

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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 In re: : Chapter 11  
 SquareTwo Financial Services : Case No. 17-10659 (JLG)  
 Corporation, et al., : (Jointly Administered)  
 Debtors. :  
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**NOTICE OF: (I) COMMENCEMENT OF CHAPTER 11 CASES; (II) COMBINED HEARING ON DISCLOSURE STATEMENT AND CONFIRMATION OF PREPACKAGED CHAPTER 11 PLAN; AND (III) DEADLINE FOR FILING OBJECTIONS THERETO**

For each of the Debtors listed below, a case has been filed under chapter 11 of the Bankruptcy Code. An order for relief has been entered. This notice has important information about the cases for creditors, debtors, and trustees, including information about the meeting of creditors and deadlines. Read this notice carefully. The filing of these cases imposed an automatic stay against most collection activities. This means that creditors generally may not take action to collect debts from the debtors or the debtors' property. For example, while the stay is in effect, creditors cannot sue, assert a deficiency, repossess property, or otherwise try to collect from the debtor. Creditors cannot demand repayment from the debtor by mail, phone, or otherwise. Creditors who violate the stay can be required to pay actual and punitive damages and attorney's fees. All documents filed in the cases may be inspected at the Bankruptcy Clerk's Office at the address listed below or through PACER ([www.pacer.gov](http://www.pacer.gov)), or may be obtained from Prime Clerk, the Debtors' noticing agent, phone at 844-205-4337 or at <http://cases.primeclerk.com/squaretwo>. The staff of the Bankruptcy Clerk's Office, Office of the U.S. Trustee and Prime Clerk cannot give legal advice.

1. Debtor's Full Name	Debtor's Name and EIN or Canadian Equivalent <sup>1</sup>	Case Number
	Astrum Financial, LLC (EIN: 20-5832265)	17-10661
	Autus, LLC (EIN: 20-5832736)	17-10662
	CA Internet Marketing, LLC (EIN: 20-4927434)	17-10665
	CACH, LLC (EIN: 20-2536162)	17-10663
	CACV of Colorado, LLC (EIN: 20-8573409)	17-10664
	CACV of New Jersey, LLC (EIN: 27-3513499)	17-10660
	Candeo, LLC (EIN: 20-5832809)	17-10666
	CCL Financial Inc. (BN: 896847548)	17-10672
	Collect Air, LLC (EIN: 16-1667987)	17-10667
	Collect America of Canada, LLC (EIN: 20-2227137)	17-10668
	Healthcare Funding Solutions, LLC (EIN: 20-2902985)	17-10669
	Metropolitan Legal Administration Services, Inc. (BN: 896376811)	17-10674
	Orsa, LLC (EIN: 20-5832864)	17-10670
	Preferred Credit Resources Limited (BN: 854080637)	17-10673
	ReFinance America, Ltd. (EIN: 84-1364359)	17-10675
	SquareTwo Financial Canada Corporation (EIN: 98-1131034)	17-10671
	SquareTwo Financial Corporation (EIN: 84-1261849)	17-10676
	SquareTwo Financial Services Corporation (EIN: 20-2305554)	17-10659

<sup>1</sup> Debtors incorporated in Canada have been granted a Business Number by the Canada Revenue Agency, abbreviated herein as "BN".

**2. All other names used by the Debtor(s) in the last 8 years:**

1437227 Ontario Limited (Metropolitan Legal Administration Services, Inc.)  
CA Acquisition Company (SquareTwo Financial Canada Corporation)  
Collect America Commercial Services, Inc. (SquareTwo Financial Services Corporation)  
Collect America, Ltd. (SquareTwo Financial Corporation)  
Collect Canada Ltd. (CCL Financial Inc.)  
Collections Institute of Canada Ltd. (CCL Financial Inc.)  
Guardian Financial Corporation (SquareTwo Financial Services Corporation)  
Fresh View Funding (SquareTwo Financial Services Corporation)  
Fresh View Solutions (SquareTwo Financial Services Corporation)  
SquareTwo Commercial Funding Corporation d/b/a CACSI (SquareTwo Financial Services Corporation)

**3. Address:** The Debtors' headquarters are located at:  
6300 South Syracuse Way, Suite 300  
Centennial, CO 80111

**4. Summary of Plan:** On the Petition Date, the Debtors filed the Prepackaged Plan and Disclosure Statement (each as defined below). A summary of the treatment of claims and interests under the Prepackaged Plan is below. A more detailed explanation of this treatment can be found beginning on page 5 of this notice.

Type of Claim or Interest	Recovery	Entitled to Vote?
Priority Non-Tax Claims	Full recovery	No (Deemed to accept)
Other Secured Claims	Full recovery	No (Deemed to accept)
First Lien Lender Claims	Full recovery	Yes
1.25 Lien Lender Claims	Full recovery	Yes
1.5 Lien Lender Claims	Partial recovery	Yes
Second Lien Lender Claims	No recovery	No (Deemed to reject)
U.S. General Unsecured Claims	No recovery	No (Deemed to reject)
Canadian General Unsecured Claims	Full recovery	No (Deemed to accept)
Existing U.S. Interests	No recovery	No (Deemed to reject)
Existing Canadian Interests	Full recovery	No (Deemed to accept)

**5. Debtor's attorney:**

Name and address  
Matthew A. Feldman, Esq.  
Willkie Farr & Gallagher LLP  
787 Seventh Avenue  
New York, New York 10019

Phone: (212) 728-8000  
Email: [maosbny@willkie.com](mailto:maosbny@willkie.com)

**6. Bankruptcy Clerk's Office:**

One Bowling Green, New York, NY 10004. Hours open: Monday – Friday 8:30 a.m. – 5:00 p.m.  
Contact phone: (212) 668-2870.  
Clerk of the Bankruptcy Court: Vito Genna. Documents in this case may be filed at this address. You may inspect all records filed in this case at this office or online at [www.pacer.gov](http://www.pacer.gov).

<p><b>7. Meeting of creditors:</b></p>	<p>The debtor’s representative must attend the meeting to be questioned under oath. Creditors may attend, but are not required to do so.</p> <p>At this time, no meeting of creditors has been scheduled, and the Debtors have requested that the Section 341(a) meeting of creditors be postponed or waived unless the Prepackaged Plan (as defined in Section 14 below) is not confirmed within ninety (90) days of the petition date or as otherwise extended by the Bankruptcy Court. If, on the other hand, the Section 341(a) Meeting will be convened, you will receive another notice informing you of the date, time, and location of such meeting.</p>
<p><b>8. Proof of claim deadline: Not yet set. If a deadline is set, the court will send you another notice.</b></p>	<p>You should refer to the Prepackaged Plan and the Disclosure Statement for information regarding the treatment of and distributions on account of claims and interests against the Debtors in these chapter 11 cases. As of the date hereof, you are not required to file a proof of claim. If the Bankruptcy Court sets a deadline to file a proof of claim in these chapter 11 cases, you will be sent another notice. Secured creditors retain rights in their collateral regardless of whether they file a proof of claim. Filing a proof of claim submits a creditor to the jurisdiction of the bankruptcy court, with consequences a lawyer can explain. For example, a secured creditor who files a proof of claim may surrender important nonmonetary rights, including the right to a jury trial.</p>
<p><b>9. Exception to discharge deadline:</b></p> <p>The Bankruptcy Clerk’s Office must receive a complaint and any required filing fee by the following deadline.</p>	<p><u>Except as set forth in the Bankruptcy Code or as provided in the Prepackaged Plan, the deadline for filing the complaint is May 12, 2017.</u></p> <p>You must start a judicial proceeding by filing a complaint if you want to have a debt excepted from discharge under 11 U.S.C. § 1141(d)(6)(A).</p>
<p><b>10. Creditors with a foreign address:</b></p>	<p>If you are a creditor receiving notice mailed to a foreign address, you may file a motion asking the court to extend the deadlines in this notice. Consult an attorney familiar with United States bankruptcy law if you have any questions about your rights in this case.</p>
<p><b>11. Filing a Chapter 11 bankruptcy case:</b></p>	<p>Chapter 11 allows debtors to reorganize or liquidate according to a plan. A plan is not effective unless the court confirms it. Along with their petitions, the Debtors filed with the Bankruptcy Court the <i>Joint Prepackaged Chapter 11 Plan for SquareTwo Financial Services Corporation and Its Affiliated Debtors</i> [Docket No. 20] (as amended, modified or supplemented from time to time, the “<u>Prepackaged Plan</u>”) and related disclosure statement [Docket No. 21] (as amended, modified or supplemented from time to time, the “<u>Disclosure Statement</u>”). Copies of the Prepackaged Plan and Disclosure Statement may be obtained free of charge by contacting the Debtors’ voting agent Prime Clerk by phone at 844-205-4337 or at <a href="http://cases.primeclerk.com/squaretwo">http://cases.primeclerk.com/squaretwo</a>. The Debtors intend to remain in possession of the property and continue to operate their business.</p>
<p><b>12. Discharge of debts:</b></p>	<p>Unless you are unimpaired under the Prepackaged Plan, confirmation of a chapter 11 plan may result in a discharge of debts, which may include all or part of your debt. See 11 U.S.C. § 1141(d). A discharge means that creditors may never try to collect the debt from the debtor except as provided in the plan. If you want to have a particular debt owed to you excepted from the discharge under 11 U.S.C. § 1141(d)(6)(A), you must start a judicial proceeding by filing a complaint and paying the filing fee in the Bankruptcy Clerk’s Office by the deadline.</p>

13. **IMPORTANT INFORMATION REGARDING INJUNCTION EXCULPATION AND DISCHARGE PROVISIONS OF PREPACKAGED PLAN.**

FOLLOWING CONFIRMATION, SUBJECT TO ARTICLE XII OF THE PREPACKAGED PLAN, THE PREPACKAGED PLAN WILL BE SUBSTANTIALLY CONSUMMATED ON THE EFFECTIVE DATE. AMONG OTHER THINGS, EFFECTIVE AS OF THE CONFIRMATION DATE BUT SUBJECT TO THE OCCURRENCE OF THE EFFECTIVE DATE, CERTAIN INJUNCTION, EXCULPATION AND DISCHARGE PROVISIONS SET FORTH IN ARTICLE XII OF THE PLAN WILL BECOME EFFECTIVE. IT IS IMPORTANT TO READ THE PROVISIONS CONTAINED IN ARTICLE XII OF THE PLAN VERY CAREFULLY SO THAT YOU UNDERSTAND HOW CONFIRMATION AND SUBSTANTIAL CONSUMMATION OF THE PLAN — WHICH EFFECTUATES SUCH PROVISIONS — WILL AFFECT YOU AND ANY CLAIM(S) YOU MAY HOLD AGAINST THE DEBTORS AND/OR CERTAIN OTHER PARTIES SPECIFIED IN THE PLAN.

14. **Hearing on Adequacy of the Disclosure Statement, Approval of Solicitation Procedures and Confirmation of the Prepackaged Plan:**

Pursuant to an order of the Bankruptcy Court dated March 27, 2017 [Docket No. 66], (i) a Combined Hearing to consider, among other things, the adequacy of the Disclosure Statement and confirmation of the Prepackaged Plan was scheduled to take place before the Honorable James L. Garrity, Jr., United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court, One Bowling Green, New York, NY 10004, on May 12, 2017 at 11:00 a.m. (prevailing Eastern time) and (ii) any objections to the approval of the Disclosure Statement, the solicitation procedures related thereto, or confirmation of the Prepackaged Plan were to: (a) be in writing; (b) state the name and address of the objecting party and the amount and nature of the claim or interest of such party; (c) state with particularity the basis and nature of any objection; (d) conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York; (e) be filed with the Bankruptcy Court (with a hard copy delivered directly to the Judge’s chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable; and (f) be served in accordance with General Order M-399 no later than 4:00 p.m. (Prevailing Eastern Time) on May 1, 2017 (the “Objection Deadline”), on the following parties: (i) the United States Trustee for Region 2, 201 Varick Street, Suite 1006, New York NY 10014 (Attn: Susan A. Arbeit, Esq. and Richard C. Morrissey, Esq.); (ii) SquareTwo Financial Services Corporation, 6300 South Syracuse Way, Suite 300, Centennial, CO 80111 (Attn: Alan Singer, Esq.); (iii) Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, NY 10019 (Attn: Matthew A. Feldman, Esq. and Debra C. McElligott, Esq.) as proposed counsel for Debtors and Debtors in Possession; (iv) Foley & Lardner LLP, 321 North Clark Street, Suite 2800, Chicago, IL 60654 (Attn: Michael J. Small, Esq.) and 777 East Wisconsin Avenue, Milwaukee, WI 53202 (Attn: Benjamin F. Rikkers, Esq.), as counsel to Resurgent Holdings LLC; (v) Schulte Roth & Zabel LLP, 919 Third Avenue, New York, NY 10002 (Attn: Frederic L. Ragucci, Esq. and Adam C. Harris, Esq.), as counsel to the lenders party to the Debtors’ prepetition first lien financing agreement, counsel to Cerberus Business Finance LLC, as agent for the Debtors’ prepetition first lien financing agreement, and counsel to the agent for the Debtors’ postpetition credit facility; and (vi) Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, NY 10019 (Attn: Alan W. Kornberg, Esq. and Elizabeth R. McColm, Esq.), as counsel to the lenders party to the Debtors’ prepetition 1.25 lien credit agreement and certain lenders party to the Debtors’ prepetition 1.5 lien credit agreement.

**THE COMBINED HEARING HAS BEEN ADJOURNED TO JUNE 2, 2017 AT 10:00 A.M (PREVAILING EASTERN TIME) OR SUCH EARLIER OR LATER DATE AND TIME AS APPROVED BY THE BANKRUPTCY COURT. In the event the Combined Hearing commences on a date other than June 2, 2017, the Debtors will file a notice with the Bankruptcy Court. You can obtain copies of all documents filed in the bankruptcy cases, including any such notice, as provided in the box immediately below.**

UNLESS AN OBJECTION IS TIMELY FILED AND SERVED, IT MAY NOT BE CONSIDERED BY THE BANKRUPTCY COURT. YOU ARE ADVISED TO CAREFULLY REVIEW AND CONSIDER THE PLAN, INCLUDING THE TREATMENT OF YOUR CLAIM OR INTEREST UNDER THE PLAN, AND THE DISCHARGE, INJUNCTION, RELEASE AND EXCULPATION PROVISIONS, AS YOUR RIGHTS MAY BE AFFECTED.

**15. Obtaining Documents:** The Plan and Disclosure Statement may be obtained (a) by written request to the Debtors' Claims and Noticing Agent, Prime Clerk LLC, at the following address: 830 3rd Avenue, 3rd Floor, New York, New York 10022; (b) by phone at (844) 205-4337 (U.S. and Canada) or (917) 962-8384 (international); (c) by accessing the Debtors' website at <http://cases.primeclerk.com/squaretwo>; (d) through the Bankruptcy Court's website at [www.nvsb.uscourts.gov](http://www.nvsb.uscourts.gov) (a PACER password is required); or (e) at the Office of the Clerk of the Bankruptcy Court, One Bowling Green, New York, New York 10004, between 9:00 a.m. and 4:30 p.m. (Prevailing Eastern Time), Monday through Friday.

### **Summary of Prepackaged Plan**<sup>2</sup>

On the Petition Date, the Debtors filed the *Joint Prepackaged Plan for SquareTwo Financial Services Corporation and Its Affiliated Debtors* (as amended, modified, or supplemented from time to time the "**Prepackaged Plan**") and the accompanying *Disclosure Statement for Joint Prepackaged Plan for SquareTwo Financial Services Corporation and Its Affiliated Debtors* (the "**Disclosure Statement**"). Among other things, the Prepackaged Plan provides for: (a) a new money investment in the Debtors in Cash from the Plan Investor in exchange for 100% of the equity of Reorganized CACH, Reorganized CACV of Colorado, and Reorganized SquareTwo Financial Canada Corporation; (b) holders of claims under the First Lien Financing Agreement and 1.25 Lien Credit Agreement to receive payment of their claims owed as of the Petition Date in full in Cash (plus postpetition interest at a combination of the default and non-default rates as set forth in the Prepackaged Plan) in full and final satisfaction of their respective claims; (c) holders of claims under the 1.5 Lien Credit Agreement to receive their pro rata share of the Remaining Cash (*i.e.*, the remainder of the cash proceeds from the restructuring transaction proposed under the Plan after payment of all other amounts required to be paid under the Prepackaged Plan) in full and final satisfaction of their claims; and (d) Wind Down Co to effectuate the Prepackaged Plan, including the winding down and dissolution of the Dissolving Debtors, and the provision of transition services to the Plan Investor. In addition to distributions on account of the Prepetition Secured Lender Claims, the Prepackaged Plan provides for: (a) the payment in full in Cash of Allowed (i) Administrative Expense Claims, (ii) Priority Tax Claims, and (iii) Fee Claims; and (b) reinstatement or payment in full, as applicable, of (x) Priority Non-Tax Claims, (y) Other Secured Claims, and (z) Canadian Claims and Assumed U.S. Liabilities. **Under the Prepackaged Plan, holders of (i) Claims under the Second Lien Indenture, (ii) General Unsecured Claims against the U.S. Debtors, and (iii) Existing U.S. Interests will not receive a recovery on account of their Claims and/or Interests.** The Dissolving Debtors will be liquidated and no distributions other than as set forth above are expected to be made.

The Debtors believe that through the Prepackaged Plan, holders of Allowed Claims or Allowed Interests will obtain a recovery from the Debtors' estates that is not less than the recovery they would receive if (a) the Debtors filed chapter 11 petitions without prior approval of the Prepackaged Plan by the requisite threshold of creditors entitled to vote on the Prepackaged Plan or (b) the Debtors filed for chapter 7 protection.

**Votes.** Votes on the Prepackaged Plan were solicited prior to the Petition Date. The following chart summarizes the treatment provided by the Prepackaged Plan to each Class of Claims or Interests and indicates the acceptance or rejection by each Class. With respect to the Claims and Interests in Classes 6 (Second Lien Lender Claims), 7A (U.S. General Unsecured Claims), and 8A (Existing U.S. Interests), the Debtors will request the Bankruptcy Court to confirm the Prepackaged Plan pursuant to section 1129(b) of the Bankruptcy Code.

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<sup>2</sup> This summary is qualified in its entirety by the terms of the Prepackaged Plan. In the event of any conflict between this summary and the terms of the Prepackaged Plan, the terms of the Prepackaged Plan shall control and govern. All terms used but not defined herein have the meaning ascribed to such terms in the Prepackaged Plan.

Class	Designation	Impairment	Treatment of Class	Entitled to Vote
Class 1	Priority Non-Tax Claims	No	Except to the extent that a holder of an Allowed Priority Non-Tax Claim agrees to a different treatment, on the applicable Distribution Date, each holder of an Allowed Priority Non-Tax Claim shall receive Cash in an amount equal to such Allowed Claim; <u>provided, however</u> , that any Priority Non-Tax Claim that is a Canadian Claim or an Assumed U.S. Liability shall be satisfied by the applicable Acquired Debtor and the applicable Acquired Debtor shall be solely responsible therefor in accordance with the terms of the Prepackaged Plan and the Plan Funding Agreement and the holder thereof shall have no recourse against the Dissolving Debtors or the Plan Administrator or any of their property on account of such Priority Non-Tax Claim.	No (Deemed to accept)
Class 2	Other Secured Claims	No	Except to the extent that a holder of an Allowed Other Secured Claim agrees to a different treatment, on the applicable Distribution Date each holder of an Allowed Other Secured Claim shall receive, at the election of Wind Down Co: (i) Cash in an amount equal to such Allowed Claim; or (ii) such other treatment that will render such Other Secured Claim unimpaired pursuant to section 1124 of the Bankruptcy Code; <u>provided, however</u> , that Other Secured Claims incurred by a Debtor in the ordinary course of business may be paid in the ordinary course of business in accordance with the terms and conditions of any agreements relating thereto, in the discretion of Wind Down Co, without further notice to or order of the Bankruptcy Court; <u>provided, further, however</u> , that any Other Secured Claim that is a Canadian Claim or an Assumed U.S. Liability shall be satisfied by the applicable Acquired Debtor and the applicable Acquired Debtor shall be solely responsible therefor in accordance with the terms of the Prepackaged Plan and the Plan Funding Agreement and the holder thereof shall have no recourse against the Dissolving Debtors or the Plan Administrator or any of their property on account of such Other Secured Claim. Each holder of an Allowed Other Secured Claim shall retain the Liens securing its Allowed Other Secured Claim as of the Effective Date until full and final satisfaction of such Allowed Other Secured Claim is made as provided therein. On the full payment or other satisfaction of each Allowed Other Secured Claim in accordance with the Prepackaged Plan, the Liens securing such Allowed Other Secured Claim shall be deemed released, terminated and extinguished, in each case without further notice to or order of the Bankruptcy Court, act or action under applicable law, regulation, order or rule or the vote, consent, authorization or approval of any Person.	No (Deemed to accept)

Class	Designation	Impairment	Treatment of Class	Entitled to Vote
			To the extent that the value of the Collateral securing any Other Secured Claim is less than the Allowed amount of such Other Secured Claim, the undersecured portion of such Allowed Claim shall be treated for all purposes under the Plan as a U.S. General Unsecured Claim or Canadian General Unsecured Claim, as applicable, and shall be classified and treated as a Class 7A Claim or 7B Claim, as applicable.	
Class 3	First Lien Lender Claims	Yes	On the Effective Date, First Lien Lender Claims shall be Allowed under the Prepackaged Plan, and shall not be subject to any avoidance, reductions, setoff, offset, recoupment, recharacterization, subordination (whether equitable, contractual, or otherwise), counterclaims, cross-claims, defenses, disallowance, impairment, objection, or any other challenges under any applicable law or regulation by any Person. Except to the extent that the First Lien Administrative Agent or a holder of a First Lien Lender Claim agrees to different treatment with respect to such holder's Claim, on the Effective Date, or as soon as practicable thereafter, the First Lien Administrative Agent shall receive (for the benefit of itself and the First Lien Lenders), subject to the terms of the Prepackaged Plan, in full and final satisfaction, settlement, release and discharge of the First Lien Lender Claim, payment in full in Cash from Wind Down Co of the First Lien Lender Distribution, to be distributed consistent with the First Lien Financing Agreement. For the avoidance of doubt, all First Lien Revolving Loans outstanding as of the Petition Date shall have been repaid indefeasibly in full in accordance with the terms of the DIP Financing Agreement and the DIP Order, and shall be afforded the treatment provided for DIP Claims as set forth in Section 3.1 of the Plan.	Yes
Class 4	1.25 Lien Lender Claims	Yes	On the Effective Date, 1.25 Lien Lender Claims shall be Allowed under the Prepackaged Plan, and shall not be subject to any avoidance, reductions, setoff, offset, recoupment, recharacterization, subordination (whether equitable, contractual, or otherwise), counterclaims, cross-claims, defenses, disallowance, impairment, objection, or any other challenges under any applicable law or regulation by any Person. Except to the extent that a holder of a 1.25 Lien Lender Claim agrees to different treatment, on the Effective Date, or as soon as practicable thereafter, each holder of a 1.25 Lien Lender Claim shall receive, subject to the terms of the Prepackaged Plan, in full and final satisfaction, release and discharge of its 1.25 Lien Lender Claim, payment in Cash from Wind Down Co of its Pro Rata Share of the 1.25 Lien Lender Distribution.	Yes

<b>Class</b>	<b>Designation</b>	<b>Impairment</b>	<b>Treatment of Class</b>	<b>Entitled to Vote</b>
Class 5	1.5 Lien Lender Claims	Yes	On the Effective Date, 1.5 Lien Lender Claims shall be Allowed under the Prepackaged Plan in an amount equal to the total amount of principal, accrued and unpaid interest at the non-default rate, if any, to the Petition Date, and shall not be subject to any avoidance, reductions, setoff, offset, recoupment, recharacterization, subordination (whether equitable, contractual, or otherwise), counterclaims, cross-claims, defenses, disallowance, impairment, objection, or any other challenges under any applicable law or regulation by any Person. Except to the extent that a holder of a 1.5 Lien Lender Claim agrees to different treatment, on the Effective Date, or as soon as practicable thereafter, each holder of 1.5 Lien Lender Claim shall receive, subject to the terms of the Prepackaged Plan, in full and final satisfaction, settlement and release of its 1.5 Lien Lender Claim, payment in Cash of its Pro Rata Share of the 1.5 Lien Lender Distribution.	Yes
Class 6	Second Lien Lender Claims	Yes	Holders of Second Lien Lender Claims shall not receive or retain any distribution under the Prepackaged Plan on account of such Second Lien Lender Claims.	No (Deemed to reject)
Class 7A	U.S. General Unsecured Claims	Yes	Holders of U.S. General Unsecured Claims shall not receive or retain any distribution under the Prepackaged Plan on account of such U.S. General Unsecured Claims.	No (Deemed to reject)
Class 7B	Canadian General Unsecured Claims	No	Except to the extent that a holder of a Canadian General Unsecured Claim agrees to a different treatment, on the applicable Distribution Date each holder of a Canadian General Unsecured Claim shall receive, at the election of the applicable Acquired Debtor, such treatment that: (i) leaves unaltered the legal, equitable, or contractual rights to which the holder of such Allowed Canadian General Unsecured Claim is entitled; or (ii) otherwise leaves such Allowed Canadian General Unsecured Claims unimpaired pursuant to section 1124 of the Bankruptcy Code; provided, however, that Canadian General Unsecured Claims incurred by an Acquired Debtor in the ordinary course of business may be paid in the ordinary course of business in accordance with the terms and conditions of any agreements relating thereto, in the discretion of the applicable Acquired Debtor, without further notice to or order of the Bankruptcy Court.	No (Deemed to accept)



<b>Class</b>	<b>Designation</b>	<b>Impairment</b>	<b>Treatment of Class</b>	<b>Entitled to Vote</b>
Class 8A	Existing U.S. Interests	Yes	Existing U.S. Interests shall be discharged, cancelled, released and extinguished, and holders thereof shall not receive or retain any distribution under the Prepackaged Plan on account of such Existing U.S. Interests.	No (Deemed to reject)
Class 8B	Existing Canadian Interests	No	Except to the extent that a holder of an Allowed Existing Canadian Interest agrees to a different treatment, on the applicable Distribution Date, each holder of an Allowed Existing Canadian Interest shall receive such treatment that will render such Existing Canadian Interest unimpaired pursuant to section 1124 of the Bankruptcy Code.	No (Deemed to accept)