

**IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

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	:	
<i>In re:</i>	:	Chapter 11
	:	
FBI WIND DOWN, INC. (f/k/a Furniture	:	Case No. 13-12329 (CSS)
Brands International, Inc.), et al.,	:	
	:	Jointly Administered
Debtors.¹	:	
	:	
	-----X	

**PLAN SUPPLEMENT FOR JOINT PLAN OF LIQUIDATION OF FBI WIND DOWN,
INC. AND ITS SUBSIDIARIES UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

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Dated: June 27, 2014

¹ The debtors in these chapter 11 cases, along with the last four digits of each debtor's tax identification number, as applicable, are: FBI Wind Down, Inc. (7683); AT Wind Down, Inc. (7587); BFI Wind Down, Inc. (3217); BHF Wind Down, Inc. (8844); BR Wind Down, Inc. (8843); BT Wind Down, Inc. (1721); FBH Wind Down, Inc. (2837); FBO Wind Down, Inc. (4908); FBRC Wind Down, Inc. (1288); HFI Wind Down, Inc. (7484); HR Wind Down, Inc. (6125); HT Wind Down, Inc. (4378); LFI Wind Down, Inc. (5064); LHFR Wind Down, Inc. (9085); LV Wind Down, Inc. (8434); MSFI Wind Down, Inc. (7486); TFI Wind Down, Inc. (6574); THF Wind Down, Inc. (3139); and TR Wind Down, Inc. (6174). The Debtors' corporate headquarters is located at 1 N. Brentwood Blvd., St. Louis, Missouri 63105.

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ITEM 1

**Form of Request for Payment of Administrative Expense Claims Arising Between March 1,
2014 and the Effective Date of Plan**

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X
:
In re: : **Chapter 11**
:
FBI WIND DOWN, INC. (f/k/a Furniture : **Case No. 13-12329 (CSS)**
Brands International, Inc.), *et al.*, :
:
: **Jointly Administered**
Debtors.¹ :
-----X

REQUEST FOR PAYMENT OF ADMINISTRATIVE EXPENSE CLAIM

**THIS FORM IS TO BE USED ONLY FOR CLAIMS ARISING DURING THE
PERIOD FROM MARCH 1, 2014 THROUGH [insert Effective Date of Plan].**

1. Name of claimant:
2. Name of Debtor claim asserted against:
3. Nature and description of the claim (you may attach a separate summary):
4. Date(s) claim arose:
5. Amount of claim:
6. Documentation supporting the claim must be attached hereto. Documentation should include both evidence of the nature of the administrative expense claim asserted as well as evidence of the date on which the administrative expense claim arose.

Date: _____ Signature: _____
Name: _____
Address: _____

Phone Number: _____
Email: _____

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ITEM 2

Form of Liquidating Trust Agreement (Including Retention Agreement with Proposed Liquidating Trustee and Identity of Members of Liquidating Trust Oversight Committee)

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FBI WIND DOWN, INC. LIQUIDATING TRUST AGREEMENT

This FBI Wind Down, Inc. Trust Agreement (the "Trust Agreement"), dated as of the Effective Date by and among FBI Wind Down, Inc. f/k/a Furniture Brands International Inc., *et al.* (the "Debtors") and Alan D. Halperin, as Liquidating Trustee, provides for the establishment of the liquidating trust evidenced hereby (the "Liquidating Trust") to resolve, liquidate and realize upon the Liquidating Trust Assets pursuant to the *Amended Joint Plan of Liquidation of FBI Wind Down, Inc. and its Subsidiaries Under Chapter 11 of the Bankruptcy Code* dated as of [May 27, 2014], as amended from time to time (the "Plan") and the order confirming the Plan (the "Confirmation Order"), with reference to the following facts, understandings and intentions:

A. The Liquidating Trust is created pursuant to, and to effectuate, the Plan, which, along with the Confirmation Order, are attached hereto as Exhibit "1";

B. Except with respect to the terms defined in this Trust Agreement, all capitalized terms contained herein shall have the meanings ascribed to them in the Plan;

C. The Liquidating Trust is created on behalf of, and for the sole benefit of, the holders of Allowed General Unsecured Claims (collectively, the "Beneficiaries") (whether or not such Claims are Allowed as of the Effective Date);

D. The Liquidating Trust is established for the sole purpose of liquidating the Liquidating Trust Assets, prosecuting and settling any Causes of Action relating to the Liquidating Trust Assets, resolving Disputed Claims and making distributions on Allowed Claims in accordance with the Plan, this Trust Agreement and Section 301.7701-4(d) of the Treasury Regulations, and with no objective to continue or engage in the conduct of a trade or business; and

E. The Liquidating Trust is intended to qualify as a liquidating trust within the meaning of Section 301.7701-4(d) of the Treasury Regulations.

NOW, THEREFORE, in consideration of the premises and the mutual covenants and agreements contained herein and in the Plan, the Debtors agree as follows:

ARTICLE I

ESTABLISHMENT OF THE LIQUIDATING TRUST

1.1 Transfer of Property to Liquidating Trust.

(a) Pursuant to the Plan, the Liquidating Trust is hereby established on behalf of the holders of Allowed General Unsecured Claims (whether or not such Claims are Allowed as of the Effective Date), and the Debtors hereby irrevocably transfer, assign, and deliver to the Liquidating Trust all of their right, title, and interest in the Estates' Assets free and clear of any lien, claim or interest in such property of any other person or entity except as provided in the Plan. The Liquidating Trustee hereby agrees to accept and hold

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the Estates' Assets in trust for the holders of Allowed General Unsecured Claims, subject to the terms of this Trust Agreement, the Plan and Confirmation Order. Upon the transfer of the Estates' Assets to the Liquidating Trust, the Liquidating Trust shall succeed to all of the Debtors' right, title and interest in the Estates' Assets and the Debtors will have no further interest in or with respect to the Liquidating Trust Assets or this Liquidating Trust.

(b) The Liquidating Trustee on behalf of the Liquidating Trust hereby assumes and agrees that all of the Estates' Assets will be transferred to the Liquidating Trust subject to the following Claims (as such term is defined in Section 101(5) of the Bankruptcy Code) and Liquidating Trust Expenses: (i) Allowed Administrative Expense Claims, Priority Claims, and Secured Claims ("A/P/S Claims") that have not been paid as of the Effective Date; (ii) A/P/S Claims that have not been Allowed as of the Effective Date but which are subsequently Allowed; (iii) all U.S. Trustee Fees until such time as the Bankruptcy Court enters a final decree closing the Debtors' Chapter 11 Cases; (iv) any expenses incurred and unpaid, or to be incurred, by the Liquidating Trustee in the performance of his or her administrative duties in liquidating the Liquidating Trust Assets and winding up the Debtors' Estates (including the filing of final tax returns and the payment of any taxes shown thereon, and any tax liability determined to be due and owing pursuant to any requests for expedited determinations under Section 505 of the Bankruptcy Code); (v) any obligations owing pursuant to the Plan and unpaid (including obligations incurred after the Confirmation Date); (vi) payroll taxes owing to federal, state or local tax authorities by the Debtors in respect of payments or distributions on Claims, but only to the extent such payroll taxes constitute A/P/S Claims, and excluding any taxes satisfied through withholding; but (vii) specifically excluding any Claims which have been barred or discharged pursuant to the Plan.

1.2 Treatment of Transfer of Estates' Assets.

(a) For federal income tax purposes, all parties (including, without limitation, the Debtors, the Liquidating Trustee, and the Beneficiaries) shall treat the transfer of the Estates' Assets, which for purposes of this Section 1.2 shall include the Causes of Action, to the Liquidating Trust, in accordance with Section 1.1 hereof, above, as:

a transfer of such Estate Assets to the holders of Allowed General Unsecured Claims, whether or not such Claims are Allowed as of the Effective Date, with each such holder receiving an undivided interest in the specific Estate Assets, the liquidation proceeds of which such holder is entitled to share in pursuant to Article V of the Plan, having a value that equals, as nearly as possible, the amount such holder would receive if, on the Effective Date, all Disputed Claims are treated as Allowed Claims, and all of the Estates' Assets are liquidated, converted to Cash and distributed to holders of Allowed General Unsecured Claims; followed by

a transfer to the Liquidating Trust by each such holder of the undivided interest in that portion of the Estates' Assets such holder was deemed to receive pursuant to the above paragraph, and the Beneficiaries shall be treated as the grantors and owners of such Beneficiary's respective portion of the Liquidating Trust.

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(b) Valuation of Estates' Assets. As soon as practicable after the Effective Date, the Liquidating Trustee shall make a good faith determination of the fair market value of the Estates' Assets as of the Effective Date, provided, however, that the Liquidating Trustee shall not be required to hire an expert to make such a valuation. This valuation shall be used consistently by all parties (including, without limitation, the Debtors, the Liquidating Trustee, and the Beneficiaries) for all federal income tax purposes. The Bankruptcy Court shall resolve any dispute regarding the valuation of the Liquidating Trust Assets.

1.3 Appointment of the Liquidating Trustee. The Liquidating Trustee shall be Alan D. Halperin, unless otherwise designated by the Creditors' Committee.

ARTICLE II

BENEFICIAL INTERESTS

2.1 Identification of Holders of Beneficial Interests. The record of Beneficiaries shall be recorded and set forth in a register maintained by the Liquidating Trustee expressly for such purpose. All references in this Trust Agreement to Beneficiaries shall be read to mean holders of record as set forth in the official register maintained by the Liquidating Trustee and shall not mean any beneficial owner not recorded on such official registry. The Trustee may use the claims register maintained by the Claims Agent appointed in these cases as such official register, and shall be entitled to rely upon the accuracy of such claims register.

2.2 Transferability of Interests in the Liquidating Trust. The interests of the Beneficiaries in the Liquidating Trust shall not be transferable; provided, however, that such interests shall be assignable or transferable by will, intestate succession, operation of law, or as otherwise set forth in this Trust Agreement.

2.3 Holders of Beneficial Interests Have Limited Rights in Connection with Administration of the Liquidating Trust. This Trust Agreement grants exclusive authority over administration of the Liquidating Trust to the Liquidating Trustee, except as otherwise expressly provided in this Trust Agreement and the Plan.

2.4 Interest Beneficial Only. The ownership of a beneficial interest in the Liquidating Trust shall not entitle any Beneficiary to any title in or to the Liquidating Trust Assets or to any right to call for a partition or division of the Liquidating Trust Assets or to require an accounting. Except as expressly provided in this Trust Agreement, the Plan or the Confirmation Order, a Beneficiary does not have standing to direct the Liquidating Trustee to do or not to do any act or to institute any action or proceeding at law or in equity against any party (other than against the Liquidating Trustee to the extent provided in this Trust Agreement) upon or with respect to the Liquidating Trust Assets.

2.5 Evidence of Beneficial Interest. Ownership of a beneficial interest in the Liquidating Trust shall not be evidenced by any certificate, security or receipt or in any

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other form or manner whatsoever, except as maintained on the books and records of the Liquidating Trust by the Liquidating Trustee.

ARTICLE III

PURPOSE, AUTHORITY, LIMITATIONS, DISTRIBUTIONS AND DUTIES

3.1 Purpose of the Liquidating Trust. The Liquidating Trust shall be established for the sole purpose of liquidating the Liquidating Trust Assets, resolving Disputed Claims, prosecuting and settling any Causes of Action, and making distributions to holders of Allowed Claims in accordance with the Plan, this Trust Agreement and Section 301.7701-4(d) of the Treasury Regulations, and with no objective to continue or engage in the conduct of a trade or business. Accordingly, the Liquidating Trustee shall, in an expeditious but orderly manner, liquidate and convert to Cash the Liquidating Trust Assets, make timely distributions and not unduly prolong the duration of the Liquidating Trust. The liquidation of the Liquidating Trust Assets may be accomplished either through the sale of the Liquidating Trust Assets (in whole or in combination), including the sale of any Causes of Action, or through the prosecution or settlement of any Causes of Action, or otherwise.

3.2 Authority of Liquidating Trustee. In connection with the administration of the Liquidating Trust, except as set forth in this Trust Agreement, the Liquidating Trustee is authorized to perform any and all acts necessary or desirable to accomplish the purposes of the Liquidating Trust as set forth herein and in the Plan. Specifically, in accordance with Section 7.3 of the Plan, the Liquidating Trustee is authorized to perform acts including, but not limited to, making distributions on Allowed Claims and establishing Reserves for use by the Liquidating Trust on the Effective Date. All such acts performed by the Liquidating Trustee shall be subject to Liquidating Trust Oversight Committee oversight as set forth in this Section 3.2 and in Section 4.2 hereof. Without limiting, but subject to the foregoing and to Sections 3.3 and 3.4 hereof, the Liquidating Trustee shall be expressly authorized to:

(a) On behalf of the Liquidating Trust, hold legal title to any and all property interests in or arising from the Liquidating Trust Assets, including, but not limited to, collecting and receiving any and all money and other property belonging to the Liquidating Trust and the right to vote any claim or interest in an unrelated case under the Bankruptcy Code and receive any distribution thereon;

(b) cause legal title (or evidence of title) to any of the Liquidating Trust Assets to be held by any nominee, on such terms and in such manner as the Liquidating Trustee may determine, subject to the approval of the Liquidating Trust Oversight Committee;

(c) perform the duties, exercise the powers, and assert the rights of a trustee under Sections 108, 323, 704(1), 704(2), 704(5), 704(9), and 1106 (a)(6) and 1106(a)(7) of the Bankruptcy Code, and be a representative of the Estates for purposes of Section 1123 (b)(3)(B) of the Bankruptcy Code, including, without limitation, commencing, prosecuting or settling Causes of Action and Claim Objections, enforcing contracts, and asserting claims, defenses, offsets and privileges, to the extent not

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inconsistent with the status of the Liquidating Trust as a liquidating trust within the meaning of Section 301.7701-4(d) of the Treasury Regulations for federal income tax purposes;

(d) protect and enforce the rights to the Liquidating Trust Assets by any method deemed appropriate including, without limitation, by judicial proceedings or pursuant to any applicable bankruptcy, insolvency, moratorium or similar law and general principles of equity;

(e) compromise, adjust, arbitrate, sue on or defend, pursue, prosecute, abandon, or otherwise deal with and settle claims and Causes of Action, or defenses thereto, in favor of or against the Liquidating Trust (including any or all Claims) without further approval of or application to the Bankruptcy Court, as the Liquidating Trustee shall deem advisable in any and all appropriate jurisdictions, subject to approval of the Liquidating Trust Oversight Committee as contemplated by Section 4.2(f) hereof and the limitations set forth herein;

(f) recover and compel turnover of the Estates' property as may be permitted by the Bankruptcy Code or applicable state law, including, without limitation, those identified in the Disclosure Statement;

(g) determine and satisfy any and all liabilities created, incurred or assumed by the Liquidating Trust, in accordance with the terms set forth in Section 3.3 hereof;

(h) file or cause to be filed, on behalf of the Debtors, all tax returns of the Debtors, make tax elections for and on behalf of the Debtors, and pay taxes or seek refunds, if any, payable or due for and on behalf of the Debtors;

(i) file all tax and information returns with respect to the Liquidating Trust, make tax elections for and on behalf of the Liquidating Trust, and pay taxes properly payable by the Liquidating Trust, if any;

(j) make all necessary filings in accordance with any applicable law, statute or regulation;

(k) dissolve any corporate entities, terminate joint ventures, or otherwise wind up any corporate entity owned by the Liquidating Trust, and the Liquidating Trustee shall be deemed a board-appointed officer to complete the same;

(l) exercise any and all rights afforded under Section 505 of the Bankruptcy Code to request a determination of any local, state and federal tax liabilities of the Debtors, whether such liabilities were incurred prior to the Petition Date or during the pendency of the Chapter 11 Cases, or of the Liquidating Trust;

(m) execute offsets against Claims as provided for in the Plan;

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(n) assert or waive any privilege or defense on behalf of the Liquidating Trust or the Debtors;

(o) pay all expenses and make all other payments relating to the Liquidating Trust Assets;

(p) pay all U.S. Trustee Fees until such time as the Bankruptcy Court enters a final decree closing each Debtor's Chapter 11 Case;

(q) In the Liquidating Trustee's sole discretion, utilize the Liquidating Trust Assets to purchase or create and carry all appropriate insurance coverage with respect to the liabilities and obligations of the Liquidating Trustee, and the Liquidating Trust Oversight Committee and its members, under this Trust Agreement (in the form of an errors or omissions policy or otherwise);

(r) obtain and pay for from the Liquidating Trust Assets insurance coverage with respect to real and personal property which may become the Liquidating Trust Assets, if any;

(s) retain and pay law firms, subject to the pre-approval of the Liquidating Trust Oversight Committee, as counsel to the Liquidating Trust to aid in the prosecution of any claims that constitute the Liquidating Trust Assets, and to perform such other functions as may be appropriate. The Liquidating Trustee shall pay such law firms reasonable compensation for services rendered and expenses incurred. The Liquidating Trustee may commit the Liquidating Trust to indemnify any such parties in connection with the performance of services subject to the approval of the Liquidating Trust Oversight Committee. A law firm shall not be disqualified from serving as independent counsel to the Liquidating Trust solely because of its prior retention as counsel to the Debtors, the Committee, or any of the individual members of the Committee in the Chapter 11 Cases;

(t) retain and pay, subject to the pre-approval of the Liquidating Trust Oversight Committee, an independent public accounting firm to perform such reviews and/or audits of the financial books and records of the Liquidating Trust as may be appropriate and to prepare and file any tax returns or information returns for the Liquidating Trust and/or the Debtors as may be required. The Liquidating Trustee shall pay such independent public accounting firm reasonable compensation for services rendered and expenses incurred. The Liquidating Trustee may commit the Liquidating Trust to indemnify any such parties in connection with the performance of services subject to the approval of the Liquidating Trust Oversight Committee. An accounting firm shall not be disqualified from being retained by the Liquidating Trust solely because of its prior retention by the Debtors, the Committee, or any of the individual members of the Committee in the Chapter 11 Cases;

(u) retain and pay, subject to the pre-approval of the Liquidating Trust Oversight Committee, third parties to assist the Liquidating Trustee in carrying out his or her powers and duties under this Trust Agreement, including, but not limited to, a disbursing agent to assist the Liquidating Trustee in making distributions on Allowed

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Claims. The Liquidating Trustee shall pay all such persons or entities reasonable compensation for services rendered and expenses incurred. The Liquidating Trustee may commit the Liquidating Trust to indemnify any such parties in connection with the performance of services subject to the approval of the Liquidating Trust Oversight Committee. A third party shall not be disqualified from being retained by the Liquidating Trust solely because of such party's prior retention by the Debtors, the Committee, or any of the individual members of the Committee in the Chapter 11 Cases;

(v) employ employees, subject to the pre-approval of the Liquidating Trust Oversight Committee, to assist the Liquidating Trustee in carrying out his or her powers and duties under this Trust Agreement. The Liquidating Trustee shall pay all such employees reasonable salary in the amounts it shall determine to be appropriate and any employee benefits it may establish pursuant to Section 3.2(w) below. If the Liquidating Trustee employs employees pursuant to this Section 3.2(v), the Liquidating Trustee shall establish payroll procedures and pay any and all federal, state or local tax withholding required under applicable law with respect to any such employees, obtain workers' compensation insurance, and take all other actions it deems necessary to effectuate the provisions of this Section 3.2(v);

(w) subject to approval of the Liquidating Trust Oversight Committee, establish and adopt or cease to provide such reasonable employee benefits for the benefit of any employees described in Section 3.2(v) above as the Liquidating Trustee may deem necessary or appropriate, and consistent with the purposes of the Liquidating Trust, including the adoption of any group health plan;

(x) open and maintain bank accounts in the name of the Liquidating Trust consistent with the provisions of Section 345 of the Bankruptcy Code, draw checks and drafts thereon by the sole signature of the Liquidating Trustee, and terminate such accounts as the Liquidating Trustee deems appropriate;

(y) invest any moneys held as part of the Liquidating Trust, subject to the approval of the Liquidating Trust Oversight Committee and consistent with the provisions of Section 345 of the Bankruptcy Code, in accordance with the terms of Section 5.5 hereof, limited, however, to such investments that are consistent with the Liquidating Trust's status as a liquidating trust within the meaning of Section 301.7701-4(d) of the Treasury Regulations;

(z) execute any documents and pleadings, and take any other actions related to, or in connection with, the liquidation of the Liquidating Trust Assets and the exercise of the Liquidating Trustee's powers granted herein, including, but not limited to, the exercise of the Debtors' or the Committee's respective rights to conduct discovery and oral examination of any party under Bankruptcy Rule 2004;

(aa) sell or transfer any of the Liquidating Trust Assets subject to the provisions of Sections 4.2(e) and (f) hereof, consistent with the provisions of Section 345 of the Bankruptcy Code;

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(bb) review Claims against the Debtors to determine which should be Allowed Claims, calculate and make distributions to the holders of Allowed Claims, and take other actions consistent with the Plan and the implementation thereof, including the establishment, re-evaluation, adjustment and maintenance of appropriate Reserves, in the name of the Liquidating Trust;

(cc) withhold from the amount distributable to any person such amount as may be sufficient to pay any tax or other charge which the Liquidating Trustee has determined, in his sole discretion, may be required to be withheld therefrom under the income tax laws of the United States, any foreign country, or of any state, local or political subdivision of either;

(dd) prepare and report telephonically, and if requested by the Liquidating Trust Oversight Committee, in writing or in person, no less frequently than a quarterly report of the status of the process of winding down the Estates including Causes of Action;

(ee) abandon any property constituting the Liquidating Trust Assets that cannot be sold or otherwise disposed of for value and whose distribution to holders of Allowed Claims would not be feasible or cost-effective in the Liquidating Trustee's sole reasonable judgment;

(ff) pay all lawful, expenses, debts, charges, taxes and liabilities incurred by the Liquidating Trust;

(gg) seek Bankruptcy Court approval of any actions taken in accordance with this Trust Agreement and Plan, if the Liquidating Trustee determines in his or her sole discretion that such approval is in the best interest of the Beneficiaries;

(hh) enter into any agreement or execute any document required by or consistent with the Plan, the Confirmation Order or this Trust Agreement and perform all obligations thereunder;

(ii) if any of the Liquidating Trust Assets are situated in any state or other jurisdiction in which the Liquidating Trustee is not qualified to act as trustee, subject to the approval of the Liquidating Trust Oversight Committee, nominate and appoint a person duly qualified to act as trustee in such state or jurisdiction and require from each such trustee such security as may be designated by the Liquidating Trustee in his discretion; confer upon such trustee all the rights, powers, privileges and duties of the Liquidating Trustee hereunder, subject to the conditions and limitations of this Trust Agreement, except as modified or limited by the Liquidating Trustee and except where the conditions and limitations may be modified by the laws of such state or other jurisdiction (in which case, the laws of the state or other jurisdiction in which such trustee is acting shall prevail to the extent necessary); require such trustee to be answerable to the Liquidating Trustee for all monies, assets and other property that may be received in connection with the administration of all property; and, subject to the approval of the Liquidating Trust Oversight Committee, remove such trustee, with or without cause, and

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appoint a successor trustee at any time by the execution by the Liquidating Trustee of a written instrument declaring such trustee removed from office, and specifying the effective date and time of removal; and

(jj) take or refrain from taking any and all actions as may be necessary or helpful to accomplish the purposes of the Plan, including, without in any manner limiting any of the foregoing, dealing with the Liquidating Trust Assets or any part or parts thereof in all other ways as would be lawful and prudent for any person or entity owning the same to deal therewith; provided, however, that any such actions shall be limited to those that are consistent with maintaining the Liquidating Trust's status as a liquidating trust within the meaning of Section 301.7701-4(d) of the Treasury Regulations.

3.3 Certain Actions by the Liquidating Trustee.

(a) The Liquidating Trustee shall review each Claim and quantify each such Claim by determining the extent to which each such Claim should be Allowed or Disputed subject to Section 4.2(f) hereof. The Liquidating Trustee shall make distributions only to each holder of an Allowed Claim in accordance with the terms of the Plan. No payment or Distribution shall be made with respect to any Disputed Claim unless and until such Disputed Claim becomes an Allowed Claim.

(b) The Liquidating Trustee shall be empowered to and (subject to Sections 3.2 and 4.2 hereof and this Section 3.3) shall take all appropriate action with respect to the Liquidating Trust Assets consistent with the purpose of the Liquidating Trust, including, without limitation, the filing, prosecution, settlement or other resolution of Claims and Causes of Action, including, without limitation, those based upon Sections 542, 544, 547, 548, 549, 550, 551 or 553(b) of the Bankruptcy Code; provided, however, that the Liquidating Trustee shall need the consent of at least two (2) members of the Liquidating Trust Oversight Committee, or approval of the Bankruptcy Court, before pursuing any potential Avoidance Actions under 11 U.S.C. § 547.

(c) Unless otherwise set forth in this Trust Agreement, the Liquidating Trustee is authorized to consummate or settle, release or compromise an action without any notice or consent, provided that the Liquidating Trustee shall not settle any Claim or Cause of Action unless a release in favor of the Liquidating Trust satisfactory in form and substance to the Liquidating Trustee is granted.

(d) Anything contained in this Trust Agreement to the contrary notwithstanding, the Liquidating Trustee may, but is not required to, submit a proposed settlement to a court of competent jurisdiction, including the Bankruptcy Court, for his or her approval, and may comply with any settlement approved by such court.

(e) The Liquidating Trustee shall be authorized to pay the fees and expenses incurred by his or her professional advisors and counsel after the Effective Date. Notwithstanding the foregoing and anything else contained in this Trust Agreement to the contrary, the Liquidating Trust Oversight Committee shall approve in advance the Liquidating Trustee's retention of professionals and their compensation arrangements.

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The Liquidating Trust Oversight Committee shall also have twenty (20) days, or such other period as agreed to by the Liquidating Trust Oversight Committee and the Liquidating Trustee, from the delivery of a fee statement to object to the fees of any professional retained by either the Liquidating Trust or the Liquidating Trust Oversight Committee by giving notice of any such objection to the professional seeking compensation or reimbursement. For an objection to be valid, it shall be in writing and set forth in detail the specific fees objected to and the basis for the objection. Any objection that remains unresolved fifteen (15) days after it is made shall be submitted to the Bankruptcy Court for resolution unless such period is extended by agreement of the professional, the Liquidating Trustee and the Liquidating Trust Oversight Committee.

(f) [The Liquidating Trustee shall have all power and authority that may be or could have been exercised, with respect to the Liquidating Trust Assets, by any officer, director, shareholder or other party acting in the name of the Debtors or their estates with like effect as if duly authorized, exercised and taken by action of such officers, directors, shareholders or other party.]

3.4 Limitation of Liquidating Trustee's Authority.

(a) Notwithstanding anything herein to the contrary, the Liquidating Trustee shall not be authorized to and shall not engage in any trade or business. The Liquidating Trustee shall take such actions consistent with the orderly liquidation of the Liquidating Trust Assets as are required by applicable law, and such actions permitted under Sections 3.2, 3.3, 3.6, 3.7, 3.8, 4.2 and 4.5 hereof. Notwithstanding any other authority granted by Section 3.2 hereof, the Liquidating Trustee is not authorized to engage in any investments or activities inconsistent with the treatment of the Liquidating Trust as a liquidating trust within the meaning of Section 301.7701-4(d) of the Treasury Regulations or inconsistent with Section 345 of the Bankruptcy Code.

(b) The Liquidating Trust shall not hold 50% or more of the stock (in either vote or value) of any entity that is treated as a corporation for federal income tax purposes, nor have any interest in an entity that is treated as a partnership or trust for federal income tax purposes, unless such stock, partnership or trust interest was obtained involuntarily or as a matter of practical economic necessity in order to preserve the value of the Liquidating Trust Assets or as absolutely necessary or required under the Plan and the Confirmation Order, provided, however, that in no event shall the Liquidating Trustee receive or retain any such asset or interest that would jeopardize treatment of the Liquidating Trust as a "liquidating trust" for federal income tax purposes, and in the event such asset is obtained involuntarily, the Trustee shall promptly take steps to mitigate the jeopardy of such status.

(c) The Liquidating Trustee may in his or her discretion make the election described in Section 1.468B-9(c)(ii) of the Treasury Regulations to treat any portion of the Liquidating Trust subject to disputed claims as a "disputed ownership fund" if he or she believes it would be in the best interest of the Beneficiaries.

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(d) Neither the Liquidating Trust nor the Liquidating Trustee shall take any action that would result in the Liquidating Trust becoming subject to registration as an “investment company” pursuant to the Investment Company Act of 1940, as amended.

(e) The Liquidating Trustee shall not commingle any of the Liquidating Trust Assets with his or her own property or the property of any other person.

3.5 Books and Records. The Liquidating Trustee shall maintain in respect of the Liquidating Trust and the Beneficiaries books and records relating to the Liquidating Trust Assets and income of the Liquidating Trust and the payment of expenses of, and liabilities or claims against or assumed by, the Liquidating Trust in such detail and for such period of time as may be necessary to enable it to make full and proper accounting in respect thereof. Such books and records shall be maintained on a modified cash or other comprehensive basis of accounting necessary to properly compute and allocate the income of the Liquidating Trust between the beneficiaries and to facilitate compliance with the tax reporting requirements of the Liquidating Trust. Except as provided in Section 6.1 hereof, nothing in this Trust Agreement requires the Liquidating Trustee to file any accounting or seek approval of any court with respect to the administration of the Liquidating Trust, or as a condition for managing any payment or distribution out of the Liquidating Trust Assets. The Liquidating Trust Oversight Committee may obtain information relating to the management of the Liquidating Trust Assets as long as access is reasonably exercised during normal business hours and is not detrimental to the Liquidating Trust. Nothing in this Trust Agreement provides any holder with a right to review, inspect, seek discovery of or otherwise obtain any information that is privileged or subject to a third party’s rights of privacy or confidentiality.

3.6 Additional Powers. Except as otherwise set forth in this Trust Agreement or in the Plan, and subject to the Treasury Regulations governing liquidating trusts and the retained jurisdiction of the Bankruptcy Court as provided for in the Plan, but without prior or further authorization, the Liquidating Trustee may control and exercise authority over the Liquidating Trust Assets and over the protection, conservation and disposition thereof. No person dealing with the Liquidating Trust shall be obligated to inquire into the authority of the Liquidating Trustee in connection with the protection, conservation or disposition of the Liquidating Trust Assets.

3.7 Distributions; Withholding. Subject to the approval of the Liquidating Trust Oversight Committee, the Liquidating Trustee shall make interim distributions to holders of Allowed General Unsecured Claims when there are sufficient Liquidating Trust Assets (or income and proceeds realized from the Liquidating Trust Assets), in the Liquidating Trustee’s sole discretion, to make such distributions as provided, and subject to any withholding or reserve, in this Trust Agreement, the Plan or the Confirmation Order. The Liquidating Trustee may withhold from amounts distributable to any person any and all amounts, determined in the Liquidating Trustee’s reasonable sole discretion, required by any law, regulation, rule, ruling, directive or other governmental requirement. All holders of Claims shall be required to provide the Liquidating Trustee with any information

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necessary in connection with the withholding of such taxes, including, without limitation, delivering to the Liquidating Trustee a properly executed Form W-9 or equivalent, and the Liquidating Trustee may withhold any distribution absent the provision of such information. The Liquidating Trustee shall provide three notices to each Claim holder of its obligation to submit an IRS Form W-9 or equivalent to the Liquidating Trustee. If the Claim holder does not provide a Form W-9 or equivalent to the Liquidating Trustee within 60 days after the third notice is sent to the Claim holder, then such Claim holder's Claim(s) shall be expunged and the holder of such Claim(s) shall receive no further Distributions under the Plan without further order of the Bankruptcy Court.

3.8 Winding Up Debtors. The Liquidating Trustee shall complete the wind up of the Estates, including filing final tax returns of the Debtors through the tax year ending 2014, settling or satisfying A/P/S Claims and completing any sales of assets that are not completed as of the Effective Date. The Liquidating Trustee shall wind up the remaining affairs of the Debtors, including the filing of all required tax returns including, without limitation, IRS forms related to the Debtors' 401k plan and other ERISA plans, and the handling of audits and shall have the right to request an expedited determination under section 505(b) of the Bankruptcy Code with respect to tax returns filed, or to be filed, for any and all taxable periods ending after the Effective Date through, and including, the dissolution of the Debtors.

3.9 Compliance with Laws. Any and all distributions of the Liquidating Trust Assets and proceeds of borrowings, if any, shall be in compliance with applicable laws, including, but not limited to, applicable federal and state securities laws.

ARTICLE IV

THE LIQUIDATING TRUST OVERSIGHT COMMITTEE

4.1 Formation. The Liquidating Trust Oversight Committee is established pursuant to the terms of the Plan and shall function in accordance with the Plan. The Liquidating Trust Oversight Committee's role shall be to advise and approve certain actions of the Liquidating Trustee. As of the Effective Date, the initial members of the Liquidating Trust Oversight Committee shall be the persons designated by the Creditors' Committee prior to the Effective Date of the Plan, as follows:

- (a) Pension Benefit Guaranty Corporation;
- (b) LF Products PTE Ltd.; and
- (c) Tombigbee Electric Power Association.

4.2 Duties and Powers. The Liquidating Trust Oversight Committee shall represent the interests of the Beneficiaries of the Liquidating Trust, and shall have the obligation to undertake in good faith each of the acts and responsibilities set forth for the Liquidating Trust Oversight Committee in this Trust Agreement and in the Plan, for the benefit of the Beneficiaries. The Liquidating Trust Oversight Committee shall have such

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powers, rights and duties, including with respect to the Liquidating Trustee and the Liquidating Trust Assets, as set forth in this Trust Agreement and in Section 7.3 of the Plan, including but not limited to:

(a) to approve, in accordance with the terms of the Plan, the amount of any Reserves and any additional funding of the Reserves;

(b) to terminate the Liquidating Trustee with or without cause and upon such termination or upon the resignation, death, incapacity or removal of the Liquidating Trustee, to appoint a successor Liquidating Trustee; provided, that, the Liquidating Trust Oversight Committee shall file with the Bankruptcy Court a notice appointing such successor trustee;

(c) except in the case of Section 4.2(e) and (f) hereof, to approve any release or indemnity in favor of any third party granted or agreed to by the Liquidating Trustee other than as set forth in the Plan;

(d) to authorize the Liquidating Trustee to commence any Cause of Action, including, but not limited to, any potential Avoidance Actions under 11 U.S.C. § 547;

(e) to approve the settlement of any Cause of Action if the amount sought to be recovered by the Liquidating Trustee in the complaint or other document initiating or evidencing such Cause of Action exceeds \$100,000;

(f) to approve the allowance of any Disputed Claim if the final allowed amount of such Claim exceeds \$50,000;

(g) to approve the sale of any of the Liquidating Trust Assets by the Liquidating Trustee having a valuation (for any individual transaction or series of related transactions) in excess of \$100,000;

(h) to review all financial information relating to the Liquidating Trust and the estates, which shall be promptly provided or access to which shall be given by the Liquidating Trustee upon request by the Liquidating Trust Oversight Committee;

(i) to monitor distributions to holders of Allowed Claims and, in addition to the mandatory distributions required under the Plan, to approve the making of interim distributions if such distributions are warranted and economical;

(j) to approve the Liquidating Trust's retention of professionals and to review and object to fees and expenses of the Liquidating Trustee and the professionals retained by the Liquidating Trust;

(k) to approve of any investment of Cash or other Liquidating Trust Assets pending distributions to holders of Allowed Claims; and

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(l) except to the extent otherwise set forth in this Article, to approve any and all other actions that the Liquidating Trust Oversight Committee in the exercise of its discretion determines that would have a material adverse effect on the distributions to Beneficiaries.

4.3 Vacancies. Vacancies on the Liquidating Trust Oversight Committee shall be filled by a Person designated by the remaining member or members of the Liquidating Trust Oversight Committee from among the holders of General Unsecured Claims and the Liquidating Trust Oversight Committee shall use reasonable efforts to maintain such composition of the members of the Liquidating Trust Oversight Committee as existed prior to the resignation of such member. Upon appointment of a successor member of the Liquidating Trust Oversight Committee, notice of such appointment will be filed with the Bankruptcy Court. Unless and until such vacancy is filled, the Liquidating Trust Oversight Committee shall function with such reduced membership.

4.4 Voting. The Liquidating Trust Oversight Committee shall create such by-laws (if any) as it deems necessary or convenient. The passage of such by-laws, and all other decisions and actions of the Liquidating Trust Oversight Committee, except as otherwise set forth in this Trust Agreement, shall be by majority vote of the Liquidating Trust Oversight Committee. The Liquidating Trust Oversight Committee may meet and vote in person or telephonically and each member shall be entitled to receive reasonable notice of any such meeting. A majority of the members of the Liquidating Trust Oversight Committee shall constitute a quorum for all purposes.

4.5 Objections to Post-Effective Date Professional Fees. The Liquidating Trust Oversight Committee and the Liquidating Trustee are each authorized to file with the Bankruptcy Court an objection to any invoice submitted by a professional retained by the Liquidating Trust or a sub-agent employed by the Liquidating Trust seeking the payment of fees or expenses incurred after the Effective Date and to be paid from the Liquidating Trust Assets.

4.6 Compensation. The Liquidating Trust Oversight Committee shall have the right but shall not be required to retain counsel of its choice, and the reasonable and necessary fees and expenses of such counsel as well as the reasonable and necessary expenses of the members of the Liquidating Trust Oversight Committee shall be paid by the Liquidating Trustee out of the Liquidating Trust Assets. The members of the Liquidating Trust Oversight Committee shall be reimbursed for reasonable out of pocket expenses up to a maximum amount of \$15,000 per member, but shall otherwise serve without compensation.

ARTICLE V

THE LIQUIDATING TRUSTEE

5.1 Generally. The Liquidating Trustee's powers are exercisable solely in a fiduciary capacity consistent with, and in furtherance of, the purposes of this Liquidating

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Trust and not otherwise. In addition, the Liquidating Trustee may deal with the Liquidating Trust Assets for his or her own account as permitted by Section 5.6 hereof.

5.2 Responsibilities of Liquidating Trustee. The Liquidating Trustee shall, in an expeditious but orderly manner, liquidate and convert to Cash the Liquidating Trust Assets, resolve Disputed Claims, make distributions to holders of Allowed Claims in accordance with the Plan and not unduly prolong the duration of the Liquidating Trust. In so doing, and in consultation with the Liquidating Trust Oversight Committee as provided herein, the Liquidating Trustee will exercise reasonable business judgment in liquidating the Liquidating Trust Assets. The liquidation of the Liquidating Trust Assets may be accomplished through the sale of the Liquidating Trust Assets (in whole or in combination), including the sale of any Causes of Action or through the prosecution or settlement of any or all Causes of Action, or otherwise. In connection therewith, and as authorized by Sections 3.2, 3.3, 3.4 and 3.5 hereof, the Liquidating Trustee shall have the power to (i) prosecute for the benefit of the Liquidating Trust all Claims, rights and Causes of Action transferred to the Liquidating Trust (including any or all Claims and defenses thereto) whether or not such suits are brought in the name of the Liquidating Trust, the Debtors or otherwise for the benefit of the Beneficiaries, (ii) liquidate the Liquidating Trust Assets, and (iii) otherwise perform the functions and take the actions permitted or required by the Plan, under applicable law, or pursuant to this Trust Agreement. Any and all proceeds generated from the Liquidating Trust Assets shall be the property of the Liquidating Trust. Except as expressly set forth herein, the Liquidating Trustee shall have the absolute right to pursue or not to pursue any and all claims, rights or Causes of Action, as it determines are in the best interests of the Beneficiaries and consistent with the purposes of the Liquidating Trust, and shall have no liability for the outcome of his or her decision. Subject to Section 3.3 hereof, the Liquidating Trustee may incur any reasonable and necessary expenses in liquidating the Liquidating Trust Assets.

5.3 Liability of Liquidating Trustee; Exculpation and Indemnification. Neither the Liquidating Trustee, the Liquidating Trust Oversight Committee, their respective members, employees, employers, designees or professionals, or any of their duly designated agent or representatives (each, an “Exculpation Party” and collectively, the “Exculpation Parties”) shall be liable for losses, claims, damages, liabilities or expenses in connection with the affairs of the Liquidation Trust or for the act or omission of any other Exculpation Party, nor shall the Exculpation Parties be liable for any act or omission taken or omitted to be taken pursuant to the discretion, powers and authority conferred, or in good faith believed by to be conferred by this Trust Agreement or the Plan other than for specific acts or omissions resulting from such Exculpation Party’s willful misconduct, gross negligence or fraud. The Liquidating Trustee shall be entitled to enjoy all of the rights, powers, immunities and privileges applicable to a chapter 7 trustee and the Liquidating Trust Oversight Committee shall be entitled to enjoy all of the rights, powers, immunities and privileges of an official committee of unsecured creditors. The Liquidating Trustee, or the Liquidating Trust Oversight Committee, may, in connection with the performance of its functions, and in its sole and absolute discretion, consult with its attorneys, accountants, financial advisors and agents, and shall not be liable for any act taken, omitted to be taken, or suffered to be done in accordance with advice or opinions rendered by such persons,

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regardless of whether such advice or opinions are provided in writing. Notwithstanding such authority, neither the Liquidating Trustee nor the Liquidating Trust Oversight Committee shall be under any obligation to consult with its attorneys, accountants, financial advisors or agents, and their determination not to do so shall not result in the imposition of liability on the Liquidating Trustee or Liquidating Trust Oversight Committee or their respective members and/or designees, unless such determination is based on willful misconduct, gross negligence, or fraud. The Liquidating Trust shall indemnify and hold harmless the Exculpation Parties (in their capacity as such), from and against and in respect of all liabilities, losses, damages, claims, costs and expenses (including, without limitation, reasonable attorneys' fees, disbursements, and related expenses) which such parties may incur or to which such parties may become subject in connection with any action, suit, proceeding or investigation brought by or threatened against such parties arising out of or due to their acts or omissions, or consequences of such acts or omissions, with respect to the implementation or administration of the Liquidating Trust or the Plan or the discharge of their duties hereunder; provided, however, that no such indemnification will be made to such persons for actions or omissions as a result of willful misconduct, gross negligence, or fraud. Persons dealing or having any relationship with the Liquidating Trustee shall have recourse only to the Liquidating Trust Assets and shall look only to the Liquidating Trust Assets to satisfy any liability or other obligations incurred by the Liquidating Trustee or the Liquidating Trust Oversight Committee to such person in carrying out the terms of this Trust Agreement, and neither the Liquidating Trustee nor the Liquidating Trust Oversight Committee shall have any personal obligation to satisfy any such liability. The Liquidating Trustee and/or the Liquidating Trust Oversight Committee members shall not be liable whatsoever except for the performance of such duties and obligations as are specifically set forth herein, and no implied covenants or obligations shall be read into this Trust Agreement against any of them. The Liquidating Trust shall promptly pay expenses reasonably incurred by any Exculpation Party in defending, participating in, or settling any action, proceeding or investigation in which such Exculpation Party is a party or is threatened to be made a party or otherwise is participating in connection with this Trust Agreement or the duties, acts or omissions of the Liquidating Trustee or otherwise in connection with the affairs of the Liquidating Trust, upon submission of invoices therefor, whether in advance of the final disposition of such action, proceeding, or investigation or otherwise. Each Exculpation Party hereby undertakes, and the Liquidating Trust hereby accepts his or her undertaking, to repay any and all such amounts so advanced if it shall ultimately be determined that such Exculpated Party is not entitled to be indemnified therefor under this Trust Agreement. The foregoing indemnity in respect of any Exculpation Party shall survive the termination of such Exculpation Party from the capacity for which they are indemnified.

5.4 Reliance by Liquidating Trustee. Except as otherwise provided in Section 5.3 hereof, the Liquidating Trustee, the Liquidating Trust Oversight Committee and their respective members, designees, professionals, and any duly designated agent or representative, may rely, and shall be fully protected in acting, or refraining from acting, on any resolution, certificate, statement, instrument, opinion, report, notice, request, consent, order, or other paper or document (each a "Document") that they have no reason to believe to be other than genuine and to have been signed or presented by the proper party or

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parties or, in the case of facsimiles or e-mails, to have been sent by the proper party or parties, and the Liquidating Trustee, the Liquidating Trust Oversight Committee and their respective members, designees, professionals, and any duly designated agent or representative may rely as to the truth of the statements and correctness of the opinions expressed in any Document. The Liquidating Trustee may consult with counsel, and any opinion of counsel shall be full and complete authorization and protection in respect of any action taken or suffered by the Liquidating Trustee in accordance therewith. Any action taken, or omitted to be taken, by the Liquidating Trustee with the express approval of the Bankruptcy Court or the Liquidating Trust Oversight Committee, or on the advice of counsel or his or her other professionals, will conclusively be deemed not to constitute fraud, gross negligence, or willful misconduct, provided, however, that the Liquidating Trustee shall not be obligated to comply with a direction of the Liquidating Trust Oversight Committee, whether or not express, which would result in a change of the distribution or otherwise contravene the provisions of the Plan.

5.5 No Liability for Acts of Successor/Predecessor Liquidating Trustees. Upon the appointment of a successor Liquidating Trustee and the delivery of the Liquidating Trust Assets to the successor Liquidating Trustee, the predecessor Liquidating Trustee and any director, officer, affiliate, employee, employer, professional, agent or representative of the predecessor Liquidating Trustee shall have no further liability or responsibility with respect thereto. A successor Liquidating Trustee shall have no duty to examine or inquire into the acts or omissions of his or her immediate or remote predecessor and no successor Liquidating Trustee shall be in any way liable for the acts or omissions of any predecessor Liquidating Trustee unless a successor Liquidating Trustee expressly assumes such responsibility. A predecessor Liquidating Trustee shall have no liability for the acts or omissions of any immediate or subsequent successor Liquidating Trustee for any events or occurrences subsequent to the cessation of his or her role as Liquidating Trustee.

5.6 Investment and Safekeeping of Liquidating Trust Assets.

The right and power of the Liquidating Trustee to invest the Liquidating Trust Assets, the proceeds thereof, or any income earned by the Liquidating Trust, shall be limited to the right and power that a liquidating trust, within the meaning of Section 301.7701-4(d) of the Treasury Regulations, is permitted to hold, pursuant to the Treasury Regulations, or any modification in the IRS guidelines, whether set forth in IRS rulings or other IRS pronouncements, and to the investment guidelines of Bankruptcy Code Section 345. The Liquidating Trustee may expend the Cash of the Liquidating Trust (i) as reasonably necessary to meet contingent liabilities and to maintain the value of the respective assets of the Liquidating Trust during liquidation, (ii) to pay the respective reasonable administrative expenses (including, but not limited to, any taxes imposed on the Liquidating Trust) and (iii) to satisfy other respective liabilities incurred by the Liquidating Trust in accordance with the Plan and this Trust Agreement (including, without limitation, the payment of any taxes).

5.7 Expense Reimbursement and Compensation.

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(a) The Liquidating Trust Assets shall be subject to the claims of the Liquidating Trustee, and the Liquidating Trustee shall be entitled to reimburse itself out of any available Cash in the Liquidating Trust, for his or her actual out-of-pocket expenses and against and from any and all loss, liability, expense, or damage which the Liquidating Trustee may sustain in good faith and without willful misconduct, gross negligence, or fraud in the exercise and performance of any of the powers and duties of the Liquidating Trustee under this Trust Agreement. As compensation for the performance of his or her duties, the Liquidating Trustee shall be compensated in accordance with the terms set forth in the letter agreement annexed hereto as Exhibit "2".

(b) The Liquidating Trustee shall serve on the Liquidating Trust Oversight Committee a fee statement for services rendered and expenses incurred for which the Liquidating Trustee seeks compensation from the Liquidating Trust Assets. The Liquidating Trust Oversight Committee shall have fifteen (15) days, or such other period as agreed to by the Liquidating Trust Oversight Committee and the Liquidating Trustee, from the delivery of a fee statement to object to the fees of the Liquidating Trustee or by giving notice of any such objection to the Liquidating Trustee. For an objection to be valid, it shall be in writing and set forth in detail the specific fees objected to and the basis for the objection. Any objection that remains unresolved fifteen (15) days after it is made shall be submitted to the Bankruptcy Court for resolution unless such period is extended by agreement of the Liquidating Trustee and the Liquidating Trust Oversight Committee.

(c) If the Cash in the Liquidating Trust shall be insufficient to compensate and reimburse the Liquidating Trustee, including any professionals and third parties retained by the Liquidating Trustee pursuant to Sections 3.2 and 3.3 hereof, and including reimbursements pursuant to 4.6 hereof, for any amounts to which they are entitled hereunder, then the Liquidating Trustee may, subject to Sections 3.2, 3.3 and 4.2 hereof, reduce to Cash that portion of the Liquidating Trust Assets necessary so as to effect such compensation and reimbursement.

5.8 Insurance; Bond. The Liquidating Trustee, in his or her sole discretion, may obtain insurance coverage (in the form of an errors and omissions policy or otherwise) with respect to the liabilities and obligations of the Liquidating Trustee and the Liquidating Trust Oversight Committee under this Trust Agreement. Unless otherwise agreed to by the Liquidating Trust Oversight Committee, the Liquidating Trustee shall serve with a bond, the terms of which shall be agreed to by the Liquidating Trust Oversight Committee, and the cost and expense of which shall be paid by the Liquidating Trust.

5.9 Confidentiality. The Liquidating Trustee (and to the extent of receipt of any such information, the members of the Liquidating Trust Oversight Committee) shall, during the period that he or she serves as Liquidating Trustee (or as members of the Liquidating Trust Oversight Committee) under this Trust Agreement and for a period of twelve (12) months following the earlier of the termination of this Trust Agreement or his or her removal or resignation hereunder, hold strictly confidential and not use for personal gain any material, non-public information of or pertaining to any entity to which any of the Estates' Assets or Liquidating Trust Assets relate or of which he or she has become aware

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in his or her capacity as Liquidating Trustee (or as members of the Liquidating Trust Oversight Committee).

ARTICLE VI

SUCCESSOR LIQUIDATING TRUSTEE

6.1 Removal. The Liquidating Trustee may be removed with or without cause, at any time by the Liquidating Trust Oversight Committee in accordance with Section 4.4 hereof, upon prior written notice to the Liquidating Trustee. If the Liquidating Trustee is removed pursuant to this Section 6.1, the Liquidating Trust Oversight Committee shall appoint a successor Liquidating Trustee. Removal shall become effective on the acceptance by such successor of such appointment; provided, however, that, if a successor Liquidating Trustee is not appointed or does not accept his or her appointment pursuant to this Section 6.1 within sixty (60) days from the date of the removal notice served upon the predecessor Liquidating Trustee, any Beneficiary may petition the Bankruptcy Court for the appointment of a successor Liquidating Trustee. For notice purposes only and not for approval, the Liquidating Trust Oversight Committee shall file with the Bankruptcy Court a notice appointing such successor trustee.

6.2 Resignation. The Liquidating Trustee may resign by giving not less than thirty (30) days prior written notice thereof to the Liquidating Trust Oversight Committee; provided, however, that the initial Liquidating Trustee may resign by giving not less than ten (10) days' prior written notice thereof to the Liquidating Trust Oversight Committee if it has designated and appointed a successor Liquidating Trustee that is available, willing and able to serve as of the date of resignation of the initial Liquidating Trustee and if the Liquidating Trust Oversight Committee has consented to the appointment of such successor Liquidating Trustee, which consent shall not be unreasonably withheld. In the case of the resignation of any Liquidating Trustee other than the initial Liquidating Trustee, the Liquidating Trust Oversight Committee shall appoint a successor Liquidating Trustee by majority vote. Upon appointment of a successor Liquidating Trustee, notice of such appointment shall be filed with the Bankruptcy Court for notice purposes only and not for approval. Resignation shall become effective on the later to occur of: (i) the day specified in such notice or (ii) the appointment of a successor by the Liquidating Trustee and the acceptance by such successor of such appointment. If a successor Liquidating Trustee is not appointed or does not accept his or her appointment within sixty (60) days following delivery of notice of resignation, the Liquidating Trustee may petition the Bankruptcy Court for the appointment of a successor Liquidating Trustee.

6.3 Appointment of Successor upon Incapacity. In the event of the Liquidating Trustee's death or the Liquidating Trustee otherwise becoming incapable of serving as Liquidating Trustee (including incompetency, in the case of a Liquidating Trustee that is a natural person, dissolution, in the case of a Liquidating Trustee that is a corporation or other entity, bankruptcy and insolvency), the Liquidating Trust Oversight Committee may appoint a successor Liquidating Trustee by majority vote. Upon appointment of a successor Liquidating Trustee, notice of such appointment shall be filed with the

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Bankruptcy Court for notice purposes only and not for approval. If a successor Liquidating Trustee is not appointed or does not accept his or her appointment pursuant to this Section 6.3 within seventy-five (75) days following the date of the predecessor Liquidating Trustee's death or incapacity, any Beneficiary may petition the Bankruptcy Court for the appointment of a successor Liquidating Trustee.

6.4 Acceptance of Appointment by Successor Liquidating Trustee. Any successor Liquidating Trustee appointed hereunder shall execute an instrument accepting such appointment and shall file such acceptance with the Liquidating Trust records. Thereupon, such successor Liquidating Trustee shall, without any further act, become vested with all the estates, properties, rights, powers, trusts and duties of his or her predecessor in the Liquidating Trust with like effect as if originally named herein; provided, however, that a removed or resigning Liquidating Trustee shall, nevertheless, when requested in writing by the successor Liquidating Trustee, execute and deliver an instrument or instruments conveying and transferring to such successor Liquidating Trustee under the Liquidating Trust all the estates, properties, rights, powers, and trusts of such predecessor Liquidating Trustee. Further, the Liquidating Trust Oversight Committee shall give written approval to the compensation for the successor Liquidating Trustee if different from the compensation for the predecessor Liquidating Trustee.

6.5 Continuance of the Liquidating Trust. The death, incapacity, resignation, or removal of the Liquidating Trustee shall not operate to terminate the Liquidating Trust created by this Trust Agreement or revoke any existing agency (other than the agency of the former Liquidating Trustee as Liquidating Trustee) created pursuant to the terms of this Trust Agreement or invalidate any action taken by the Liquidating Trustee. The Liquidating Trustee agrees that the provisions of this Trust Agreement shall be binding upon and inure to the benefit of the Liquidating Trustee and the Liquidating Trustee's heirs, legal and personal representatives, successors or assigns, as the case may be. In the event of the resignation or removal of the Liquidating Trustee, the Liquidating Trustee shall promptly (i) execute and deliver by the effective date of resignation or removal such documents, instruments, and other writings as may be reasonably requested by the successor Liquidating Trustee to effect the termination of the resigning or removed Liquidating Trustee's capacity under this Trust Agreement; (ii) deliver to the successor Liquidating Trustee all documents, instruments, records, and other writings relating to the Liquidating Trust as may be in the possession or under the control of the resigning or removed Liquidating Trustee; and (iii) otherwise assist and cooperate in effecting the assumption of the resigning or removed Liquidating Trustee's obligations and functions by the successor Liquidating Trustee. The resigning or removed Liquidating Trustee hereby irrevocably appoints the successor Liquidating Trustee as his or her attorney-in-fact and agent with full power of substitution for and in his or her name, place and stead to do any and all such acts that such resigning or removed Liquidating Trustee is obligated to perform under this Section 6.5. Such appointment shall not be affected by the subsequent disability or incompetence of the Liquidating Trustee making such appointment.

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ARTICLE VII

REPORTS TO HOLDERS OF BENEFICIAL INTERESTS

7.1 Securities Laws and Other Reports to Beneficiaries.

(a) Securities Laws. Under section 1145 of the Bankruptcy Code, the issuance of interests in the Liquidating Trust under the Plan shall be exempt from registration under the Securities Act of 1933, as amended, and applicable state and local laws requiring registration of securities. If the Liquidating Trustee determines, with the advice of counsel, that the Liquidating Trust is required to comply with the registration and reporting or other requirements of the Securities Exchange Act of 1934, as amended, or the Investment Company Act of 1940, as amended, then the Liquidating Trustee shall take any and all actions to comply with, or qualify for exemption from, such reporting or other requirements and to file periodic reports with the Securities and Exchange Commission as necessary.

(b) Quarterly Reports. Beginning with the first full month following the first full quarter after the Effective Date, and as soon as practicable upon commencement of the Liquidating Trust, the Liquidating Trustee shall prepare and file with the Bankruptcy Court on a timely basis, and shall serve on the Liquidating Trust Oversight Committee and the U.S. Trustee the quarterly post-confirmation reports required by Bankruptcy Code Section 1106(a)(7) and U.S. Trustee Guidelines.

(c) Federal Income Tax. Subject to definitive guidance from the IRS or a court of competent jurisdiction to the contrary (including the receipt by the Liquidating Trustee of a private letter ruling if the Liquidating Trustee so requests one, or the receipt of an adverse determination by the IRS upon audit if not contested by the Liquidating Trustee), the Liquidating Trustee shall file returns for the Liquidating Trust as a grantor trust pursuant to Treasury Regulations Section 1.671-4(a).

(d) Other Reporting. The Liquidating Trustee shall file (or cause to be filed) any other statements, returns or disclosures relating to the Liquidating Trust that are required by any governmental authority.

(e) Tax Reporting. Promptly following the end of each calendar year, the Liquidating Trustee shall submit to the Beneficiaries a separate statement setting forth the holder's share of items of income, gain, loss, deduction or credit. Allocations of Liquidating Trust taxable income shall be determined by reference to the manner in which an amount of Cash equal to such taxable income would be distributed (without regard to any restrictions on distributions described herein) if, immediately prior to such deemed distribution, the Liquidating Trust had distributed all of its other assets (valued for this purpose at their tax book value) to the Beneficiaries (treating any holder of a Disputed Claim, for this purpose, as a current Beneficiary entitled to distributions), taking into account all prior and concurrent distributions from the Liquidating Trust (including all distributions held in reserve pending the resolution of Disputed Claims). Similarly, taxable loss of the Liquidating Trust shall be allocated by reference to the manner in which an

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economic loss would be borne immediately after a liquidating distribution of the remaining Liquidating Trust Assets. For this purpose, the tax book value of the Liquidating Trust Assets shall equal their fair market value on the Effective Date or, if later, the date such assets were acquired by the Liquidating Trust, adjusted in either case in accordance with tax accounting principles prescribed by the Internal Revenue Code of 1986, as amended, the Treasury Regulations and other applicable administrative and judicial authorities and pronouncements.

(f) Detailed Reports. The Liquidating Trustee shall prepare, file and/or distribute any additional reports as reasonably directed by the Liquidating Trust Oversight Committee or otherwise required under this Trust Agreement or the Plan.

ARTICLE VIII

TERMINATION OF LIQUIDATING TRUST

8.1 Termination of Liquidating Trust. The Liquidating Trust will terminate on the earlier of: (a) the Liquidating Trustee's complete liquidation, administration and distribution of the Liquidating Trust Assets in accordance with the terms of this Trust Agreement and the Plan, and his or her full performance of all other duties and functions set forth herein or in the Plan; and (b) the fifth (5th) anniversary of the Effective Date. Notwithstanding the foregoing, multiple fixed term extensions can be obtained so long as Bankruptcy Court approval is obtained within six (6) months before the expiration of the term of the Liquidating Trust and each extended term, provided that any further extension would not adversely affect the status of the Liquidating Trust as a liquidating trust within the meaning of Section 301.7701-4(d) of the Treasury Regulations for federal income tax purposes. The Liquidating Trustee shall not unduly prolong the duration of the Liquidating Trust and shall at all times endeavor to resolve, settle or otherwise dispose of all Liquidating Trust Assets and to effect the distribution of the Liquidating Trust Assets to the Beneficiaries in accordance with the terms hereof and terminate the Liquidating Trust as soon as practicable. Prior to and upon termination of the Liquidating Trust, the Liquidating Trust Assets will be distributed to the Beneficiaries in accordance with the Plan.

8.2 Continuation of Liquidating Trust for Winding Up; Discharge and Release of Liquidating Trustee. After the termination of the Liquidating Trust in accordance with Section 8.1 hereof, and solely for the purpose of liquidating and winding up the affairs of the Liquidating Trust, the Liquidating Trustee shall continue to act as such until his or her responsibilities have been fully performed. Except as otherwise specifically provided herein, upon the distribution of the Liquidating Trust Assets including all Reserves, the Liquidating Trustee shall be deemed discharged and have no further duties or obligations hereunder. Upon a motion by the Liquidating Trustee, the Bankruptcy Court may enter an order relieving the Liquidating Trustee, his or her employees, professionals, and agents of any further duties, discharging and releasing the Liquidating Trustee from all liability related to the Trust, and releasing the Liquidating Trustee's bond, if any.

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ARTICLE IX

AMENDMENT AND WAIVER

9.1 Amendment and Waiver. Any substantive provision of this Trust Agreement that would have a material adverse effect on the Liquidating Trust Assets may be amended or waived by the Liquidating Trustee, with the prior approval of the Liquidating Trust Oversight Committee. Other amendments to this Trust Agreement may be made by the Liquidating Trustee, upon approval by the Liquidating Trust Oversight Committee, as necessary, to clarify this Trust Agreement or enable the Liquidating Trustee to effectuate the terms of this Trust Agreement. Notwithstanding this Section 9.1, any amendments to this Trust Agreement shall not be inconsistent with the purpose and intention of the Liquidating Trust to liquidate in an expeditious but orderly manner the Liquidating Trust Assets in accordance with the Plan, Section 301.7701-4(d) of the Treasury Regulations, and Section 3.1 hereof.

ARTICLE X

MISCELLANEOUS PROVISIONS

10.1 Intention of Parties to Establish Liquidating Trust. This Trust Agreement is intended to create a liquidating trust for federal income tax purposes and, to the extent provided by law, shall be governed and construed in all respects as such a trust and any ambiguity herein shall be construed consistent herewith and, if necessary, this Trust Agreement may be amended to comply with such federal income tax laws, which amendments may apply retroactively.

10.2 Preservation of Privilege and Defenses. In connection with the rights, claims, and Causes of Action that constitute the Estates' Assets, any attorney-client privilege, work-product privilege, or other privilege or immunity attaching to any documents or communications (whether written or oral) transferred to the Liquidating Trust shall vest in the Liquidating Trustee and his or her representatives, and the Debtors and the Liquidating Trustee are authorized to take all necessary actions to effectuate the transfer of such privileges and available defenses.

10.3 Cooperation and Further Assurances of the Debtors. Until the Effective Date of the Plan:

(a) the Debtors shall, upon reasonable request of the Liquidating Trustee, execute, acknowledge and deliver such further instruments and do such further acts as may be necessary or proper to transfer to the Liquidating Trustee any portion of the Estates' Assets intended to be conveyed in the form and manner provided for in the Plan and to vest in the Liquidating Trustee the powers, instructions, or funds in trust hereunder;

(b) the Debtors shall also, upon reasonable request of the Liquidating Trustee, provide additional documentation or information necessary to resolve Claims and resolve and prosecute all Causes of Action; and

DRAFT

(c) the Debtors shall provide the Liquidating Trustee with copies of such of their books and records as the Liquidating Trustee shall reasonably require for the purpose of performing his or her duties and exercising his or her powers hereunder.

The Debtors, for themselves and any predecessor or successor entity, hereby disclaim and waive any and all rights to any reversionary interests in any of the Estates' Assets.

10.4 Laws as to Construction. This Trust Agreement shall be governed and construed in accordance with the laws of the State of New York, without giving effect to rules governing the conflict of law.

10.5 Severability. If any provision of this Trust Agreement or the application thereof to any person or circumstance shall be finally determined by a court of competent jurisdiction to be invalid or unenforceable to any extent, the remainder of this Trust Agreement, or the application of such provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and such provision of this Trust Agreement shall be valid and enforced to the fullest extent permitted by law.

10.6 Notices. Any notice or other communication hereunder shall be in writing and shall be deemed to have been sufficiently given, for all purposes, if deposited, postage prepaid, in a post office or letter box addressed to the person for whom such notice is intended:

If to the Debtors:

Paul Hastings LLP
Attention: James T. Grogan, Esq.
600 Travis Street, 58th Floor
Houston, Texas 77002
Telephone: 713-860-7338
Facsimile: 713-353-2576

If to the Liquidating Trust:

Liquidating Trust
Attention: Alan D. Halperin
c/o Halperin Battaglia Raicht, LLP
40 Wall Street, 37th Floor
New York, N.Y. 10005

If to the Liquidating Trust Oversight Committee:

[Insert address]

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10.7 Headings. The section headings contained in this Trust Agreement are solely for convenience of reference and shall not affect the meaning or interpretation of this Trust Agreement or of any term or provision hereof.

10.8 Relationship to the Plan. The principal purpose of this Trust Agreement is to aid in the implementation of the Plan. This Trust Agreement, together with the Plan and related instruments expressly referred to herein and which are attached as Exhibits hereto, shall be construed as integrated and complimentary of each other and intended to carry out the terms of the Plan. To that end, the Liquidating Trustee shall have full power and authority, except as otherwise set forth in this Trust Agreement, to take any action consistent with the purpose and provisions of the Plan, and to seek any orders from the Bankruptcy Court in furtherance of implementation of the Plan and this Trust Agreement. If any provisions of this Trust Agreement are found to be inconsistent with the provisions of the Plan, the provisions of this Trust Agreement and the Confirmation Order shall control.

10.9 Exclusive Jurisdiction and Standing. As provided in Article XIV of the Plan, the Bankruptcy Court has exclusive jurisdiction over all controversies, suits and disputes that may arise under this Trust Agreement. The Liquidating Trustee shall have standing in any such proceeding to enforce the rights of the Liquidating Trust or of the Beneficiaries arising under this Trust Agreement or the Plan, and the Liquidating Trust Oversight Committee shall have standing in any such proceeding to enforce the rights of the Beneficiaries arising under this Trust Agreement or the Plan. Any and all claims and disputes, if any, asserted against the Liquidating Trustee or the Liquidating Trust Oversight Committee are subject to the exclusive jurisdiction of the Bankruptcy Court.

IN WITNESS WHEREOF, the Debtors and the Liquidating Trustee have either executed or acknowledged this Trust Agreement, or caused it to be executed or acknowledged on their behalf by their duly authorized officers all as of the date first above written.

Debtors and Debtors in Possession

By: _____

Name: _____

Title: _____

The Liquidating Trustee hereby accepts the
Liquidating Trust imposed by this Trust
Agreement upon the terms and conditions set
forth herein

Exhibit 1 – Plan and Confirmation Order

Exhibit 2 – Engagement Letter

DRAFT

Alan D. Halperin, Esq.
c/o Halperin Battaglia Raicht, LLP
40 Wall Street, 37th Floor
New York, New York 10005
Telephone: (212) 765-9100
Facsimile: (212) 765-0964

June [] 2014; Effective as of the
Effective Date of Debtors' Plan of Liquidation

Co-Chairs of the Official Committee of Unsecured Creditors of
FBI Wind Down, Inc. (f/k/a Furniture Brands International, Inc.), *et al.*
c/o Mark S. Indelicato, Esq.
Hahn & Hessen LLP
488 Madison Avenue
New York, New York 10022

**In re FBI Wind Down, Inc., et.al (the “Debtors”), Chapter 11 Case No. 13-12329 (CSS),
United States Bankruptcy Court for the District of Delaware**

Gentlemen:

This letter agreement (the “Agreement”) confirms the engagement of Alan D. Halperin of Halperin Battaglia Raicht, LLP (“HBR”) by the Furniture Brands Liquidating Trust (the “Trust”) to serve as Trustee of the Trust.

Objectives, Scope and Approach

Mr. Halperin's objectives will be the following:

- Hold, administer, and ultimately distribute Trust property, or the proceeds thereof, to creditors;
- Resolve any and all issues related to the Asset Purchase Agreement dated as of October 2, 2013, and the amendments thereto;
- Maintain appropriate distribution reserves;
- Pursue recovery and/or sale of Trust property;
- Investigate, prosecute, and resolve any retained causes of action, including potential actions against recipients of estate asset transfers;
- Evaluate claims and initiate, prosecute, and resolve objections to disputed claims;
- Retain Trust professionals and coordinate professional services to the Trust;
- Work with and report to the Liquidating Trust Oversight Committee in order that the parties meet their respective obligations with respect to administration of the Trust;
- Administer the Trust, including distribution of Trust assets, tax reporting, etc., through the date of the Trust's dissolution; and
- Such other tasks and duties as may be set forth in the Liquidation Trust Agreement, the Plan or the Confirmation Order;

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provided, however, that in the event of a conflict between this letter agreement and the Liquidating Trust Agreement, the Trust Agreement shall control.

In performing this engagement, Mr. Halperin shall at all times act in good faith and in compliance with all applicable laws and regulations. In no event will Mr. Halperin be liable for damages, if any, arising from decisions or actions taken by any party as a result of Mr. Halperin's analyses, findings, observations, or comments.

Fees

Mr. Halperin shall be entitled to fees determined as follows:

- \$535 per hour (current billing rate, subject to revision annually beginning January 1, 2015) for all Trustee services performed by Alan D. Halperin;
- Legal services to be established and approved by the Liquidating Trust Oversight Committee for any HBR employee, attorney or partner, in the event that such services would be required and are approved in advance by the Liquidating Trust Oversight Committee (it being understood that Mr. Halperin may use the services of others within his firm, with lower billing rates than his own, to attend to tasks and assist him with his duties as Trustee); and
- Reimbursement of all reasonable out-of-pocket disbursements.

Because the Trust may pursue significant causes of action or recoveries on assets, and because the Trustee will have the responsibility of investigating, prosecuting, and resolving any such actions or recoveries, a discretionary fee based on the results of the Trustee's activities, to be determined in the sole and absolute discretion of the Liquidating Trust Oversight Committee, may be payable to Mr. Halperin, if awarded, in addition to the hourly rate-based fee provided above.

In addition, Mr. Halperin will invoice the Trust for any time and expenses (including any time or expenses of legal counsel) that Mr. Halperin may incur in considering or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceeding as a result of his performance of these services.

In accordance with the terms of the Trust Agreement, Mr. Halperin will periodically invoice the Trust for his services and expenses and such invoices will be payable in accordance with the terms of the Liquidating Trust Agreement. Further, Mr. Halperin shall perform services in connection with preparation for commencement of the Trust and, accordingly, shall be entitled to bill for such services and reimbursement of out-of-pocket disbursements incurred prior to the effective date of the Trust up to a maximum of \$25,000; provide, however, that if circumstances require the expenditure of more time, the Liquidating Trust Oversight Committee may authorize such time.

DRAFTOther Issues

Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving parent, subsidiary, affiliate, successor in interest or agent of the Trust, the Debtors and their subsidiaries and affiliates, or Mr. Halperin) shall be brought in the Bankruptcy Court or the District Court for the District of Delaware, if such District Court withdraws the reference, and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have or retain jurisdiction over such claims or controversies) for the resolution of such claims, causes of action, or lawsuits and expressly waive their right to a jury trial. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. The foregoing is binding upon the Trust, the Debtors and their subsidiaries and affiliates, and Mr. Halperin and any and all successors and assigns thereof.

The Trust shall indemnify and hold harmless Mr. Halperin (the “Indemnitee”) from and against (i) all claims and causes of action of any kind, including contract, tort or otherwise, by any third party related to or arising out of the services provided hereunder, and (ii) any losses, liabilities, damages and expenses (including, but not limited to, reasonable attorney’s fees and expenses incurred by the Indemnitee in any action or proceeding between the Indemnitee and any third party or otherwise) that are incurred by the Indemnitee as a result of any such claims or causes of action (collectively, the “Indemnified Costs”); provided, however, the Trust will not indemnify the Indemnitee from and against any such claim or causes of action, losses, liabilities, damages, or expenses that are finally determined by an arbitral forum or a court of competent jurisdiction to have resulted from the gross negligence, recklessness, or willful misconduct of any of the Indemnitee. The Trust shall reimburse the Indemnitee for such Indemnified Costs as they are incurred by the Indemnitee.

If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable, in whole or in part, the remaining portions of this agreement shall remain in effect.

We understand that this engagement may be terminated, pursuant to the terms of the Liquidating Trust Agreement, by the Trust or Mr. Halperin. All fees and expenses incurred through termination of our services shall be immediately due and payable. The limitation on liability and indemnity provisions contained in the Agreement will remain operative and in full force and effect regardless of any termination or expiration of this Agreement. Any such limitation on liability and indemnity provisions contained in the Agreement are cumulative of any such rights provided for in the Liquidating Trust Agreement, the Plan, the Confirmation Order and/or applicable law.

By signing this letter, the Trust expressly acknowledges that Mr. Halperin does not guarantee, warrant, or otherwise provide as to the aggregate amount of Trust distributions, if any, to Trust beneficiaries.

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If the foregoing is acceptable, please so acknowledge by signing this letter in the space indicated below.

Very truly yours,

Alan D. Halperin, Esq.

Consented and Agreed to June [___], 2014;
Effective as of the Effective Date of
Debtors' Plan of Liquidation

Pension Benefit Guaranty Corporation

By:

LF Products PTE Ltd.

By:

*Co-Chairs of the Official Committee of Unsecured
Creditors of FBI Wind Down, Inc. (f/k/a Furniture
Brands International, Inc.), et al.*

ITEM 3

Form of Amended and Restated Certificate of Incorporation of FBI Wind Down, Inc.

DRAFT - Subject to further discussion and amendment

**AMENDED AND RESTATED CERTIFICATE OF INCORPORATION
OF
FBI WIND DOWN, INC. (F/K/A FURNITURE BRANDS INTERNATIONAL, INC.)**

FBI Wind Down, Inc. (f/k/a Furniture Brands International, Inc.) (the “*Company*”), a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware (the “*DGCL*”), does hereby certify that:

FIRST: The Company filed its original Certificate of Incorporation with the Delaware Secretary of State (the “*Secretary of State*”) on March 16, 1921. The Company was originally incorporated under the name International Shoe Company.

SECOND: The Company’s original Certificate of Incorporation was amended and restated by that certain Restated Certificate of Incorporation filed with the Secretary of State in July 1987, which was further amended and restated by that certain Restated Certificate of Incorporation filed with the Secretary of State on August 3, 1992, which was further amended by the Certificate of Amendment filed with the Secretary of State on May 5, 1993, the Certificate of Ownership and Merger filed with the Secretary of State on February 26, 1996, the Certificate of Designation of the Series A Preferred Stock filed July 31, 1998, the Certificate of Amendment filed with the Secretary of State on April 26, 2002, the Certificate of Elimination filed with the Secretary of State on August 3, 2009, the Certificate of Designation of the Series B Preferred Stock filed with the Secretary of State on August 3, 2009, the Certificate of Amendment filed with the Secretary of State on May 24, 2013, and the Certificate of Amendment filed with the Secretary of State on November 25, 2013 (together, the “*Current Certificate of Incorporation*”).

THIRD: On September 9, 2013, the Company and its direct and indirect domestic subsidiaries filed voluntary petitions in the United States Bankruptcy Court for the District of Delaware (the “*Bankruptcy Court*”) seeking relief under Chapter 11 of Title 11 of the United States Code (the “*Bankruptcy Code*”). The Chapter 11 cases are being jointly administered under the caption “*In re FBI Wind Down, Inc., et al.*”, Case No. 13-12329. This Amended and Restated Certificate of Incorporation has been duly adopted in accordance with Sections 242, 245 and 303 of the DGCL, pursuant to the authority granted to the Company under Section 303 of the DGCL to put into effect and carry out the Joint Plan of Liquidation of FBI Wind Down, Inc. and its Subsidiaries under Chapter 11 of the Bankruptcy Code, as confirmed on [•], 2014 by order (the “*Order*”) of the Bankruptcy Court (the “*Plan*”). Provision for the filing of this Amended and Restated Certificate of Incorporation is contained in the Plan as confirmed by the Order of the Bankruptcy Court having jurisdiction under the Bankruptcy Code for the reorganization of the Company under Chapter 11 of the Bankruptcy Code.

FOURTH: This Amended and Restated Certificate of Incorporation has been duly executed and acknowledged by an officer of the Company designated by such Order in accordance with the provisions of Sections 242, 245 and 303 of the DGCL.

FIFTH: The Current Certificate of Incorporation of the Company is hereby amended and restated in its entirety as follows:

ARTICLE I

The name of the Corporation is FBI Wind Down, Inc.

ARTICLE II

The address of the Corporation's registered office in the State of Delaware is [32 Loockerman Square, Suite L-100, Dover, Kent County, Delaware 19901]. The name of the Corporation's registered agent at such address is The Prentice-Hall Corporation System, Inc.

ARTICLE III

The nature of the business of the Corporation and the objects and purposes proposed to be transacted, promoted and carried on by it are to engage in any lawful act or activity as may be required to implement the purpose and intent of or as may be authorized under the Plan, as the same may be amended from time to time, and any lawful act or activity reasonably incidental thereto.

ARTICLE IV

(A) Cancellation of Stock Prior to Effective Date: Upon the Effective Date of the Plan (the "***Effective Date***"), the Corporation does hereby cancel and extinguish in their entirety all Common Stock and other equity securities of the Corporation outstanding prior to the Effective Date and any and all warrants, options, rights or interests with respect to any equity securities of the Corporation that were issued and are outstanding, could have been issued, or were authorized to be issued but have not been issued, prior to the Effective Date ("***Shareholder Interests***"). All Shareholder Interests shall, at the Effective Date, by virtue of the filing of this Amended and Restated Certificate of Amendment with the Secretary of State of the State of Delaware and without any action on the part of the holder thereof, automatically be, and hereby are, canceled and retired in their entirety.

(B) Authorized Stock Following Effective Date: Upon the Effective Date of the Plan, the total number of shares of stock that the Corporation shall have the authority to issue is one share of common stock, par value \$0.01 per share (the "***Common Stock***"), ownership of which shall be limited to the Liquidating Trustee (as such term is described in the Plan, the "***Liquidating Trustee***").

(C) Uncertificated Common Stock: The Common Stock may be represented by uncertificated stock to the extent permitted by the DGCL. The rights and obligations of a holder of Common Stock represented by certificates and the rights and obligations of a holder of uncertificated Common Stock shall be identical.

(D) Prohibition on Issuance of Nonvoting Equity Securities: Notwithstanding the foregoing provisions of this Article IV, the Corporation shall not issue nonvoting shares or warrants, rights or options to acquire nonvoting shares of the Corporation to the extent prohibited by Section 1123(a)(6) of Title 11 of the United States Code (the "***Bankruptcy Code***"); provided, however, that this Section IV(D) shall: (i) have no further force and effect beyond that required under Section 1123(a)(6) of the Bankruptcy Code; (ii) shall have such force and effect only for so long as such Section is in effect and applicable to the Corporation; and (iii) in all events may be amended or eliminated in accordance with applicable law as from time to time in effect

ARTICLE V

Except as may otherwise be expressly agreed by the Corporation, holders of Common Stock shall have no preemptive rights to purchase stock of the Corporation or securities convertible into or carrying a right to subscribe for or acquire stock of the Corporation.

ARTICLE VI

The business and affairs of the Corporation shall be managed by or under the authority of the Board of Directors of the Corporation (the “**Board**”), which shall consist of one director (the “**Director**”). The Director shall be the Liquidating Trustee.

ARTICLE VII

[There shall be one officer of the Corporation, which shall be the Liquidating Trustee.]

ARTICLE VIII

In furtherance and not in limitation of the powers conferred upon it by law, the Board is expressly authorized to adopt, repeal, alter or amend the By-Laws of the Corporation. In addition to any requirements of law and any other provision of this Amended and Restated Certificate of Incorporation or any resolution or resolutions of the Board adopted pursuant to this Amended and Restated Certificate, the By-Laws of the Corporation may be adopted, repealed, altered or amended by the stockholders of the Corporation at a special meeting called for that purpose.

ARTICLE IX

This Amended and Restated Certificate of the Corporation may be amended, modified or repealed and new provisions adopted as permitted by law.

ARTICLE X

A Director or an Officer of the Corporation shall not be personally liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty as a Director or an Officer, except for liability (i) for any breach of the Director’s or Officer’s duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the DGCL, or (iv) for any transaction from which the Director or Officer derived an improper personal benefit. No amendment or repeal of this Article X shall adversely affect any right or protection of a Director or an Officer of the Corporation existing hereunder in respect of any act or omission occurring prior to such amendment or repeal.

IN WITNESS WHEREOF, the Company has caused this Amended and Restated Certificate of Incorporation to be signed by its duly authorized officer as of [•], 2014.

By: _____

Name: Meredith M. Graham

Title: Sole Director and Officer

ITEM 4

Form of Amendment to Bylaws of FBI Wind Down, Inc.

DRAFT - Subject to further discussion and amendment

**AMENDMENT TO BY-LAWS
OF
FBI WIND DOWN, INC. (F/K/A FURNITURE BRANDS INTERNATIONAL, INC.)**

By unanimous written consent, dated as of [•], 2014, the Board of Directors of FBI Wind Down, Inc. (f/k/a Furniture Brands International, Inc.), a Delaware corporation (the “*Company*”), approved amending Article V of the By-Laws of the Company to replace such Article V in its entirety with the following:

“

ARTICLE V

Officers

There shall be one officer of this Corporation, which shall be the Liquidating Trustee (as defined in the Joint Plan of Liquidation of FBI Wind Down, Inc. and its Subsidiaries under Chapter 11 of the Bankruptcy Code, as confirmed on [•], 2014 by order of the United States Bankruptcy Court for the District of Delaware). The Liquidating Trustee shall perform (i) all of the duties assigned to the Chairman of the Board, the President, the Secretary, the Treasurer, and the Controller pursuant to these By-Laws and (ii) any other duties assigned to it by the Board of Directors.

The officer of the Corporation shall hold office until its successor is elected and qualified, or until its earlier resignation or removal.”

IN WITNESS WHEREOF, the Company has caused this Amendment to the By-Laws of the Company to be signed by its duly authorized officer as of [•], 2014.

By: _____

Name: Meredith M. Graham

Title: Sole Director and Officer

ITEM 5

Form of Certificate of Dissolution for Subsidiary Debtors (Delaware)

**STATE OF DELAWARE
SHORT FORM CERTIFICATE
OF DISSOLUTION
OF
[•]**

**Pursuant to the provisions of Section 275 and 391(a)(5)(b)
of the General Corporation Law of the State of Delaware**

[•] (f/k/a [•]), a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware (the “**DGCL**”), does hereby certify as follows:

FIRST: The dissolution of [•](the “**Company**”) has been duly authorized by unanimous written consent of the stockholders of the Company in accordance with subsection (c) of Section 275 of the DGCL.

SECOND: The date of filing of the Company’s original Certificate of Incorporation with the Delaware Secretary of State was [•].

THIRD: The dissolution of the Company was authorized on [•], 2014.

FOURTH: the name, title and address of the sole director and authorized officer of the Company is Meredith Graham, Sole Director and Authorized Officer, P.O. Box 1627, Tupelo, MS 38802-1627.

FIFTH: The Company has no assets and has ceased transacting business.

SIXTH: The Company, for each year since its incorporation in the State of Delaware, has been required to pay only the minimum franchise tax then prescribed by Section 503 of the DGCL.

SEVENTH: The Company has paid all franchise taxes and fees due to or assessable by the State of Delaware through the end of the year in which this certificate of dissolution is filed.

Date: [•], 2014

[Signature Page Follows]

By: _____

Name: Meredith Graham

Title: Sole Director and Officer

ITEM 6

Form of Certificate of Dissolution for Subsidiary Debtors (Mississippi)

F0014 - Page 1 of 2

OFFICE OF THE MISSISSIPPI SECRETARY OF STATE

P.O. Box 136, JACKSON, MS 39205-0136 (601) 359-1333



**Articles of Dissolution
(By Directors and Shareholders)
Profit Corporation**

The undersigned corporation pursuant to Section 79-4-14.03 of the Mississippi Code of 1972, hereby executes the following document and sets forth:

1. Name of Corporation

⇒

**2. The future effective date is
(Complete if applicable)**

3. The dissolution was authorized on

⇒

Date

**4. If dissolution was approved by the shareholders,
(a) the number of votes entitled to be cast for dissolution was**

⇒

and

(b) EITHER

(i) the total number of votes cast for and against dissolution was

Total no. of votes cast FOR
dissolution

Total no. of votes cast
AGAINST dissolution

⇒

OR

(ii) the total number of undisputed votes cast for dissolution was

and

and the number cast for dissolution was sufficient for approval.

VOTING GROUPS (ONLY)

**5. The number of votes entitled to be cast by each voting group entitled to vote separately on
dissolution was**

No. of votes

⇒

⇒

F0014 - Page 2 of 2

OFFICE OF THE MISSISSIPPI SECRETARY OF STATE

P.O. Box 136, JACKSON, MS 39205-0136 (601) 359-1333



**Articles of Dissolution
(By Directors and Shareholders)
Profit Corporation**

⇒

EITHER

(i) the total number of votes cast for and against dissolution by each voting group entitled to vote separately on dissolution was

Voting group	Total no. of votes cast FOR dissolution	Total no. of votes cast AGAINST dissolution
⇒ <input type="text"/>	<input type="text"/>	<input type="text"/>
⇒ <input type="text"/>	<input type="text"/>	<input type="text"/>
⇒ <input type="text"/>	<input type="text"/>	<input type="text"/>

OR

(ii) the total number of undisputed votes cast for dissolution separately by each voting group was

Voting group	Total no. of undisputed votes
⇒ <input type="text"/>	<input type="text"/>
⇒ <input type="text"/>	<input type="text"/>
⇒ <input type="text"/>	<input type="text"/>

and the number cast by each voting group was sufficient for approval by that voting group.

By: Signature

(Please keep writing within blocks)

Printed Name

Title

ITEM 7

Form of Certificate of Dissolution for Subsidiary Debtors (North Carolina)

State of North Carolina
Department of the Secretary of State
ARTICLES OF DISSOLUTION BY BOARD OF DIRECTORS AND SHAREHOLDERS
BUSINESS CORPORATION

Pursuant to §55-14-03 of the General Statutes of North Carolina, the undersigned corporation hereby submits the following Articles of Dissolution for the purpose of dissolving the corporation.

1. The name of the corporation is: _____
2. The names, titles, and addresses of the officers of the corporation are: _____

3. The names and addresses of the directors of the corporation are: _____

4. The dissolution of the corporation was authorized on the _____ day of _____, 20____
5. Shareholder approval for the dissolution was obtained as required by Chapter 55 of the North Carolina General Statutes.
6. These articles will be effective upon filing, unless a delayed date and/or time is specified: _____

This the _____ day of _____, 20____

Name of Corporation

Signature

Type or Print Name and Title

NOTES:

1. Filing fee is \$30. This document must be filed with the Secretary of State.

(Revised January 2000)

CORPORATIONS DIVISION

P.O. BOX 29622

(Form B-06)

RALEIGH, NC 27626-0622

ITEM 8

Form of Certificate of Dissolution for Subsidiary Debtors (Virginia)



**COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION**

(07/07) GUIDE FOR TERMINATION OF A VIRGINIA STOCK CORPORATION

Voluntary termination of the existence of a Virginia stock corporation is accomplished in **one of two ways, depending upon the corporation's circumstances**. Please read both paragraphs 1 and 2 to determine which circumstance applies.

1. If the corporation has issued shares and commenced business, both articles of dissolution **and** articles of termination of corporate existence must be filed with the Commission, after which the Commission will issue and record a certificate of dissolution and a certificate of termination of corporate existence.

a. Articles of dissolution - you may use the attached form SCC743, which contains instructions on the reverse, or prepare articles that meet the requirements of § 13.1-743 of the Code of Virginia. There is a statutory fee of \$10.00 for filing this document.

b. Articles of termination of corporate existence - you may use the attached form SCC750, which contains instructions on the reverse, or prepare articles that meet the requirements of § 13.1-750 of the Code of Virginia. There is a statutory fee of \$10.00 for filing this document.

The total amount of fees to file both articles is \$20.00.

OR:

2. If the corporation either has not issued shares or has issued shares but has not commenced business, a majority of the initial directors or, if there are none, the incorporators may dissolve the corporation and terminate its existence by filing with the Commission articles of termination of corporate existence, after which the Commission will issue and record a certificate of termination of corporate existence. You may use form SCC751, which contains instructions on the reverse, or prepare articles that meet the requirements of § 13.1-751 of the Code of Virginia. There is a statutory fee of \$10.00 for filing this document.

NOTE: The fact that a corporation has wound up its affairs and has ceased conducting business does not end its legal existence. The corporation will maintain its legal existence, will remain active on the Commission's records, will remain liable for paying annual registration fees and will be responsible for filing annual reports until a certificate of termination of corporate existence has been recorded in the Clerk's Office of the Commission (or the corporation has otherwise ceased to exist due to automatic termination, merger, etc.).

You can download these forms from our website at www.scc.virginia.gov/clk/formfee.aspx

If you have any questions, please call (804) 371-9733 or toll-free in Virginia, (866) 722-2551.

This page intentionally left blank for purposes of printing front and back copies.

Both forms SCC743 and SCC750 follow.

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSIONSCC743
(07/07)ARTICLES OF DISSOLUTION
(Virginia stock corporation)

The undersigned, on behalf of the corporation set forth below, pursuant to § 13.1-743 of the Code of Virginia, states as follows:

1. The name of the corporation is _____.

2. The dissolution was authorized by the shareholders on _____.
(date)

3. (Complete either A or B, below, whichever is applicable.)

A. The dissolution was approved by unanimous consent of the shareholders. **OR**

☐ **Mark this box, if applicable.**

B. The proposed dissolution was submitted to the shareholders by the board of directors in accordance with the provisions of Chapter 9 of Title 13.1 of the Code of Virginia and **complete (1) and (2):**

(1) The designation, number of outstanding shares, and number of votes entitled to be cast by each voting group entitled to vote separately on the dissolution were:

Designation	Number of outstanding shares	Number of votes
_____	_____	_____
_____	_____	_____

(2) (Complete either (i) or (ii).) (i) The total number of votes cast for and against the dissolution by each voting group entitled to vote separately on the dissolution was:

Voting group	Total votes FOR	Total votes AGAINST
_____	_____	_____
_____	_____	_____

OR

(ii) The total number of undisputed votes cast for the dissolution separately by each voting group was:

Voting group	Total number of undisputed votes
_____	_____
_____	_____

(3) And the number cast for dissolution by each voting group was sufficient for approval by that voting group.

Executed in the name of the corporation by:

_____ (signature)	_____ (date)
_____ (printed name)	_____ (corporate title)
_____ (corporation's SCC ID #)	_____ (telephone number (optional))

The execution must be by the chairman or any vice-chairman of the board of directors, the president, or any other of its officers authorized to act on behalf of the corporation.

PRIVACY ADVISORY: Information such as social security number, date of birth, maiden name, or financial institution account numbers is NOT required to be included in business entity documents filed with the Office of the Clerk of the Commission. Any information provided on these documents is subject to public viewing.

SEE INSTRUCTIONS ON THE REVERSE

Provide a name and mailing address for sending correspondence regarding the filing of this document (if left blank, correspondence will be sent to the registered agent at the registered office):

_____ (name)
_____ (mailing address)

INSTRUCTIONS TO FORM SCC743

This form contains the provisions required by § 13.1-743 of the Code of Virginia to be set forth in articles of dissolution in order to dissolve a stock corporation that has issued shares and commenced business.

The articles must be in the English language, typewritten or printed in black, legible and reproducible. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at www.scc.virginia.gov/clk/formfee.aspx

Paragraph 1. Insert the exact name of the corporation as currently on file with the Commission.

Paragraph 2. Insert the date dissolution was authorized by the shareholders.

Paragraph 3. Check the box in part **A** if all of the shareholders consented to the dissolution. If the shareholders' consent was less than unanimous, provide the information required in both (1) and (2) of part **B**. The vote required by law for approval under part **B** is **MORE THAN** 2/3 of all votes entitled to be cast on the proposal to dissolve, unless the board of directors requires a greater vote or unless the articles of incorporation provide for a greater or lesser vote, but not less than a majority of all votes cast by each voting group entitled to vote at a meeting at which a quorum of the voting group exists. See § 13.1-742 of the Code of Virginia.

The execution must be by the chairman or any vice-chairman of the board of directors, the president, or any other of its officers authorized to act on behalf of the corporation. Set forth the printed name and the corporate title below or next to the signature. See § 13.1-604 of the Code of Virginia.

It is a Class 1 misdemeanor for any person to sign a document he or she knows is false in any material respect with intent that the document be delivered to the Commission for filing. See § 13.1-612 of the Code of Virginia.

These articles may not be filed with the Commission until all fees and penalties to be collected by the Commission under the Virginia Stock Corporation Act have been paid by or on behalf of the corporation; provided, however, that an assessed annual registration fee does not have to be paid prior to filing if these articles are **filed** with an effective date that is on or before the due date of the annual registration fee payment. See § 13.1-615 of the Code of Virginia.

Submit the original, signed articles to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 East Main Street, Tyler Building, 1st Floor, Richmond, Virginia 23219), along with a check for the filing fee in the amount of **\$10.00**, payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, please call (804) 371-9733 or toll-free in Virginia, (866) 722-2551.

NOTE

THE ISSUANCE OF A CERTIFICATE OF DISSOLUTION BY THE COMMISSION DOES NOT TERMINATE THE EXISTENCE OF THE CORPORATION. The corporation must also file articles of termination of corporate existence before the Commission can issue a certificate of termination of corporate existence. See § 13.1-750 of the Code of Virginia. Until this is done, the corporation remains dissolved but still active on Commission records and remains liable for payment of annual registration fees and for filing of annual reports.



**COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION**

**SCC750
(07/07)**

ARTICLES OF TERMINATION OF CORPORATE EXISTENCE
(Virginia stock corporation)

The undersigned, on behalf of the corporation set forth below, pursuant to § 13.1-750 of the Code of Virginia, states as follows:

1. The name of the corporation is

_____.

2. All the assets of the corporation have been distributed to its creditors and shareholders.

3. The dissolution of the corporation has not been revoked.

4. The corporation certifies that it has filed returns and has paid all state taxes to the time of the filing of these articles.

Executed in the name of the corporation by:

(signature)

(corporate title)

(printed name)

(date)

(corporation's SCC ID #)

(telephone number (optional))

The execution must be by the chairman or any vice-chairman of the board of directors, the president, or any other of its officers authorized to act on behalf of the corporation.

PRIVACY ADVISORY: Information such as social security number, date of birth, maiden name, or financial institution account numbers is NOT required to be included in business entity documents filed with the Office of the Clerk of the Commission. Any information provided on these documents is subject to public viewing.

SEE INSTRUCTIONS ON THE REVERSE

.....
Provide a name and mailing address for sending correspondence regarding the filing of this document
(if left blank, correspondence will be sent to the registered agent at the registered office):

(name)

(mailing address)
.....

INSTRUCTIONS TO FORM SCC750

This form contains the provisions required by § 13.1-750 of the Code of Virginia to be set forth in articles of termination of corporate existence of a stock corporation that has issued shares and commenced business.

The articles must be in the English language, typewritten or printed in black, legible and reproducible. The document must be presented on uniformly white, opaque paper, free of visible watermarks and background logos.

You can download this form from our website at **www.scc.virginia.gov/clk/formfee.aspx**

Paragraph 1. Insert the exact name of the corporation as currently on file with the Commission.

Paragraph 2. This statement means that the corporation has divested itself of all of its assets by the payment of claims or liquidating dividends or by assignment to a trustee or trustees for the benefit of claimants or shareholders. (If any person entitled to a share of the assets cannot be found, his or her share can be paid to the State Treasurer as abandoned property.) See § 13.1-750 D of the Code of Virginia.

Paragraph 3. This statement means that the corporation has dissolved voluntarily by filing articles of dissolution pursuant to § 13.1-743 of the Code of Virginia, and that the dissolution has not been revoked.

Note: The person signing these articles certifies statements 2, 3 and 4 (and all other information placed on this form) to be true, under penalty of law.

The execution must be by the chairman or any vice-chairman of the board of directors, the president, or any other of its officers authorized to act on behalf of the corporation. Set forth the printed name and the corporate title below or next to the signature. See § 13.1-604 of the Code of Virginia.

It is a Class 1 misdemeanor for any person to sign a document he or she knows is false in any material respect with intent that the document be delivered to the Commission for filing. See § 13.1-612 of the Code of Virginia.

IMPORTANT: These articles may not be filed with the Commission until all fees and penalties to be collected by the Commission under the Virginia Stock Corporation Act have been paid by or on behalf of the corporation; provided, however, that an assessed annual registration fee does not have to be paid if these articles are **filed** with an effective date that is on or before the due date of the annual registration fee payment. See § 13.1-615 of the Code of Virginia.

Submit the original, signed articles to the Clerk of the State Corporation Commission, P.O. Box 1197, Richmond, Virginia 23218-1197, (Street address: 1300 East Main Street, Tyler Building, 1st Floor, Richmond, Virginia 23219), along with a check for the filing fee in the amount of **\$10.00**, payable to the State Corporation Commission. **PLEASE DO NOT SEND CASH.** If you have any questions, please call (804) 371-9733 or toll-free in Virginia, (866) 722-2551.

ITEM 9

List of Executory Contracts and Unexpired Leases to Be Assumed Under the Plan

<u>Counterparty Name</u>	<u>Executory Contract or Unexpired Lease¹</u>	<u>Cure Amount, If Any</u>
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH HDM RETAIL, INC. (D/B/A DREXEL HERITAGE), DATED 04/27/2011	\$0.00
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH LANE HOME FURNISHINGS RETAIL, INC. (D/B/A LANE HOME FURNISHINGS), DATED 06/17/2011	\$0.00
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH BROYHILL RETAIL, INC. (D/B/A BROYHILL FURNITURE), DATED 06/17/2011	\$0.00
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH MAITLAND-SMITH FURNITURE INDUSTRIES, INC. (D/B/A MAITLAND-SMITH), DATED 02/05/2010	\$0.00
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH HDM FURNITURE INDUSTRIES, INC. (D/B/A DREXEL HERITAGE), DATED 02/05/2010	\$0.00
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH HDM FURNITURE INDUSTRIES, INC. (D/B/A HENREDON), DATED 02/05/2010	\$0.00
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH HDM FURNITURE INDUSTRIES, INC. (D/B/A PEARSON), DATED 04/27/2011	\$0.00
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH HDM FURNITURE INDUSTRIES, INC. (D/B/A HICKORY CHAIR), DATED 02/05/2010	\$0.00
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH FURNITURE BRANDS INTERNATIONAL, INC. (D/B/A BROYHILL FURNITURE INDUSTRIES, INC.), DATED 12/22/2009	\$0.00
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH FURNITURE BRANDS INTERNATIONAL, INC. (D/B/A LANE FURNITURE INDUSTRIES, INC.), DATED 11/14/2008	\$0.00
FIFTH THIRD PROCESSING SOLUTIONS AND FIFTH THIRD BANK	BANK CARD MERCHANT AGREEMENT WITH FURNITURE BRANDS INTERNATIONAL, INC. (D/B/A THOMASVILLE FURNITURE INDUSTRIES, INC.), DATED 11/11/2008	\$0.00

¹ The Debtors are not acknowledging or admitting that any agreements referenced on this schedule are, in fact, unexpired leases or executory contracts as contemplated in section 365 of the Bankruptcy Code. The Debtors reserve the right to amend or supplement this list at any time.