

TRADEMARK ASSIGNMENT

Electronic Version v1.1
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SUBMISSION TYPE:		NEW ASSIGNMENT	
NATURE OF CONVEYANCE:		Consolidation of Assets	
CONVEYING PARTY DATA			
Name	Formerly	Execution Date	Entity Type
SRT, Inc.		02/14/2003	CORPORATION:
RECEIVING PARTY DATA			
Name:	Dehon, Inc.		
Street Address:	c/o Goodwin Procter LLP, Exchange Place		
City:	Boston		
State/Country:	MASSACHUSETTS		
Postal Code:	02109		
Entity Type:	CORPORATION:		
PROPERTY NUMBERS Total: 1			
Property Type	Number	Word Mark	
Registration Number:	1991166	COMMERCIAL ADVANCE	
CORRESPONDENCE DATA			
Fax Number:	(310)820-5988		
	<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>		
Email:	Suzanne_Johnston@bstz.com		
Correspondent Name:	Blakely, Sokoloff, Taylor & Zafman, LLP		
Address Line 1:	12400 Wilshire Blvd., Suite 700		
Address Line 4:	Los Angeles, CALIFORNIA 90025		
ATTORNEY DOCKET NUMBER:	6711.T007		
NAME OF SUBMITTER:	George W Hoover		
Signature:	/George W Hoover/		
Date:	05/11/2007		

CH \$40.00 1991166

Total Attachments: 85

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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
WESTERN DIVISION**

In re:)	
)	Chapter 11
DEHON, INC.*, et al.,)	Case No. 02-41045-HJB
)	
Debtors.)	Jointly Administered
)	
*The Debtor, formerly named ARTHUR D. LITTLE, INC., changed its name to Dehon, Inc. following the sale of substantially all of its operating assets pursuant to an order of the Bankruptcy Court dated April 29, 2002.)))))))))))	

**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER CONFIRMING
MODIFIED SECOND AMENDED PLAN OF LIQUIDATION OF DEHON, INC.
(F/K/A ARTHUR D. LITTLE, INC.) AND ITS DEBTOR SUBSIDIARIES**

WHEREAS, Dehon, Inc. (“Dehon”), and its affiliated debtors-in-possession in these jointly administered cases (collectively, the “Debtors”), and the Official Committee of Unsecured Creditors of the Debtors appointed in these chapter 11 cases (the “Committee”), as “proponents of the plan” within the meaning of section 1129 of Title 11 of the United States Code (the “Bankruptcy Code”) filed the “Plan of Liquidation of Dehon, Inc. and Its Debtor Subsidiaries” on September 19, 2002, and thereafter filed the “First Amended Plan of Liquidation of Dehon, Inc. (f/k/a Arthur D. Little, Inc.) and Its Debtor Subsidiaries” on December 13, 2002, and the “Second Amended Plan of Liquidation of Dehon, Inc. (f/k/a Arthur D. Little, Inc.) and Its Debtor Subsidiaries” on December 20, 2002 (the “Plan”), and also filed the “Disclosure Statement for Plan of Liquidation of Dehon, Inc. and Its Debtor Subsidiaries”

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dated September 19, 2002 (as amended on December 13, 2002 and December 20, 2002, the "Disclosure Statement");¹ and

WHEREAS, on December 17, 2002 and December 20, 2002, the Bankruptcy Court held a hearing on the adequacy of the Disclosure Statement; and

WHEREAS, on December 20, 2002, the Bankruptcy Court entered an order that, among other things, (a) approved the Debtors' Disclosure Statement with respect to the Plan under Bankruptcy Code section 1125 and Rule 3017 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), (b) established February 10, 2003, as the date for the hearing to consider confirmation of the Plan (the "Confirmation Hearing"), (c) approved the form and method of notice of the Confirmation Hearing (the "Confirmation Hearing Notice"), and (d) established certain procedures for soliciting and tabulating votes with respect to the Plan (the "Solicitation Order"); and

WHEREAS, (i) a Solicitation Package (as defined in the Solicitation Order) was transmitted to each Holder of Class 5 General Unsecured Creditors and each party having requested all notices and papers in these Chapter 11 cases, (ii) a Notice of Confirmation Hearing and Notice of Non-Voting Status with Respect to Unimpaired Classes Deemed to Accept the Plan was transmitted to members of unimpaired classes under the Plan, and (iii) a Notice of Confirmation Hearing and Notice of Non-Voting Status with Respect to Impaired Classes Deemed to Reject the Plan was transmitted to member of impaired classes under the Plan (other than Class 5), all as set forth in the Affidavit of Service of Kenneth Altman, sworn to on January

¹ Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to such terms in the Plan. Any term used in the Plan or this Confirmation Order that is not defined in the Plan or this Confirmation Order, but that is used in the Bankruptcy Code or the Bankruptcy Rules, shall have the meaning ascribed to that term in the Bankruptcy Code or the Bankruptcy Rules.

15, 2003 (the "Altman Affidavit"), and such service is adequate and proper as provided by Bankruptcy Rule 3017(d); and

WHEREAS, the Debtors filed the affidavits of publication of The Altman Group sworn to on January 15, 2003; attesting to the fact that the Confirmation Hearing Notice was published in accordance with the Solicitation Order; and

WHEREAS, on January 24, 2002, the Debtors filed the Plan Supplement with respect to the Plan; and

WHEREAS, on February 10, 2003, the Debtors filed the Affidavit of Kenneth L. Altman, sworn to on February 6, 2003, attesting and certifying the method and results of the ballot tabulation for Class 5 (the "Voting Report"); and

WHEREAS, seven (7) objections to confirmation of the Plan were timely filed and served (the "Objections"); and

WHEREAS, on February 7, 2003, the Debtors and the Committee served (i) the Modified Second Amended Plan of Liquidation of Dehon, Inc. (f/k/a Arthur D. Little, Inc.) and Its Debtor Subsidiaries and (ii) the Memorandum of Law in Support of Confirmation of the Modified Second Amended Plan of Liquidation of Dehon, Inc. (f/k/a Arthur D. Little, Inc.) and Its Debtor Subsidiaries (the "Confirmation Memorandum") on all the parties that objected to the Plan or were affected by any of the modifications to such Plan; and

WHEREAS, on February 10, 2003, the Debtors and the Committee filed (i) the Supplemental Memorandum of Law in Support of Confirmation of the Modified Second Amended Plan of Liquidation of Dehon, Inc. (f/k/a Arthur D. Little, Inc.) and Its Debtor Subsidiaries and (ii) the Affidavit of Richard A. Sebastiao in Support of Confirmation of Second

Amended Plan of Liquidation of Dehon, Inc. (f/k/a Arthur D. Little, Inc.) and Its Debtor Subsidiaries (the "Sebastiao Affidavit"); and

WHEREAS, the Debtors and the Committee modified the Plan to:

(1) Delete section 6.3 of the Plan "Non-allowance of Penalties and Fines";

(2) Create an additional impaired Class of Claims, designated Class 5A, consisting of Claims for any fine, penalty, or forfeiture, or for multiple, exemplary or punitive damages, arising before the Petition Date, to the extent that such fine, penalty, forfeiture, or damages are not compensation for actual pecuniary loss suffered by the Holder of such Claim and for which the Holder of any Allowed Class 5A Claim shall not receive or retain any property or interest of the Debtors on account of such Allowed Class 5A Claim unless and until all Allowed Class 5 Claims are paid in the full;

(3) Amend section 6.2 of the Plan to clarify that postpetition interest shall not accrue or be paid on any Claims, and no Holder of a Claim shall be entitled to interest accruing on or after the Petition Date on any Claim unless otherwise ordered by the Bankruptcy Court; and

(4) Amend section 7.1 of the Plan to except from the automatic rejection rule, any executory contract or unexpired lease that is the subject of a pending motion to extend time to assume or reject; and

WHEREAS, the Confirmation Hearing was held on February 10, 2003.

NOW, THEREFORE, based upon the Bankruptcy Court's review of the Voting Report, Confirmation Memorandum, and the Sebastiao Affidavit; and upon (a) all the evidence proffered or adduced at, memoranda and Objections filed in connection with, and arguments of counsel made at, the Confirmation Hearing, and (b) the entire record of these Chapter 11 Cases; and after due deliberation thereon and good cause appearing therefor:

FINDINGS OF FACT AND CONCLUSIONS OF LAW

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. This Bankruptcy Court has jurisdiction over the Chapter 11 Cases pursuant to sections 157 and 1334 of title 28 of the United States Code. Venue is proper pursuant to sections 1408 and 1409 of title 28 of the United States Code. Confirmation of the Plan is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(L), and this Bankruptcy Court has exclusive jurisdiction to determine whether the Plan complies with the applicable provisions of the Bankruptcy Code and should be confirmed.

B. This Bankruptcy Court takes judicial notice of the docket of the Chapter 11 Cases maintained by the Clerk of the Bankruptcy Court and/or its duly-appointed agent, including, without limitation, all pleadings and other documents filed, all orders entered, and evidence and argument made, proffered, or adduced at the hearings held before the Bankruptcy Court during the pendency of the Chapter 11 Cases.

C. The Debtors have the burden of proving the elements of sections 1129(a) and (b) of the Bankruptcy Code by a preponderance of evidence.

D. The Disclosure Statement, the Plan, the Ballots, and the Confirmation Hearing Notice, which were transmitted and served as set forth in the Altman Affidavit, were transmitted and served in compliance with all applicable requirements of due process, the Bankruptcy Code, the Solicitation Order, the Bankruptcy Rules, and any other requirements of the Local Rules or of this Court, and such transmittal and service were adequate and sufficient, and no other or further notice is or shall be required.

² Pursuant to Bankruptcy Rule 7052, findings of fact shall be construed as conclusions of law, and conclusions of law shall be construed as findings of fact, when appropriate.

E. Votes to accept and reject the Plan have been solicited and tabulated fairly, in good faith, and in a manner consistent with the Bankruptcy Code, the Bankruptcy Rules, the Solicitation Order, and industry practice.

F. Seven objections to confirmation were filed by, respectively, Acorn Park I Realty Trust, President and Fellows of Harvard College, the United States Trustee, Robert Hausslein, the ESOP Trustee, Altran International, B.V. ("Altran") and jointly by the United States of America and John Doe (the "Qui Tam Claimants"). All but the Altran objection and the Qui Tam Claimants objection were resolved consensually; the Altran objection was overruled after hearing; consideration of the objection of the Qui Tam Claimants was deferred as detailed below.

G. In addition to Administrative Claims and Priority Tax Claims, which need not be classified, the Plan designates 9 Classes of Claims and Interests. The Claims and Interests placed in each Class are substantially similar to other Claims and Interests, as the case may be, in each such Class. Valid business, factual, and legal reasons exist for separately classifying the various Classes of Claims and Interests created under the Plan, and such Classes do not unfairly discriminate between Holders of Claims and Interests. The Plan satisfies sections 1122 and 1123(a)(1) of the Bankruptcy Code.

H. The Plan specifies that Classes 1, 2, 3 and 4 are unimpaired under the Plan, thereby satisfying section 1123(a)(2) of the Bankruptcy Code.

I. The Plan designates Classes 5, 5A, 6, 7 and 8 as impaired and specifies the treatment of Claims and Interests in those Classes, thereby satisfying section 1123(a)(3) of the Bankruptcy Code.

J. The Plan provides for the same treatment by the Debtors for each Claim or Interest in each respective Class unless the Holder of a particular Claim or Interest has agreed to

a less favorable treatment of such Claim or Interest, thereby satisfying section 1123(a)(4) of the Bankruptcy Code.

K. The Plan and the various documents and agreements set forth in the Plan Supplement provide adequate and proper means for the Plan's implementation, including the deemed substantive consolidation of the Debtors for purposes of the Plan, thereby satisfying section 1123(a)(5) of the Bankruptcy Code.

L. No securities shall be issued under the Plan. Thus, the requirements of section 1123(a)(6) of the Bankruptcy Code are satisfied.

M. Section 4.2 of the Plan, "Resignation of Officers and Directors," contains provisions with respect to the manner of selection of directors of Dehon that are consistent with the interests of creditors, equity security holders, and public policy in accordance with section 1123(a)(7).

N. The Plan satisfies the requirements for confirmation set forth in section 1129 of the Bankruptcy Code.

O. The Plan complies with the applicable provisions of the Bankruptcy Code, thereby satisfying section 1129(a)(1) of the Bankruptcy Code.

P. The Plan is dated and identifies the entities submitting it as proponents, thereby satisfying Bankruptcy Rule 3016(a).

Q. The Proponents have complied with the applicable provisions of the Bankruptcy Code, thereby satisfying section 1129(a)(2) of the Bankruptcy Code. Specifically:

1. The Debtors are proper debtors under section 109 of the Bankruptcy Code.
2. The Proponents have complied with applicable provisions of the Bankruptcy Code, except as otherwise provided or permitted by orders of the Bankruptcy Court.

3. The Proponents have complied with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Solicitation Order in transmitting the Plan, the Disclosure Statement, the Ballots, and related documents and notices and in soliciting and tabulating votes on the Plan.

R. The Proponents have proposed the Plan in good faith and not by any means forbidden by law, thereby satisfying section 1129(a)(3) of the Bankruptcy Code. The Proponents' good faith is evident from the facts and records of these Chapter 11 Cases, the Disclosure Statement and the hearings thereon, and the record of the Confirmation Hearing and other proceedings held in these Chapter 11 Cases. The Plan was proposed with the purpose of maximizing the value of the Debtors' estates and distributing such value to the Debtors' creditors.

S. Any payment made or to be made by any of the Debtors for services or for costs and expenses in or in connection with the Chapter 11 Cases, or in connection with the Plan and incident to the Chapter 11 Cases, has been approved by, or is subject to the approval of, the Bankruptcy Court as reasonable, thereby satisfying section 1129(a)(4) of the Bankruptcy Code.

T. The Proponents have complied with section 1129(a)(5) of the Bankruptcy Code. The identity and affiliations of the persons proposed to serve as initial directors or officers of the Dehon after confirmation of the Plan have been fully disclosed in the Plan Supplement, and the appointment to, or continuance in, such offices of such persons is consistent with the interests of holders of Claims against the Debtors and with public policy. The identity of any insider that will be employed or retained by Dehon and the nature of such insider's compensation have also been fully disclosed.

U. After confirmation of the Plan, the Debtors shall not conduct any business but rather will continue to effectuate the complete liquidation of the Debtors' remaining assets for

distribution to creditors. Thus, section 1129(a)(6) of the Bankruptcy Code is not applicable in these Chapter 11 Cases.

V. The Plan satisfies section 1129(a)(7) of the Bankruptcy Code. The evidence proffered or adduced at the Confirmation Hearing (a) is persuasive and credible, (b) have not been controverted by other evidence, and (c) establish that each Holder of a Claim or Interest in an impaired class either has accepted the Plan or will receive or retain under the Plan, on account of such Claim or Interest, property of a value, as of the Effective Date, that is not less than the amount that such Holder would receive or retain if the Debtors were liquidated under chapter 7 of the Bankruptcy Code on such date.

W. The Qui Tam Claimants are allegedly unsecured creditors based upon a claim under the provisions of the Federal False Claims Act ("FCA"), 31 U.S.C. § 3279, et seq. They assert a right to civil penalties plus three times the amount of damages proven plus reasonable attorneys fees and costs. They originally objected to a provision of the Second Amended Plan of Liquidation that categorically excluded and disallowed claims for any "...fine, penalty, multiple, exemplary, or punitive damages which is not compensation for actual pecuniary loss..." ("Penalty Claims").

X. The Proponents modified the Plan to create a new Class 5A entitled Non-compensatory Penalty Claims and comprised of Penalty Claims. Holders of Claims in Class 5A were to receive no distributions under the Plan because, in the view of the Plan Proponents, (a) those holders would receive nothing if the Debtors were liquidated under chapter 7 because § 726 subordinates Penalty Claims for purposes of distribution under chapter 7 and (b) if holders of penalty claims shared in a distribution with holders of other allowed unsecured claims, those other holders would receive less in chapter 11 than in chapter 7, a violation of the confirmation

requirement of §1129(a)(7) that all members of Class 5 receive at least as much as they would in chapter 7.

Y. The Qui Tam Claimants argue that the classification and treatment of Penalty claims is improper for the same reasons that the categorical exclusion and disallowance of such claims was improper. They base their argument on decisions of the Supreme Court, including the decision in the case of United States v. Reorganized CF & I Fabricators of Utah, Inc., 518 U.S. 213 (1996). They also argue that pursuant to section 103(b) of the Bankruptcy Code, subchapters I and II of chapter 7 (which encompasses section 726) apply only in a case under such chapter. Conversely, the proponents argue that §1129(a)(7) of the Bankruptcy Code mandates the treatment of Penalty Claims as proposed in the modified Plan.

Z. There were no allowed liquidated Penalty Claims as of the date of the hearing on confirmation of the Plan (February 10, 2002) and there may never be. However, if there is a liquidated Penalty Claim which shares in the distribution of assets with unsecured creditors, it would dilute the distribution to them. However, there is no easy way to quantify the risk that there will be such a claim or to estimate its amount. Similarly, if the chapter 11 cases were now converted to liquidation cases under chapter 7, there is no easy way to quantify the cost to creditors of the additional administration and delay occasioned by the conversion. Therefore, I conclude for the purpose of confirmation of the Plan that the two costs and risks are equal, such that deferral of determination of the propriety of the designation, classification and treatment of Class 5A Claims is possible. In other words, the Plan will not fail the requirement of §1129(a)(7)(A)(ii) because of the possibility that at some later point I may conclude that Penalty Claims must be treated as part of Class 5.

AA. For the purposes of any such subsequent consideration of the treatment of Penalty Claims, the determination will, by consent of the Proponents and the Qui Tam Claimants expressed in open court, be deemed to be made in the context of and as part of a hearing to confirm the Plan. The Proponents' rights to rely on §1129 as the basis for the Plan's treatment of Penalty Claims will be preserved. The Qui Tam Claimants' rights to rely on the arguments set forth in their objection will also be preserved. The entry of this Order and the finding that the Plan satisfies, *inter alia*, the requirements of §1129(a)(7) will be without prejudice to the rights of the Proponents (including their successors) or the Qui Tam Claimants with respect to the Penalty Claims.

BB. This Order is not intended to determine, and shall not be construed as a determination of, which court has proper jurisdiction to determine the underlying civil action against the Debtors filed by John Doe in the United States District Court for the District of Massachusetts.

CC. Classes 1, 2, 3 and 4 are conclusively presumed to have accepted the Plan under section 1126(f) of the Bankruptcy Code. Class 5 has voted to accept the Plan in accordance with sections 1126(c) and (d) of the Bankruptcy Code. Classes 5A, 6, 7 and 8 (the "Deemed Rejecting Classes") are not entitled to receive or retain any property under the Plan and, therefore, are deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. Although section 1129(a)(8) has not been satisfied with respect to the Deemed Rejecting Classes, the Plan is confirmable because the Plan satisfies section 1129(b) of the Bankruptcy Code with respect to the Deemed Rejecting Classes.

DD. The treatment of Administrative Claims and Priority Tax Claims under the Plan satisfies the requirements of Bankruptcy Code section 1129(a)(9).

EE. At least one Class of Claims against the Debtors that is impaired under the Plan has accepted the Plan, determined without including any acceptance of the Plan by any insider, thus satisfying the requirements of section 1129(a)(10) of the Bankruptcy Code.

FF. Because the Plan contemplates a liquidation of the Debtors' Estates, section 1129(a)(11) of the Bankruptcy Code is not applicable.

GG. All fees payable under section 1930 of Title 28, United States Code, as determined by the Bankruptcy Court, have been paid or will be paid on the Effective Date pursuant to Section 12.6 of the Plan, thus satisfying the requirements of section 1129(a)(12) of the Bankruptcy Code.

HH. The Debtors have never funded or maintained any retiree benefit plans, funds or programs, as defined in section 1114 of the Bankruptcy Code, for the purpose of providing or reimbursing payments for retired employees and their spouses and dependents for medical, surgical, or hospital care benefits or benefits in the event of sickness, accident, disability, or death under any plan, fund, or program (through the purchase of insurance or otherwise). Moreover, the Plan contemplates a liquidation, not reorganization, of the Debtors. Thus, section 1129(a)(13) of the Bankruptcy Code does not apply.

II. Based upon the evidence proffered, adduced, or presented by the Debtors at the Confirmation Hearing, the Plan does not discriminate unfairly and is fair and equitable with respect to the Deemed Rejecting Classes, as required by section 1129(b)(1) of the Bankruptcy Code. Thus, the Plan may be confirmed notwithstanding the Debtors' failure to satisfy section 1129(a)(8) of the Bankruptcy Code. Upon confirmation and the occurrence of the Effective Date, the Plan shall be binding upon the members of the Deemed Rejecting Classes.

JJ. The principal purpose of the Plan is not the avoidance of taxes or the avoidance of the application of Section 5 of the Securities Act of 1933.

KK. Any additional modifications to the Plan filed or announced prior to the conclusion of the Confirmation Hearing do not materially and adversely change the treatment of the Claim of any creditor or the Interest of any equity security holder who has not accepted in writing such modifications; accordingly, the Plan, as it was modified by such modifications, is deemed accepted by all creditors who have previously accepted the Plan. Accordingly, pursuant to Bankruptcy Rule 3019, those modifications do not require additional disclosure under Bankruptcy Code section 1125 or resolicitation of votes under Bankruptcy Code section 1126, nor do they require that Holders of Claims be afforded an opportunity to change previously cast acceptances or rejections of the Plan.

LL. Based on the record before the Bankruptcy Court in these Chapter 11 Cases, the Proponents and their respective directors, officers, employees, members, agents, advisors, accountants, attorneys, agents, and other representatives have acted in "good faith" within the meaning of Bankruptcy Code section 1125(e) in compliance with the applicable provisions of the Bankruptcy Code and Bankruptcy Rules in connection with all their respective activities relating to the solicitation of acceptances to the Plan and are entitled to the protections afforded by section 1125(e) of the Bankruptcy Code and the exculpation provisions set forth in Section 10.4 of the Plan.

MM. Article VII of the Plan governing the assumption and rejection of executory contracts and unexpired leases satisfies the requirements of section 365(b) of the Bankruptcy Code.

NN. No creditor of any of the Debtors will be unduly prejudiced by the substantive consolidation of the Debtors for purposes of the Plan; substantive consolidation is necessary and will benefit all creditors of the Debtors. Specifically, the Court finds substantive consolidation of the Debtors necessary and appropriate based on, among other things, the following:

1. There is a unity of interest and ownership and a substantial identity among the Debtors. Among other things, the Debtor subsidiaries of Dehon have common officers and directors; these Debtor subsidiaries are each wholly-owned subsidiaries of Dehon; the Debtors share common management, employees, financing, overhead, policies and benefit plans.
2. The Debtors issue consolidated financial statements and tax returns and otherwise have operated and held themselves out to the public as a unified entity since their inception.
3. Prior to the Petition Date, the Debtors maintained a sophisticated and unitary cash management system designed to collect, transfer and disburse funds for all the Debtor entities. A majority of funds collected were deposited in lockbox accounts that were automatically swept daily into a sweep account in the name of Dehon and were subsequently transferred to pay down the Debtors' working capital facility. Dehon also acted as the clearing house for the movement of cash among the various subsidiaries with funds being received from the various subsidiaries and branches and being subsequently transferred to the appropriate entity based in part on funding needs.
4. Any attempt to reconcile the intercompany accounts to effectuate a distribution to Creditors on an unconsolidated basis would be virtually impossible and prohibitively expensive given the complexity and number of intercompany transactions. Such reconciliation would likely produce inaccurate and conflicting results.
5. Most, if not all, of the creditors relied upon the unified assets of all the Debtors and did business almost exclusively with Dehon.
6. No creditor has alleged that it has relied upon the separate credit of any of the other Debtor Affiliates or that it is unduly prejudiced by substantive consolidation.

OO. Substantive consolidation is consistent with the Debtors' creditors' expectations and the benefits to creditors of the Estates that would result from substantive consolidation outweigh heavily any harm to any creditor.

PP. The release, exculpations, limitation of liability, and injunction provisions contained in the Plan are fair and equitable, are given for valuable consideration, were properly noticed to Holders of Claims and Interests and other interested parties in accordance with the requirements of due process and the applicable provisions of the Bankruptcy Code and Bankruptcy Rules and are in the best interests of the Debtors and their Estates, and such provisions shall be effective and binding upon all persons and entities to the full extent provided in the Plan.

QQ. All fees required to have been paid to the United States Trustee pursuant to section 1930 of Title 28 of the United States Code, as of the Confirmation Date, have been paid (subject to final reconciliation by the Office of the United States Trustee).

DECREE

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. No further solicitation or voting is required as a result of the modifications made to the Plan.
2. The Plan is approved and confirmed under Bankruptcy Code section 1129. The terms of the Plan and the Plan Supplement are incorporated by reference into and are an integral part of the Plan and this Confirmation Order.
3. The Plan shall be deemed to be modified, and the Objections filed by President and Fellows of Harvard College and the United States Trustee to the indemnification and

exculpation provisions contained in the Plan are hereby resolved by such modification, on the terms and conditions set forth below:

Section 4.6(e) of the Plan

Section 4.6(e) "Limited Liability and Indemnification (Plan Administrator, Directors and Officers of Debtors and Plan Committee)" shall be deleted in its entirety and replaced with the following language:

The Plan Administrator (in all capacities), members of the Plan Committee and members of the post-Effective Date boards of directors and officers of Dehon and the Subsidiary Debtors, their professionals or any duly designated agent, employee or representative thereof (in its capacity as such) serving from and after the Effective Date (collectively, the "Indemnified Parties") shall not be liable for any loss, liability, claim, damages, costs and expenses, including but not limited to attorneys' fees and expenses, arising out of or due to their actions or omissions, or consequences of such actions or omissions, with respect to the Debtors and the Estates or the implementation or administration of the Plan, provided, that such Claim against the Indemnified Party (i) is not arising out of, based upon or attributable to the gaining in fact of any profit or advantage to which such Indemnified Party was not legally entitled, or (ii) is not arising out of, based upon or attributable to the committing in fact of any criminal or deliberate fraudulent act, or (iii) *in the case of the Plan Administrator only, is not arising out of, based upon or attributable to the gross negligence of such Indemnified Party.* In all respects, the Plan Administrator (in all capacities), members of the Plan Committee and members of the boards of directors and officers of the Debtors shall be entitled to rely reasonably upon the advice of counsel and other professionals with respect to their duties and responsibilities under the Plan. Without limiting the foregoing, Dehon and, to the extent applicable, the Subsidiary Debtors, shall, to the fullest extent permitted by applicable law, indemnify and hold harmless each and every Indemnified Party from and against and with respect to any and all liabilities, losses, damages, claims, costs and expenses, including but not limited to attorneys' fees and expenses, arising out of or due to their actions or omissions, or consequences of such actions or omissions, with respect to the Debtors and the Estates or the implementation or administration of the Plan, provided, that the Claim against the Indemnified Party (i) is not arising out of, based upon or attributable to the gaining in fact of any profit or advantage to which such Indemnified Party was not legally entitled, or (ii) is not arising out of, based upon or attributable to the committing in fact of any criminal or deliberate fraudulent act or (iii) *in the case of the Plan Administrator only, is not based upon the gross negligence of such Indemnified Party.* To the extent the Debtors and Estates indemnify and hold harmless an Indemnified Party, as provided above, the legal fees and related costs incurred by counsel to such Indemnified Party in monitoring or participating in the defense of

such claims giving rise to the right of indemnification shall be paid out of the Operating Reserve; provided, however, that the Debtors receive an undertaking by the Indemnified Party to repay such payment if such Indemnified Party shall be adjudicated to be not entitled to indemnification and which undertaking may be accepted without reference to the financial ability of such Indemnified Party to make repayment. The limited liability and indemnification provisions of this Section 4.6(e) (and in the Plan Administrator Agreement) shall remain available to and be binding upon any former Indemnified Party appointed or serving from and after the Effective Date or the estate of any decedent Indemnified Party and shall survive the termination of the Plan Administrator Agreement or termination, resignation or removal of any board member, officer, member of the Plan Committee or the Plan Administrator (in any capacity). Furthermore, and without limiting the foregoing, any Persons dealing with the Plan Administrator, the Plan Committee or any of the Debtors, or seeking to assert claims against any of the foregoing, shall look only to the assets of such Debtor(s) to satisfy any liability to such Person, and the Indemnified Parties shall have no personal liability. The Indemnification provided, to the Indemnified Parties, pursuant to this Section 4.6, shall be in addition to the rights of indemnification granted to the officers and directors of the Debtors pursuant to the Bankruptcy Court's July 23, 2002 Order Approving and Authorizing Administrative Expense Priority for Indemnification Claims.

Section 4.11(g) of the Plan

Section 4.11(g) (regarding indemnification and exculpation of the Creditors' Trustee) of the Plan shall be deleted in its entirety and replaced with the following language:

The Creditors' Trustee and his or her professionals or any duly designated agent or representative thereof (in its capacity as such) (collectively, the "Trust Indemnified Parties") shall not be liable for any loss, liability, claim, damages, costs and expenses, including but not limited to attorneys' fees and expenses, arising out of or due to their actions or omissions, or consequences of such actions or omissions, with respect to the Creditors' Trust, the Trust Assets, the Debtors, the Estates or the implementation or administration of the Plan, *provided that such Trust Indemnified Party has not been found to have acted with gross negligence*, and in all respects the Creditors' Trustee shall be entitled to rely reasonably upon the advice of counsel and other professionals with respect to its duties and responsibilities under the Plan. Without limiting the foregoing, the Debtors and the Creditors' Trust shall, to the fullest extent permitted by applicable law, indemnify and hold harmless each and every Trust Indemnified Party from and against and with respect to any and all liabilities, losses, damages, claims, costs and expenses, including but not limited to attorneys' fees and expenses, arising out of or due to their actions or omissions, or consequences of such actions or omissions, with respect to the Creditors' Trust, the Trust Assets, the Debtors and the Estates or the implementation or administration of the Plan, *provided that such Trust Indemnified Party has not been found to have acted with*

gross negligence. To the extent the Creditors' Trust indemnifies and holds harmless a Trust Indemnified Party, as provided above, the legal fees and related costs incurred by counsel to such Trust Indemnified Party in monitoring or participating in the defense of such claims giving rise to the right of indemnification shall be paid out of the Operating Reserve of the Creditors' Trust and the Debtors; provided, however, that the Creditors' Trust receives an undertaking by the Trust Indemnified Party to repay such payment if such Trust Indemnified Party shall be adjudicated to be not entitled to indemnification and which undertaking may be accepted without reference to the financial ability of the Trust Indemnified Party to make repayment. The limited liability and indemnification provisions of this Section 4.11(g) (and in the Creditors' Trust Agreement) shall remain available to and be binding upon any former Trust Indemnified Party appointed as of and after the Effective Date or the estate of any decedent Trust Indemnified Party and shall survive the termination of the Creditors' Trust Agreement or termination, resignation or removal of the Creditors' Trustee.

4. The Plan shall be deemed to be modified, and the Objection filed by Altran to the distribution provisions contained in the Plan is hereby resolved by such modification, on the terms and conditions set forth below:

Section 8.1 of the Plan

Section 8.1 "*No Distributions Pending Allowance*" of the Plan shall be deleted in its entirety and replaced with the following language:

Notwithstanding any other provision of the Plan, no payments or distributions shall be made with respect to all or any portion of a Disputed Claim unless and until all objections *or any portion thereof* to such Disputed Claim have been settled or withdrawn or have been determined by Final Order, and the Disputed Claim, or some portion thereof, has become an Allowed Claim.

5. All other Objections, with the exception of the objection filed by the Qui Tam Claimants, the determination of which shall be deferred on the terms set forth above, that have not been withdrawn, waived, or settled, and all reservations of rights pertaining to confirmation of the Plan included therein, are overruled on the merits.

6. The Plan shall bind any Holder of a Claim against, or Interests in, the Debtors and their successors and assigns, whether or not the Claim or Interest of such Holder is impaired

under the Plan and whether or not such Holder has accepted the Plan, is included in the Schedules or filed a proof of claim or interest.

7. The amounts, priorities, secured status, and classifications of Claims and Interests for purposes of the distributions to be made under the Plan shall be governed solely by the terms of the Plan. The amounts, priorities, secured status, and classifications set forth on the Ballots tendered to or returned by the Debtors' creditors in connection with voting on the Plan (a) were set forth on the Ballots solely for purposes of voting to accept or reject the Plan, (b) do not necessarily represent, and in no event shall be deemed to modify or otherwise affect, the actual amount, priority, secured status, or classification of such Claims and Interests under the Plan for distribution purposes, and (c) shall not be binding on the Debtors for any purpose other than with respect to voting on the Plan.

8. The Plan and its provisions shall be binding upon the Debtors, the Distribution Agent, the Plan Administrator, the Creditors' Trustee and, any entity acquiring or receiving property or a distribution under the Plan, and any holder of a Claim against or Interest in any of the Debtors, including all federal, state, and local governmental entities, whether or not the Claim or Interest of such holder is impaired under the Plan and whether or not such holder or entity has accepted the Plan.

9. Except as otherwise provided in the Plan, upon the Effective Date all property of the Debtors' Estates shall vest in Dehon free and clear of all Claims, liens, encumbrances, charges, and other interests, and all such Claims, liens, encumbrances, charges, and other interests shall be discharged and extinguished.

10. Pursuant to Section 7.1 of the Plan, as modified, and except as otherwise provided in the Plan, as of the Confirmation Date, all executory contracts and unexpired leases as to which

any of the Debtors are parties are rejected, unless such contract or lease previously (a) shall have been assumed or rejected by the Debtors (including, but not limited to, those executory contracts and unexpired leases assumed by and assigned to the Buyers), (b) is the subject of a pending motion to assume, (c) is the subject of a pending motion to extend time to assume or reject or (d) shall have expired or terminated pursuant to its own terms; provided, however, that rejection pursuant to Section 7.1 shall not constitute an admission by the Debtors that any such contracts or leases are in fact executory contracts or unexpired leases or that the Debtors had any liability thereunder.

11. Pursuant to Section 7.2 of the Plan, if the rejection of an executory contract or unexpired lease by any of the Debtors pursuant to Section 7.1 of the Plan results in damages to the other party or parties to such contract or lease, any Claim for such damages shall be forever barred and shall not be enforceable, unless a proof of claim is filed with The Altman Group and served upon counsel to the Plan Administrator on or before the date that is thirty (30) days after notice of the entry of the Confirmation Order, which notice shall be deemed given upon deposit into the United States Mail addressed to the last known address of record for the non-Debtor party to such contract or lease.

12. Stephen S. Gray is hereby appointed Plan Administrator, Creditors' Trustee and Distribution Agent.

13. Dehon and its respective directors, officers, members, the Plan Administrator and Creditors' Trustee and their respective agents and attorneys are authorized and empowered to issue, execute, deliver, file, or record any agreement, document, or security, including, without limitation, the documents contained in the Plan Supplement, as modified, amended, and supplemented, in substantially the form included therein, and to take any action necessary or

appropriate to implement, effectuate, and consummate the Plan in accordance with its terms, or take any or all actions authorized to be taken pursuant to the Plan, and any release, amendment, or restatement of any bylaws, articles of organization, charter or other organization documents of the Debtors, whether or not specifically referred to in the Plan or the Plan Supplement, without further order of the Court, and any or all such documents shall be accepted by each of the respective state filing offices and recorded in accordance with applicable state law and shall become effective in accordance with their terms and the provisions of state law.

14. Dehon, the Plan Administrator, the Creditors' Trustee and/or the Buyers or their respective agents (without the cooperation or consent of Dehon, the Creditors' Trustee and Plan Administrator) may, in their sole discretion, file or record this Order in any domestic or foreign jurisdiction seeking recognition and/or enforcement of the terms of the Plan; provided, however, that nothing herein shall require Dehon, the Plan Administrator, the Creditors' Trustee and/or the Buyers or their respective agents to take any such actions under any circumstances.

15. On the Effective Date, solely for the purposes of distribution under the Plan, (i) all Intercompany Claims, for purposes of determining distributions from the Debtors' Estates as provided in Section 3.3(c) of the Plan, shall be eliminated³, (ii) all assets and liabilities of the Subsidiary Debtors, including, without limitation, any and all Rights of Action of or by any of the Subsidiary Debtors, shall be treated as if they were merged with the assets and liabilities of Dehon, (iii) any obligation of a Debtor and all guarantees thereof by one or more of the other Debtors or any joint or joint and several liability of any of the Debtors with one another shall be deemed to be one obligation of Dehon and shall be deemed a single Claim against and a single

³ Cancellation of Intercompany Claims pursuant to the Plan is without prejudice to the right of Altran or the Foreign Buyers to payment of Allowed Claims for breach of the Altran/Foreign Buyers Agreement.

obligation of Dehon, (iv) all duplicative Claims identical in amount and subject matter Filed against more than one Debtor shall be automatically expunged so that only one Claim survives against the consolidated Debtors, and (v) until and unless the Rights of Action are assigned or transferred to the Creditors' Trust, Dehon shall be substituted for a Subsidiary Debtor as plaintiff (or similar party) in any judicial, administrative or arbitration proceeding.

16. All Claims based upon guarantees of collection, payment or performance made by any Debtor as to the obligations of any other Debtor or of any other Person shall be discharged, released and of no further force and effect.

17. Notwithstanding the foregoing, the substantive consolidation of the assets and liabilities of the Debtors as described herein shall not result in any actual transfer or merger of such assets and liabilities for any purpose (including, without limitation, for tax purposes and state law purposes) other than the administration of the Chapter 11 Cases and the determination of the rights of Holders of Claims and Interests under the Plan and the making of Plan distributions.

18. Dehon, the Plan Administrator, or the Creditors' Trustee will pay all fees required to be paid to the Office of the United States Trustee pursuant to section 1930 of Title 28 of the United States Code until a final decree is entered closing the Chapter 11 Cases.

19. The documents contained in the Plan Supplement and any amendments, modifications, and supplements thereto, and all documents and agreements introduced into evidence by the Debtors at the Confirmation Hearing (including all exhibits and attachments thereto and documents referred to therein), and the execution, delivery, and performance thereof by the Plan Committee or Creditors' Trustee, are authorized and approved. Without need for further order or authorization of the Bankruptcy Court, (i) prior to the Effective Date, the

Debtors with the consent of the Creditors' Committee, or (ii) after the Effective Date, the Plan Administrator or Creditors' Trustee with the consent of the Plan Committee are authorized and empowered to make any and all modifications to any and all documents included as part of the Plan Supplement that do not materially modify the terms of such documents and are consistent with the Plan and this Confirmation Order.

20. This Confirmation Order shall constitute all approvals and consents required, if any, by the laws, rules, or regulations of any state or any other governmental authority with respect to the implementation or consummation of the Plan and any documents, instruments, or agreements referred to in, or contemplated by, the Plan, and any amendments or modifications to any such documents, instruments or agreements, and any other acts referred to in or contemplated by the Plan, the Disclosure Statement, and any documents, instruments, or agreements referred to in, or contemplated by, the Plan, and any amendments or modifications to any such documents, instruments or agreements.

21. The sale, transfer, assumption and assignment of the Debtors' assets, already approved by this Court or to be made prospectively pursuant to the Plan (including, without limitation, any transfers to the Creditors' Trust) are deemed to have been, or to be, in furtherance of, or in connection with, the Plan and shall be exempt from state and local transfer taxes under section 1146(c) of the Bankruptcy Code.

22. Pursuant to Section 8.2 of the Plan, the Distribution Agent becomes a party in interest who may File objections to Claims with the Bankruptcy Court and shall serve such objections upon the Holders of each of the Claims to which objections are made. On the Effective Date, without the need for further order of the Court, the Distribution Agent shall be substituted for the objecting party with respect to any objections to Claims filed by the Creditors'

Committee. Any objection to Claims, whether Filed by the Distribution Agent or other party in interest, must be filed no later than 4:00 p.m. on June 30, 2003 (the "Claim Objection Deadline"), or such extended date as may be set by the Bankruptcy Court upon the motion of the Distribution Agent or other party in interest; provided, however, that the Claim Objection Deadline shall not apply to objections to Stock Repurchase Claims, claims that are subordinated under section 510 of the Bankruptcy Code or Interests.

23. Pursuant to Section 12.5(a) of the Plan, all requests for payment of Administrative Claims incurred before the Confirmation Date under sections 507(a)(1) or 507(b) of the Bankruptcy Code (except only for (i) postpetition Fee Claims, for which the bar date described below shall apply and (ii) postpetition, ordinary course trade obligations and routine postpetition payroll obligations incurred in the ordinary course of the Debtors' postpetition business, for which no bar date shall apply) shall be filed with the Bankruptcy Court and served upon the Plan Committee no later than forty-five (45) days after notice of the entry of the Confirmation Order (the "Administrative Claims Bar Date"), unless such date is extended by the Bankruptcy Court after notice to the Plan Committee. Any such request for payment of an Administrative Claim that is subject to the Administrative Claims Bar Date and that is not Filed and served on or before the Administrative Claims Bar Date shall be forever barred from asserting such Administrative Claims against the Debtors, their estates, or any of their property. The notice of Confirmation of the Plan to be delivered pursuant to Bankruptcy Rules 3020(c) and 2002(f) will constitute notice of this Administrative Claims Bar Date. The Distribution Agent shall have sixty (60) days (or such longer period as may be allowed by order of the Bankruptcy Court) following the Administrative Claims Bar Date to review and object to such Administrative Claims before a hearing for determination of allowance of such Administrative Claims.

24. Pursuant to Section 12.5(b) of the Plan, all Professionals making requests for payment of Fee Claims pursuant to section 327, 328, 330, 331, 503(b) or 1103 of the Bankruptcy Code for services rendered to the Debtors or the Creditors' Committee prior to the Effective Date shall file and serve on the Plan Committee, the Plan Administrator or the Creditors' Trustee, counsel to the foregoing and the Office of the United States Trustee, an application for final allowance of compensation and reimbursement of expenses no later than ninety (90) days after the Effective Date, unless otherwise ordered by the Bankruptcy Court (the "Professional Fee Claims Bar Date"). Any such request for payment of a Fee Claim that is subject to the Professional Fee Claims Bar Date and that is not Filed and served on or before the Professional Fee Claims Bar Date shall be forever barred from asserting such Fee Claims against the Debtors, their estates, the Creditors' Trust or any of their property. Objections to applications of such Professionals for payment of Fee Claims must be filed and served on the Plan Committee, the Plan Administrator, the Creditors' Trustee, their counsel and the Office of the United States Trustee, and the requesting Professional within such period as may be directed by this Court.

25. Any professional fees or reimbursement of expenses incurred by the Plan Administrator, the Plan Committee or the Creditors' Trustee, and any requests for compensation by the Plan Administrator, members of the Plan Committee or the Creditors' Trustee, subsequent to the Effective Date may be paid by the Plan Administrator or Creditors' Trustee, respectively, without application to the Bankruptcy Court, provided, however, that requests for payment of such fees, compensation or reimbursement of expenses shall be in the form of detailed invoices and shall be served on the Office of the United States Trustee and the Plan Committee and may be paid at any time after 15 days after service of such invoice; provided further, that if the United States Trustee or the Plan Committee notifies the person seeking payment of any objection, then

the undisputed portion may be paid and the disputed portion shall be withheld until the parties resolve the objection or upon order of the Bankruptcy Court at the request of the person seeking payment or the objection party; and, provided further, that the Bankruptcy Court shall retain jurisdiction to resolve any disputes regarding payment for professional services or services of the Plan Committee, Plan Administrator or Creditors' Trustee relating to the implementation of the Plan or the administration of the Chapter 11 Cases.

26. Within forty-five (45) days after the Confirmation Date, the Plan Administrator shall file with this Bankruptcy Court and serve on the Office of the United States Trustee a motion for an order approving the compensation terms and procedures for the members of the Plan Committee, provided, however, as disclosed at the Confirmation Hearing and approved by this Bankruptcy Court, Richard A. Sebastiao shall be compensated at the rates and pursuant to the same terms as set forth in this Bankruptcy Court's order dated March 8, 2002 and subject to Section 4.8(c) of the Plan.

27. On the Effective Date, (i) the Debtors-in-Possession, (ii) the Debtors' directors, officers, employees, agents and advisors who served for the period after the Petition Date, (iii) the Creditors' Committee, and each member of the Creditors' Committee, solely in their respective capacities as members or representatives of the Creditors' Committee (and not as individual Creditors of the Debtors), (iv) the Professionals who served for the period after the Petition Date (solely in their capacity as Professionals and not as Creditors), and (v) the ESOP Trustee (solely in his capacity as ESOP Trustee and not as a Creditor), are released unconditionally from any and all claims, obligations, suits, judgments, damages, rights, causes of action and liabilities whatsoever, (other than the right to enforce the performance of their respective obligations, if any, to the Debtors under the Plan and the contracts, instruments,

releases and other agreements delivered under the Plan) whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, then existing or thereafter arising, in law, equity or otherwise that are based in whole or in part on any act or omission, transaction, event or other occurrence taking place during the period after the Petition Date through the Effective Date in any way relating to the Debtors-in-Possession, the Chapter 11 Cases, the Plan, the Disclosure Statement or the Debtors' Employee Stock Ownership Plan; provided, however that nothing in this provision shall be deemed to waive any objection to any Claim against the Debtors or any rights to object to any such Claim or to bring an adversary proceeding to subordinate a Claim under section 510 of the Bankruptcy Code, or to recharacterize a Claim as an Interest, all of which rights, claims and defenses are expressly preserved. Nothing in this Section shall be deemed to release any Claim against any of the parties listed in (i) through (v) hereof, if such Claim is arising out of, based upon or attributable to the gaining in fact of any profit or advantage to which such party was not legally entitled, or is arising out of, based upon or attributable to the committing in fact of any criminal or deliberate fraudulent act.

28. Except as otherwise expressly provided in the Plan, the rights afforded in the Plan and the treatment of all Claims and Interests therein shall be in exchange for and in complete satisfaction, discharge, and release of any and all Claims and Interests of any nature whatsoever, including any interest, fees, or penalties accrued on or relating to such Claims, whether before or after the Petition Date, against the Debtors, their estates, or any of their property.

29. Pursuant to Section 10.5 of the Plan, all Persons (other than the Debtors, Estates, Plan Administrator, Creditors' Trust and Creditors' Trustee) who have held, hold or may hold Claims against or Interests in the Debtors are permanently enjoined from taking any of the

following actions against the Debtors, the Estates, the Plan Administrator, the Creditors' Trustee, the Creditors' Trust or any of their properties on account of any such Claims or Interests: (i) commencing or continuing, in any manner or in any place, any action or other proceeding; (ii) enforcing, attaching, collecting or recovering in any manner any judgment, award, decree or order; (iii) creating, perfecting or enforcing any lien or encumbrance; (iv) asserting a setoff, right of subrogation or recoupment of any kind against any debt, liability or obligation due to the Debtors, the Estates, the Plan Administrator, the Creditors' Trustee or the Creditors' Trust; and (v) commencing or continuing, in any manner or in any place, any action that does not comply with or is inconsistent with the provisions of the Plan; provided, however, that nothing contained herein shall preclude such Persons from exercising their rights pursuant to and consistent with the terms of the Plan.

30. Any Person or entity injured by any willful violation of such injunction shall recover actual damages, including costs and attorneys' fees, and, in appropriate circumstances, may recover punitive damages from the willful violator.

31. Pursuant to Section 10.5(b) of the Plan, from and after the Effective Date, all Holders of Claims that voted in favor of the Plan or accept distributions under the Plan are deemed to have specifically consented to the injunctions set forth in Section 10.5 of the Plan.

32. The Plan and this Order shall supersede any orders of the Bankruptcy Court issued prior to the Effective Date that are inconsistent with either the Plan or this Order.

33. Notwithstanding any provision in this Confirmation Order to the contrary, the entry of this Confirmation Order, confirmation of the Plan and the consummation of the transactions contemplated thereunder, including without limitation the treatment of Section 1.02 (Class 3) Claims as set forth in the Plan, is without prejudice to the rights of Altran/Foreign

Buyers and their respective heirs and assigns to assert whatever rights or Claims any of them may have against the Debtors that have arisen or may hereafter arise, directly or indirectly, from or in connection with, the Altran/Foreign Buyers Agreement, whether such rights or claims are based on contract, warranty, negligence, indemnity, strict liability or otherwise; provided, however, that nothing in this paragraph shall be construed as imposing liability on or limiting any liability of the Debtors or any other party beyond what would otherwise exist under applicable law.

34. Notwithstanding any provision in this Confirmation Order to the contrary, the Plan Administrator, acting as sole officer of Dehon, or the Creditors' Trustee, acting as sole trustee of Dehon's assets and liabilities, shall file a motion pursuant to section 1112 of the Bankruptcy Code seeking to convert these Chapter 11 Cases to Chapter 7, in the event that the Plan Administrator or the Creditors' Trustee, in consultation with the Plan Committee, determines in his or her reasonable business judgment that conversion of these Chapter 11 Cases is in the best interest of creditors and the estates, including that a distribution to Holders of Allowed Class 5 Claims pursuant to the Plan, as may be further modified pursuant to an order of this Bankruptcy Court, would be less than the distribution such Holders would otherwise receive in Chapter 7.

35. The Plan Administrator or Creditors' Trustee shall file a motion to assume the Invention Assignment Agreement with Robert Hausslein (the "Hausslein Agreement") no later than forty-five (45) days after the Effective Date, after which date, if such motion has not been filed, the Hausslein Agreement shall be deemed rejected.

36. On and after the Effective Date, all transfers, sales and assignments of assets by the Debtors contemplated by the Plan (i) are hereby authorized, ratified and approved subject to

the terms of the Plan, (ii) are or will be legal, valid and effective transfers of property, (iii) vest or will vest in the transferee good title to such property free and clear of all Claims, Interests, and Liens, except those provided for in the Plan or this Order, (iv) do not and will not constitute fraudulent conveyances under any applicable law and (v) do not and will not subject the Debtors or property so transferred to any liability by reason of such transfer under applicable law or any theory of law including, without limitation, any theory of successor or transferee liability.

37. In the event that the Effective Date does not occur, then (i) the Plan, (ii) any document or agreement executed pursuant to the Plan, and (iii) any actions, releases, waivers, or injunctions authorized by this Confirmation Order or any order in aid of consummation of the Plan shall be deemed null and void. In such event, nothing contained in this Confirmation Order, any order in aid of consummation of the Plan, or the Plan, and no acts taken in preparation for consummation of the Plan, (a) shall be deemed to constitute a waiver or release of any Claims or Interests by or against the Debtors or any other persons or entities, to prejudice in any manner the rights of the Debtors or any person or entity in any further proceedings involving the Debtors or otherwise, or to constitute an admission of any sort by the Debtors or any other persons or entities as to any issue, or (b) shall be construed as a finding of fact or conclusion of law in respect thereof.

38. On or before the tenth (10th) Business Day following the date of entry of this Confirmation Order, the Debtors shall serve notice of entry of this Confirmation Order pursuant to Bankruptcy Rules 2002(f)(7), 2002(k), and 3020(c) on all creditors and interest holders, the United States Trustee, and other parties in interest, by causing notice of entry of the Confirmation Order (the "Notice of Confirmation"), to be delivered to such parties by first-class mail, postage prepaid. The Notice of Confirmation described herein is adequate under the


particular circumstances and no other or further notice is necessary. The Debtors also shall cause the Notice of Confirmation to be published as promptly as practicable after the entry of this Confirmation Order once in *Boston Globe* and *USA Today*.

39. Within ten (10) Business Days following the occurrence of the Effective Date, the Debtors or Plan Administrator shall file notice of the occurrence of the Effective Date and shall serve a copy of same on the parties identified in the general service list in the Chapter 11 Cases.

40. Pursuant to sections 1123(a) and 1142(a) of the Bankruptcy Code and the provisions of this Confirmation Order, the Plan and the Plan Supplement shall apply and be enforceable notwithstanding any otherwise applicable nonbankruptcy law.

41. Each term and provision of the Plan is valid and enforceable pursuant to its terms. To the extent of any inconsistency between the provisions of the Plan and this Confirmation Order, the terms and conditions contained in this Confirmation Order shall govern. The provisions of this Confirmation Order are integrated with each other and are nonseverable and mutually dependent unless expressly stated otherwise by further order of this Bankruptcy Court.

Dated: February 14, 2003
Worcester, Massachusetts



HONORABLE HENRY J. BOROFF
UNITED STATES BANKRUPTCY JUDGE

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
WESTERN DIVISION**

<p>In re:</p> <p>DEHON, INC.*, et al.,</p> <p style="text-align: center;">Debtors.</p> <p>*The Debtor, formerly named ARTHUR D. LITTLE, INC., changed its name to Dehon, Inc. following the sale of substantially all of its operating assets pursuant to an order of the Bankruptcy Court dated April 29, 2002.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>Case No. 02-41045-HJB</p> <p>Jointly Administered</p>
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 BANKRUPTCY COURT
 DISTRICT OF MASSACHUSETTS

SECOND AMENDED PLAN OF LIQUIDATION OF DEHON, INC. (f/k/a ARTHUR D. LITTLE, INC.) AND ITS DEBTOR SUBSIDIARIES

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INTRODUCTION

Dehon, Inc. (f/k/a Arthur D. Little, Inc.)¹ and its jointly administered subsidiaries and affiliates that are also debtors and debtors-in-possession (“Debtors”)² and the Official Committee of Unsecured Creditors (“Creditors’ Committee”) hereby propose the following Second Amended Plan of Liquidation of the Debtors (“Plan”) for the resolution of the outstanding claims against and interests in the Debtors pursuant to chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101 et seq., as amended.

Reference is made to the Disclosure Statement (as hereinafter defined) for (i) a discussion of the Debtors’ history, business and results of operations, (ii) a summary and analysis of the Plan, and certain related matters including, among other things, the proposed substantive consolidation of the Debtors’ cases. To the extent that the Plan is inconsistent with the Disclosure Statement, the Plan will govern. Holders of Claims and Interests are encouraged to read the Disclosure Statement. No solicitation materials, other than the Disclosure Statement and related materials transmitted therewith and approved for solicitation purposes by the Bankruptcy Court, have been authorized for use in soliciting acceptances or rejections of the Plan. Subject to applicable restrictions and requirements, the Debtors reserve the right to alter, amend, modify, revoke or withdraw the Plan, with the consent of the Creditors’ Committee, prior to its substantial consummation.

The Plan provides for the liquidation and conversion of all the Debtors’ assets to cash and the distribution of the net proceeds realized therefrom.

ARTICLE I

DEFINED TERMS AND RULES OF INTERPRETATION

Defined Terms. For purposes of the Plan, except as otherwise expressly provided or unless the context otherwise requires, all capitalized terms have the meanings ascribed to them in Article I of the Plan. Any capitalized term that is not otherwise defined herein, but that is used in the Bankruptcy Code or the Bankruptcy Rules, will have the meaning given to that term in the Bankruptcy Code or the Bankruptcy Rules, as applicable.

1.1 Administrative Claim means any Claim for any cost or expense of administration of the Chapter 11 Cases allowable under section 330, 331, 503(b), or 507(a)(1) of the

¹ The Debtor, formerly named Arthur D. Little, Inc., changed its name to Dehon, Inc. following the sale of substantially all of its operating assets pursuant to an order of the Bankruptcy Court dated April 29, 2002.

² The Debtors are the following entities: c-quential, Inc. (Case No. 02-41044), Dehon, Inc. (Case No. 02-41045), Acorn Park International, Inc. (Case No. 02-41046), Dehon Enterprises, Inc. (Case No. 02-41047), SRT, Inc. (Case No. 02-41048), c-quential holdings, Inc. (Case No. 02-41049), Enterprise Computer, Inc. (Case No. 02-41050), Enterprise Medical Technologies, Inc. (Case No. 02-41051), Dehon Korea, Inc. (Case No. 02-41580), Dehon Program Resources, Inc. (Case No. 02-41581), Dehon CIS, Inc. (Case No. 02-41582), Dehon Securities Investments, Inc. (Case No. 02-41583), Dehon Associates, Inc. (Case No. 02-41584), c-quential Korea, Inc. (Case No. 02-41585), c-quential consulting, Inc. (Case No. 02-41586), Dehon Asia Pacific, Inc. (Case No. 02-41587), Acorn Professional Development, Inc. (Case No. 02-41588), Dehon Southeast Asia, Inc. (Case No. 02-41589), c-quential Singapore, Inc. (Case No. 02-41590), and Dehon India, Inc. (Case No. 02-41591).

Bankruptcy Code, including, without limitation, any actual and necessary postpetition expenses of preserving the Estates of the Debtors, any actual and necessary postpetition expenses of operating the business of the Debtors-in-Possession, all compensation or reimbursement of expenses to the extent allowed by the Bankruptcy Court under section 330, 331, or 503 of the Bankruptcy Code, and any fees or charges assessed against the Estates of the Debtors under section 1930 of Title 28 of the United States Code. Notwithstanding the foregoing, Administrative Claims shall not include any Intercompany Claims.

1.2 *Administrative Claims Bar Date* means the last date or dates fixed by the Plan or the Bankruptcy Court for filing proofs of claim or requests for payment of certain Administrative Claims pursuant to Section 12.5 of the Plan, Bankruptcy Rule 3003(c)(3), or any order of the Bankruptcy Court.

1.3 *Administrative Claims Reserve* means the reserve maintained by the Distribution Agent to pay Administrative Claims, Priority Tax Claims, Other Priority Claims, and Secured Claims that become Allowed Claims after the Effective Date.

1.4 *Affiliate* means, as to any Person, any other Person that directly or indirectly owns or controls, is owned or controlled by, or is under common ownership or control with, such Person. The term "control" (including, with correlative meanings, the terms "controlled by" and "under common control with"), as applied to any Person, means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of such Person, whether through the ownership of voting securities or other ownership interest, by contract or otherwise.

1.5 *Allowed* means, with respect to any Claim or Interest, an Allowed Claim or Allowed Interest in a particular Class or category specified. Any reference herein to a particular Allowed Claim includes both the secured (if any) and unsecured portions of such Claim.

1.6 *Allowed Amount* means:

(a) With respect to any Administrative Claim (i) if the Claim is based upon a Fee Application, the amount of such Fee Application that has been approved by a Final Order of the Bankruptcy Court; (ii) if the Claim is based upon any indebtedness or obligation incurred in the ordinary course of business of the Debtors and is not otherwise subject to an Administrative Claims Bar Date, the amount of such Claim that has been agreed to by the Debtors and such Creditor, failing which, the amount thereof as fixed by a Final Order of the Bankruptcy Court; or (iii) if the Holder of such Claim was required to File and has Filed proof thereof with the Bankruptcy Court prior to an Administrative Claims Bar Date, (A) the amount stated in such proof if no objection to such Claim is interposed within the applicable period of time fixed by the Bankruptcy Code, the Bankruptcy Rules, the Plan or the Bankruptcy Court, or (B) the amount thereof as fixed by Final Order of the Bankruptcy Court if an objection to such proof was interposed within the applicable period of time fixed by the Bankruptcy Code, the Bankruptcy Rules, the Plan or the Bankruptcy Court. The Allowed Amount of any Administrative Claim which is subject to an Administrative Claims Bar Date and not Filed by the

applicable Administrative Claims Bar Date shall be zero, and no distribution shall be made on account of any such Administrative Claim; and

(b) With respect to any Priority Tax Claim, Other Priority Claim, Secured Claim, Convenience Claim, or General Unsecured Claim, (i) if the Holder of such Claim did not File proof thereof with the Bankruptcy Court on or before the Claims Bar Date, and the amount of such Claim as listed in the Debtors' Schedules is not disputed, not contingent and liquidated; or (ii) if the Holder of such Claim has Filed proof thereof with the Bankruptcy Court on or before the Claims Bar Date in respect of a Claim described in (i) and (ii) above, (A) the amount stated in the Schedules or such proof of claim if no objection to such claim was interposed within the applicable period of time fixed by the Bankruptcy Code, the Bankruptcy Rules, the Plan or the Bankruptcy Court, or (B) the amount thereof as fixed by Final Order of the Bankruptcy Court if an objection to such Claim was interposed within the applicable period of time fixed by the Bankruptcy Code, the Bankruptcy Rules, the Plan or the Bankruptcy Court. The Allowed Amount of any Priority Tax Claim, Other Priority Claim, Secured Claim, Convenience Claim, or General Unsecured Claim which is not Filed by the applicable Claims Bar Date and is not listed on the Debtors' Schedules or is listed as disputed, unliquidated, contingent or unknown shall be zero, and no distribution shall be made on account of any such Priority Tax Claim, Other Priority Claim, Secured Claim, Convenience Claim, or General Unsecured Claim.

1.7 *Allowed Claim* means, except as otherwise provided in the Plan (including with respect to those Classes for which the amount of the Allowed Claims is specified by the Plan), a Claim to the extent (and only to the extent) of the Allowed Amount of such Claim. Unless otherwise specified herein or by order of the Bankruptcy Court, "Allowed Claim" shall not include interest accruing after the Petition Date (including but not limited to unamortized original issue discount as of the Petition Date), fees accruing after the Petition Date (including but not limited to late charges and attorneys fees), or penalties on such Claim or any Claim for multiple, punitive or exemplary damages.

1.8 *Allowed ___ Claim or Allowed Class ___ Claim* means a claim of the type specified or in the Class specified that is also an Allowed Claim (i.e., an Allowed Secured Claim is a Secured Claim that is also an Allowed Claim, and an Allowed Class 5 Claim is a Class 5 Claim that is also an Allowed Claim).

1.9 *Altran/Foreign Buyers Agreement* means that certain Asset and Stock Purchase Agreement by and among Altran International B.V. and certain entities formed by the Debtors' foreign managers and the Debtors dated as of April 5, 2002, as it has been amended, and any ancillary or related agreements thereto.

1.10 *Amended and Restated Articles of Organization* means, with respect to each Debtor, the amended and restated certificate or articles of incorporation or charter (or document of similar effect with respect to any Debtor that is not a corporation) for such Debtor, which shall be substantially in the forms of the examples set forth in the Plan Supplement.

- 1.11 **Amended and Restated Bylaws** means, with respect to each Debtor, the amended and restated bylaws for such Debtor that is a corporation, which shall be substantially in the forms of the examples set forth in the Plan Supplement.
- 1.12 **Asset Purchase Agreements** means, collectively, the Altran/Foreign Buyers Agreement, the CRA Agreement, the ICF Agreement, the Navigant Agreement and the TIAX Agreement.
- 1.13 **Available Cash** means (a) all Cash of the Debtors' Estates or the Creditors' Trust, as the case may be, (b) minus the sum of (i) Allowed Administrative Claims, Allowed Priority Tax Claims, Allowed Other Priority Claims, Allowed Secured Claims and Allowed Convenience Claims plus (ii) the amount of any Reserves, to be distributed to the Holders of Allowed Class 5 Claims. In determining whether there is any Available Cash for distribution, the Distribution Agent may, in his reasonable discretion, give due consideration to the possibility that there may exist unasserted or continuing claims against the Debtors, the Estates, the Plan Administrator, the Creditors' Trust, the Creditors' Trustee or the Trust Assets and establish appropriate reserves therefor.
- 1.14 **Avoidance Rights of Action** means all Rights of Action arising under §§ 544-550 of the Bankruptcy Code.
- 1.15 **Ballot** means each of the ballot form or forms distributed to each Holder of an Impaired Claim on which the Holder is to indicate acceptance or rejection of the Plan.
- 1.16 **Ballot Date** means the date set by the Bankruptcy Court as the last date for timely submission by a Creditor or Interest Holder of a Ballot accepting or rejecting the Plan.
- 1.17 **Bankruptcy Code** means Title 11 of the United States Code, 11 U.S.C. §§ 101 et seq., as now in effect or hereafter amended.
- 1.18 **Bankruptcy Court** means the United States Bankruptcy Court for the District of Massachusetts in which the Chapter 11 Cases were administered or any other court with jurisdiction over the Chapter 11 Cases.
- 1.19 **Bankruptcy Rules** means the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules of the United States Bankruptcy Court for the District of Massachusetts, as now in effect or hereafter amended.
- 1.20 **Business Day** means any day, other than a Saturday, Sunday or "legal holiday" (as defined in Bankruptcy Rule 9006(a)).
- 1.21 **Buyers** means, collectively, Altran International B.V. and the Foreign Buyers, Charles River Associates, ICF Consulting Group, Inc., Navigant Consulting, Inc., and TIAX LLC.
- 1.22 **Cash** means legal tender of the United States of America and equivalents thereof.

1.23 **Chapter 11 Case(s)** means (a) when used with reference to a particular Debtor, the chapter 11 case pending for that Debtor in the Bankruptcy Court and (b) when used with reference to all Debtors, the chapter 11 cases pending for the Debtors in the Bankruptcy Court.

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

1.25 **Claims Bar Date** means the deadline for filing of proofs of claim relating to any Claim other than an Administrative Claim, as set forth in the Claims Bar Date Order or as is established under the Plan for any Claim arising from the rejection, subsequent to the Claims Bar Date, of an Executory Contract.

1.26 **Claims Bar Date Order** means the Order (A) Establishing Deadline for Filing Proofs of Claim and (B) Approving the Form of Notice of Deadline, and (C) Approving the Manner of Service of the Notice Thereof dated May 23, 2002 setting July 16, 2002 as the Claims Bar Date for all Claims other than (i) Administrative Claims; (ii) Claims arising from the rejection, subsequent to the Claims Bar Date, of an Executory Contract or (iii) Claims filed by a governmental unit.

1.27 **Class** means a category of Holders of Claims or Interests, as described in Article II of the Plan pursuant to sections 1122 and 1123 of the Bankruptcy Code.

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

1.29 **Confirmation Hearing** means the hearing held by the Bankruptcy Court pursuant to section 1128 of the Bankruptcy Code to consider confirmation of the Plan, as such hearing may be adjourned or continued from time to time.

1.30 **Confirmation Order** means the order of the Bankruptcy Court confirming the Plan pursuant to section 1129 of the Bankruptcy Code.

1.31 **Convenience Claim** means an Allowed General Unsecured Claim that would otherwise be classified as a Class 5 Claim, that is equal to or less than \$2,500.

1.32 **CRA Agreement** means that certain Asset Purchase Agreement by and among Charles River Associates and the Debtors dated as of April 16, 2002.

1.33 **Creditor** means any Person who is the Holder of a Claim against any Debtor that arose or accrued or is deemed to have arisen or accrued or to have matured, or otherwise become due, owing, and payable on or before the Petition Date, including, without limitation, Claims of the kind specified in sections 502(g), 502(h) or 502(i) of the Bankruptcy Code.

1.34 **Creditors' Committee** means the statutory committee of unsecured creditors appointed in the Chapter 11 Cases pursuant to section 1102 of the Bankruptcy Code.

1.35 **Creditors' Trust** means the grantor liquidating trust to be established under the Creditors' Trust Agreement.

1.36 Creditors' Trust Agreement means the agreement establishing the Creditors' Trust in substantially the form set forth in the Plan Supplement.

1.37 Creditors' Trustee means the Trustee of the Creditors' Trust, who will be the same Person as the Plan Administrator.

1.38 Debtor(s) means, individually, Dehon, Inc. (f/k/a Arthur D. Little, Inc.)³ or any of the Subsidiary Debtors and, collectively, all of such debtors and debtors-in-possession.

1.39 Debtor(s)-in-Possession means the Debtors when each is acting in the capacity of representative of the Estates in the Chapter 11 Cases.

1.40 Deemed Distribution means the transfer and assignment to the Creditors' Trust of all or substantially all of the assets of the Debtors and Estates, including, without limitation, Rights of Action and Cash, at any time on or after the Effective Date, which transfer and assignment will be treated under the Internal Revenue Code of 1986, as amended, as a deemed transfer to Holders of Allowed Class 5 Claims followed by a deemed transfer by such Holders to the Creditors' Trust.

1.41 Dehon means Dehon, Inc., formerly named Arthur D. Little, Inc. which changed its name following the sale of substantially all of its operating assets pursuant to an order of the Bankruptcy Court dated April 29, 2002, Debtor and Debtor-in-Possession in Chapter 11 Case No. 02-41045 (HJB) pending in the Bankruptcy Court.³

1.42 Disclosure Statement means the written disclosure statement (including all schedules thereto or referenced therein) that relates to the Plan, as approved by the Bankruptcy Court pursuant to section 1125 of the Bankruptcy Code, as the same may be amended, modified or supplemented.

1.43 Disputed Claim means any Claim, including any Administrative Claim, which has not been Allowed, and

(a) if no proof of claim or request for payment of an Administrative Claim has been Filed by the applicable Claims Bar Date or the Administrative Claims Bar Date, as the case may be, a Claim that has been or hereafter is listed on the Schedules as other than disputed, contingent or unliquidated, but as to which the Debtors, the Plan Committee, the Distribution Agent or any other party in interest has interposed a timely objection or request for estimation in accordance with the Plan, the Bankruptcy Code and the Bankruptcy Rules or moved to amend the Schedules; or

(b) if a proof of claim or request for payment of an Administrative Claim has been Filed by the applicable Claims Bar Date or Administrative Claims Bar Date, as the case may be: (i) a Claim for which no corresponding Claim has been or hereafter is listed on the Schedules; (ii) a Claim for which a corresponding Claim has been or hereafter is

³ The Debtor, formerly named Arthur D. Little, Inc., changed its name to Dehon, Inc. following the sale of substantially all of its operating assets pursuant to an order of the Bankruptcy Court dated April 29, 2002.

listed on the Schedules as other than disputed, contingent or unliquidated, but the nature or amount of the Claim as asserted in the proof of claim or request for payment of an Administrative Claim, as the case may be, varies from the nature and amount of such Claim as listed on the Schedules; (iii) a Claim for which a corresponding Claim has been or hereafter is listed on the Schedules as disputed, contingent or unliquidated; or (iv) a Claim for which a timely objection or request for estimation is interposed by the Debtors, Distribution Agent or any other party in interest in accordance with the Plan, the Bankruptcy Code and the Bankruptcy Rules.

1.44 *Disputed Claims Reserve* means, in the event there exists any Disputed Claim on or after the Effective Date, Cash to be set aside by the Distribution Agent in amounts sufficient to pay all such Disputed Claims in accordance with the provisions of the Plan, if such Disputed Claims become Allowed Claims, and to be maintained under the Plan, as set forth more fully in Article VIII of the Plan.

1.45 *Distribution Agent* means (i) with respect to distributions to Holders of Claims or Interests to be made by the Debtors, the Plan Administrator, and (ii) with respect to distributions to Holders of Claims to be made by the Creditors' Trust, the Creditors' Trustee.

1.46 *Distribution Date* means the date, occurring as soon as possible after the Effective Date, upon which distributions are made to Holders of Allowed Class 1, 2, 4 and 5 Claims.

1.47 *Distribution Record Date* means the date fixed by the Bankruptcy Court for determining the Holders of Claims that are entitled to receive distributions under this Plan, or if the Bankruptcy Court does not fix such date, the Record Date.

1.48 *Effective Date* means the Business Day the Plan becomes effective as provided in Article IX hereof.

1.49 *ESOP Trustee* means Jess Dods, the Trustee of the Employee Stock Ownership Plan, or any duly appointed successor thereof.

1.50 *Estate(s)* means, individually, the estate of Dehon or any of the Subsidiary Debtors and, collectively, the estates of all of the Debtors created under section 541 of the Bankruptcy Code.

1.51 *Fee Application* means an application of a Professional under Section 330, 331 or 503 of the Bankruptcy Code for allowance of compensation and reimbursement of expenses in the Chapter 11 Cases.

1.52 *Fee Claim* means an Administrative Claim under section 330(a), 331, 503 or 1103 of the Bankruptcy Code for compensation and reimbursement of a Professional for services rendered or expenses incurred in the Chapter 11 Cases on or prior to the Effective Date (including expenses of the members of the Creditors' Committee incurred as members thereof).

1.53 *Fee Procedures Order* means the Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated March 25, 2002.

1.54 *File, Filed or Filing* means file, filed or filing with the Bankruptcy Court or its authorized designee in the Chapter 11 Cases.

1.55 *Final Distribution Date* means, as to the Debtors and Estates, the earlier of (i) the date on which a final distribution of Available Cash is made pursuant to Section 6.6 of the Plan, and (ii) the date on which occurs a Deemed Distribution. The Final Distribution Date defined in clause (i) shall be a date as determined by the Plan Administrator (A) which is after the liquidation into Cash or abandonment of all assets of the Debtors and Estates and collection of other sums due or otherwise remitted or returned to the Debtors, and (B) on or after which a final distribution is made from the Disputed Claims Reserve pursuant to Section 8.6 of the Plan after final resolution of all Disputed Claims, the Administrative Claims Reserve and the Unclaimed Distribution Reserve.

1.56 *Final Order* means an order or judgment of the Bankruptcy Court, or other court of competent jurisdiction with respect to the subject matter, which has not been reversed, stayed, modified or amended, and as to which the time to appeal or seek reargument, reconsideration, or certiorari has expired and no appeal, motion for reconsideration or reargument or petition for certiorari has been timely taken, or as to which any appeal that has been taken or any petition for certiorari, motion for reconsideration or reargument that has been or may be Filed has been resolved by the highest court to which the order or judgment was appealed or from which reargument, reconsideration, or certiorari was sought and the time to take any further appeal, petition for certiorari or move for reargument shall have expired.

1.57 *Foreign Revenue Claims* means all Claims or Administrative Claims that arise pursuant to the revenue laws of a country other than the United States of America.

1.58 *General Unsecured Claim* means a Claim that is not an Administrative Claim, Priority Tax Claim, Other Priority Claim, Secured Claim, Section 1.02 Claim, Convenience Claim, Intercompany Claim, or Foreign Revenue Claim, and may also be referred to as a Class 5 Claim.

1.59 *Holder(s)* means the beneficial owner(s) of any Claim or Interest, which, in the case of an investment company, shall be the investment company and not its shareholders, and which, in the case of an insurance company, shall be the insurance company and not its insured.

1.60 *ICF Agreement* means that certain Asset Purchase Agreement by and among ICF Consulting Group, Inc. and the Debtors dated as of April 5, 2002.

1.61 *Impaired* means, when used in reference to a Claim or Interest, a Claim or Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

1.62 *Intercompany Claim* means (a) any account reflecting intercompany book entries by one Debtor or affiliated non-Debtor with respect to any other Debtor or affiliated non-Debtor or (b) any Claim that is not reflected in such book entries and is held by a Debtor or affiliated

non-Debtor against any other Debtor or affiliated non-Debtor, except for (i) any Claim of the chapter 7 trustee of Pyxsys Corporation (currently pending in the United States Bankruptcy Court for the District of Massachusetts, Case No. 02-40375-HJB) and (ii) any Claim or right to payment that the Debtors may have against Nuvera Fuel Cells, Inc., a corporation that, as of the Petition Date, was a non-Debtor affiliate. An “affiliated non-Debtor” shall include for purposes of this Section 1.62, any non-Debtor entities sold pursuant to the Altran/Foreign Buyers Agreement. Cancellation of Intercompany Claims pursuant to the Plan (described below) is without prejudice to the right of Altran or the Foreign Buyers to payment of Allowed Claims for breach of the Altran/Foreign Buyers Agreement.

1.63 *Interest(s)* means any stock, shares, stock option, warrant or other equity interest, or legal, equitable or contractual right to receive an equity interest, in any Debtor, including without limitation, those related to or on account of the following: Employee Stock Ownership Plan; Memorial Drive Trust Retirement Plan; Employees’ Investment Plan; Excess Contribution Plans Two, Three, Four and Five; Stock-Based Deferred Compensation Plan; Stock-Based Deferred Plan for Incentive Compensation; Deferred Compensation Plan for Selected Staff; 1995 Stock Incentive Plan; 1988 Stock Purchase Plan; Senior Staff Stock Purchase Plan; Stock Retention Purchase Plan; Senior Staff Tax-Deferred Stock Retention Plan; 1996 Dividend Reinvestment Plan; IA Stock Acquisition Plan; Contactica Stock Acquisition Plan; CSC Stock Acquisition Plan; Stock Option Plan; Stock Award Plan; Severance Plan; Directors Stock Plan; Compensation Plan for Directors of ADL, Inc.; The Brazil Retirement Plan; The ADL, Inc. Stock Fund, Brazil; Pension Plan for Professional Consulting Staff of ADLI, Inc., Germany; Latin America Tax-Deferred Stock Based Accrual Plan; Employee Stock Account Plan; sequential 2000 Stock Option and Incentive Plan; Nuvera Fuel Cells, Inc. 2000 Stock Incentive Plan; Exchange of Series A Preferred Stock for Common; Stock-Based Deferred Plan for Incentive Compensation for the United Kingdom; Employee Stock Ownership Plan Equivalent for Employees of Arthur D. Little Japan, Inc.; Employee Stock Ownership Plan Equivalent for Employees of Italian Branch of Arthur D. Little International, Inc.; Jersey Benefit Plan of Arthur D. Little International, Inc.; Arthur D. Little, Inc. Stock-Based Deferred Plan for Incentive Compensation for Spain; Arthur D. Little Switzerland Stock Based Plan for Incentive Compensation; Arthur D. Little Germany Stock Based Deferred Plan for Incentive Compensation; Stock Repurchase Claims to the extent subordinated to other Claims or disallowed as a Claim by the Bankruptcy Court in a separate adversary proceeding or contested matter; any Claims subject to subordination under section 510(b) of the Bankruptcy Code; any trusts (including “rabbi trusts” and “secular trusts”); or other compensation-related agreements, promises or instruments to which any Debtor is a party.

1.64 *Lien* means a “lien” as defined in section 101(37) of the Bankruptcy Code.

1.65 *Navigant Agreement* means that certain Asset Purchase Agreement by and among Navigant Consulting, Inc. and the Debtors dated as of April 5, 2002.

1.66 *Operating Reserve* means Cash to be set aside by the Distribution Agent (in such amounts and at such times as determined by the Distribution Agent with the consent of the Plan Committee) to fund, among other things, (i) in the case of the Debtors, the expenses of the Plan Administrator and the Estates, as set forth more fully in the Plan Administrator Agreement, and

(ii) in the case of the Creditors' Trust, the expenses of the Creditors' Trustee and the Creditors' Trust as set forth more fully in the Creditors' Trust Agreement.

1.67 Other Priority Claim means a Claim, other than an Administrative Claim or Priority Tax Claim, that is entitled to priority in payment pursuant to section 507(a) of the Bankruptcy Code.

1.68 Person means an individual, partnership, corporation, limited liability company, business trust, joint stock company, trust, unincorporated association, joint venture, governmental authority, governmental unit, Creditors' Committee or other entity of whatever nature.

1.69 Petition Date means February 5, 2002⁴ and March 14, 2002⁵, the dates on which the Debtors Filed the Petitions for relief commencing the Chapter 11 Cases.

1.70 Plan means this chapter 11 plan of liquidation, including the Plan Supplement and all supplements, appendices and schedules thereto, either in its present form or as the same may be altered, amended or modified from time to time.

1.71 Plan Administrator means the Person designated by the Debtors and the Creditors' Committee prior to the Confirmation Date and approved by the Bankruptcy Court pursuant to the Confirmation Order to administer the Plan in accordance with the terms of the Plan and the Plan Administrator Agreement and to take such other actions as may be authorized under the Plan Administrator Agreement, and any successor to such Person.

1.72 Plan Administrator Agreement means the agreement among the Debtors and the Plan Administrator, specifying the rights, duties and responsibilities of and to be performed by the Plan Administrator under the Plan, in substantially the form set forth in the Plan Supplement.

1.73 Plan Committee means the committee after the Effective Date as constituted and with the rights and duties set forth in the Plan.

1.74 Plan Supplement means a supplement to the Plan, containing various documents relating to the implementation of the Plan, to be Filed with the Bankruptcy Court no later than

⁴ The following entities Filed voluntary chapter 11 petitions in the United States Bankruptcy Court for the District of Delaware on February 5, 2002 (and venue was transferred to the Bankruptcy Court on February 12, 2002): c-quential, Inc. (Case No. 02-41044), Dehon, Inc. (Case No. 02-41045), Acorn Park International, Inc. (Case No. 02-41046), Dehon Enterprises, Inc. (Case No. 02-41047), SRT, Inc. (Case No. 02-41048), c-quential holdings, Inc. (Case No. 02-41049), Enterprise Computer, Inc. (Case No. 02-41050), and Enterprise Medical Technologies, Inc. (Case No. 02-41051).

⁵ The following entities Filed voluntary chapter 11 petitions in the Bankruptcy Court on March 14, 2002: Dehon Korea, Inc. (Case No. 02-41580), Dehon Program Resources, Inc. (Case No. 02-41581), Dehon CIS, Inc. (Case No. 02-41582), Dehon Securities Investments, Inc. (Case No. 02-41583), Dehon Associates, Inc. (Case No. 02-41584), c-quential Korea, Inc. (Case No. 02-41585), c-quential consulting, Inc. (Case No. 02-41586), Dehon Asia Pacific, Inc. (Case No. 02-41587), Acorn Professional Development, Inc. (Case No. 02-41588), Dehon Southeast Asia, Inc. (Case No. 02-41589), c-quential Singapore, Inc. (Case No. 02-41590), and Dehon India, Inc. (Case No. 02-41591).

ten (10) days prior to the Voting Deadline, as said supplement may be amended from time to time at any time prior to the Effective Date by agreement of the Proponents.

1.75 *Priority Tax Claim* means a Claim of a governmental unit of the kind specified in sections 502(i) and 507(a)(8) of the Bankruptcy Code.

1.76 *Pro Rata* means, with respect to any distribution to a Holder of an Allowed Class 5 Claim, a proportionate share, so that the ratio of (a) the amount of property to be distributed on account of such Allowed Class 5 Claim to (b) the amount to be distributed on account of all Allowed Class 5 Claims is the same as the ratio of (A) the amount of such Allowed Class 5 Claim to (B) the aggregate amount of all Allowed Class 5 Claims.

1.77 *Professional* means (a) any professional Person employed in the Chapter 11 Cases pursuant to section 327 or 1103 of the Bankruptcy Code or otherwise and any professional or other Person seeking compensation or reimbursement of expenses in connection with the Chapter 11 Cases pursuant to sections 328-331 and 503(b) of the Bankruptcy Code.

1.78 *Professional Fees* means all Allowed Claims for compensation and for reimbursement of expenses under sections 328, 330 and 503(b) of the Bankruptcy Code.

1.79 *Proponents* means those parties in interest proposing the Plan, i.e., the Debtors and the Creditors' Committee.

1.80 *Record Date* means December 17, 2002.

1.81 *Reserves* means, collectively, the Administrative Claims Reserve, Disputed Claims Reserve, Operating Reserve and Unclaimed Distribution Reserve.

1.82 *Rights of Action* means any and all claims, demands, rights, defenses, actions, causes of action, suits, contracts, agreements, obligations, accounts, defenses, offsets, powers and privileges of any kind or character whatsoever, known or unknown, suspected or unsuspected, whether arising prior to, on or after the Petition Date, in contract or in tort, at law or in equity, or under any other theory of law, held by any of the Debtors or Estates against any Person, including but not limited to: (i) rights of setoff, counterclaim, or recoupment, and claims on contracts or for breaches of duties imposed by law; (ii) the right to object to Claims; (iii) such claims and defenses as fraud, mistake, duress and usury and (iv) all Avoidance Rights of Action.

1.83 *Sale Order* means the Order Authorizing the Sale of the Debtors' Assets Free and Clear of All Liens, Claims and Encumbrances, and the Assumption and Assignment of Executory Contracts in Connection Therewith and Certain Related Relief entered by the Bankruptcy Court on April 29, 2002.

1.84 *Schedules* means the schedules of assets and liabilities, the list of Holders of Interests and the statements of financial affairs Filed by the Debtors as required by section 521(1) of the Bankruptcy Code, Bankruptcy Rules 1007(a)(3) and (b)(1), and Official Bankruptcy Form No. 6, as such schedules have been or may be further modified, amended or supplemented in accordance with Bankruptcy Rule 1009 or orders of the Bankruptcy Court.

1.85 *Section 1.02 Claims* means Claims that arise pursuant to Section 1.02 of each of the Asset Purchase Agreements and are Claims for which the Buyers are obligated.

1.86 *Secured Claim* means a Claim that is secured by a Lien on property in which an Estate has an interest or that is subject to setoff under section 553 of the Bankruptcy Code, to the extent of the value of the Claim Holder's interest in the Estates' interest in such property or to the extent of the amount subject to setoff, as applicable, as determined pursuant to section 506(a) of the Bankruptcy Code.

1.87 *Stock Repurchase Claim* means any Claim or Interest arising out of or related to a Person's right to sell to a Debtor any Interest in such Debtor and/or a Debtor's obligation to purchase such Interest from any Person, and any Claim within the scope of section 510(b) of the Bankruptcy Code.

1.88 *Subsequent Distribution* means any distribution of Available Cash made to the Holders of Allowed Claims on a Subsequent Distribution Date in accordance with Section 6.5 of the Plan.

1.89 *Subsequent Distribution Date* means any date, as determined by the Distribution Agent, which is after the Effective Date and prior to the Final Distribution Date, on which a distribution of Available Cash is made to Holders of Allowed Claims in accordance with Section 6.5 of the Plan.

1.90 *Subsidiary Debtors* means, individually or collectively, a Debtor or Debtors other than Dehon in which Dehon holds directly or indirectly 100% of the equity.

1.91 *Substantive Consolidation Order* means the order, or provision of the Confirmation Order, substantively consolidating the Chapter 11 Cases, as provided in Section 4.1 of the Plan.

1.92 *Tax* means any tax, charge, fee, levy, impost or other assessment by any federal, state, local or foreign taxing authority, including, without limitation, income, excise, property, sales, transfer, employment, payroll, franchise, profits, license, use, ad valorem, estimated, severance, stamp, occupation and withholding tax. "Tax" shall include any interest or additions attributable to, or imposed on or with respect to, such assessments.

1.93 *TIAX Agreement* means that certain Asset Purchase Agreement by and among TIAX LLC and the Debtors dated as of April 5, 2002.

1.94 *Trust Assets* means all assets held from time to time by the Creditors' Trust, including, without limitation: (a) any and all Rights of Action transferred or assigned to the Creditors' Trust; (b) the sole authority to prosecute and obtain all recoveries on or from all such Rights of Action set forth in clause (a) above; (c) all right, title and interest in and to any and all assets and Cash of the Debtors and the Estates that may be transferred or assigned to the Creditors' Trust at any time(s) on or after the Effective Date; and (d) all right, title and interest in and to all recoveries, proceeds, personal property, real property, payments, liens or judgments obtained from the foregoing Rights of Action or generated by the foregoing assets.

1.95 Trust Final Distribution Date means, as to the Creditors' Trust, the date on which the final distribution of Available Cash is made from the Creditors' Trust pursuant to Section 6.6 of the Plan. The Trust Final Distribution Date shall be a date as determined by the Creditors' Trustee (a) which is after the liquidation into Cash or abandonment of all Trust Assets and collection of other sums due or otherwise remitted or returned to the Creditors' Trust, and (b) on or after which a final distribution is made from the Disputed Claims Reserve pursuant to Section 8.6 of the Plan after final resolution of all Disputed Claims, the Administrative Claims Reserve and the Unclaimed Distribution Reserve.

1.96 Unclaimed Property means all Cash deemed to be unclaimed property pursuant to Section 6.7 of the Plan.

1.97 Unimpaired means, when used in reference to a Claim or Interest, a Claim or Interest that is not impaired within the meaning of section 1124 of the Bankruptcy Code.

1.98 Voting Deadline means the last day for submitting Ballots to accept or reject the Plan in accordance with section 1126 of the Bankruptcy Code.

1.99 Voting Tabulator means The Altman Group, Inc., 60 East 42 Street, New York, New York 10165, or other Person designated by the Debtors and retained pursuant to a Final Order of the Bankruptcy Court to receive Creditors' Ballots for voting on the Plan.

Other Definitions. Other defined terms used in the Plan (in addition to those set forth above), are defined in the section of the Plan in which such terms are first used as listed below:

"Claim Objection Deadline" is defined in Section 8.2 of the Plan.

"Indemnified Parties" is defined in Section 4.6(e) of the Plan.

"Trust Indemnified Parties" is defined in Section 4.11(g) of the Plan.

"Unclaimed Distribution Reserve" is defined in Section 6.7(b)(i) of the Plan.

Rules of Interpretation. For purposes of the Plan, unless otherwise provided herein: (a) whenever from the context it is appropriate, each term stated in either the singular or the plural shall include the singular and the plural, and pronouns stated in the masculine, feminine or neuter gender shall include the masculine, feminine and neuter genders; (b) unless otherwise provided in the Plan, any reference in the Plan to a contract, instrument, release or other agreement or document being in a particular form or on particular terms and conditions means that such document will be substantially in such form or substantially on such terms and conditions; (c) any reference in the Plan to an existing document or schedule Filed or to be Filed means such document or schedule, as it may have been or may be amended, modified or supplemented pursuant to the Plan; (d) any reference to a Person as a Holder of a Claim or Interest includes that Person's successors and assigns; (e) all references in the Plan to Sections, Articles and Schedules are references to Sections, Articles and Schedules of or to the Plan; (f) the words "herein," "hereunder" and "hereto" refer to the Plan in its entirety rather than to a particular portion of the Plan; (g) captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation

of the Plan; and (h) the rules of construction set forth in section 102 of the Bankruptcy Code shall apply.

Computation of Time. In computing any period of time prescribed or allowed by the Plan, the provisions of Bankruptcy Rule 9006(a) shall apply.

Governing Law. Except to the extent federal law (including the Bankruptcy Code and Bankruptcy Rules) or the terms of the Plan and the Confirmation Order are applicable, the laws of (i) the Commonwealth of Massachusetts shall govern the construction and implementation of the Plan and any agreements, documents, and instruments executed in connection with the Plan (unless such agreement, document or instrument provides otherwise) and the rights and obligations under the Plan, and (ii) subject to the terms of the Plan and the Confirmation Order, the laws of the state of incorporation of Dehon shall govern corporate governance matters with respect to Dehon, in either case without giving effect to the principles of conflicts of law.

ARTICLE II

CLASSIFICATION OF CLAIMS AND INTERESTS

Pursuant to section 1122 of the Bankruptcy Code, all Claims and Interests, except Administrative Claims and Priority Tax Claims, are placed in the Classes set forth below. In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Claims and Priority Tax Claims, as described below, have not been classified.

This Plan constitutes a single plan of liquidation for all Debtors. A Claim or Interest is placed in a particular Class only to the extent that the Claim or Interest falls within the description of that Class and is classified in other Classes to the extent that any portion of the Claim or Interest falls within the description of such other Classes. A Claim is also placed in a particular Class for the purpose of receiving distributions pursuant to the Plan only to the extent that such Claim is an Allowed Claim in that Class and such Claim has not been paid, released or otherwise settled prior to the Effective Date.

2.1 *Unclassified Claims.*

- (a) Administrative Claims
- (b) Priority Tax Claims

2.2 Unimpaired Classes of Claims.

- (a) *Class 1: Other Priority Claims.* Class 1 consists of all Other Priority Claims.
- (b) *Class 2: Secured Claims.* Class 2 consists of all Secured Claims.
- (c) *Class 3: Section 1.02 Claims.* Class 3 consists of all Section 1.02 Claims.
- (d) *Class 4: Convenience Claims.* Class 4 consists of all Convenience Claims.

2.3 Impaired Classes of Claims.

- (a) *Class 5: General Unsecured Claims.* Class 5 consists of all General Unsecured Claims.
- (b) *Class 6: Intercompany Claims.* Class 6 consists of all Intercompany Claims.
- (c) *Class 7: Foreign Revenue Claims.* Class 7 consists of all Foreign Revenue Claims.

2.4 Impaired Class of Interests.

Class 8: Interests. Class 8 consists of all Interests.

ARTICLE III

TREATMENT OF CLAIMS AND INTERESTS

3.1 Unclassified Claims.

(a) *Administrative Claims.* Except to the extent that the Distribution Agent, in consultation with the Plan Committee, and the Holder of an Allowed Administrative Claim agree to a different treatment pursuant to Section 4.6(g) of the Plan and subject to the Administrative Claims Bar Date, each Holder of an Allowed Administrative Claim shall receive in full satisfaction, settlement and release of and in exchange for such Allowed Administrative Claim Cash in an amount equal to such Allowed Administrative Claim on the later of (i) the Effective Date and (ii) the fifteenth Business Day of the first month following the month in which such Administrative Claim becomes an Allowed Administrative Claim, but in no event later than 10 days of such dates; provided, however, that Allowed Administrative Claims representing obligations incurred in the ordinary course of business of the Debtors as Debtors-in-Possession (or the Distribution Agent after the Effective Date) in the administration or liquidation of the Debtors' Estates shall be paid in full and performed by the Debtors (or Distribution Agent after the

Effective Date) in accordance with the terms and conditions of the particular transactions and any applicable agreements.

(b) *Priority Tax Claims.* Except to the extent that the Distribution Agent, in consultation with the Plan Committee, and the Holder of an Allowed Priority Tax Claim against the Debtors agree to a different treatment pursuant to Section 4.6(g) of the Plan, each Holder of an Allowed Priority Tax Claim shall receive in full satisfaction, settlement and release of and in exchange for such Allowed Priority Tax Claim Cash in an amount equal to such Allowed Priority Tax Claim on the later of (i) the Effective Date and (ii) the fifteenth Business Day of the first month following the month in which such Priority Tax Claim becomes an Allowed Priority Tax Claim, or as soon after such dates as is reasonably practicable.

3.2 *Unimpaired Classes of Claims.*

(a) *Class 1: Other Priority Claims.* Except to the extent that the Distribution Agent, in consultation with the Plan Committee, and the Holder of an Allowed Other Priority Claim against the Debtors agree to a different treatment pursuant to Section 4.6(g) of the Plan, each Holder of an Allowed Other Priority Claim shall receive in full satisfaction, settlement and release of and in exchange for such Allowed Other Priority Claim Cash in an amount equal to such Allowed Other Priority Claim on the later of (i) the Effective Date and (ii) the fifteenth Business Day of the first month following the month in which such Other Priority Claim becomes an Allowed Other Priority Claim, or as soon after such dates as is reasonably practicable.

(b) *Class 2: Secured Claims.* At the option of the Distribution Agent (in consultation with the Plan Committee), each Holder of an Allowed Secured Claim in Class 2 shall be entitled to receive (a) the collateral securing such Allowed Secured Claim if the collateral is abandoned, (b) Cash in an amount equal to the proceeds actually realized from a sale of any collateral securing such Allowed Secured Claim not to exceed the amount of the Allowed Secured Claim, less the actual costs and expenses of disposing of such collateral, or (c) such other treatment as may be agreed upon by the Distribution Agent in consultation with the Plan Committee, and the Holder of an Allowed Secured Claim, on the later of (i) the Effective Date and (ii) the fifteenth Business Day of the first month following the first month in which the following two conditions have both been met: (A) such Claim becomes an Allowed Secured Claim, and (B) the collateral securing such Claim is sold or a determination is made to abandon it, or as soon after such dates as is reasonably practicable.

(c) *Class 3: Section 1.02 Claims.* In connection with the Debtors' sale of assets and stock to the Buyers, certain claims as defined in Section 1.02 of the Asset Purchase Agreements are the responsibility of the respective Buyer. As such, Section 1.02 Claims are deemed to have been satisfied in full, and therefore said claimants are presumed to have accepted the Plan, and any Claims that may have been Filed against any Debtor by such claimants shall be disallowed and expunged as debts of the Debtors.

(d) *Class 4: Convenience Claims.* On, or as soon as reasonably practicable after the Effective Date, the Holder of an Allowed Convenience Claim shall receive in full satisfaction, settlement and release of and in exchange for such Allowed Convenience Claim Cash equal to 100% of such Allowed Convenience Claim.

3.3 *Impaired Classes of Claims.*

(a) *Class 5: General Unsecured Claims.* All Available Cash will be distributed Pro Rata by the Distribution Agent to the Holders of Allowed Class 5 Claims on, or as soon as reasonably practicable after (i) the Distribution Date if such Class 5 Claim is an Allowed Class 5 Claim as of the Effective Date or (ii) the Subsequent Distribution Date after the date a Class 5 Claim becomes an Allowed Class 5 Claim. On each Subsequent Distribution Date and the Final Distribution Date (other than with respect to a Deemed Distribution to the Creditors' Trust) or Trust Final Distribution Date, each Holder of an Allowed Class 5 Claim shall receive from the Distribution Agent its Pro Rata share of then Available Cash.

(b) *Class 6: Intercompany Claims.* In connection with, and as a result of, the substantive consolidation of the Debtors' Estates and the Chapter 11 Cases, on the Confirmation Date or such other date as may be set by an order of the Bankruptcy Court, but subject to the occurrence of the Effective Date, all Intercompany Claims, solely for purposes of determining distributions from the Debtors' Estates, shall be eliminated, and the Holders of Class 6 Claims shall not be entitled to, and shall not, receive or retain any property or interest in property on account of such Class 6 Claims. No distributions shall be made on account of any Claim of an affiliated non-Debtor. Cancellation of Intercompany Claims pursuant to the Plan is without prejudice to the right of Altran or the Foreign Buyers to payment of Allowed Claims for breach of the Altran/Foreign Buyers Agreement.

(c) *Class 7: Foreign Revenue Claims.* The Debtors, in the ordinary course of their business, may have incurred certain liabilities to foreign governmental authorities. Because these Foreign Revenue Claims are not enforceable against the Debtors and Estates as a matter of law, such Class 7 Claims shall be eliminated and deemed to be disallowed, and the Holders of such Class 7 Claims shall not be entitled to, and shall not, receive or retain any property or interest in property on account of such Class 7 Claims.

3.4 *Impaired Class of Interests.*

Class 8: Interests. Because the value of the Estates is less than the total amount of their debts and liabilities, it is not anticipated that the Holders of Interests in Class 8 will receive any distributions on account of such Interests. The Debtors will request that the Bankruptcy Court make findings and conclusions that the Interests have no value for purposes of the "best interest" test under section 1129(a)(7) of the Bankruptcy Code and that any Claims arising from ownership of Interests are subordinate to Class 5 Claims under sections 510(b) and (c) of the Bankruptcy Code or otherwise. For purposes of the Plan, each Holder of an Interest is presumed to have rejected the Plan and is therefore not entitled to vote to accept or reject the Plan. If, as of the Final Distribution Date, the amount of Available Cash exceeds the amount

necessary to pay Allowed Claims in full, then such excess amount shall be distributed in the priority established by sections 726(a)(2) through (6) of the Bankruptcy Code. Any amount so distributable shall be distributed to Holders of Allowed Interests of record on the Confirmation Date. Any Interest comprised of a Stock Repurchase Claim or of a Claim subject to subordination under section 510(b) of the Bankruptcy Code shall be deemed to equal the number of shares of Dehon upon which such Claim was premised.

3.5 Special Provision Regarding Unimpaired Claims. Except as otherwise provided in the Plan, the Confirmation Order, any other order of the Bankruptcy Court, or any document or agreement enforceable pursuant to the terms of the Plan, nothing shall affect the Debtors', the Plan Administrator's, the Creditors' Trust's, or the Creditors' Trustee's rights and defenses, both legal and equitable, with respect to any Unimpaired Claims, including, but not limited to, all rights with respect to legal and equitable defenses, setoffs or recoupments against Unimpaired Claims.

ARTICLE IV

MEANS FOR IMPLEMENTATION OF THE PLAN

4.1 *Substantive Consolidation.*

(a) *Consolidation of the Chapter 11 Cases.* The Plan contemplates and is predicated upon entry of an order substantively consolidating the Debtors' Estates and the Chapter 11 Cases for the purposes of all actions associated with confirmation and consummation of the Plan and Plan distributions. On the Confirmation Date or such other date as may be set by an order of the Bankruptcy Court, but subject to the occurrence of the Effective Date, and for the purposes set forth above, (i) all Intercompany Claims, for purposes of determining distributions from the Debtors' Estates as provided in Section 3.3(c) of the Plan, shall be eliminated⁶, (ii) all assets and liabilities of the Subsidiary Debtors, including, without limitation, any and all Rights of Action of or by any of the Subsidiary Debtors, shall be treated as if they were merged with the assets and liabilities of Dehon, (iii) any obligation of a Debtor and all guarantees thereof by one or more of the other Debtors or any joint or joint and several liability of any of the Debtors with one another shall be deemed to be one obligation of Dehon and shall be deemed a single Claim against and a single obligation of Dehon, (iv) all duplicative Claims identical in amount and subject matter Filed against more than one Debtor shall be automatically expunged so that only one Claim survives against the consolidated Debtors, and (v) until and unless the Rights of Action are assigned or transferred to the Creditors' Trust, Dehon shall be substituted for a Subsidiary Debtor as plaintiff (or similar party) in any judicial, administrative or arbitration proceeding. The Distribution Agent shall have the right to object and be heard with respect to the allowance or disallowance of Claims Filed against any Debtor. On the Effective Date, and in accordance with the terms of the Plan and the substantive consolidation of the assets and liabilities of the Debtors, all Claims based upon guarantees of collection,

⁶ Cancellation of Intercompany Claims pursuant to the Plan is without prejudice to the right of Altran or the Foreign Buyers to payment of Allowed Claims for breach of the Altran/Foreign Buyers Agreement.

payment or performance made by the Debtors as to the obligations of another Debtor shall be disallowed, expunged and of no further force and effect. Notwithstanding anything to the contrary in this Section 4.1(a), the substantive consolidation of the assets and liabilities of the Debtors as described herein shall not result in any actual transfer or merger of such assets and liabilities for any purpose (including, without limitation, for tax purposes and state law purposes) other than the administration of the Chapter 11 Cases and the determination of the rights of Holders of Claims and Interests under the Plan and the making of Plan distributions.

(b) *Substantive Consolidation Order.* Unless the Bankruptcy Court has approved the substantive consolidation of the assets and liabilities of the Debtors by a prior order, the Plan shall serve as, and shall be deemed to be, a motion for entry of an order substantively consolidating the assets and liabilities of the Debtors. If no objection to substantive consolidation is timely Filed and served by any Holder of an Impaired Claim affected by the Plan as provided herein on or before the Voting Deadline or such other date as may be established by the Bankruptcy Court, the Substantive Consolidation Order (which may be the Confirmation Order) may be entered by the Bankruptcy Court. If any such objections are timely filed and served, a hearing with respect to the substantive consolidation of the assets and liabilities of the Debtors and the objections thereto shall be scheduled by the Bankruptcy Court, which hearing may, but is not required to, coincide with the Confirmation Hearing, provided that it occurs at or prior to confirmation of the Plan.

(c) *Closing of Chapter 11 Cases of Subsidiary Debtors.* On the Effective Date or as soon thereafter as practicable, the Debtors shall file an appropriate motion with the Bankruptcy Court to close each Chapter 11 Case of the Subsidiary Debtors.

4.2 *Resignation of Officers and Directors.* On the Effective Date or as soon thereafter as practicable, (a) the officers and the members of the board of directors of Dehon and each of the Subsidiary Debtors shall be deemed to have resigned, and (b) the members of the Plan Committee, for the purposes of satisfying applicable non-bankruptcy law, shall be considered to be the sole members of the boards of directors of Dehon and the Subsidiary Debtors to serve in such capacities through the earlier of the date such Debtor is dissolved in accordance with Section 4.3 of the Plan and the date each such director resigns, is terminated or otherwise is unable to serve; provided, however, that in the event that a director resigns, is terminated or unable to serve as a director, then the remaining directors shall have the sole right to select a successor who shall be appointed a director of Dehon and each Subsidiary Debtor and shall serve in such capacity through the earlier of the date Dehon or such Subsidiary Debtor is dissolved in accordance with Section 4.3 of the Plan and the date such director resigns, is terminated or otherwise is unable to serve. The Plan Administrator shall serve as the sole officer and responsible Person of Dehon through the earlier of the date Dehon is dissolved in accordance with Section 4.3 of the Plan and the date such Plan Administrator resigns, is terminated or otherwise is unable to serve; provided, however, that in the event that the Plan Administrator resigns, is terminated or unable to serve as an officer, then a successor will be appointed in accordance with the Plan Administrator Agreement. Any officer or director of Dehon or a Subsidiary Debtor may be terminated with or without cause by a majority vote of the Plan Committee in which event the Plan Committee shall have the right to select a suitable successor.

Neither a director nor the Plan Administrator may be removed by any Person, including Holders of Interests, other than by a majority vote of the Plan Committee. The Plan Administrator and the members of the boards of directors of the Debtors shall act in the best interests of Holders of Allowed Claims. Pursuant to section 1129(a)(5) of the Bankruptcy Code, the Debtors have disclosed the identity and affiliation of each individual proposed to serve as a director in the Plan Supplement.

4.3 Continued Corporate Existence; Dissolution of Dehon. Dehon and the Subsidiary Debtors shall continue to exist after the Effective Date for the limited purpose of (i) winding up their affairs as expeditiously as reasonably possible, (ii) liquidating, by the conversion to Cash or other methods, of any remaining assets of the Debtors' Estates, as expeditiously as reasonably possible, (iii) enforcing and prosecuting claims, interests, rights and privileges of the Debtors, including, without limitation, Rights of Action, (iv) resolving Disputed Claims, (v) administering the Plan, (vi) making distributions to Holders of Allowed Claims, (vii) making a Deemed Distribution or other transfers to the Creditors' Trust, (viii) filing appropriate tax returns, and (ix) carrying out other activities consistent with the foregoing. As soon as practicable after the Plan Administrator exhausts the assets of the Debtors' Estates by making the final distribution of Available Cash on the Final Distribution Date, or by making the Deemed Distribution on the Final Distribution Date, (a) the Plan Administrator shall effectuate the dissolution of Dehon in accordance with the laws of the Commonwealth of Massachusetts, (b) the Subsidiary Debtors shall be deemed dissolved for all purposes without the necessity for any other or further actions to be taken, (c) all members of the boards of directors of Dehon and the Subsidiary Debtors shall be deemed to have resigned from the respective boards, and (d) any and all common stock certificates and other instruments evidencing Interests in the Debtors shall be deemed canceled pursuant to Section 4.9 of the Plan.

4.4 Articles of Organization. The articles of organization and by-laws of Dehon shall be amended as necessary to satisfy the provisions of the Plan and the Bankruptcy Code and in accordance with Massachusetts General Laws, Chapter 156B.

4.5 Effectuating Documents; Further Transactions. From and after the Effective Date, the Plan Administrator shall be authorized to execute, deliver, File or record such documents, instruments, releases and other agreements and to take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan.

4.6 The Plan Administrator.

(a) *Appointment.* From and after the Effective Date, Stephen S. Gray shall serve as the Plan Administrator pursuant to the Plan Administrator Agreement and the Plan, until his death, resignation or discharge and the appointment of a successor Plan Administrator in accordance with the Plan Administrator Agreement and the Plan.

(b) As set forth in Section 4.11 of the Plan, there may be one or more transfers of some or all assets of the Debtors and the Estates to the Creditors' Trust. The determination to make any such transfers will not occur, at the earliest, until such time as the Debtors or the Plan Administrator have completed accounting for the Debtors' operations through calendar year 2002. Consequently, actions may be taken on and after

the Effective Date by either or both of the Plan Administrator or the Creditors' Trustee, as appropriate.

(c) *Rights, Powers and Duties of Dehon and the Plan Administrator.* Dehon, by and through the Plan Administrator, shall retain and have all the rights, powers and duties necessary to carry out its responsibilities under the Plan; provided, however, after a Deemed Distribution, the Creditors' Trust, by and through the Creditors' Trustee, shall succeed to all of the same rights, powers and duties and, to the extent applicable, all references to Cash, assets and Rights of Action of the Debtors and the Estates shall be treated as references to the Trust Assets. Such rights, powers and duties, which shall be exercisable by the Plan Administrator on behalf of Dehon (or after a Deemed Distribution, the Creditors' Trustee on behalf of the Creditors' Trust) pursuant to the Plan and the Plan Administrator Agreement, shall include, among others:

(i) Investing Debtors' Cash, including, but not limited to, the Cash held in the Reserves in (A) direct obligations of the United States of America or obligations of any agency or instrumentality thereof which are guaranteed by the full faith and credit of the United States of America; (B) money market deposit accounts, checking accounts, savings accounts or certificates of deposit, or other time deposit accounts or overnight investments that are issued or administered by a commercial bank or savings institution organized under the laws of the United States of America or any state thereof; or (C) any other investments that may be permissible under (I) section 345 of the Bankruptcy Code or (II) any order of the Bankruptcy Court entered in the Chapter 11 Cases;

(ii) As Distribution Agent, calculating and paying all distributions to be made under the Plan, the Plan Administrator Agreement and other orders of the Bankruptcy Court to Holders of Allowed Administrative Claims, Allowed Priority Tax Claims, Allowed Other Priority Claims, Allowed Convenience Claims, Allowed Secured Claims, Allowed General Unsecured Claims, and Allowed Interests;

(iii) Employing, supervising and compensating professionals retained to represent the interests of and serve on behalf of the Debtors without further Bankruptcy Court approval, but subject to review by the Plan Committee;

(iv) Making and filing tax returns for any of the Debtors;

(v) Objecting to Claims or Interests Filed against any of the Debtors' Estates on any basis;

(vi) Seeking estimation of contingent or unliquidated Claims under section 502(c) of the Bankruptcy Code;

(vii) Seeking determination of tax liability under section 505 of the Bankruptcy Code;

(viii) Commencing, prosecuting, settling, dismissing or otherwise disposing of Rights of Action;

(ix) Dissolving the Debtors;

(x) Exercising all powers and rights, and taking all actions, contemplated by or provided for in the Plan Administrator Agreement;

(xi) Selling, transferring, abandoning or otherwise disposing of any and all assets of the Debtors and the Estates free and clear of any and all Liens, Claims, encumbrances and interests, which Liens, Claims, encumbrances and interests will attach to the proceeds and be paid to the extent they secure Allowed Secured Claims in accordance with Section 3.2(b) of the Plan, without further Bankruptcy Court approval; provided that in the case of abandonment, any Holder of an Allowed Secured Claim will receive the collateral securing such Claim pursuant to Section 3.2(b) of the Plan;

(xii) Transferring, advancing, loaning or otherwise providing the Creditors' Trust funds necessary or appropriate to pay the costs of administering the Creditors' Trust on terms reasonably satisfactory to the Plan Administrator;

(xiii) To the extent permitted hereunder or by subsequent order of the Bankruptcy Court, transferring and assigning some or all of the assets, including without limitation, Rights of Action and Cash of the Debtors and the Estates to the Creditors' Trust at any time(s) on or after the Effective Date;

(xiv) Commencing, prosecuting, settling, dismissing or otherwise disposing of any action to subordinate any Claims or Interests;

(xv) Investigating Rights of Action against any Person;

(xvi) Waiving the attorney-client privilege of the Debtors and the Estates;

(xvii) Requesting entry of a final decree closing the Chapter 11 Cases;

(xviii) Taking any and all other actions necessary or appropriate to implement or consummate the Plan and the provisions of the Plan Administrator Agreement; and

(xix) Financing Dehon's obligations pursuant to the Order Approving and Authorizing Administrative Expense Priority for Indemnification Claims entered on July 23, 2002.

(d) *Compensation of the Plan Administrator and Professionals.* The Plan Administrator (or after a Deemed Distribution, the Creditors' Trustee) shall be compensated from the Operating Reserve pursuant to the terms of the Plan Administrator Agreement. Any professionals retained by the Plan Administrator shall be entitled to

reasonable compensation for services rendered and reimbursement of expenses incurred from the Operating Reserve. The payment of the fees and expenses of the Plan Administrator and its retained Professionals shall be made in the ordinary course of business and shall not be subject to the approval of the Bankruptcy Court but shall be subject to review by the Plan Committee. The Plan Administrator may, in his discretion, employ any Person previously employed as a Professional.

(e) *Limited Liability and Indemnification (Plan Administrator, Directors and Officers of Debtors and Plan Committee)*. The Plan Administrator (in all capacities), members of the Plan Committee and members of the post-Effective Date boards of directors and officers of Dehon and the Subsidiary Debtors, their professionals or any duly designated agent, employee or representative thereof (in its capacity as such) serving from and after the Effective Date (collectively, the "Indemnified Parties") shall not be liable for any loss, liability, claim, damages, costs and expenses, including but not limited to attorneys' fees and expenses, arising out of or due to their actions or omissions, or consequences of such actions or omissions, with respect to the Debtors and the Estates or the implementation or administration of the Plan, if such Indemnified Party acted in good faith and in a manner reasonably believed to be in or not opposed to the best interests of the Holders of Allowed Claims, and, with respect to any criminal action or proceeding, had no reasonable cause to believe its conduct was unlawful, and in all respects the Plan Administrator (in all capacities), members of the Plan Committee and members of the boards of directors and officers of the Debtors shall be entitled to rely reasonably upon the advice of counsel and other professionals with respect to their duties and responsibilities under the Plan. Without limiting the foregoing, Dehon and, to the extent applicable, the Subsidiary Debtors, shall, to the fullest extent permitted by applicable law, indemnify and hold harmless each and every Indemnified Party from and against and with respect to any and all liabilities, losses, damages, claims, costs and expenses, including but not limited to attorneys' fees and expenses, arising out of or due to their actions or omissions, or consequences of such actions or omissions, with respect to the Debtors and the Estates or the implementation or administration of the Plan, if such Indemnified Party acted in good faith and in a manner reasonably believed to be in or not opposed to the best interests of the Holders of Allowed Claims, and, with respect to any criminal action or proceeding, had no reasonable cause to believe its conduct was unlawful. To the extent the Debtors and Estates indemnify and hold harmless an Indemnified Party, as provided above, the legal fees and related costs incurred by counsel to such Indemnified Party in monitoring or participating in the defense of such claims giving rise to the right of indemnification shall be paid out of the Operating Reserve; provided, however, that the Debtors receive an undertaking by the Indemnified Party to repay such payment if such Indemnified Party shall be adjudicated to be not entitled to indemnification and which undertaking may be accepted without reference to the financial ability of such Indemnified Party to make repayment. The limited liability and indemnification provisions of this Section 4.6(e) (and in the Plan Administrator Agreement) shall remain available to and be binding upon any former Indemnified Party appointed or serving from and after the Effective Date or the estate of any decedent Indemnified Party and shall survive the termination of the Plan Administrator Agreement or termination, resignation or removal of any board member, officer, member of the Plan Committee or the Plan Administrator (in any capacity). Furthermore, and without

limiting the foregoing, any Persons dealing with the Plan Administrator, the Plan Committee or any of the Debtors, or seeking to assert claims against any of the foregoing, shall look only to the assets of such Debtor(s) to satisfy any liability to such Person, and the Indemnified Parties shall have no personal liability. The Indemnification provided, to the Indemnified Parties, pursuant to this Section 4.6, shall be in addition to the rights of indemnification granted to the officers and directors of the Debtors pursuant to the Bankruptcy Court's July 23, 2002 Order Approving and Authorizing Administrative Expense Priority for Indemnification Claims.

(f) *Insurance.* The Plan Administrator and the Creditors' Trustee shall be authorized to obtain all reasonably necessary insurance coverage for itself, the Creditors' Trustee, members of the board, members of the Plan Committee, and their agents, representatives, employees, professionals or independent contractors, and the Debtors, including, but not limited to, coverage with respect to the liabilities, duties and obligations of the Plan Administrator, the Creditors' Trustee, and members of the boards of directors and officers of the Debtors and members of the Plan Committee and their agents, representatives, employees, professionals or independent contractors (in the form of an errors and omissions policy or otherwise), the latter of which insurance coverage may, at the sole option of the Plan Administrator or Creditors' Trustee, remain in effect for a reasonable period (not to exceed seven years) after the termination of the Plan Administrator Agreement or Creditors' Trust Agreement, as the case may be.

(g) *Authority to Object to Claims and Interests and to Settle Disputed Claims.* From and after the Effective Date but no later than the Claim Objection Deadline, the Distribution Agent, shall be authorized (i) to object to any Claims or Interests Filed against any of the Debtors' Estates and (ii) pursuant to Bankruptcy Rule 9019(b) and section 105(a) of the Bankruptcy Code, to compromise and settle Disputed Claims, in accordance with the following procedures, which shall constitute sufficient notice in accordance with the Bankruptcy Code and the Bankruptcy Rules for compromises and settlements of claims:

(i) If the amount of the Disputed Claim is less than \$100,000, the Distribution Agent shall be authorized and empowered to settle a Disputed Claim and execute necessary documents, including a stipulation of settlement or release, without notice to any party or subsequent approval of the Bankruptcy Court;

(ii) If the amount of the Disputed Claim is \$100,000 or more but less than \$250,000, the Distribution Agent shall be authorized and empowered to settle such Disputed Claim and execute necessary documents, including a stipulation of settlement or release, upon five (5) Business Days' notice to the Plan Committee but without notice to any other party or subsequent approval of the Bankruptcy Court; and

(iii) If the amount of the Disputed Claim is \$250,000 or more, the Distribution Agent shall be authorized and empowered to settle such Disputed Claim and execute necessary documents, including a stipulation of settlement or release, only upon receipt of Bankruptcy Court approval of such settlement.

If, under Section 4.6(g)(ii) of the Plan, the Plan Committee objects to the proposed settlement of a Disputed Claim within the prescribed time deadlines, then (A) if the Plan Committee withdraws for any reason its objection to such settlement, the Distribution Agent may enter into the proposed settlement without further notice and a hearing or entry of an order of the Bankruptcy Court or (B) if the Plan Committee does not withdraw its objection, the Distribution Agent shall have the option of (I) forgoing entry into the settlement agreement that is the subject of the Plan Committee's objection, (II) modifying the terms of the settlement agreement in a way that results in the Plan Committee's withdrawing its objection, or (III) seeking an order of the Bankruptcy Court authorizing the Distribution Agent to enter into the settlement agreement over the Plan Committee's objection.

4.7 *Preservation of Rights of Action; Settlement of Rights of Action.*

(a) *Preservation of Rights of Action.* Except as otherwise provided in the Asset Purchase Agreements, the Plan, the Confirmation Order, or in any document, instrument, release or other agreement entered into in connection with the Plan, in accordance with section 1123(b) of the Bankruptcy Code, the Debtors shall retain the Rights of Action. The Plan Administrator, or if the Right of Action has been assigned to the Creditors' Trust, the Creditors' Trustee, may, in consultation with the Plan Committee, investigate, enforce, sue on, settle or compromise (or decline to do any of the foregoing) any or all of the Rights of Action.

(b) *Settlement of Rights of Action.* At any time after the Confirmation Date and before the Effective Date, notwithstanding anything in the Plan to the contrary, the Debtors may settle some or all of the Rights of Action subject to the approval of the Bankruptcy Court pursuant to Bankruptcy Rule 9019. At any time on and after the Effective Date, the Plan Administrator, or if the Right of Action has been assigned to the Creditors' Trust, the Creditors' Trustee, may settle some or all of the Rights of Action pursuant to Bankruptcy Rule 9019 in accordance with the following procedures, which shall constitute sufficient notice in accordance with the Bankruptcy Code and the Bankruptcy Rules for compromises and settlements:

(i) If the Right of Action is for an amount less than \$100,000, the Plan Administrator or the Creditors' Trustee, as the case may be, shall be authorized and empowered to settle such Right of Action and execute the necessary documents, including a stipulation of settlement or release, without notice to any party or subsequent approval of the Bankruptcy Court; provided, however, if an adversary proceeding or other litigation action has been commenced, approval of the Bankruptcy Court will be sought;

(ii) If the Right of Action is for an amount \$100,000 or more but less than \$250,000, the Plan Administrator or the Creditors' Trustee, as the case may be, shall be authorized and empowered to settle such Right of Action and execute necessary documents, including a stipulation of settlement or release, upon five (5) Business Days' notice to the Plan Committee but without notice to any other party or subsequent approval of the Bankruptcy Court; provided, however, if an

adversary proceeding or other litigation action has been commenced, approval of the Bankruptcy Court will be sought; and

(iii) If the Right of Action is for an amount \$250,000 or more, the Plan Administrator or the Creditors' Trustee, as the case may be, shall be authorized and empowered to settle such Right of Action and execute necessary documents, including a stipulation of settlement or release, only upon receipt of Bankruptcy Court approval of such settlement.

(c) If, under section 4.7(b)(ii) of the Plan, the Plan Committee objects to the proposed settlement of any Right of Action within the prescribed time deadlines, then (A) if the Plan Committee withdraws for any reason its objection to such settlement, the Plan Administrator or the Creditors' Trustee, as the case may be, may enter into the proposed settlement without further notice and a hearing or entry of an order of the Bankruptcy Court or (B) if the Plan Committee does not withdraw its objection, the Plan Administrator or the Creditors' Trustee, as the case may be, shall have the option of (I) forgoing entry into the settlement that is the subject of the Plan Committee's objection, (II) modifying the terms of the settlement in a way that results in the Plan Committee's withdrawing its objection, or (III) seeking an order of the Bankruptcy Court authorizing the Distribution Agent to enter into the settlement over the Plan Committee's objection.

4.8 *Creditors' Committee and Plan Committee.*

(a) *Dissolution of Creditors' Committee.* The Creditors' Committee shall continue in existence until the Effective Date to exercise those powers and perform those duties specified in section 1103 of the Bankruptcy Code and shall perform such other duties as it may have been assigned by the Bankruptcy Court prior to the Effective Date. On the Effective Date, the Creditors' Committee shall be dissolved, and its members shall be deemed released of all their duties, responsibilities and obligations in connection with the Chapter 11 Cases and the Plan and its implementation, and the retention or employment of the Creditors' Committee's attorneys, accountants and other agents shall terminate. All expenses of Creditors' Committee members and the fees and expenses of their Professionals through the Effective Date shall be paid in accordance with the terms and conditions of the Fee Procedures Order.

(b) *Creation of Plan Committee; Procedures.* On the Effective Date, the Plan Committee shall be formed and constituted. The Plan Committee shall consist of four members, including Richard A. Sebastiao (as an ex-officio, non-voting member), and at least three Holders of Class 5 Claims whose identities shall be disclosed to the Bankruptcy Court at the Confirmation Hearing or in the Plan Supplement. In the event that only two or fewer Holders of Class 5 Claims are willing to serve on the Plan Committee or a member of the Plan Committee resigns, is terminated or is otherwise unable to serve, then (i) the Plan Administrator (or, after a Deemed Distribution, the Creditors' Trustee), may appoint himself as a voting member of the Plan Committee, and/or (ii) the Plan Administrator (or, after a Deemed Distribution, the Creditors' Trustee), with the consent of any voting member of the Plan Committee (if any, other

than the Plan Administrator or Creditors' Trustee, as the case may be), may appoint up to three members of the Plan Committee who do not have to be Holders of Class 5 Claims and/or (iii) if there are at least two voting members of the Plan Committee, they may, by unanimous consent, appoint a third voting member who does not have to be a Holder of a Class 5 Claim. Until and unless there are three voting members of the Plan Committee, the decisions of the Plan Committee on any issues affecting settlement of Claims of \$100,000 or more, sale of assets of \$100,000 or more, or settlement of Rights of Action of \$100,000 or more shall be deemed not to be in the ordinary course and shall require the approval of the Bankruptcy Court. A majority vote of the voting members of the Plan Committee shall be required in order for the Plan Committee to make a decision or take any other action; provided, however, that such vote must be unanimous if there are two or fewer voting members. Each voting member of the Plan Committee will have one vote.

(c) *Function and Duration; Compensation and Expenses.* The Plan Committee (i) shall be responsible for (A) instructing and supervising the Plan Administrator and the Creditors' Trustee with respect to their responsibilities under the Plan and the Plan Administrator Agreement or the Creditors' Trust Agreement, (B) reviewing the prosecution of adversary and other proceedings and Rights of Action, if any, including proposed settlements thereof, (C) reviewing objections to and proposed settlements of Disputed Claims, (D) reviewing the sale, transfer or other disposition of assets, (E) serving as members of the board of directors of Dehon (and if necessary, the Subsidiary Debtors), and (F) performing such other duties that may be necessary and proper to assist the Plan Administrator, the Creditors' Trustee and their retained professionals, and (ii) shall remain in existence until the Final Distribution Date if there has not occurred a Deemed Distribution, or the Trust Final Distribution Date if there has occurred a Deemed Distribution, after which time the Plan Committee shall be dissolved and its members shall be deemed released of all their duties, responsibilities and obligations in connection with the Plan and its implementation. The voting members of the Plan Committee shall be entitled to compensation for their performance of services as members of the Plan Committee and they shall be entitled to reimbursement of reasonable expenses from the Operating Reserve. Richard A. Sebastiao shall be compensated for his services at his usual hourly and daily rates in effect at the time his services are rendered, not to exceed \$350 per hour.

4.9 Cancellation of Securities, Instruments and Agreements Evidencing Claims and Interests. Except as otherwise provided in the Plan and in any contract, instrument or other agreement or document created in connection with the Plan, on the Final Distribution Date, the promissory notes, share certificates (including treasury stock), other instruments evidencing any Claims or Interests, and all options, warrants, calls, rights, puts, awards, commitments or any other agreements of any character to acquire such Interests shall be deemed canceled and of no further force and effect, without any further act or action under any applicable agreement, law, regulation, order or rule, and the obligations of the Debtors under such notes, share certificates and other agreements and instruments governing such Claims and Interests shall be discharged. From and after the Effective Date, the Holders of or parties to such Claims or Interests, canceled notes, share certificates and other agreements and instruments shall have no rights arising from or relating to such Claims or Interests, notes, share certificates and other agreements and instruments or the cancellation thereof, except the rights provided pursuant to the Plan.

4.10 Sources of Cash for Plan Distributions. Except as otherwise provided in the Plan or the Confirmation Order, all Cash necessary for the Distribution Agent to make payments pursuant to the Plan shall be obtained from the Debtors or the Creditors' Trust, as the case may be, Cash balances and the liquidation of either or both of (i) the Debtors' remaining non-Cash assets, including, without limitation, Rights of Action, if any, or (ii) the Trust Assets, if any. Cash payments to be made pursuant to the Plan shall be made by the Distribution Agent (or any successor thereto).

4.11 Creditors' Trust.

(a) On the Effective Date, the Creditors' Trust shall be established pursuant to the Creditors' Trust Agreement. The terms of the Creditors' Trust Agreement are hereby incorporated into the Plan as if fully set forth herein. Each Holder of an Allowed Class 5 Claim shall receive, in partial satisfaction of its Allowed General Unsecured Claim, a Pro Rata beneficial interest in the Creditors' Trust. On the Effective Date, Stephen S. Gray shall be named the Creditors' Trustee.

(b) At the Confirmation Hearing, the Debtors and the Creditors' Committee may jointly request that on the Effective Date some or all of the assets, including, without limitation, Rights of Action and Cash of the Debtors' Estates, without any further act or deed of the Creditors' Trustee or the Bankruptcy Court, be transferred and assigned to the Creditors' Trust, and thereafter such assets shall be deemed to be Trust Assets. Alternatively, from and after the Effective Date, the Plan Administrator may in his discretion request entry of an order by the Bankruptcy Court to authorize Dehon (or any Debtor) and the Estates to transfer and assign some or all of their assets to the Creditors' Trust, and, if such transfer is approved by the Bankruptcy Court, such assets shall thereafter become Trust Assets. The Plan Administrator may make more than one request to transfer or assign the Debtors' assets to the Creditors' Trust. For tax purposes, any transfer and delivery of the Debtors' assets to the Creditors' Trust shall be deemed to be a transfer from the Debtors and the Estates to all Holders of Allowed Class 5 Claims followed by a deemed transfer by such Holders to the Creditors' Trust. The Holders of Allowed Class 5 Claims shall be treated as the grantors and deemed owners of the Trust Assets for federal income tax purposes.

- (c) From and after the Effective Date, the Plan Administrator will have the authority to make available to the Creditors' Trustee Cash to pay the costs of administering the Creditors' Trust.
- (d) The Creditors' Trustee, for convenience, may utilize the Plan Administrator as its agent to make distributions to Holders of Allowed Class 5 Claims.
- (e) The Creditors' Trust Agreement shall provide:
- (i) The Creditors' Trustee with the same rights, powers and duties with respect to the Trust Assets as the Plan Administrator has with respect to assets of the Debtors and the Estates under the Plan;
 - (ii) The Creditors' Trustee with the authority to retain and employ attorneys, accountants, appraisers, brokers, banks, custodians, investment advisors, consultants, expert witnesses and other agents and professionals, and pay their salaries, fees and expenses in the ordinary course out of the Trust Assets without obtaining approval of the Bankruptcy Court or any other court of competent jurisdiction, but subject to review by the Plan Committee;
 - (iii) Upon liquidation of all Trust Assets, payment of all fees, expenses and costs of the Creditors' Trustee and the final distribution of Available Cash to Holders of Allowed Class 5 Claims, all as determined by the Creditors' Trustee in its discretion, the Creditors' Trust and the responsibilities of the Creditors' Trustee thereunder shall terminate, and the Creditors' Trustee shall thereupon be forever discharged of, and released from, all powers, duties and responsibilities under the Plan; and
 - (iv) Upon termination of the Creditors' Trust, the Creditors' Trustee may, without further order of the Bankruptcy Court, but subject to any applicable non-bankruptcy law relating to the retention of books and records, destroy any books and records that the Creditors' Trustee determines are no longer necessary for the implementation of the Plan.
- (f) Persons dealing with the Creditors' Trustee or the Creditors' Trust, or seeking to assert claims against either, shall look only to the Trust Assets to satisfy any liability to such Person, and the Creditors' Trustee shall have no personal liability.
- (g) The Creditors' Trustee and his or her professionals or any duly designated agent or representative thereof (in its capacity as such) (collectively, the "Trust Indemnified Parties") shall not be liable for any loss, liability, claim, damages, costs and expenses, including but not limited to attorneys' fees and expenses, arising out of or due to their actions or omissions, or consequences of such actions or omissions, with respect to the Creditors' Trust, the Trust Assets, the Debtors, the Estates or the implementation or administration of the Plan, if such Trust Indemnified Party acted in good faith and in a manner reasonably believed to be in or not opposed to the best interests of the Holders of Allowed Claims, and, with respect to any criminal action or proceeding, had no

reasonable cause to believe its conduct was unlawful, and in all respects the Creditors' Trustee shall be entitled to rely reasonably upon the advice of counsel and other professionals with respect to its duties and responsibilities under the Plan. Without limiting the foregoing, the Debtors and the Creditors' Trust shall, to the fullest extent permitted by applicable law, indemnify and hold harmless each and every Trust Indemnified Party from and against and with respect to any and all liabilities, losses, damages, claims, costs and expenses, including but not limited to attorneys' fees and expenses, arising out of or due to their actions or omissions, or consequences of such actions or omissions, with respect to the Creditors' Trust, the Trust Assets, the Debtors and the Estates or the implementation or administration of the Plan, if such Trust Indemnified Party acted in good faith and in a manner reasonably believed to be in or not opposed to the best interests of the Holders of Allowed Claims, and, with respect to any criminal action or proceeding, had no reasonable cause to believe its conduct was unlawful. To the extent the Creditors' Trust indemnifies and holds harmless a Trust Indemnified Party, as provided above, the legal fees and related costs incurred by counsel to such Trust Indemnified Party in monitoring or participating in the defense of such claims giving rise to the right of indemnification shall be paid out of the Operating Reserve of the Creditors' Trust and the Debtors; provided, however, that the Creditors' Trust receives an undertaking by the Trust Indemnified Party to repay such payment if such Trust Indemnified Party shall be adjudicated to be not entitled to indemnification and which undertaking may be accepted without reference to the financial ability of the Trust Indemnified Party to make repayment. The limited liability and indemnification provisions of this Section 4.11(g) (and in the Creditors' Trust Agreement) shall remain available to and be binding upon any former Trust Indemnified Party appointed as of and after the Effective Date or the estate of any decedent Trust Indemnified Party and shall survive the termination of the Creditors' Trust Agreement or termination, resignation or removal of the Creditors' Trustee.

(h) The Creditors' Trustee shall post a bond in an amount to be reasonably determined by the United States Trustee. Except as specifically required by the Plan, in respect of the exercise of any power conferred upon the Creditors' Trustee or in its management of the Trust Assets, or in its disposition of any assets thereof, the Creditors' Trustee shall not be required to procure authorization by any court.

(i) With respect to any Rights of Action that are transferred or assigned to the Creditors' Trust, the Creditors' Trustee shall have standing and sole authority to investigate, commence, prosecute, enforce, obtain recoveries on, or settle such Claim(s) to the same extent as a debtor-in-possession or trustee under the Bankruptcy Code.

ARTICLE V

ACCEPTANCE OR REJECTION OF THE PLAN

5.1 *Classes Entitled to Vote.* Each Holder of an Allowed Claim in Class 5 shall be entitled to vote to accept or reject the Plan as provided for in the order entered by the Bankruptcy Court establishing certain procedures with respect to the solicitation and tabulation of votes to

accept or reject the Plan. For purposes of calculating the number of Allowed Claims in a Class of Claims that have voted to accept or reject the Plan under section 1126(c) of the Bankruptcy Code, all Allowed Claims in such Class held by one entity or any affiliate thereof (as defined in the Securities Act of 1933 and the rules and regulations promulgated thereunder) shall be aggregated and treated as one Allowed Claim in such Class. Ballots shall be cast and tabulated on a consolidated basis, in accordance with the expected substantive consolidation of the Debtors' Estates and the Chapter 11 Cases.

5.2 Acceptance by a Class Entitled to Vote. In accordance with section 1126(c) of the Bankruptcy Code and except as provided for in section 1126(e) of the Bankruptcy Code, a Class shall have accepted the Plan if the Plan has been accepted by Holders of Allowed Claims in such Class representing (i) at least two-thirds in dollar amount of the total dollar amount of Allowed Claims in such Class and (ii) more than one-half in number of the total number of Holders of Allowed Claims of such Class that have timely and properly voted to accept or reject the Plan.

5.3 Classes Not Entitled to Vote.

(a) *Presumed Acceptance of Plan.* Each Unimpaired Class of Claims is conclusively presumed to accept the Plan and, therefore, is not entitled to vote to accept or reject the Plan.

(b) *Presumed Rejections of Plan.* Each Holder of an Intercompany Claim in Class 6, Foreign Revenue Claim in Class 7 or Interest in Class 8 is conclusively presumed to have rejected the Plan, and therefore, is not entitled to vote to accept or reject the Plan. In order to save expenses for the Debtors' Estates, the Debtors will request authority from the Bankruptcy Court to send a notice to Holders of Intercompany Claims, Foreign Revenue Claims and Interests, in a form approved by the Court, in lieu of serving them with the Plan, the disclosure statement describing the Plan, and the solicitation package.

5.4 Cramdown. The Debtors shall utilize the provisions of section 1129(b) of the Bankruptcy Code to satisfy the requirements for confirmation of the Plan over the presumed rejection of Classes 6, 7 and 8 or the rejection, if any, of any Impaired Classes entitled to vote to accept or reject the Plan.

ARTICLE VI

PROVISIONS GOVERNING DISTRIBUTIONS

6.1 Distributions for Claims Allowed as of the Effective Date. Except as otherwise provided herein or as ordered by the Bankruptcy Court, distributions to be made on account of Claims that are Allowed Claims as of the Effective Date shall be made on the Distribution Date or as soon thereafter as is practicable, and any distribution to be made on the Effective Date pursuant to the Plan shall be deemed as having been made on the Effective Date if such distribution is made on the Effective Date or within 10 days of the Effective Date. 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. Distributions on account of Claims that first become Allowed Claims after the Effective Date shall be made pursuant to the terms and conditions of the Plan Administrator Agreement or the Creditors' Trust Agreement and Articles VI and VIII of the Plan.

6.2 Interest on Claims. Unless otherwise specifically provided for in the Plan or Confirmation Order, or required by applicable bankruptcy law, postpetition interest shall not accrue or be paid on any Claims, and no Holder of a Claim shall be entitled to interest accruing on or after the Petition Date on any Claim.

6.3 Non-Allowance of Penalties and Fines. No distribution shall be made under the Plan on account of, and no Allowed Claim (whether Secured Claim, General Unsecured Claim, Convenience Claim, Other Priority Claim, Priority Tax Claim or Administrative Claim) shall include any fine, penalty, multiple, exemplary or punitive damages which is not compensation for actual pecuniary loss, and any Claim on account of such fine, penalty, multiple, exemplary or punitive shall be deemed to be disallowed, whether or not an objection is filed to such Claim.

6.4 Distributions by the Distribution Agent. The Distribution Agent shall make all distributions of Cash required to be distributed under the applicable provisions of the Plan and the Plan Administrator Agreement or the Creditors' Trust Agreement, as the case may be. The Distribution Agent may employ or contract with other entities to assist in or make the distributions required by the Plan and the Plan Administrator Agreement or the Creditors' Trust Agreement.

6.5 Distributions on a Subsequent Distribution Date. Unless otherwise provided in the Plan, to the extent Cash is available subsequent to the Effective Date from any source including, among other things, (i) the liquidation and conversion to Cash of a Debtor's assets or Trust Assets, (ii) the prosecution and enforcement of Rights of Action (including, without limitation, Avoidance Rights of Action), (iii) the release of funds from the Disputed Claims Reserve in accordance with Section 8.6 of the Plan, or (iv) the return of unclaimed, undeliverable or time-barred distributions to Holders of Allowed Claims pursuant to Section 6.7 of the Plan, the Distribution Agent shall, on the Subsequent Distribution Date, distribute such Cash to the Holders of Claims entitled thereto that were Allowed on the Effective Date or subsequently have become Allowed on or before the Subsequent Distribution Date in amounts necessary to cause such Holders to have received aggregate distributions of Cash in respect of such Allowed Claims equal to the distributions that such Holders would have received in respect of such Allowed Claims on the Effective Date if (x) such Cash had been available for distribution on the Effective Date, (y) such Allowed Claims had been Allowed on the Effective Date in the amounts in which they are Allowed on the Subsequent Distribution Date, and (z) Claims or portions thereof that have become disallowed subsequent to the Effective Date and on or before the Subsequent Distribution Date had been disallowed on the Effective Date; provided, however, that in no event shall the Distribution Agent be obligated to make a distribution to Holders of Allowed Class 5 Claims if such distribution of Available Cash would result in a Pro Rata distribution of less than one percent (1%) of Allowed Class 5 Claims to Holders entitled thereto; and provided further, however, that in no event shall the foregoing impair the right of the Plan Administrator or Creditors' Trustee under Section 8.7 of the Plan to use excess funds in the Disputed Claims Reserve to satisfy the costs of administering and fully consummating the Plan.

6.6 Distributions on the Final Distribution Date. Unless otherwise provided in the Plan, to the extent Cash is available subsequent to the Effective Date from any source including, among other things, (a) the liquidation and conversion to Cash of a Debtor's assets or Trust Assets, (b) the prosecution and enforcement of Rights of Action (including, without limitation, Avoidance Rights of Action), (c) the release of funds from the Disputed Claims Reserve in accordance with Section 8.6 of the Plan, or (d) the return of unclaimed, undeliverable or time-barred distributions to Holders of Allowed Claims pursuant to Section 6.7 of the Plan, the Distribution Agent shall, on the Final Distribution Date (other than in connection with a Deemed Distribution) or the Trust Final Distribution Date, as the case may be, distribute such Cash to the Holders of Claims entitled thereto that were Allowed on the Effective Date or subsequently have become Allowed on or before the Final Distribution Date or the Trust Final Distribution Date, as the case may be, in amounts necessary to cause such Holders to have received aggregate distributions of Cash in respect of such Allowed Claims equal to the distributions that such Holders would have received in respect of such Allowed Claims on the Effective Date if (i) such Cash had been available for distribution on the Effective Date, (ii) such Allowed Claims had been Allowed on the Effective Date in the amounts in which they are Allowed on the Final Distribution Date or the Trust Final Distribution Date, as the case may be, and (iii) Claims or portions thereof that have become disallowed subsequent to the Effective Date and on or before the Final Distribution Date or the Trust Final Distribution Date, as the case may be, had been disallowed on the Effective Date; provided, however, that in no event shall the Distribution Agent be obligated to make such a final distribution if, in its discretion, there is insufficient Cash to make a cost-efficient distribution, taking into account the size of the distribution to be made and the number of recipients of such distribution, in which event such funds shall, in the discretion of the Distribution Agent and the Plan Committee, be donated to a reputable charitable organization, if permitted by applicable law, or otherwise in accordance with applicable rules or law; and provided further, however, that in no event shall the foregoing impair the right of the Plan Administrator or the Creditors' Trustee under Section 8.7 of the Plan to use excess funds in the Disputed Claims Reserve to satisfy the costs of administering and fully consummating the Plan.

6.7 Delivery of Distributions and Undeliverable or Unclaimed Distributions.

(a) *Delivery of Distributions in General.* Distributions to Holders of Allowed Claims shall be made at the addresses set forth in the Schedules or, if a proof of claim was Filed, on the proof of claim, unless prior to the time of the distribution, the Distribution Agent has received in writing a notification of change of address.

(b) *Undeliverable and Unclaimed Distributions.*

(i) Holding and Investment of Undeliverable and Unclaimed Distributions. If the distribution to any Holder of an Allowed Claim is returned to the Distribution Agent as undeliverable or is otherwise unclaimed, or if the Holder of a Claim has not provided the Distribution Agent with a taxpayer identification number in response to a request made by the Distribution Agent, no further distributions shall be made to such Holder unless and until the Distribution Agent is notified in writing of such Holder's then-current address and/or taxpayer identification number, as the case may be. Undeliverable and unclaimed

distributions (unclaimed distributions shall include a Person's failure to provide a taxpayer identification number in response to a request made by the Distribution Agent) shall be deposited in an interest-bearing account, designated on the books and records as an "unclaimed distribution reserve" (the "Unclaimed Distribution Reserve"), for the benefit of all such similarly situated Persons until such time as a distribution becomes deliverable, is claimed or a taxpayer identification number is provided, or is forfeited under Section 6.7(b)(iii) of the Plan.

(ii) After Distributions Become Deliverable. On each Subsequent Distribution Date, the Distribution Agent shall make all distributions that have become deliverable or have been claimed (or for which a taxpayer identification number has been provided) since the Distribution Date or the immediately preceding Subsequent Distribution Date, as the case may be, together with any interest actually earned thereon.

(iii) Failure to Claim Undeliverable Distributions. Any Holder of a Claim that does not assert a claim or interest in any undeliverable or unclaimed distribution within 180 days after the date of the issuance of the check for the first distribution that was returned as undeliverable or unclaimed, or the date of the Distribution Agent's first written request for a taxpayer identification number (whether or not also returned as undeliverable) shall be deemed to have forfeited its claim to or interest in such undeliverable or unclaimed distribution(s) (and all interest thereon) and all subsequent and final distributions that may be made with respect to its Claim, and shall be forever barred and enjoined from asserting any claim to or interest in an undeliverable or unclaimed distribution(s) (and all interest thereon) or any subsequent or final distributions against the Debtors' Estates, the Plan Administrator, the Creditors' Trust, the Creditors' Trustee or their successors or properties, and such Holder of an undeliverable or unclaimed distribution shall thereafter be deemed to have waived any and all of its Claims and any right to a distribution thereon. In such cases, any Cash in the Unclaimed Distribution Reserve for distribution on account of such claims for undeliverable or unclaimed distributions shall become the property of the Debtors (or, if applicable, the Creditors' Trust) free of any restrictions thereon and notwithstanding any federal or state escheat laws to the contrary and shall be distributed in accordance with Sections 6.5 and 6.6 of the Plan. Nothing contained in the Plan, the Plan Administrator Agreement or the Creditors' Trust Agreement shall require the Distribution Agent to attempt to locate any Holder of a Claim.

6.8 Record Date for Distributions. The Distribution Agent will have no obligation to recognize the transfer of, or the sale of any participation in, any Allowed Claim that occurs after the close of business on the Confirmation Date and will be entitled for all purposes herein to recognize and distribute only to those Holders of Allowed Claims who are Holders of such Claims, or participants therein, as of the close of business on the Confirmation Date. The Distribution Agent shall instead be entitled to recognize and deal for all purposes under the Plan with only those record Holders stated on the official claims register as of the close of business on the Confirmation Date.

6.9 Allocation of Plan Distributions Between Principal and Interest. To the extent that any Allowed Claim entitled to a distribution under the Plan is comprised of indebtedness and accrued but unpaid interest thereon, such distribution shall, for federal income tax purposes, be allocated to the principal amount of the Claim first and then, to the extent the consideration exceeds the principal amount of the claim, to the portion of such Claim representing accrued but unpaid interest.

6.10 Means of Cash Payment. Except as otherwise provided in the Plan, payments of Cash made pursuant to the Plan shall be in U.S. dollars and shall be made, at the option and in the sole discretion of the Distribution Agent, by (a) checks drawn on or (b) wire transfer from a domestic bank selected by the Distribution Agent. Cash payments to a foreign Creditor may be made by the Distribution Agent, with the consent of such Creditor, in such funds (other than U.S. dollars) and by such means as are necessary or customary in a particular foreign jurisdiction.

6.11 Withholding and Reporting Requirements. In connection with the Plan and all distributions thereunder, the Distribution Agent shall comply with all withholding and reporting requirements imposed by any federal, state or local taxing authority, and all distributions hereunder shall be subject to any such withholding and reporting requirements.

6.12 Time Bar to Cash Payment. All uncashed distributions shall be handled in accordance with this Section 6.12 unless provided otherwise by applicable law. Checks issued by the Distribution Agent in respect of Allowed Claims shall be null and void if not negotiated within sixty (60) days after the date of issuance thereof and thereafter shall be treated under the Plan as an unclaimed distribution subject to Section 6.7 of the Plan. The Holder of the Allowed Claim to whom such check originally was issued shall make requests for re-issuance of any check to the Distribution Agent. Any claim in respect of such a voided check shall be made on or before the earlier of (i) one hundred twenty (120) days after the expiration of the sixty (60) day period following the date of issuance of such check, and (ii) thirty (30) days prior to the Final Distribution Date. After such date, all funds held on account of such voided check shall, in the discretion of the Plan Administrator or the Creditors' Trustee, be used to satisfy the costs of administering and fully consummating the Plan or become Available Cash for distribution in accordance with the Plan, and the Holder of any such Claim shall not be entitled to any other or further distribution under the Plan on account of such Claim and shall be deemed to have waived its Claim and any right to a distribution thereon.

6.13 Setoffs. The Debtors and the Distribution Agent may, pursuant to section 558 of the Bankruptcy Code or applicable nonbankruptcy laws, but shall not be required to, set off against any Claim and the payments or other distributions to be made pursuant to the Plan in respect of such Claim, claims of any nature whatsoever that the Debtors may have against the Holder of such Claim; provided, however, that neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Debtors of any such Claim that the Debtors may have against such Holder. As part of a Deemed Distribution, any and all rights of setoff of the Debtors shall be transferred and assigned to the Creditors' Trust and be enforceable by the Creditors' Trustee in the same manner and to the same extent that the Debtors could have exercised such rights of setoff.

6.14 Fractional Dollars; De Minimis Distributions. Notwithstanding any other provision of the Plan or the Plan Administrator Agreement or the Creditors' Trust Agreement, (a) the Distribution Agent shall not be required to make distributions or payments of fractions of dollars, and whenever any payment of a fraction of a dollar under the Plan would otherwise be called for, the actual payment made may be rounded to the nearest whole dollar (up or down), with half dollars being rounded down, and (b) the Distribution Agent shall have no obligation to make a distribution on account of an Allowed Claim from any Reserve or account to a specific Holder of an Allowed Claim if the amount to be distributed to that Holder on the particular Distribution Date or Subsequent Distribution Date would be \$50.00 or less in the aggregate, unless a request therefore is made in writing to the Distribution Agent. Any unclaimed distributions pursuant to this Section 6.14 will become Available Cash for distribution on the Final Distribution Date to be distributed in accordance with Section 6.6 of this Plan.

ARTICLE VII

TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

7.1 Rejected Contracts and Leases. Except as otherwise provided in the Plan, or in any contract, instrument, release or other agreement or document entered into in connection with the Plan, each of the executory contracts and unexpired leases to which any of the Debtors is a party, to the extent such contracts or leases are executory contracts or unexpired leases, shall be rejected by the Debtors on the Confirmation Date, unless such contract or lease previously (a) shall have been assumed or rejected by the Debtors (including, but not limited to, those executory contracts and unexpired leases assumed by and assigned to the Buyers), (b) is the subject of a pending motion to assume, or (c) shall have expired or terminated pursuant to its own terms; provided, however, that rejection pursuant to this Article VII shall not constitute an admission by the Debtors that any such contracts or leases are in fact executory contracts or unexpired leases or that the Debtors had any liability thereunder. The Confirmation Order shall constitute an order of the Bankruptcy Court approving the rejections described in this Article VII, pursuant to section 365 of the Bankruptcy Code, as of the Confirmation Date. A non-exclusive list of executory contracts and unexpired leases that are being rejected pursuant to the Confirmation Order will be included in the Plan Supplement.

7.2 Bar Date for Rejection Damages. If the rejection of an executory contract or unexpired lease pursuant to Section 7.1 of the Plan gives rise to a Claim by the other party or parties to such contract or lease, such Claim shall be forever barred and shall not be enforceable against the Debtors' Estates, the Plan Administrator, the Creditors' Trust or the Creditors' Trustee or their respective successors or properties unless a proof of claim is received by The Altman Group, 60 East 42 Street, New York, New York, 10165, within thirty (30) days after entry of the Confirmation Order or such other date as prescribed by the Bankruptcy Court.

7.3 Retiree Benefits. The Debtors have never funded or maintained any retiree benefit plans, funds or programs, as defined in section 1114 of the Bankruptcy Code, for the purpose of providing or reimbursing payments for retired employees and their spouses and dependents for medical, surgical, or hospital care benefits or benefits in the event of sickness, accident, disability, or death under any plan, fund, or program (through the purchase of insurance

or otherwise). Any such retiree benefit plans established by the Debtors prior to the Petition Date were discretionary and never funded. To the extent any such benefit plans, funds or programs are found by the Bankruptcy Court to have existed, such plans, funds or programs are hereby terminated and shall be null and void effective immediately prior to the Petition Date.⁷ Accordingly, no such payments will be, or are required to be, made pursuant to section 1129(a)(13) of the Bankruptcy Code.

ARTICLE VIII

PROCEDURES FOR RESOLVING DISPUTED, CONTINGENT AND UNLIQUIDATED CLAIMS

8.1 *No Distributions Pending Allowance.* Notwithstanding any other provision of the Plan, no payments or distributions shall be made with respect to all or any portion of a Disputed Claim unless and until all objections to such Disputed Claim have been settled or withdrawn or have been determined by Final Order, and the Disputed Claim, or some portion thereof, has become an Allowed Claim.

8.2 *Prosecution of Objections.* The Distribution Agent may File objections to Claims with the Bankruptcy Court and shall serve such objections upon the Holders of each of the Claims to which objections are made. Any objection to Claims, whether Filed by the Distribution Agent or other party in interest, must be filed no later than 4:00 p.m. on June 30, 2003 (the "Claim Objection Deadline"), or such extended date as may be set by the Bankruptcy Court upon the motion of the Distribution Agent or other party in interest; provided, however, that the Claim Objection Deadline shall not apply to objections to Stock Repurchase Claims, claims that are subordinated under section 510 of the Bankruptcy Code or Interests. Subject to the limitations set forth in the Plan and the Plan Administrator Agreement or the Creditors' Trust Agreement, and the oversight of the Plan Committee, the Plan Administrator or the Creditors' Trustee, as the case may be, shall be authorized to, and shall, resolve all Disputed Claims by withdrawing or settling such objections thereto, or by litigating to judgment in the Bankruptcy Court or such other court having jurisdiction over the validity, nature and/or amount thereof. At its option and, upon consent of the Plan Committee, the Plan Administrator or the Creditors' Trustee, as the case may be, may make a single, lump-sum payment of any settlement amount to a claimant.

8.3 *Estimation.* The Distribution Agent may, at any time, and in consultation with the Plan Committee, request that the Bankruptcy Court estimate any Disputed Claim for the purpose of allowance pursuant to section 502(c) of the Bankruptcy Code regardless of whether an objection has previously been Filed; the Allowed Amount of such Claim shall not exceed the amount estimated by the Bankruptcy Court.

8.4 *Disputed Claims Reserve.* On the Effective Date (or as soon thereafter as is practicable) and each Subsequent Distribution Date, the Distribution Agent shall create and fund

⁷ Section 1114 of the Bankruptcy Code does not apply because the Debtors either did not maintain any plan, fund or program with the meaning of section 1114 of the Bankruptcy Code or are liquidating their assets, not reorganizing, pursuant to chapter 11 of the Bankruptcy Code.

or withhold the Disputed Claims Reserve (either in a separate account or on the books and records) in an amount of the Estates' Cash equal to one hundred percent (100%) of distributions to which Holders of Disputed Claims would be entitled under the Plan as of such date if such Disputed Claims were Allowed Claims in their full amount (or in such other amount as may be determined by the Bankruptcy Court in an estimation proceeding pursuant to section 502(c) of the Bankruptcy Code). Cash withheld and reserved for payments to Holders of Disputed Claims may be held and deposited by the Distribution Agent in one or more segregated interest-bearing reserve accounts or in a commingled account, as determined by the Distribution Agent (with the consent of the Plan Committee), to be used to satisfy such Claims if and when such Disputed Claims become Allowed Claims.

8.5 Investment of Disputed Claims Reserve. The Distribution Agent shall be permitted, from time to time, with the consent of the Plan Committee, to invest all or a portion of the Cash in the Disputed Claims Reserve in United States Treasury Bills, interest-bearing certificates of deposit, money market accounts, overnight investments or investments permitted by section 345 of the Bankruptcy Code or otherwise authorized by the Bankruptcy Court, using prudent efforts to enhance the rates of interest earned on such Cash without inordinate credit risk or interest rate risk. All interest earned on such Cash shall be held in the Disputed Claims Reserve and, after satisfaction of any expenses incurred in connection with the maintenance of such Disputed Claims Reserve, including taxes payable on such interest income, if any, shall be transferred out of such Disputed Claims Reserve and, in the discretion of the Plan Administrator or the Creditors' Trustee (in consultation with the Plan Committee), be used to satisfy the costs of administering and fully consummating the Plan or become Available Cash for distribution in accordance with the Plan.

8.6 Allowance of Disputed Claims. If, on or after the Effective Date, any Disputed Claim becomes an Allowed Claim, the Distribution Agent shall, on the next Subsequent Distribution Date (or Final Distribution Date or Trust Final Distribution Date if the next distribution is to occur on that date), distribute from the Disputed Claims Reserve to the Holder of such Allowed Claim the amount of Cash that such Holder would have been entitled to receive under the Plan if such Claim had been an Allowed Claim on the Effective Date.

8.7 Release of Funds from Disputed Claims Reserve. If, at any time or from time to time after the Effective Date, there shall be Cash in the Disputed Claims Reserve in an amount in excess of the maximum remaining payment obligations to the then existing Holders of Disputed Claims against the Debtors or the Creditors' Trust under the Plan, such excess funds shall become available to the Plan Administrator or the Creditors' Trustee, as the case may be, generally and shall, in the discretion of the Plan Administrator or Creditors' Trustee (in consultation with the Plan Committee), be used to satisfy the costs of administering and fully consummating the Plan or become Available Cash for distribution in accordance with the Plan.

ARTICLE IX

CONFIRMATION AND CONSUMMATION OF THE PLAN

9.1 Confirmation Date. The Bankruptcy Court shall have entered the Confirmation Order and the Substantive Consolidation Order, which may be the Confirmation Order, both of

which shall be reasonably acceptable in form and substance to the Debtors and the Creditors' Committee.

9.2 Conditions to the Effective Date. The following are conditions precedent to the Effective Date of the Plan:

- (i) No stay of the Confirmation Order shall then be in effect; and
- (ii) All documents, instruments and agreements, in form and substance satisfactory to the Debtors and Creditors' Committee, provided for under or necessary to implement the Plan shall have been executed and delivered by the parties thereto, unless such execution or delivery has been waived by the parties benefited thereby.

9.3 Waiver of Conditions. The Debtors and the Creditors' Committee may jointly waive the conditions to effectiveness of the Plan set forth in Section 9.2.

9.4 Notice of Effective Date. The Debtors and the Creditors' Committee shall give notice to the Bankruptcy Court of the occurrence of the Effective Date within three business days of said occurrence.

ARTICLE X

EFFECT OF PLAN CONFIRMATION

10.1 Binding Effect. The Plan shall bind any Holder of a Claim against, or Interests in, the Debtors and their successors and assigns, whether or not the Claim or Interest of such Holder is impaired under the Plan and whether or not such Holder has accepted the Plan, is included in the Schedules or filed a proof of claim or interest.

10.2 Releases.

(a) **Releases.** On the Effective Date, (i) the Debtors-in-Possession, (ii) the Debtors' directors, officers, employees, agents and advisors who served for the period after the Petition Date, (iii) the Creditors' Committee, and each member of the Creditors' Committee, solely in their respective capacities as members or representatives of the Creditors' Committee (and not as individual Creditors of the Debtors), (iv) the Professionals who served for the period after the Petition Date (solely in their capacity as Professionals and not as Creditors), and (v) the ESOP Trustee (solely in his capacity as ESOP Trustee and not as a Creditor), are released unconditionally from any and all claims, obligations, suits, judgments, damages, rights, causes of action and liabilities whatsoever, (other than the right to enforce the performance of their respective obligations, if any, to the Debtors under the Plan and the contracts, instruments, releases and other agreements delivered under the Plan) whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, then existing or thereafter arising, in law, equity or otherwise that are based in whole or in part on any act or omission, transaction, event or other occurrence taking place during the period after the Petition Date through the Effective Date in any way relating to the

Debtors-in-Possession, the Chapter 11 Cases, the Plan, the Disclosure Statement or the Debtors' Employee Stock Ownership Plan; provided, however that nothing in this Section shall be deemed to waive any objection to any Claim against the Debtors or any rights to object to any such Claim or to bring an adversary proceeding to subordinate a Claim under section 510 of the Bankruptcy Code, or to recharacterize a Claim as an Interest, all of which rights, claims and defenses are expressly preserved.

(b) *Injunction Related to Releases.* The Confirmation Order will permanently enjoin the commencement or prosecution by all Persons, except for, prior to the Effective Date, the Creditors' Committee and the Debtors, and after the Effective Date, the Plan Administrator or the Creditors' Trustee, whether directly, derivatively or otherwise, of any claims, obligations, suits, judgments, damages, demands, debts, rights, causes of action, or liabilities released pursuant to the Plan.

10.3 *Discharge of Claims and Termination of Interests.* Pursuant to section 1141(d)(3) of the Bankruptcy Code, Confirmation will not discharge Claims against the Debtors; provided, however, that no Holder of a Claim against any Debtor may, on account of such Claim, seek or receive any payment or other distribution from, or seek recourse against the Debtors, the Estates, the Plan Administrator, the Creditors' Trust and the Creditors' Trustee, their respective successors or their respective properties, except as expressly provided herein.

10.4 *Exculpation and Limitation of Liability.* Without limiting the foregoing releases in Section 10.2(a) of the Plan, neither the Debtors-in-Possession, the Debtors' directors, officers, employees, agents and advisors, the Creditors' Committee, and each member of the Creditors' Committee, solely in their respective capacities as members or representatives of the Creditors' Committee (and not as Creditors of the Debtors), the Professionals who served for the period after the Petition Date (solely in their capacity as Professionals and not as Creditors), nor the ESOP Trustee (solely in his capacity as ESOP Trustee and not as a Creditor), shall have or incur any liability to, or be subject to any right of action by, any Holder of a Claim, or any other party in interest, or any of their respective employees, agents and advisors, or any of their successors or assigns, for any act or omission after the Petition Date in connection with, relating to, or arising out of, the Debtors' Chapter 11 Cases, the pursuit of confirmation of the Plan, the consummation of the Plan or the administration of the Plan or the property to be distributed under the Plan, so long as they acted in good faith and in a manner reasonably believed to be in or not opposed to the best interests of the Holders of Claims, and in all respects shall be entitled to rely reasonably upon the advice of counsel with respect to their duties and responsibilities under the Plan.

10.5 *Injunction.*

(a) Except as otherwise provided in the Plan, the Confirmation Order shall provide, among other things, that from and after the Confirmation Date all Persons (other than the Debtors, Estates, Plan Administrator, Creditors' Trust and Creditors' Trustee) who have held, hold or may hold Claims against or Interests in the Debtors are permanently enjoined from taking any of the following actions against the Debtors, the Estates, the Plan Administrator, the Creditors' Trustee, the Creditors' Trust or any of their properties on account of any such Claims or Interests: (i) commencing or

continuing, in any manner or in any place, any action or other proceeding; (ii) enforcing, attaching, collecting or recovering in any manner any judgment, award, decree or order; (iii) creating, perfecting or enforcing any lien or encumbrance; (iv) asserting a setoff, right of subrogation or recoupment of any kind against any debt, liability or obligation due to the Debtors, the Estates, the Plan Administrator, the Creditors' Trustee or the Creditors' Trust; and (v) commencing or continuing, in any manner or in any place, any action that does not comply with or is inconsistent with the provisions of the Plan; provided, however, that nothing contained herein shall preclude such Persons from exercising their rights pursuant to and consistent with the terms of the Plan.

(b) By voting in favor of the Plan or accepting distributions pursuant to the Plan, each Holder of an Allowed Claim receiving distributions pursuant to the Plan will be deemed to have specifically consented to the injunctions set forth in this Section 10.5.

10.6 *Term of Bankruptcy Injunction or Stays.* All injunctions or stays provided for in the Chapter 11 Cases under section 105 or 362 of the Bankruptcy Code, or otherwise, and in existence on the Confirmation Date, shall remain in full force and effect until all property of the Debtors' Estates or Creditors' Trust has been distributed, the Debtors have been dissolved and these Chapter 11 Cases have been closed pursuant to section 350 of the Bankruptcy Code.

ARTICLE XI

RETENTION OF JURISDICTION

11.1 *Matters Over Which Court Retains Jurisdiction.* Pursuant to sections 105(c) and 1142 of the Bankruptcy Code and notwithstanding entry of the Confirmation Order and the occurrence of the Effective Date, the Bankruptcy Court will retain exclusive jurisdiction over all matters arising out of, and related to, the Chapter 11 Cases and the Plan and for the following purposes:

(a) Without limiting the authority of the Plan Administrator or Creditors' Trustee to settle Disputed Claims without Bankruptcy Court approval as provided in Section 4.6(g) hereof, disallow, determine, liquidate, classify, estimate, subordinate or establish the priority or secured or unsecured status of any Claim or Interest, including the resolution of any request for payment of any Administrative Claim and the resolution of any objections to the allowance or priority of Claims or Interests;

(b) Resolve any matters related to the assumption, assumption and assignment, or rejection of any executory contract or unexpired lease to which the Debtors are a party or with respect to which the Debtors may be liable and to hear, determine and, if necessary, liquidate any Claims arising therefrom;

(c) Ensure that distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of the Plan;

(d) Decide or resolve any motions, adversary proceedings, contested or litigated matters and any other matters and grant or deny any applications involving the Debtors that may be pending on the Effective Date;

(e) Enter such orders as may be necessary or appropriate to implement or consummate the provisions of the Plan and all contracts, instruments, releases and other agreements or documents created in connection with the Plan;

(f) Resolve any cases, controversies, suits or disputes that may arise in connection with the consummation, interpretation or enforcement of the Plan, corporate governance of the Debtors or any contract, instrument, release or other agreement or document that is executed or created pursuant to the Plan, or any Person's rights arising from or obligations incurred in connection with the Plan or such documents;

(g) Modify the Plan after the Effective Date pursuant to section 1127 of the Bankruptcy Code, the Confirmation Order or any contract, instrument, release or other agreement or document created in connection with the Plan, or the Confirmation Order, or cure any defect or omission or reconcile any inconsistency in any Bankruptcy Court order, including without limitation, the Confirmation Order, the Plan, or any contract, instrument, release or other agreement or document created in connection with the Plan or the Confirmation Order, in such manner as may be necessary or appropriate to consummate the Plan;

(h) Hear and determine all applications for compensation and reimbursement of expenses of Professionals under the Plan or under sections 330, 331, 503(b), 1103 and 1129(c)(9) of the Bankruptcy Code; provided, however, that from and after the Effective Date the payment of fees and expenses of professionals by the Debtors, the Plan Committee, the Plan Administrator and the Creditors' Trustee shall be made as provided in Section 4.6(d) of the Plan and shall not be subject to the approval of the Bankruptcy Court.

(i) Hear and determine matters concerning the Plan Committee and its members and their respective professionals;

(j) Issue injunctions, enter and implement other orders or take such other actions as may be necessary or appropriate to restrain interference by any Person with consummation, implementation or enforcement of the Plan or the Confirmation Order;

(k) Hear and determine any and all Rights of Action brought by or on behalf of the Debtors or the Estates or the Creditors' Trust whether or not pending on the Effective Date;

(l) Hear and determine matters concerning state, local and federal taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code;

(m) Enter and implement such orders as are necessary or appropriate if the Confirmation Order is for any reason or in any respect modified, stayed, reversed, revoked or vacated or distributions pursuant to the Plan are enjoined or stayed;

- (n) Determine any other matters that may arise in connection with or relate to the Plan, the Disclosure Statement, the Confirmation Order or any contract, instrument, release or other agreement or document created in connection with the Plan, the Disclosure Statement or the Confirmation Order;
- (o) Enforce all orders, judgments, injunctions, releases, exculpations, indemnifications and rulings entered in connection with the Chapter 11 Cases;
- (p) Hear and determine all disputes or other matters arising in connection with the interpretation, implementation or enforcement of the Asset Purchase Agreements and the Sale Order;
- (q) Without limiting the powers and authority of the Plan Administrator and Creditors' Trustee hereunder and under the Plan Administrator Agreement and Creditors' Trust Agreement, hear and determine all matters related to (i) the property of the Estates and the Trust Assets from and after the Confirmation Date, (ii) the winding up of the Debtors' affairs and (iii) the activities of the Plan Administrator and the Creditors' Trustee;
- (r) Hear and determine such other matters as may be provided in the Confirmation Order or as may be authorized under or consistent with the Bankruptcy Code;
- (s) Although not required after the Effective Date, if requested by the Plan Administrator or the Creditors' Trustee, hear, determine and enter such orders as may be necessary or appropriate to authorize the Debtors, the Estates, the Plan Administrator and/or the Creditors' Trustee to sell, lease, transfer or otherwise dispose of assets of the Debtors, the Estates, or the Trust Assets;
- (t) Although not required after the Effective Date, if requested by the Plan Administrator or Creditors' Trustee, authorize the Debtors, the Plan Administrator and/or the Creditors' Trustee to abandon assets of the Debtors, the Estates, or the Trust Assets;
- (u) Authorize the Debtors, the Estates and the Plan Administrator from time to time to transfer and assign to the Creditors' Trust some or all of the assets of the Debtors and the Estates, including, without limitation, Cash and Rights of Action;
- (v) Recover all assets of the Debtors and the Estates wherever located; and
- (w) Enter a final decree closing the Chapter 11 Cases.

ARTICLE XII

MISCELLANEOUS PROVISIONS

12.1 *Effectuating Documents and Further Transactions.* The Debtors, the Plan Administrator and the Creditors' Trustee are authorized to execute, deliver, File or record such contracts, instruments, releases and other agreements or documents and take such actions as may

be necessary or appropriate to effectuate, implement and further evidence the terms and conditions of the Plan.

12.2 Corporate Action. Prior to, on or after the Effective Date, all matters provided for under the Plan that would otherwise require approval of the Holders of Interests in or directors of one or more of the Debtors (including the election, reelection, filling of vacancies on, or with respect to the members of, the boards of directors of Dehon and any Subsidiary Debtor) shall be deemed to have occurred and shall be in effect prior to, on or after the Effective Date pursuant to the applicable general corporation law of the states in which the Debtors are incorporated without any requirement of further action by the Holders of Interests in or directors of the Debtors.

12.3 Deletion of Classes. Any Class of Claims that does not contain as an element thereof an Allowed Claim or a Claim temporarily allowed under Bankruptcy Rule 3018 as of the date of the commencement of the Confirmation Hearing shall be deemed deleted from the Plan for purposes of voting to accept or reject the Plan and for purposes of determining acceptance or rejection of the Plan by such class under section 1129(a)(8) of the Bankruptcy Code.

12.4 Exemption from Transfer Taxes. Pursuant to section 1146(c) of the Bankruptcy Code, (a) the making or assignment of any lease or sublease; or (b) the making or delivery of any deed or other instrument of transfer under, in furtherance of, or in connection with, the Plan, including, without limitation, (i) any Deemed Distribution, (ii) transfer by a Debtor to the Creditors' Trust, transfer by the Creditors' Trust to a Person, or (iii) any transfer pursuant to merger agreements, agreements of consolidation, restructuring, disposition, liquidation or dissolution, deeds, bills of sale or transfers of tangible property, including all such transfers that occurred prior to the entry of the Confirmation Order in anticipation of the Plan, will not be subject to any stamp tax, recording tax, personal property tax, real estate transfer tax, sales or use tax or other similar tax. Unless the Bankruptcy Court orders otherwise, all sales, transfers and assignments of owned and leased property by the Debtors, the Estates, the Plan Administrator, the Creditors' Trust or the Creditors' Trustee prior to, on or after the Effective Date, shall be deemed to have been in furtherance of, or in connection with, the Plan.

12.5 Bar Dates for Certain Claims.

(a) **Administrative Claims.** The Confirmation Order will establish an Administrative Claims Bar Date for filing Administrative Claims, which date will be forty-five (45) days after the Confirmation Date. Holders of asserted Administrative Claims, except for Fee Claims, not paid prior to the Confirmation Date shall submit proofs of claim on or before such Administrative Claims Bar Date or shall be forever barred from doing so. The notice of Confirmation of the Plan to be delivered pursuant to Bankruptcy Rules 3020(c) and 2002(f) will set forth such date and constitute notice of this Administrative Claims Bar Date. The Distribution Agent shall have sixty (60) days (or such longer period as may be allowed by order of the Bankruptcy Court) following the Administrative Claims Bar Date to review and object to such Administrative Claims before a hearing for determination of allowance of such Administrative Claims.

(b) *Professional Fee Claims.* All requests for compensation or reimbursement of Fee Claims pursuant to section 327, 328, 330, 331, 503(b) or 1103 of the Bankruptcy Code for services rendered to the Debtors or the Creditors' Committee prior to the Effective Date shall file and serve on the Plan Committee, the Plan Administrator and the Creditors' Trustee an application for final allowance of compensation and reimbursement of expenses no later than ninety (90) days after the Effective Date, unless otherwise ordered by the Bankruptcy Court. Objections to applications of such Professionals or other Persons for compensation or reimbursement of expenses must be filed and served on the Plan Committee, the Plan Administrator, the Creditors' Trustee and the requesting Professional within such period as may be directed by the Bankruptcy Court.

12.6 *Payment of Statutory Fees.* All fees payable pursuant to section 1930 of Title 28 of the United States Code, as determined by the Bankruptcy Court at the Confirmation Hearing, shall be paid on the Effective Date.

12.7 *Stock Repurchase Claims.* From and after the Petition Date, no Person shall have the right to sell to a Debtor any Interest in such Debtor, and the Debtors shall have no obligation to purchase any Interest from any Person.

12.8 *Amendment or Modification of the Plan.* Subject to section 1127 of the Bankruptcy Code and, to the extent applicable, sections 1122, 1123 and 1125 of the Bankruptcy Code, alterations, amendments or modifications of the Plan may be proposed in writing by the Debtors or the Creditors' Committee or the Plan Administrator, the Creditors' Trustee or the Plan Committee, as the case may be, at any time prior to or after the Confirmation Date but must be proposed prior to the substantial consummation of the Plan. A Holder of a Claim that has accepted the Plan shall be deemed to have accepted the Plan, as altered, amended or modified, if the proposed alteration, amendment or modification does not materially and adversely change the treatment of the Claim of such Holder.

12.9 *Severability of Plan Provisions.* If, prior to the Confirmation Date, any term or provision of the Plan is determined by the Bankruptcy Court to be invalid, void or unenforceable, the Bankruptcy Court will have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision will then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of the Plan shall be severable and will remain in full force and effect and will in no way be affected, impaired or invalidated by such holding, alteration or interpretation. The Confirmation Order will constitute a judicial determination and will provide that each term and provision of the Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

12.10 *Plan Supplement.* The Plan Supplement shall be filed with the Bankruptcy Court not later than ten (10) days prior to the Voting Deadline. Upon its filing, the Plan Supplement may be inspected in the office of the clerk of the Bankruptcy Court or its designee during normal business hours. Holders of Claims and Interests may obtain a copy of the Plan Supplement upon

written request to the Debtors' Counsel. The documents contained in the Plan Supplement shall be approved by the Bankruptcy Court pursuant to the Confirmation Order.

12.11 *Revocation, Withdrawal or Non-Consummation.* The Debtors reserve the right, with the consent of the Creditors' Committee, to revoke or withdraw the Plan as to any or all of the Debtors prior to the Confirmation Date and to file subsequent plans of reorganization with the consent of the Creditors' Committee. If the Debtors revoke or withdraw the Plan as to any or all of the Debtors, or if Confirmation or consummation of the Plan as to any or all of the Debtors does not occur, then, with respect to such Debtor(s), (a) the Plan shall be null and void in all respects, (b) any settlement or compromise embodied in the Plan (including the fixing or limiting to an amount certain any Claim or Interest or Class of Claims or Interests) and any document or agreement executed pursuant to the Plan, shall be deemed null and void, and (c) nothing contained in the Plan shall (i) constitute a waiver or release of any Claims by or against or Interests in such Debtors or any other Person, (ii) prejudice in any manner the rights of such Debtors or any other Person, or (iii) constitute an admission of any sort by the Debtors or any other Person.

12.12 *Notice.* All notices, requests and demands to or upon the Debtors, the Creditors' Committee or the Plan Committee and the Plan Administrator to be effective shall be in writing and, unless otherwise expressly provided herein, shall be deemed to have been duly given or made when actually received or, in the case of notice by facsimile transmission, when received and telephonically confirmed, addressed as follows:

If to the Debtors:

DEHON, INC.
200 Boston Avenue, Suite 1800
Medford, Massachusetts 02155-4258
Attn: Richard A. Sebastiao

with copies to:

GOODWIN PROCTER LLP
53 State Street
Boston, Massachusetts 02109
Attn: Daniel M. Glosband, P.C.

If to the Creditors' Committee or the Plan Committee:

GOULSTON & STORRS, P.C.
400 Atlantic Avenue
Boston, Massachusetts 02110
Attn: Douglas B. Rosner, Esq.

If to the Plan Administrator or the Creditors' Trustee:

THE RECOVERY GROUP, INC.

270 Congress Street
Boston, Massachusetts 02210
Attn: Stephen S. Gray
With copies to:

GOULSTON & STORRS, P.C.
400 Atlantic Avenue
Boston, Massachusetts 02210
Attn: Douglas B. Rosner, Esq.

12.13 *Section 505(b) Determinations.* The Plan Administrator and the Creditors' Trustee are hereby authorized, on behalf of each of the Debtors or the Creditors' Trust, as the case may be, to request an expedited determination under section 505(b) of the Bankruptcy Code of the tax liability of the Debtors for all taxable periods ending after the Petition Date through, and including, the Effective Date.

12.14 *Recognition and Enforcement of the Plan.* The Debtors and the Buyers may record or otherwise seek recognition and enforcement of the Plan and the Confirmation Order in any appropriate jurisdiction.

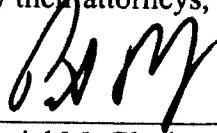
12.15 *Headings.* Headings are used in the Plan for convenience and reference only and shall not constitute a part of the Plan for any other purpose.

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12.16 Schedules. All schedules and exhibits to the Plan are incorporated and are a part of the Plan as if set forth in full herein.

Respectfully submitted,

DEHON, INC., et al.
By their attorneys,



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December 20, 2002