

SETTLEMENT AGREEMENT

SETTLEMENT AGREEMENT dated as of March 12, 2007, by and among The Consumers Trust, as debtor and debtor-in-possession (the "Trust" or the "Debtor"), David Rubin and Henry Lan, solely in their capacities as receivers for the Trust (collectively the "Receivers"), the Official Committee of Unsecured Creditors of The Consumers Trust appointed in the Debtor's pending chapter 11 case (the "Committee"), Caplans Solicitors ("Caplans"), Richard Caplan ("Caplan"), and Wesley Harrison ("Harrison").

WHEREAS, the Debtor, Receivers and the Committee assert that:

A. The Trust was established by Trust Deed dated March 25, 2002, among Eurofinance SA, as settlor ("Eurofinance"), and Caplan, Harrison, Andrew Davis and Dennis Bonley, as trustees (each a "Trustee" and collectively, the "Trustees"). Caplan and Harrison are also referred to herein collectively as the "Solicitor Trustees."

B. From its inception, the Trust was involved in the administration of consumer rebate promotions in the United States and Canada and administered a number of programs pursuant to which approximately 65,000 vouchers were issued by merchants participating in these programs (collectively, the "Promotions"). The Promotions administered by the Trust include, but are not limited to: the cashable voucher program, the cashable rebate program and the cashable bond program.

C. Under the Promotions, participating merchants would pay to the Trust 15% of the face amount of the voucher issued to a consumer and 40% of that amount would be held in trust by the Trust for the benefit of voucher holders who successfully redeemed their vouchers. The 60% balance of the merchant payments was used to make payments to: (i) Caplans, (ii) the accounting firm of Davis Bonley, (iii) Consumer Promotions, Inc. ("Consumer Promotions") and CP Promotions Ltd ("CP Promotions") which marketed the promotions in the United States and Canada, respectively, (iv) GP Enterprises, an entity affiliated with Graham Jaynes who was a consultant to the Trust, (v) Eurofinance, (vi) the law firm of Alexander & Ash, and later, the law firm of Monaco, Sanders, Gotfredson & Racine, L.C, and (vii) possibly others. The 40% figure, as well as the allocation of the remaining 60%, was established by Eurofinance in a letter agreement with the Trustees dated March 25, 2002, and subsequently amended by letter agreement with the Trustees dated May 17, 2002.

D. The Promotions were the subject of scrutiny and investigation by various state and federal governmental officials, including, but not limited to, The Office of the Missouri Attorney General (the "Missouri AG").

E. In February 2005, the Missouri AG commenced a civil action under Missouri consumer protection laws against the Trust, each of the Trustees, Eurofinance, its former sole stockholder Adrian Roman ("Roman"), Consumer Promotions and its principal, James Rigsby, Jeff Criswell, an employee of Consumer Promotions, Aaron Racine, then an attorney for the Trust, and Robin Wertheimer, then a former attorney for the Trust (the "Missouri Action").

F. In connection with the commencement of the Missouri Action, the Missouri AG obtained an order of the Circuit Court of Jackson County, Missouri (the "Missouri Court"),

freezing the Trust's bank accounts at the Blue Ridge Bank and Trust Company in Missouri (the "Freeze Order"). As a result, the Trust was unable to pay claims or other obligations.

G. Following a four-day hearing on a preliminary injunction sought by the Missouri AG in the Missouri Action, the parties settled with the Missouri AG by having the Trust pay the Missouri AG for the benefit of voucher holders, the sum of \$1.65 million. In addition, the Trust agreed to pay \$200,000 to the Missouri AG to defray the Missouri AG's expenses in investigating and pursuing the Missouri Action. The settlement was approved by the Missouri Court on August 31, 2005 and \$1.85 million was paid by the Trust to the Missouri AG two days later.

H. Although the Freeze Order was lifted as a result of the settlement of the Missouri Action, as a result of the adverse publicity of the Missouri Action, follow-on investigations and litigation by attorneys general in other states and litigation by individual or groups of voucher holders, it became clear to the Trustees that the Trust would be unable to meet its obligations in the face of the additional investigations, litigation and the payment of the \$1.85 million in trust funds to the Missouri AG.

I. On or about November 14, 2005, Eurofinance petitioned the High Court of Justice in London (the "High Court") to appoint the Receivers and authorize the Trust to seek relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Trustees supported Eurofinance's request and made various undertakings to the High Court.

J. The Receivers were appointed by the High Court on or about November 14, 2005, and promptly took possession of the Trust's books, records and cash.

K. On December 5, 2005, the Trust filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") and is currently managing its property as a debtor-in-possession. The Trust engaged Katten Muchin Rosenman LLP to act as U.S. bankruptcy counsel to the Trust.

L. On or about December 29, 2005, the United States Trustee appointed the Committee. The Committee engaged Fulbright & Jaworski LLP to act as its counsel.

M. On March 15, 2006, a bar date was established for all claims of non-governmental units against the Debtor's estate, which bar date was thereafter extended to May 15, 2006. On June 6, 2006, a bar date was established for governmental units against the Debtor's estate.

N. Merchants and customers of the Trust filed claims totaling in excess of \$132 million.

O. The States of Texas and Ohio, by and through their respective Attorney Generals filed unliquidated claims against the estate.

P. Those claims and causes of action that may be brought by the Debtor or the Receivers are property of the estate pursuant to 11 U.S.C. § 541 and are a subject of the releases granted herein.

Q. On or about February 9, 2006, the Debtor and the Committee obtained an order of the Bankruptcy Court pursuant to Bankruptcy Rule 2004 authorizing them to conduct examinations of the Trustees, Eurofinance, Adrian Roman, Consumer Promotions, James Rigsby, Robin Wertheimer, Aaron Racine and his law firm and James Hobbs and his law firm. A subsequent order of the Bankruptcy Court authorizing the Bankruptcy Rule 2004 examinations of Jeff Criswell and Graham Jaynes was obtained.

R. In addition, the Committee sought and obtained orders of the Bankruptcy Court authorizing examinations under Bankruptcy Rule 2004 of the Debtor by their controlling persons: the Trustees, Eurofinance, and Roman.

S. The Committee and the Debtor, in a coordinated effort over several months, obtained and reviewed documents from and conducted oral examinations under oath of Robin Wertheimer, James Hobbs, each of the Trustees, Aaron Racine, and James Rigsby. The Committee and the Debtor have been unsuccessful to date in obtaining documents from or examining Eurofinance, Roman, Jeff Criswell or Graham Jaynes.

T. The Committee, the Receivers and the Debtor believe that the Trustees have committed various breaches of trust, including without limitation, paying the \$1.85 million in trust funds to the Missouri AG and failing to independently determine the adequacy of the trust funds maintained to pay claims.

U. Caplan and Harrison have provided sworn statements of their personal assets and liabilities (the "Financial Statements") to the Receivers who have reviewed and considered them in reaching the settlement set forth herein.

V. The Committee, the Receivers and the Debtor entered into negotiations with the Solicitor Trustees and have agreed to settle any and all claims each may have against the Solicitor Trustees and Caplans rather than risk the costs and time delay of protracted litigation and risks inherent in any litigation.

W. The Solicitor Trustees neither admit nor deny any of the Recitals herein except Recitals U, V, and W, which the Solicitor Trustees admit.

NOW THEREFORE, for good and valuable consideration the receipt of which is acknowledged, the parties hereto agree as follows:

1. Settlement Payment. Within five business days after entry an order of the Bankruptcy Court approving this Settlement Agreement, and so long as no stay of such order is in effect (the "Approval Order"), the Solicitor Trustees shall cause the sum of \$3,200,000 (Three million two hundred thousand dollars) to be paid to the Receivers for the benefit of the Debtor's estate by wire transfer, in immediately available funds, to the account maintained by the Receivers for the Debtor's estate at Chase Manhattan Bank, N.A. in New York City (the "Settlement Payment").

2. Release by Debtor, Receivers and Committee. Except as specifically set forth in this Settlement Agreement, upon the receipt by the Debtor or the Receivers of the Settlement Payment, the Debtor, its estate, the Receivers, and the Committee, (collectively, the "Releasers")

shall irrevocably release and discharge: Caplan, Harrison, and Caplans, including each of their officers, directors, employees, agents, shareholders, attorneys, financial advisors, predecessors, successors, parents, subsidiaries, affiliates and assigns (each a “Releasee” and collectively, the “Releasees”) of and from all claims, liabilities, losses and causes of action of any kind, nature or description, in any and all jurisdictions in the World in which any such claims, liabilities, losses and causes of action may arise, whether asserted or unasserted, known or unknown, derivative or direct, liquidated or unliquidated, fixed or contingent, matured or unmatured, foreseen or unforeseen, then existing or thereafter arising, in law, equity, or otherwise from the beginning of the World through the date hereof, including, without limitation, any claim for breaches of trust or breaches of contract of any nature or kind relating in any manner to: the Trust, any affiliates of the Trust, the Promotions administered by the Trust and the Trustees, and any obligations that may have been assumed by the Trust in connection with other programs or consumer rebate promotions (the “Released Claims”) provided, however, that this release does not affect the parties’ rights or obligations under, or to enforce the terms of, this Settlement Agreement. The Releasors expressly waive the provisions, rights and benefits of California Civil Code § 1542, to the extent applicable, and of any other similar statutory provision. The Releasors acknowledge that (i) the Debtor may have sustained damages, expenses in the State of California or anywhere else in the World, and losses in connection with the subject matter of the foregoing releases that are presently unknown or not suspected, and that such damages, expenses, and losses, if any, may give rise to additional damages, expenses and losses in the future that are not now anticipated by them; and (ii) that this Settlement Agreement and the foregoing releases have been negotiated and agreed upon by the Releasors despite this realization and, being fully advised, expressly and intentionally waive any and all rights they may have under any statute limiting releases of unknown claims, including but not limited to California Civil Code § 1542 which provides as follows:

SECTION 1542. GENERAL RELEASE. A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR.

3. Release by Releasees. Except as specifically set forth in this Settlement Agreement, upon entry of the Approval Order of the Bankruptcy Court, Caplan, Harrison, and Caplans shall hereby be deemed to release the Debtor, its estate, the Receivers, and the Committee (collectively, the “Estate Releasees”) from all claims, liabilities, causes of action, contribution claims, indemnities, and shall not assert or file any proofs of claim or make any motions for payment of an administrative expense in the Debtor’s bankruptcy case and any such proof of claim heretofore filed shall be deemed disallowed and expunged provided, however, that this release does not affect the parties’ rights or obligations under, or to enforce the terms of, this Settlement Agreement. The Releasees expressly waive the provisions, rights and benefits of California Civil Code § 1542, to the extent applicable, and of any other similar statutory provision in the State of California or anywhere else in the World. The Releasees acknowledge that (i) the Debtor may have sustained damages, expenses, and losses in connection with the subject matter of the foregoing releases that are presently unknown or not suspected, and that

such damages, expenses, and losses, if any, may give rise to additional damages, expenses and losses in the future that are not now anticipated by them; and (ii) that this Settlement Agreement and the foregoing releases have been negotiated and agreed upon by the Releasees despite this realization and, being fully advised, expressly and intentionally waive any and all rights they may have under any statute limiting releases of unknown claims, including but not limited to California Civil Code § 1542 which provides as follows:

SECTION 1542. GENERAL RELEASE. A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR.

4. No Further Claims. Except as specifically set forth in this Settlement Agreement, upon entry of the Approval Order of the Bankruptcy Court, Caplan, Harrison, and Caplans shall not file, and shall withdraw with prejudice, any proofs of claim in the Debtor's bankruptcy case, including, without limitation, any claim for indemnity, contribution or reimbursement and in the event any such proof of claim or a motion for payment of administrative expense is filed by or for the benefit of any of the Releasees, or any claim is scheduled by the Debtor in favor of any of the Releasees, this Settlement Agreement shall be a complete defense to such claim or motion and without any further order of the Bankruptcy Court, the claims agent retained in the Debtor's case shall be authorized and directed to expunge such claim or proof of claim from the claims register provided, however, that this release does not affect the parties' rights to enforce, or obligations under, the terms of this Settlement Agreement.

5. Filing of Chapter 11 Plan. The Debtor and the Committee agree use their reasonable best efforts to file a joint chapter 11 plan by June 1, 2007, which, among other things, provides for the proceeds of the Settlement Payment to be distributed to those holders of allowed claims against the Debtor (or the beneficiaries thereof) that have granted, through a provision on the ballot and/or by virtue of having accepted the distribution by negotiating a check, being deemed to have granted, a release to the Releasees of similar scope and breadth as the releases provided in paragraph 2 hereof. The chapter 11 plan shall contain the following language (or language in substantially similar form):

Releases by the Debtor. As of the effective date of the plan, for good and valuable consideration, the adequacy of which is hereby confirmed, the Debtor will be deemed to release forever, waive, and discharge all claims, obligations, suits, judgments, damages, demands, debts, rights, causes of action, and liabilities (other than the rights of the Debtor to enforce this plan and other agreements or documents delivered hereunder, and liabilities arising after the effective date in the ordinary course of business) whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, derivative or direct, then existing or thereafter arising, in law, equity, or

otherwise that are based in whole or part on any act omission, transaction, event, or other occurrences taking place on or prior to the effective date in any way relating to the Debtor or the post-confirmation litigation trust, including pursuant to principles of piercing the corporate veil, alter ego, domination, constructive trust and similar principles of state or federal creditors' rights laws, in any such case (collectively, the "Released Claims"), against Caplan, Harrison, and Caplans including each of their officers, directors, employees, agents, shareholders, attorneys, financial advisors, predecessors, successors, parents, subsidiaries, affiliates and assigns (collectively, the "Released Parties"). For the avoidance of doubt, the Released Claims shall include, without limitation, any claim for breaches of trust or breaches of contract of any nature or kind relating in any manner to: the Trust, any affiliates of the Trust, the Promotions administered by the Trust and the Trustees, and any obligations that may have been assumed by the Trust in connection with other programs or consumer rebate promotions.

Releases by Holders of Claims and Interests in Respect of Released Parties. On the effective date, each holder of a claim (whether allowed or disallowed) against the Debtor or the beneficiaries thereof, that accepts a distribution from the proceeds of the Settlement Payment in consideration of the obligations of the Debtor under the plan, shall be deemed to forever release, waive, and discharge all claims, demands, debts, rights, causes of action, or liabilities (other than the right to enforce Released Parties' obligations under the plan, the confirmation order, and the contracts, instruments, releases, agreements, and documents delivered under the plan), whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, derivative or direct, 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 on or prior to the effective date in any way relating to the Debtor, the Chapter 11 Case, the Released Claims, the plan, or the disclosure statement, in any such case, against the Released Parties including, but not limited to any claim for breaches of trust or breaches of contract of any nature or kind relating in any manner to: the Trust, any affiliates of the Trust, the Promotions administered by the Trust and the Trustees, and any obligations that may have been assumed by the Trust in connection with other programs or consumer rebate promotions.

Injunction Related to Releases. The confirmation of the plan will permanently enjoin the commencement of prosecution by any entity, 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 including, but not limited to, the claims, obligations, suits, judgments, damages, demands, debts, rights, causes of action or liabilities released pursuant to Section [] of the plan. For the avoidance of doubt, the litigation trust established by this plan and all holders of claims deemed to have released the Released Parties pursuant to the Section [] of the plan shall not bring any action to recover on any Released Claim against any Released Parties. Nothing in the plan or the transactions approved thereby is intended to or will release any non-Debtor of any liabilities or obligations to the United States of America or its agencies or subdivisions or against any parties who are not Released Parties.

6. No Release of Potential Defendants; Contribution and Reimbursement Claims.

The Releasees acknowledge that the Debtor, the Receivers, the Committee and/or a litigation trust that may be established under a chapter 11 plan, may pursue actions for damages against others involved with the Trust and the Promotions, including, without limitation, the accounting firm of Davis Bonley, Messrs. Davis and Bonley (individually), Roman, Eurofinance, James Rigsby, Jeff Criswell, Consumer Promotions and CP Promotions, GP Enterprises, Graham Jaynes, the law firm of Alexander & Ash, Aaron Racine, the law firm of Monaco, Sanders, Gotfredson & Racine, L.C. (including each aforementioned entities' officers, directors, shareholders, members, partners, employees, agents and assigns) (each a "Potential Defendant"). For the avoidance of doubt, no Potential Defendant is being released herein and no Potential Defendant shall be a Releasee or one of the Released Parties hereunder. The entity(ies) pursuing such actions shall require that, as part of any settlement agreement reached with a Potential Defendant, such Potential Defendant shall (i) release the Releasees from all claims related to the Trust, any affiliates of the Trust, the promotions administered by the Trust and the Trustees, and any obligations that may have been assumed by the Trust in connection with other programs or consumer rebate promotions and (ii) be precluded from seeking contribution, reimbursement or similar relief against the Releasees; provided, however that any such release and bar to contribution, reimbursement or similar relief by a Potential Defendant with respect to a Releasee may be conditioned on a mutual release and bar with respect to such Potential Defendant by such Releasee; provided further, however, that nothing herein shall affect the applicability of Section 15-108(b) of the New York General Obligations Law ("NYGOL"). The obligations of this section shall be included in the provisions of a chapter 11 plan, liquidation trust agreement or any other agreement that governs the post-confirmation operations of the Trust.

7. Protection from Contribution Claims; Judgment Reduction. The Debtor's estate and/or the post-confirmation liquidation trust shall abide by Section 15-108(a) of the NYGOL by voluntarily reducing any judgment obtained against a Potential Defendant by an amount equal to the amount such Potential Defendant would be entitled to against Caplans and the Solicitor Trustees by virtue of contribution rights of such Potential Defendant against Caplans and the Solicitor Trustees. Accordingly, Caplans and the Solicitor Trustees shall be entitled to the protections of Section 15-108(b) of the NYGOL. Caplans and the Solicitor Trustees shall not seek contribution, reimbursement, or similar relief against any of the Potential Defendants; provided, however, that subject to the mutual release and bar described in paragraph 6 hereof and

the applicability of Section 15-108(c) of the NYGOL, nothing herein shall prevent Caplans or the Solicitor Trustees from bringing a claim for contribution, reimbursement or similar relief against a Potential Defendant in relation to the moneys paid or to be paid to the Receivers under the terms of this Settlement Agreement to the extent that the Debtor's estate and/or such post-confirmation liquidation trust has not commenced litigation against such Potential Defendant on or before December 31, 2007.

8. Confidentiality of Financial Statements. The Debtor, the Committee, each Committee member (individually), the Receivers and each of their respective professionals (collectively, the "Interested Parties") agree to treat all of the information found in the Financial Statements in strictest confidence in accordance with the terms of this Settlement Agreement. The Interested Parties agree not to use any portion of the information found in the Financial Statements for any purpose other than review or consideration of this Settlement Agreement. Except as required by law or regulation or judicial or administrative order, the Interested Parties will not disclose to any person the Financial Statements or the information provided therein without the prior written consent of the Solicitor Trustees.

9. Maintenance of High Court Undertakings. The Receivers acknowledge and confirm that the Solicitor Trustees have observed and complied to the satisfaction of the Receivers with the terms of their undertakings given to the High Court as set forth in Schedule C of the Order of the High Court dated 14 November 2006 appointing the Receivers. Nothing herein shall discharge the Solicitor Trustees from their undertakings given to the High Court.

10. No Third Party Beneficiaries. No person or entity, including without limitation, any Potential Defendant, shall be a third party beneficiary of this Settlement Agreement.

11. Notice of Settlement Agreement and Bankruptcy Court Approval. Notice of this Settlement Agreement and of any motion filed seeking its approval (the "Motion") shall be served upon all creditors who have filed proofs of claim and/or who have requested notice pursuant to Bankruptcy Rule 2002, and all other parties in interest, in such summary form as the Bankruptcy Court may approve after notice and a hearing on notice to, among others, the Solicitor Trustees, and the entire Settlement Agreement and Motion shall be posted on the web site www.consumertrustcase.com. This Settlement Agreement is subject to approval by the Bankruptcy Court by an order in form and substance reasonably acceptable to the parties hereto, and if not approved by the Bankruptcy Court shall be null and void and of no force or effect and without prejudice to any of the rights, claims or defenses of any of the parties hereto and shall not be referred to for any purpose except as to this paragraph 11. Neither this Settlement Agreement nor any negotiations or writings in connection with this Settlement Agreement shall in any way be construed as or deemed to be evidence of or an admission on behalf of any party hereto regarding any claim or right that such party may have against any other party hereto.

12. Consent to Jurisdiction. The Bankruptcy Court (or, in the event the Debtor's bankruptcy case is closed and the Bankruptcy Court refuses to reopen it, the United States District Court for the Southern District of New York or, if the District Court does not have jurisdiction, the New York Supreme Court in New York County) shall have and retain exclusive jurisdiction with respect to the performance under and claims in respect of or arising out of this Settlement Agreement and the Solicitor Trustees, and Caplans consent to personal jurisdiction in

the Bankruptcy Court (or the District Court or, if the District Court does not have jurisdiction, the New York Supreme Court in New York County, as the case may be) for such purposes without conceding jurisdiction of the Bankruptcy Court for any other purpose and agree that all notices, motions, adversary proceedings or other documents required to be served on the Solicitor Trustees or Caplans which relate in any way to the Settlement Agreement shall be deemed properly served if delivered by hand or overnight delivery to Cooley Godward Kronish LLP, 1114 Avenue of the Americas, New York, New York 10036 (Attn: Ronald Sussman, Esq.).

13. Governing Law. Except to the extent governed by the provisions of the Bankruptcy Code, this Settlement Agreement shall be governed by, subject to, and interpreted in accordance with, the laws of the State of New York applicable to contracts made and to be performed entirely in New York without regard to principles of conflicts or choice of law or any other law that would make the laws of any jurisdiction other than the State of New York applicable hereto.

14. Entire Agreement. This Settlement Agreement, together with any further written agreement signed by each of the parties and any order of the Bankruptcy Court approving the terms of the Settlement Agreement, hereto constitutes the entire agreement between the parties hereto relating to the subject matter herein and supersedes all prior agreements, drafts, negotiations, representations, understandings, whether written or oral, between the parties hereto and may not be amended or modified except by further written agreement signed by each of the parties hereto or a duly authorized representative thereof.

15. Authority. Subject to approval of the Bankruptcy Court as to the Debtor and the Receivers, each of the parties hereto represents and warrants to each other that (i) the signatories hereto are authorized to execute this Settlement Agreement, (ii) each has full power and authority to enter in this Settlement Agreement, including the power and authority to grant the releases provided for herein, and (iii) this Settlement Agreement is duly executed and delivered and constitutes a valid and binding agreement in accordance with its terms.

16. Successors and Assigns. This Settlement Agreement shall be binding upon, inure to the benefit of, and be enforceable by, the parties hereto and their respective successors and assigns, including, without limitation, any trustee, liquidator, receiver or other representative or assignee by operation of law of any of the parties hereto.

17. Counterparts and Facsimile Signatures. This Settlement Agreement may be executed in two or more counterparts which, when take together, shall constitute one and the

same document. This Settlement Agreement may be executed by facsimile and such facsimile signature shall be considered effective as an original signature.

Debtor, The Consumers Trust

By: /s/ David Rubin
David Rubin, Receiver

/s/ David Rubin
David Rubin, Receiver

/s/ Henry Lan
Henry Lan, Receiver

Caplans Solicitors

By: /s/ Richard Caplan
Name: Richard Caplan
Title: Partner

/s/ Richard Caplan
Richard Caplan

/s/ Wesley Harrison
Wesley Harrison

Official Committee of Unsecured Creditors

By: Fulbright & Jaworski LLP
Attorneys for the Committee

By: /s/ David L. Barrack
Name: David L. Barrack
Title: Member