust Agreement.

6.4 No Distribution Pending Allowance; Estimation.

6.4.1 Disputed Claims and Equity Interests. On the Effective Date or thereafter, no Distributions shall be made unless a Claim is an Allowed Claim or an Equity Interest is an Allowed Equity Interest. Except as may otherwise be agreed with respect to any Disputed Claim, no payment or Distribution will thereafter be made with respect to all or any portion of a Disputed Claim or a Disputed Equity Interest until such Claim is an Allowed Claim or such Equity Interest is an Allowed Equity Interest entitled to a Distribution under the Plan. Distributions to each holder of a Disputed Claim or Disputed Equity Interest (to the extent that such Claim or Equity Interest, or any portion thereof, ultimately becomes an Allowed Claim or Equity Interest) must be made in accordance with the Plan and this CAOP II Trust Agreement.

6.4.2 Estimation. The CAOP II Trustee may, at any time, request that the Bankruptcy Court estimate any Disputed Claim or Interest pursuant to Bankruptcy Code §502(c), and the Bankruptcy Court shall have jurisdiction to estimate such Claim or Interest at any time, including, without limitation, to establish a Disputed Claim or Interest reserve. The CAOP II Trustee shall be entitled to request that the Bankruptcy Court determine either the Allowed amount of such Claim or Interest, a maximum limitation on such Claim or Interest for any given purpose, and whether a Claim may be subordinated. If the Bankruptcy Court determines the maximum limitation of such Claim or Interest, such determination shall not preclude any additional proceedings objecting to allowance of or Distribution on such Claim or Interest in accordance with the Plan and this CAOP II Trust Agreement. If the Bankruptcy Court determines the Allowed amount of such Claim or Interest, the amount so determined shall be deemed the amount of the Claim or Interest for all purposes under the Plan and CAOP II Trust Agreement. All such proceedings are cumulative and not exclusive remedies.

6.5 Disputed Claim and Interests Reserves.

6.5.1 Establishment. Prior to any Distribution under this CAOP II Trust Agreement on account of Allowed Claims or Interests, the CAOP II Trustee shall establish, if necessary and in an amount based on his sole discretion, Cash in reserve for Disputed Claims and Disputed Interests (the "Disputed Reserves"). No Disputed Reserve is necessary if there are no Disputed Claims or Disputed Interests of CAOP II Trust Beneficiaries on the Effective Date.

6.5.2 Distribution Upon Allowance of Disputed Claim or Interest. Within fifteen (15) Business Days of a Disputed Claim or Disputed Interest becoming an Allowed Claim or Allowed Interest, the holder of such Claim or Interest shall be paid in accordance with the Plan and this CAOP II Trust Agreement from the applicable Disputed Reserve. The amount of Cash released from the Disputed Reserve to make

such a Distribution shall be calculated so that the holder of the newly Allowed Claim or Allowed Interest receives a Distribution equal to the total percentage Distributions made prior to the date that its Claim or Interest was Allowed to the holders of other Allowed Claims or Allowed Interests in the same Class. No holder of a Disputed Claim or Disputed Interest shall have any right to interest on such Disputed Claim or Interest or to fees and costs related to such Disputed Claim or Disputed Interest unless required under the Plan.

6.5.3 Release of Cash from Disputed Reserve. If a Disputed Claim or Interest, or any portion thereof, is a Disallowed Claim or Interest, the Cash in the applicable Disputed Reserve allocated for such Disputed Claim or Interest shall be released from the Disputed Reserve. If a Disputed Claim or Disputed Interest, or any portion thereof becomes an Allowed Claim or Allowed Interest in an amount that is less than the Cash held in the applicable Disputed Reserve for such Claim or Interest, the excess Cash related to such Claim or Interest shall be released from the Disputed Reserve. If any Cash exists in a Disputed Reserve after all Disputed Claims and/or Disputed Interests have been determined, the Cash shall be released from the applicable Disputed Reserve.

6.6 Method of Distribution.

6.6.1 General. Distributions under the Plan shall be made by the CAOP II Trustee.

6.6.2 Mailing. All Distributions shall be mailed by first class mail, postage prepaid, to the respective addresses of the CAOP II Trust Beneficiary on the Effective Date as listed (a) on the respective proofs of Claim or Interest filed by such Beneficiaries, including amendments thereto, (b) on any written notices of address changes delivered to the Trustee or the CAOP II Trustee after the date of the filing of any applicable proof of Claim or Interest, or (c) at the addresses reflected on the Schedules if no proof of Claim or proof of Interest is filed and the Trustee or the CAOP II Trustee has not received a written notice of change of address.

6.6.3 Form of Distributions. Any Distribution of Cash made by the CAOP II Trustee pursuant to the Plan and this CAOP II Trust Agreement shall be made by check drawn on a domestic bank or by wire transfer from a domestic bank, at the option of the CAOP II Trustee; *provided, however*, that after the occurrence of the Effective Date, the CAOP II Trustee is not obligated to make any Cash Distribution unless the amount exceeds ten dollars (\$10.00); *provided, further*, that Cash equal to 100% of the Distributions to which a CAOP II Trust Beneficiary would be entitled under the Plan if the payment to such Beneficiary was less than or equal to ten dollars (\$10.00) shall be maintained in a reserve (the "Small Payment Reserve") for the benefit of such Beneficiary until an aggregate of at least ten dollars (\$10.00) is payable to such Beneficiary and at such time the Beneficiary shall receive a payment equal to 100% of the Distributions to which the Beneficiary would otherwise be entitled. To the extent that a final Distribution would require a Distribution of ten dollars (\$10.00) or less to a CAOP II Trust Beneficiary, such amount shall be deemed forfeited, and shall be redistributed to CAOP II Trust Beneficiaries who are to receive a final Distribution in excess of ten

dollars (\$10.00). If, in the sole discretion of the CAOP II Trustee, excess Cash exists as of the time of a final Distribution that is so *de minimis* in amount that it cannot be reasonably redistributed to CAOP II Trust Beneficiaries, the CAOP II Trustee may transfer the Cash to a designated charitable organization and such transfer shall be disclosed in any Final Report made to the Bankruptcy Court.

6.6.4 Distributions to be on Business Days/Timeliness. Any payment or Distribution required to be made under the Plan on a day other than a Business Day shall be made on the next succeeding Business Day. Any Distribution required to be made on the Effective Date shall be deemed timely if made as soon as practicable after the Effective Date and, in any event, within thirty (30) Business Days after the Effective Date.

6.6.5 Compliance with Tax Requirements. In connection with the Plan and this CAOP II Trust Agreement, to the extent applicable, the CAOP II Trustee shall comply with all withholding and reporting requirements imposed on it by a Governmental Unit, and all Distributions pursuant to the Plan and this CAOP II Trust Agreement shall be subject to such withholding and reporting requirements. The CAOP II Trustee may require any CAOP II Trust Beneficiary to furnish to the CAOP II Trust, information as may be required to make Distributions in accordance with Section 6.2 above, including the social security number or employer or taxpayer identification number as assigned by the IRS to the CAOP II Trust Beneficiary, and the CAOP II Trustee may condition any Distribution to any CAOP II Trust Beneficiary upon the receipt of such information.

6.7 Unclaimed Property. If (a) at the time a Distribution to CAOP II Trust Beneficiaries is to be made under CAOP II Trust, the CAOP II Trustee is unable to deliver the portion of such Distribution due to any one CAOP II Trust Beneficiary, (b) any amount paid to a CAOP II Trust Beneficiary is returned as undeliverable and the CAOP II Trustee is unable, with reasonable effort, to ascertain a correct address for such Beneficiary within thirty (30) days of its return, or (c) any check Distributed to a CAOP II Trust Beneficiary is neither returned nor negotiated within three (3) months of the date Distributed, in every such case, the Allowed Claim or Allowed Interest of the CAOP II Trust Beneficiary shall be deemed reduced to zero in amount and such Beneficiary shall have no further right to payment against or Distribution from any Debtor, any Estate, the CAOP II Estate, the CAOP II Trustee or the CAOP II Trust in any way. The Cash that, but for this Section, would have been payable to such CAOP II Trust Beneficiary shall, to the extent applicable, revert to the CAOP II Trust for the benefit of other CAOP II Trust Beneficiaries and be available for application or Distribution in accordance with the terms of the Plan and this CAOP II Trust Agreement. In regard to locating CAOP II Trust Beneficiaries whose Distributions or notices are properly mailed but nevertheless returned, the CAOP II Trustee shall be required to take no more steps other than to compare the returned mail against addresses held for such CAOP II Trust Beneficiaries through filed documents or correspondence and conduct a general internet search for an alternative address.

6.8 Setoff and Recoupment. The CAOP II Trust may, but shall not be required to, setoff against, or recoup from, any Claim or Interest and the Distribution to be made pursuant to the Plan and hereunder to a CAOP II Trust Beneficiary in respect thereof, any claims or defenses of any nature whatsoever that any of the CAOP II, the CAOP II Estate or the CAOP II Trust may

have against the CAOP II Trust Beneficiary; *provided however*, neither the failure to do so nor the allowance of any Claim or Interest under the Plan or otherwise shall constitute a waiver or release by CAOP II, the CAOP II Estate or the CAOP II Trust of any Claim, defense, right of setoff, or recoupment that any of them may have against the CAOP II Trust Beneficiary.

7. Taxes

7.1 Income Tax Status. Consistent with Revenue Procedure 94-45, 1994-28 I.R.B. 124, the CAOP II Trust shall be treated as a liquidating trust pursuant to Treasury Regulation Section 301.7701-4(d) and as a grantor trust pursuant to IRC Sections 671-677. As such, the CAOP II Trust Beneficiaries will be treated as both the grantors and the deemed owners of the CAOP II Trust. Any items of income, deduction, credit, and loss of the CAOP II Trust shall be allocated for federal income tax purposes to the CAOP II Trust Beneficiaries.

7.2 Tax Returns. In accordance with IRC Section 6012 and Treasury Regulation Section 1.671-4(a), the CAOP II Trustee shall file with the IRS annual tax returns on Form 1041. In addition, the CAOP II Trustee shall file in a timely manner such other tax returns, including any state and local tax returns, as are required by applicable law and pay any taxes shown as due thereon out of the CAOP II Trust Assets (or the income or proceeds thereof). Within a reasonable time following the end of the taxable year, the CAOP II Trust shall send to each CAOP II Trust Beneficiary a separate statement setting forth the CAOP II Trust Beneficiary's share of items of income, gain, loss, deduction or credit and will instruct each such CAOP II Trust Beneficiary to report such items on their federal income tax returns. The CAOP II Trust may provide each CAOP II Trust Beneficiary with a copy of the Form 1041 for the CAOP II Trust (without attaching any other CAOP II Trust Beneficiary's Schedule K-1 or other applicable information form) along with such CAOP II Trust Beneficiary's Schedule K-1 or other applicable information form in order to satisfy the foregoing requirement. The CAOP II Trust shall allocate the taxable income, gain, loss, deduction, or credit of the CAOP II Trust with respect to each CAOP II Trust Beneficiary.

7.3 Withholding of Taxes and Reporting Related to CAOP II Trust Operations. The CAOP II Trust shall comply with all withholding and reporting requirements imposed by any federal, state, local, or foreign taxing authority, and all Distributions made by the CAOP II Trust shall be subject to any such withholding and reporting requirements. To the extent that the operation of the CAOP II Trust or the liquidation of the CAOP II Trust Assets creates a tax liability, the CAOP II Trust shall promptly pay such tax liability out of the CAOP II Trust Assets (or the income or proceeds thereof) and any such payment shall be considered a cost and expense of the operation of the CAOP II Trust payable without Bankruptcy Court Order. The CAOP II Trust may reserve a sum, the amount of which shall be determined by the CAOP II Trustee, sufficient to pay the accrued or potential tax liability arising out of the operations of the CAOP II Trust or the operation of the CAOP II Trust Assets. The CAOP II Trustee, on behalf of the CAOP II Trust, may enter into agreements with taxing authorities or other governmental units for the payment of such amounts as may be withheld. Any federal, state, or local withholding taxes or other amounts required to be withheld under applicable law shall be deducted from Distributions hereunder. All CAOP II Trust Beneficiaries shall be required to provide any information necessary to effect the withholding of such taxes.

7.4 Valuations. As soon as possible after the Effective Date, the CAOP II Trustee shall make a good faith determination of the value of all of the CAOP II Trust Assets. The CAOP II Trustee shall establish appropriate means to apprise the CAOP II Trust Beneficiaries of such valuation and such valuation shall be used consistently by all parties (including, without limitation, CAOP II, the CAOP II Estate, the CAOP II Trust, and the CAOP II Trust Beneficiaries) for all federal income tax purposes. The CAOP II Trustee also shall file (or cause to be filed) any other statements, returns, or disclosures relating to the CAOP II Trust that are required by any governmental unit.

7.5 Treatment of Disputed Claims and Interests Reserves. Notwithstanding any other provision of this CAOP II Trust Agreement to the contrary, subject to definitive guidance from the IRS or a court of competent jurisdiction to the contrary, the CAOP II Trust shall (a) treat any CAOP II Trust Assets allocable to, or retained on account of, a reserve held for Disputed Claims or Disputed Interests in accordance with Section 6.5 of this Liquidating Trust Agreement as held by one or more discrete trusts for federal income tax purposes, consisting of separate and independent shares to be established in respect of each Disputed Claim or Dispute Interest, in accordance with the trust provisions of the IRC (sections 641 et seq.), (b) treat as taxable income or loss of reserves related to Disputed Claims and Disputed Interests, with respect to any given taxable year, the portion of the taxable income or loss of the CAOP II Trust that would have been allocated to the holders of Disputed Claims and Disputed Interests had such Claims and Interests been Allowed on the Effective Date (but only for the portion of the taxable year with respect to which such Claims and Interests are unresolved), (c) treat as a Distribution from reserves regarding Disputed Claims or Disputed Interests any increased amounts distributed by the CAOP II Trust as a result of any Disputed Claims or Disputed Interests resolved earlier in the taxable year, to the extent such Distributions relate to taxable income or loss of the reserves related to Disputed Claims and Disputed Interests determined in accordance with the provisions hereof, and (d) to the extent permitted by applicable law, report consistent with the foregoing for state and local income tax purposes. All CAOP II Trust Beneficiaries shall report, for income tax purposes, consistent with the foregoing. In the event, and to the extent, any Cash retained as reserves on account of Disputed Claims and Disputed Interests is insufficient to pay the portion of any such taxes attributable to the taxable income arising from the assets allocable to, or retained on account of, Disputed Claims and Disputed Interests, such taxes shall be (i) reimbursed from any subsequent Cash amounts retained on account of Disputed Claims and Disputed Interests, or (ii) to the extent such Disputed Claims or Disputed Interests have subsequently been resolved, deducted from any amounts distributable by the CAOP II Trustee as a result of the resolutions of such Disputed Claims or Disputed Interests.

7.6 Expedited Determination of Taxes. The CAOP II Trust may request an expedited determination of taxes of CAOP II, the CAOP II Estate and of the CAOP II Trust, including the reserves relating to Disputed Claims and Interests, under Bankruptcy Code § 505(b) for all returns filed for, or on behalf of, CAOP II, the CAOP II Estate and the CAOP II Trust for all taxable periods through the termination of the CAOP II Trust.

8. Termination of CAOP II Trust

8.1 Termination of Liquidating Trust. The CAOP II Trustee shall be discharged and the CAOP II Trust shall be terminated, at such time as (a) all Disputed Claims and Interests have

been resolved, (b) all of the CAOP II Trust Assets have been liquidated, (c) all duties and obligations of the CAOP II Trustee hereunder have been fulfilled, and (d) all Distributions required to be made by the CAOP II Trustee under the Plan and this CAOP II Trust Agreement have been made; *provided, however*, that in no event shall the CAOP II Trust be terminated later than the term of the CAOP II Trust under Section 8.2 of this CAOP II Trust Agreement, as such term may be extended pursuant to this CAOP II Trust Agreement or an Order of the Bankruptcy Court.

8.2 Maximum Term. The term of the CAOP II Trust shall end as soon as practicable, but in any event no later than the fifth (5th) anniversary of the Effective Date provided that, on or after the date six months prior to such termination, the Bankruptcy Court, upon motion by a party in interest, may extend the term of the CAOP II Trust for a finite period if such an extension is necessary to liquidate the CAOP II Trust Assets or to complete any Distribution required under the Plan and this CAOP II Trust Agreement. Notwithstanding the foregoing, multiple extensions may be obtained so long as Bankruptcy Court approval is obtained no more than six months prior to the expiration of the extended term; *provided, however*, that the CAOP II Trustee shall receive an opinion of counsel or a favorable ruling from the Internal Revenue Service that any further extension would not adversely affect the status of the CAOP II Trust as a grantor trust for federal income tax purposes.

8.3 Events Upon Termination. At the conclusion of the term of the CAOP II Trust, the CAOP II Trustee shall distribute the remaining CAOP II Trust Assets, if any, to the CAOP II Trust Beneficiaries in accordance with the Plan, the Confirmation Order, and this CAOP II Trust Agreement.

8.4 Winding Up, Discharge, and Release of the CAOP II Trustee. For the purposes of winding up the affairs of the CAOP II Trust at the conclusion of its term, the CAOP II Trustee shall continue to act as CAOP II Trustee until his duties under this CAOP II Trust Agreement have been fully discharged or his role as CAOP II Trustee is otherwise terminated under this CAOP II Trust Agreement and the Plan. Upon a motion by the CAOP II Trustee, the Bankruptcy Court may enter an Order relieving the CAOP II Trustee, his agents, attorneys, accountants, consultants and employees of any further duties, discharging, and releasing the CAOP II Trustee and releasing his bond, if any.

9. Miscellaneous

9.1 Amendments. The CAOP II Trustee may modify, supplement, or amend this Liquidating Trust Agreement in any way that is not inconsistent with the Plan or the Confirmation Order upon approval of the Bankruptcy Court.

9.2 Waiver. No failure by the CAOP II Trust or the CAOP II Trustee to exercise or delay in exercising any right, power, or privilege hereunder shall operate as a waiver, nor shall any single or partial exercise of any right, power, or privilege hereunder preclude any further exercise thereof, or of any other right, power, or privilege.

9.3 Cumulative Rights and Remedies. The rights and remedies provided in this CAOP II Trust Agreement are cumulative and are not exclusive of any rights under law or in equity.

9.4 Irrevocability. This CAOP II Trust Agreement and the CAOP II Trust created hereunder shall be irrevocable, except as otherwise expressly provided in this CAOP II Trust Agreement.

9.5 Title to CAOP II Trust Assets. Upon the delivery of the CAOP II Trust Assets to the CAOP II Trust, no CAOP II Trust Beneficiary shall have title to the CAOP II Trust Assets or any part of the CAOP II Trust Assets.

9.6 Sales of CAOP II Trust Assets. Any sale or other conveyance of any CAOP II Trust Assets by the CAOP II Trustee made in accordance with the terms of this CAOP II Trust Agreement shall bind the CAOP II Trust Beneficiaries and shall be effective to transfer or convey all right, title and interest of the CAOP II Trustee and the CAOP II Trust Beneficiaries in and to such CAOP II Trust Assets.

9.7 Notices. Unless otherwise expressly specified or permitted by the terms of the Plan or this CAOP II Trust Agreement, all notices shall be in writing and delivered by registered or certified mail, return receipt requested, or by a hand or e-mail (and confirmed by mail or e-mail), in any such case addressed as follows:

If to the CAOP II Trustee: D. Ray Strong
Berkeley Research Group, LLC
201 South Main Street, Suite 450
Salt Lake City, Utah 84111
Telephone: (801) 364-6233

e-mail: rstrong@brg-expert.com

and

Peggy Hunt
Nathan S. Seim
Dorsey & Whitney LLP
136 S. Main Street, Suite 1000
Salt Lake City, Utah 94101
Telephone: (801) 933-7360
e-mail: hunt.peggy@dorsey.com
seim.nathan@dorsey.com

If to any CAOP II Trust Beneficiary: Addressed to the most recent address known to the CAOP II Trustee based on Section 5.1 above.

9.8 Severability. Any provision of this CAOP II Trust Agreement 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 thereof, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction.

9.9 Counterparts. This CAOP II Trust Agreement may be executed in multiple counterparts, each of which shall constitute an original, but all of which together shall constitute one and the same instrument.

9.10 Binding Agreement. All covenants and agreements contained herein shall be binding upon, and inure to the benefit of, the CAOP II Trustee and his respective successors and assigns and any successor CAOP II Trustee provided for in Section 2.20, his respective successors and assigns, and the CAOP II Trust Beneficiaries, and their respective personal representatives, successors and assigns. Any request, notice, direction, consent, waiver or other instrument or action by any party hereto or any Beneficiary shall bind their respective heirs, personal representatives, successors and assigns.

9.11 Headings. 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.

9.12 Construction. Except where the context otherwise requires, words importing the masculine gender shall include the feminine and the neuter, if appropriate; words importing the singular number shall include the plural number and vice versa; and words importing persons shall include partnerships, associations, and corporations.

9.13 Governing Law. This CAOP II Trust Agreement, including all matters of construction, validity and performance hereof, shall in all respects be governed by, and construed and interpreted in accordance with the laws of the State of Utah.

9.14 Subject to Bankruptcy Court's Jurisdiction. The Bankruptcy Court shall retain jurisdiction over this CAOP II Trust, the CAOP II Trust Assets and the CAOP II Trustee to issue any and all Orders and to take other actions necessary to the implementation of this CAOP II Trust Agreement, such jurisdiction to include, without limitation, the jurisdiction contemplated by Bankruptcy Code § 1142 and as provided for in Article X of the Plan.

9.15 Further Assurances. From and after the Effective Date, the Parties hereto covenant and agree to execute and deliver all such documents and notices and to take all such further actions as may reasonably be required from time to time to carry out the intent and purposes of this CAOP II Trust Agreement, and to consummate the transactions contemplated hereby.

9.16 Integration. This CAOP II Trust Agreement, the Plan, and the Confirmation Order constitute the entire agreement with, by and among the parties thereto, and there are no representations, warranties, covenants, or obligations except as set forth herein, in the Plan and in the Confirmation Order. This CAOP II Trust Agreement, together with the Plan and the Confirmation Order, supersede all prior and contemporaneous agreements, understandings, negotiations, and discussions, written or oral, of the Parties hereto, relating to any transaction contemplated hereunder. Except as otherwise provided in this CAOP II Trust Agreement, the Plan or Confirmation Order, nothing herein is intended or shall be construed to confer upon or give any Person other than the Parties hereto and the CAOP II Trust Beneficiaries any rights or remedies under or by reason of this CAOP II Trust Agreement.

9.17 Counterparts. This CAOP II Trust Agreement may be signed by the Parties hereto in counterparts, which, when taken together, shall constitute one and the same document.

Delivery of an executed counterpart of this CAOP II Trust Agreement by facsimile or e-mail in PDF format shall be equally effective as delivery of a manually executed counterpart.

IN WITNESS WHEREOF, the Parties have executed and have hereunto caused this
CAOP II Trust Agreement to be duly executed, as of the day and year first written above.

CAOP II:

By: _____
Name: _____
Its: _____

CAOP II TRUSTEE:

By: _____
Name: _____
Its: _____

CONFLICTS REFEREE:

By: _____
Name: _____