United States Bankruptcy Court
Southern District of Texas
ENTERED
June 13, 2025
Nathan Ochsner, Clerk

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:	§	Chapter 11
	§	
THE AZTEC FUND HOLDING, INC., *et al.*,[1]	§	Case No. 24-90436 (CML)
	§	
Debtors.	§	(Jointly Administered)
	§	

ORDER APPROVING DEBTORS' DISCLOSURE STATEMENT AND CONFIRMING DEBTORS' JOINT CHAPTER 11 PLAN OF LIQUIDATION

The Debtors having filed:

a. on August 5, 2024 (the "Petition Date"), these chapter 11 cases (the "Chapter 11 Cases") by filing voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code");

b. on March 24, 2025, the *Debtors' Combined Disclosure Statement and Joint Chapter 11 Plan of Liquidation* [Docket No. 387];

c. on March 24, 205, the *Debtors' Motion for an Order (I) Conditionally Approving Disclosure Statement (II) Approving Solicitation and Notice Procedures; (III) Approving Forms of Ballot and Notices in Connection Therewith; (IV) Approving Combined Hearing Timeline; (V) Approving Equity Auction Procedures; and (VI) Granting Related Relief;*

d. on April 25, 2025, the solicitation version of *Debtors' Combined Disclosure Statement and Joint Chapter 11 Plan of Liquidation* (the "Disclosure Statement" and the "Plan," as context requires) [Docket No. 423], attached as **Exhibit A**;[2]

e. on April 25, 2025, *Notice of (I) Auction of TAF Westway; (II) Combined Hearing to Consider Final Approval of Combined Disclosure Statement and Joint Plan of Liquidation Filed by Debtors; and (III) Related Voting and Objection Deadlines* [Dkt. No. 424];

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: The Aztec Fund Holding, Inc. (7839); Aztec OME Holdings, Inc. (1731); OME 2001 Mark Center, LLC (9459); OME Bowie Corporate Center, LLC (2184); OME Lake Vista III & IV, LLC (4040); OME Windward Oaks, LLC (5261); TAF 5775 DTC, LLC (2526); TAF Intellicenter, LLC (0832); TAF Lakeside II, LLC (0253); TAF Pinnacle Park, LLC (3055); TAF Pinnacle Park Land, LLC (4591); and TAF Royal Tech, LLC (6049). The Debtors' service address is: Paseo de los Tamarindos 90, Torre 2 - Piso 27, Bosque de las Lomas, CDMX 05120.

[2] Capitalized terms not otherwise defined herein have the meaning ascribed to them in the Plan.

And the Bankruptcy Court having:

a. entered its *Order (I) Conditionally Approving the Disclosure Statement; (II) Approving Solicitation and Notice Procedures; (III) Approving Forms of Ballot and Notices in Connection Therewith; (IV) Approving Combined Hearing Timeline; (V) Approving Equity Auction Procedures; and (VI) Granting Related Relief* [Docket No. 421] (the "Solicitation Procedures Order"), which granted conditional approval of the Disclosure Statement, approved the solicitation procedures, vote tabulation procedures, and forms of ballots, and set approval of the Debtors' Disclosure Statement and Plan, including the sale of Westway Equity contemplated therein, for a combined hearing on June 12, 2025 (the "Combined Hearing");

b. reviewed the Plan, the Disclosure Statement, and all pleadings, exhibits, statements, responses, and comments regarding Confirmation, including all objections, statements, and reservations of rights filed by parties in interest on the docket of the Chapter 11 Cases;

c. held the Combined Hearing;

a. heard the statements, arguments, and objections made by counsel in respect of Confirmation;

b. considered all oral representations, testimony, documents, filings, and other evidence regarding Confirmation; and

d. overruled any and all objections to the Plan or Disclosure Statement and to Confirmation and likewise having overruled all statements and reservations of rights not consensually resolved or withdrawn unless otherwise indicated herein;

The Bankruptcy Court finds that notice of the Combined Hearing and the opportunity for any party in interest to object to the Disclosure Statement, the Plan, and/or Confirmation have been adequate and appropriate as to all parties affected or to be affected by the Plan. The Bankruptcy Court further finds that the transactions contemplated under the Plan, the legal and factual bases set forth in the documents filed in support of Confirmation, the evidence proffered or adduced by counsel at the Combined Hearing, and the entire record of the Chapter 11 Cases establish just cause for the relief granted herein. After due deliberation and finding good cause to grant the relief

provided in this Order, the Bankruptcy Court makes the following Findings of Fact and Conclusions of Law:

FINDINGS OF FACT AND CONCLUSIONS OF LAW

a. The findings and conclusions set forth herein and in the record of the Combined Hearing constitute the Bankruptcy Court's findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure, made applicable herein by Bankruptcy Rules 7052 and 9014. The findings and conclusions of the Bankruptcy Court pursuant to Bankruptcy Rule 7052 set forth in the record at the Combined Hearing are incorporated as if set forth herein. In accordance with Bankruptcy Rule 7052, to the extent any of the following conclusions of law constitute findings of fact, or vice versa, they are adopted as such.

Jurisdiction and Venue

b. Jurisdiction and Core Proceeding. The Bankruptcy Court has jurisdiction of the Chapter 11 Cases pursuant to 28 U.S.C. § 1334. The Bankruptcy Court has exclusive jurisdiction to determine whether the Plan and Disclosure Statement comply with the applicable provisions of the Bankruptcy Code and should be approved and confirmed. Approval of the Disclosure Statement and Confirmation of the Plan are core proceedings within the meaning of 28 U.S.C. § 157(b)(2), and the Bankruptcy Court may enter this final order consistent with Article III of the United States Constitution.

c. Eligibility for Relief. The Debtors were and are entities eligible for relief under section 109 of the Bankruptcy Code.

d. Retention of Jurisdiction. The Bankruptcy Court's retention of jurisdiction as set forth in Article X of the Plan comports with 28 U.S.C. § 1334.

Notice, Solicitation and Acceptance

c. Adequate Notice of Combined Hearing. Under the particular circumstances present in these Chapter 11 Cases, (a) proper, timely, and adequate notice of the Disclosure Statement, the Plan, and the time for filing objections to the Disclosure Statement and the Plan, together with all deadlines for voting to accept or reject the Plan, was provided, and (b) proper, timely, and adequate notice of the Combined Hearing was provided to all Holders of Claims and Interests. No other or further notice of approval of the Disclosure Statement, Confirmation of the Plan, or the Combined Hearing is or was necessary or required.

d. The period during which the Debtors solicited acceptances of the Plan was a reasonable and adequate period of time, and the manner of such solicitation was an appropriate process for Holders of Claims and Interests to make an informed decision to accept or reject the Plan.

e. Adequate Information. The Disclosure Statement contains "adequate information" (as such term is defined in section 1125(a) of the Bankruptcy Code and used in section 1126(b)(2) of the Bankruptcy Code) with respect to the Debtors, the Plan, and the transactions contemplated therein.

f. Good Faith Solicitation (11 U.S.C. § 1125(e)). The Debtors have solicited acceptances of the Plan in good faith, in compliance with the Bankruptcy Code and in accordance with the Solicitation Procedures Order. The Debtors and each of their agents, managers, officers, employees, attorneys, and other professionals are deemed to have participated in good faith and in compliance with the applicable provisions of the Bankruptcy Code in soliciting the Plan and are therefore entitled to the protections afforded by section 1125(e) of the Bankruptcy Code and are not, and shall not be, on account of such issuance or solicitation, liable at any time for the violation of any law, rule, or regulation governing the solicitation of acceptances of the Plan or the

distribution or dissemination of any information contained in the Plan, the Disclosure Statement, and any and all related documents. The Debtors have complied with the Solicitation Procedures Order.

g. Voting. As evidenced by the *Certificate of Service* [Docket No. 425] and the *Declaration of Clarissa D. Cu Regarding Solicitation and Tabulation of Votes Cast on the Debtors' Combined Disclosure Statement and Joint Plan of Liquidation* [Docket No. 474], votes to accept or reject the Plan have been solicited and tabulated fairly, in good faith, and in a manner consistent with the Bankruptcy Code, the Bankruptcy Rules, and the Solicitation Procedures Order.

Compliance with Bankruptcy Code Section 1129

h. Plan Compliance with Bankruptcy Code (11 U.S.C. § 1129(a)(1)). The Plan complies with all applicable provisions of the Bankruptcy Code as required by section 1129(a)(1) of the Bankruptcy Code, including, without limitation, sections 1122 and 1123 of the Bankruptcy Code.

(i) Proper Classification (11 U.S.C. § 1122). In accordance with section 1122(a) of the Bankruptcy Code, the Plan may place a claim or an interest in a particular class only if such claim or interest is substantially similar to the other claims or interests of such class. A debtor has significant flexibility in classifying claims and interests under section 1122(a), provided there is a reasonable basis for the classification scheme and all claims or interests within a particular class are substantially similar. The Plan places Claims against, and Interests in, each of the Debtors in separate Classes based on whether a Claim or Interest is held and, if a Claim, whether such Claim is secured or unsecured, resulting in thirty-four Classes for the twelve debtors combined. Based on the foregoing, the Plan satisfies the requirements of section 1122 of the Bankruptcy Code.

(ii) Mandatory Contents of Plan (11 U.S.C. § 1123(a)). In accordance with section 1123(a) of the Bankruptcy Code, the Plan: (a) in addition to Administrative Claims, Priority Claims, and Professional Fee Claims, which need not be classified, classifies thirty-four Classes of Claims and Interests for the Estates' creditors and interest holders; (b) specifies Classes of Claims and Interests that are not Impaired under the Plan; (c) specifies the treatment of Classes of Claims and Interests that are Impaired under the Plan; (d) provides the same treatment for each Claim or Interest of a

particular Class, unless the Holder of a particular Claim or Interest agreed to less favorable treatment of its respective Claim or Interest; (e) provides for adequate means for the Plan's implementation; (f) does not provide for the issuance of non-voting equity securities; and (g) contains only provisions that are consistent with the interests of creditors and equity security holders and with public policy. Based on the foregoing, the Plan satisfies the requirements of section 1123(a) of the Bankruptcy Code.

(iii) Permissive Contents of Plan (11 U.S.C. § 1123(b)). As permitted by section 1123(b) of the Bankruptcy Code, the Plan: (a) impairs the rights of the Holders of certain Classes of Claims and Interests; (b) provides for the assumption and rejection of Executory Contracts and Unexpired Leases to the extent not addressed by separate order of this Court; (c) provides for the settlement or adjustment of Claims or Interests owned by the Debtors or the Plan Administrator; (d) incorporates procedures for resolving disputed, contingent and unliquidated Claims; (e) contains procedures for making Distributions to Allowed Claims and establishing reserves for Claims that have not become Allowed Claims; (f) releases certain Claims and Causes of Action against specified parties; (g) enjoins certain acts by Holders of Claims or Interests; (h) exculpates the Debtors from certain Claims and Causes of Action; and (i) includes other appropriate provisions consistent with the applicable provisions of the Bankruptcy Code. The relief provided in the Plan is fair and necessary for the orderly implementation of the Plan and the administration of the Estates. Based on the foregoing, the Plan satisfies the requirements of section 1123(b) of the Bankruptcy Code.

i. Debtors' Compliance with Bankruptcy Code (11 U.S.C. § 1129(a)(2)). In accordance with section 1129(a)(2) of the Bankruptcy Code, the Debtors have complied with the applicable provisions of the Bankruptcy Code. The Debtors complied with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Solicitation Procedures Order in transmitting the Plan, the Disclosure Statement, the Ballots and all related documents and notices, and in soliciting and tabulating votes on the Plan.

j. Plan Proposed in Good Faith (11 U.S.C. § 1129(a)(3)). In accordance with section 1129(a)(3) of the Bankruptcy Code, the Debtors have proposed the Plan in good faith and not by any means forbidden by law, and the Debtors and each of the constituents involved in negotiating the Plan, and each of their respective members, advisors, and professionals, have acted, and are presently acting, in good faith in conjunction with all aspects of the Plan. The Plan satisfies the

requirements of section 1129(a)(3) of the Bankruptcy Code. All transactions contemplated by the Plan were negotiated and consummated at arm's length, without collusion, and in good faith. In determining that the Plan has been proposed in good faith, the Bankruptcy Court has examined the totality of the circumstances surrounding the formulation and solicitation of the Plan. The Debtors filed these Chapter 11 Cases and the Debtors proposed the Plan with legitimate and honest purposes including, among other things, (1) facilitating the efficient and economic resolution of all disputes between the Debtors and the other parties in interest concerning Claims, distributions, releases and payment of Professional Fees; (2) maximizing the recovery to Holders of Allowed Claims; and (3) aiding the orderly liquidation of the Debtors' assets and liabilities. Furthermore, the Plan is in the best interests of the Debtors' Estates and Holders of Claims and Interests.

k. Releases, Exculpations and Injunctions. The releases, exculpations, and injunction provisions set forth in Article VII of the Plan constitute good faith compromises and settlements of the matters covered thereby. Such provisions (a) are within the jurisdiction of the Bankruptcy Court; (b) are an essential means of implementing the Plan pursuant to section 1123(a)(5) of the Bankruptcy Code; (c) are integral elements of the Plan and the resolution of the Chapter 11 Cases, such that the failure to effect such provision would seriously impair the Debtors' ability to confirm the Plan; (c) confer material benefits on, and are in the best interests, of the Debtors, the Debtors' Estates, and Holders of Claims and Interests; (e) are, *inter alia*, supported by extensive consideration; (f) are important to the overall objectives of the Plan to finally resolve all Claims among or against the parties in interest in the Chapter 11 Cases with respect to the Debtors; and (g) are consistent with sections 105, 1123, 1129, and other applicable sections of the Bankruptcy Code.

l. Payment for Services or Costs and Expenses (11 U.S.C. § 1129(a)(4)). In accordance with section 1129(a)(4) of the Bankruptcy Code, all payments made or to be made by the Debtors for services or for costs and expenses in, or in connection with, these Chapter 11 Cases, or in connection with the Plan and incident to these Chapter 11 Cases, have been approved by the Bankruptcy Court, or are subject to approval by the Bankruptcy Court, as reasonable, unless otherwise ordered by the Bankruptcy Court. The Bankruptcy Court retains jurisdiction to hear and determine all applications for Professional Fees incurred on or before the Effective Date. Reasonable fees and expenses incurred by the Reorganized Debtors and professionals retained by the Reorganized Debtors after the Effective Date shall be paid by the Reorganized Debtors, in the ordinary course of business, without any further notice to or action or approval of the Bankruptcy Court, in accordance with the Plan.

m. Identity of Officers (11 U.S.C. § 1129(a)(5)). In accordance with section 1129(a)(5) of the Bankruptcy Code, the Debtors have disclosed the identity of the Plan Administrator, as well as the means and amount of their compensation.

n. Best Interests of Creditors (11 U.S.C. § 1129(a)(7)). In accordance with section 1129(a)(7) of the Bankruptcy Code, based on the liquidation considerations included in the Disclosure Statement, with respect to Impaired Classes of Claims or Interests (thirty-three of the thirty-four Classes in the Plan), each Holder of a Claim or Interest has accepted the Plan or will receive or retain under the Plan, on account of such Claim or Interest, property of a value, as of the Effective Date, that is not less than the amount that such Holder would receive or retain if the Debtors were liquidated under chapter 7 of the Bankruptcy Code on such date.

o. Acceptance or Rejection of Certain Classes (11 U.S.C. § 1129(a)(8)). In accordance with section 1129(a)(8) of the Bankruptcy Code, some but not all Impaired Classes of Claims

voted to accept the Plan. However, with respect to any Class that is deemed to have rejected the Plan, the Plan does not discriminate unfairly and is fair and equitable pursuant to sections 1129(b)(1) and (2) of the Bankruptcy Code. Accordingly, the Plan can and should be confirmed under section 1129(b) of the Bankruptcy Code with respect to any deemed rejecting Classes.

p. Treatment of Administrative and Priority Claims (11 U.S.C. § 1129(a)(9)). The Plan's treatment of Claims of a kind specified in sections 507(a)(1) through (8) of the Bankruptcy Code satisfies the requirements set forth in section 1129(a)(9) of the Bankruptcy Code.

q. Acceptance by Impaired Class (11 U.S.C. § 1129(a)(10)). In accordance with section 1129(a)(10) of the Bankruptcy Code, the following Classes of Claims that are Impaired under the Plan have voted to accept the Plan: Class 1A, Class 1B, Class 2A, Class 3A, Class 4A, Class 6A, Class 7A, Class 8A, Class 8B, Class 9A, Class 10A, Class 11A, and Class 12A.

r. Feasibility (11 U.S.C. § 1129(a)(11)). Confirmation of the Plan will be followed by the liquidation of the Debtors as set forth in the Plan. Thus, the Plan satisfies the requirements of section 1129(a)(11) of the Bankruptcy Code.

s. Payment of Fees (11 U.S.C. § 1129(a)(12)). In accordance with section 1129(a)(12) of the Bankruptcy Code, to the extent that fees payable to the U.S. Trustee under 28 U.S.C. § 1930 have not been paid, the Plan provides for the payment of all such fees on the Effective Date and as they come due after the Effective Date.

t. Other Provisions of 11 U.S.C. 1129(a). The provisions of sections 1129(a)(6), (a)(13), (a)(14), (a)(15), and (a)(16) of the Bankruptcy Code are not applicable to the Debtors or their Estates.

u. No Unfair Discrimination (11 U.S.C. § 1129(b)(1)). The Plan does not discriminate unfairly with respect to any Class that has rejected the Plan, as required by section 1129(b)(1) of

the Bankruptcy Code. The Bankruptcy Code does not provide a standard for determining whether a plan unfairly discriminates. Courts instead examine the facts and circumstances of the particular case to make this determination. A plan should not provide materially different treatment to creditors with similar legal rights without a compelling justification. The Plan does not provide for different treatment of similarly situated creditors. Accordingly, the Plan does not discriminate unfairly against any rejecting Class of Claims or Interests.

v. Fair and Equitable as to Unsecured Claims (11 U.S.C. § 1129(b)(2)(B)). The Plan is fair and equitable with respect to each Class of unsecured claims that has rejected (or deemed to have rejected) the Plan, as required by section 1129(b)(2)(B) of the Bankruptcy Code. A plan is fair and equitable with respect to a class of impaired unsecured claims or interests if either (i) the plan provides that each holder of a claim of such class receive or retain on account of such claim property of a value, as of the effective date of the plan, equal to the allowed amount of such claim; or (ii) the holder of any claim or interest that is junior to the claims of such class will not receive or retain under the plan on account of such junior claim or interest any property. *See* 11 U.S.C. §§ 1129(b)(2)(B). In other words, a plan is "fair and equitable" with respect to an impaired, rejecting class of claims if it either provides the relevant claimants the present value of their claims or it follows the "absolute priority" rule. For each Debtor, the Plan satisfies the absolute priority rule because no holder of any junior claim or interest will receive or retain property under the plan on account of such junior claim or interest.

w. Only One Plan (11 U.S.C. § 1129(c)). The Plan is the only plan filed in these Chapter 11 Cases, and accordingly, section 1129(c) of the Bankruptcy Code is inapplicable to these Chapter 11 Cases.

x. Principal Purpose of the Plan (11 U.S.C. § 1129(d)). The principal purpose of the Plan is not the avoidance of taxes or the avoidance of the application of section 5 of the Securities Act of 1933, and there has been no objection filed by any governmental unit asserting such avoidance.

y. Small Business (11 U.S.C. § 1129(e)). Section 1129(e) of the Bankruptcy Code does not apply to the Debtors or the Plan.

z. Based on the foregoing, the Debtors have met their burden of proving the elements of section 1129 of the Bankruptcy Code.

Modifications to the Plan

aa. All modifications made to the Plan, after solicitation of votes on the Plan had commenced, are reflected in this Order and satisfy the requirements of section 1127(a) of the Bankruptcy Code and Bankruptcy Rule 3019, are not material, and do not adversely affect the treatment and rights of the Holders of any Claims or Interests under the Plan who have not otherwise accepted such modifications. Accordingly, the Debtors have satisfied section 1127(c) of the Bankruptcy Code and Bankruptcy Rule 3019 with respect to the Plan, as modified, and Holders of Claims or Interests that have accepted or rejected the Plan (or are deemed to have accepted or rejected the Plan) are deemed to have accepted or rejected, as the case may be, the Plan, including as further modified by, and on the date of, this Order pursuant to section 1127(d) of the Bankruptcy Code and Bankruptcy Rule 3019.

Exemptions

bb. Exemptions from Recording, Stamp, and Similar Taxes (11 U.S.C. § 1146(a)). In accordance with section 1146(a) of the Bankruptcy Code, any transfers from the Debtors or their Estates to any other Entity pursuant to the Plan shall not be subject to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax or governmental assessment under any

applicable non-bankruptcy law (collectively, the "Transfer Taxes"). The appropriate federal, state, and local governmental officials or agents are directed to forego the collection of any such tax or governmental assessment and to accept for filing and recordation any of the instruments or other documents as set forth in the Plan without the payment of any such tax or governmental assessment.

Transactions Pursuant to the Plan

cc. Sale of Westway Equity. The Disclosure Statement and Plan set forth the procedures and timeline for the sale of The Aztec Fund Holding, Inc.'s ("TAF Holdco") 100% interest in TAF Westway Plaza, LLC, a non-debtor (the "Westway Equity"). Due, sufficient, adequate and appropriate notice of the auction for, and the sale of, the Westway Equity has been provided to parties-in-interest in these Chapter 11 Cases. In advance of the auction for the Westway Equity, TAF Holdco received a stalking horse bid for the Westway Equity in the amount of $20,000. Aztec II Holdings, Inc., a Delaware corporation, is the stalking horse bidder. TAF Holdco established the data room as required under the bid procedures for the Westway Equity. No person or entity requested access to the Westway Equity data room, and no other person or entity submitted a bid, qualified or not, for the Westway Equity. TAF Holdco cancelled the auction and designated Aztec II Holdings, Inc. as the purchaser of the Westway Equity. The purchase price of $20,000 has been deposited with TAF Holdco pending execution of an assignment to be effective as of the Effective Date of the Plan.

dd. Sales of Bowie, Mark Center and Windward Oaks. The Effective Date of the Plan is conditioned on the real property held by OME Bowie, OME Mark Center, and OME Windward Oaks being either transferred to a Winning Bidder or BANA pursuant to the Bidding Procedures Order. Following auctions, each of the properties will be transferred to a Winning Bidder (or, if necessary, Back Up Bidder) pursuant to Sale Orders entered by this Court. Consistent with

paragraph bb., above, and as expressly contemplated by the Sale Orders, the transfers of each such real property to the pertinent purchaser, pursuant to Section 1146(a) of the Bankruptcy Code, and in accordance with the Plan and the pertinent Sale Order, shall not be subject to any Transfer Taxes, and each sale is fully exempt from payment of any Transfer Taxes. Accordingly, all applicable governmental taxing authorities or other agencies are hereby directed to accept any and all documents and instruments necessary, useful, or appropriate (including deeds and bills of sale) for filing to effectuate, implement, and consummate the transactions contemplated by the Plan, the Sale Orders, and this Order without payment of any Transfer Taxes becoming due or payable in connection therewith.

Other Provisions

ee. Release and Exculpation. The failure to effect the release and exculpation provisions of the Plan would impair the ability to confirm the Plan. Accordingly, the compromises and settlements embodied in the release and exculpation provisions described in Article VII of the Plan are approved and incorporated by reference into and as an integral part of this Order.

ff. Plan Provisions Valid and Binding. Upon entry of this Order, each term and provision of the Plan is valid, binding, and enforceable pursuant to its terms.

gg. Plan Documents Valid and Binding. All other documents reasonably necessary to implement the Plan shall be, upon execution on or after the Effective Date, valid, binding, and enforceable agreements. Such documents are reasonably necessary to implement the Plan, are in the best interests of the Debtors and their Estates, and have been negotiated in good faith and at arm's length.

hh. Plan Administrator. The Debtors have identified John D. Baumgartner of Getzler Henrich & Associates LLC as the Plan Administrator for the post-Effective Date Debtors. On the Effective Date, the Plan Administrator will receive, *inter alia*, the Wind-Down Reserve of

$35,000, or such other amount as may be agreed by Bank of America, National Association, and the Debtors, for the purpose of winding down the post-Effective Date Debtors.

ii. Executory Contracts and Unexpired Leases. The Debtors have exercised reasonable business judgment in determining to assume and reject Executory Contracts and Unexpired Leases pursuant to Article IV of the Plan and pursuant to the Sale Orders approving the sales of Mark Center, Bowie, and Windward Oaks.

jj. Compliance with Bankruptcy Rule 3016. In accordance with Bankruptcy Rule 3016(a), the Plan is dated and the entities that submitted it, and filed it, are identified.

kk. The Plan is in the best interests of the Debtors, their Estates, Holders of Claims and Interests, and all other parties in interest.

ORDER

Based on the foregoing Findings of Fact and Conclusions of Law, it is **ORDERED, ADJUDGED, DECREED, AND DETERMINED THAT:**

1. Disclosure Statement. The Disclosure Statement contains adequate information within the meaning of section 1125 of the Bankruptcy Code and is **APPROVED** on a final basis, and all objections, statements, and reservations of rights with respect to the Disclosure Statement are overruled.

2. Confirmation. The Plan, as attached to this Order as **Exhibit A** and with the modifications and clarifications embodied in this Order, is hereby **CONFIRMED**. The terms of this Order are controlling if any inconsistency exists between the Plan and this Order. All objections and all reservations of rights pertaining to Confirmation that have not been withdrawn, waived, or settled are overruled on the merits. The failure specifically to include or to refer to any particular article, section, or provision of the Plan, or any related document in this Order shall not

diminish or impair the effectiveness of such article, section, or provision, it being the intent of the Bankruptcy Court that the Plan and any related documents be confirmed in their entirety.

3. Binding Effect. The Plan, its provisions, and this Order shall be, and hereby are, binding upon the Debtors and any creditor or equity security holder of the Debtors, whether or not the Claim or Interest of such creditor or equity security holder is Impaired under the Plan and whether or not such creditor or equity security holder has accepted the Plan.

4. Plan Classification Controlling. The terms of the Plan shall solely govern the classification of Claims and Interests for purposes of Distributions to be made thereunder.

5. Authority to Wind-Down Debtors. As set forth in Article III.F of the Plan, the Plan Administrator shall have the authority and right on behalf of each of the Debtors and post-Effective Date Debtors to carry out and implement all provisions of the Plan without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules.

6. Plan Distributions. The Plan Administrator shall make payments and Distributions pursuant to the procedures established, *inter alia*, by the Plan. Any payments or Distributions to be made to Claimants as required by the Plan shall be made only to the Holders of Allowed Claims. Any payments or Distributions to be made pursuant to the Plan shall be made on or about the Effective Date, or as soon thereafter as practicable, except as otherwise provided for in the Plan. Any payment, delivery or Distribution by the post-Effective Date Debtors pursuant to the Plan, to the extent delivered by United States mail, shall be deemed made when deposited into the United States mail. Distributions or deliveries required to be made by the Plan on a particular date shall be deemed to have been made on such date if actually made on such date or as soon thereafter as practicable taking into account the need to establish reserves and account for Disputed Claims. No payments or other Distributions of property shall be made on account of any Claim or portion

thereof unless and until such Claim or portion thereof is Allowed. The Plan Administrator in its discretion may establish reserves for Disputed Claims, and defer or delay Distributions to ensure an equitable and ratable Distribution to Holders of Allowed Claims, in accordance with the terms of the Plan.

7. Deadlines for Filing Administrative and Rejection Damages Claims. Each holder of an Administrative Claim (other than Administrative Claims that arise in the ordinary course of the Debtors' business, Administrative Claims that are professional fee claims, and Administrative Claims arising under 28 U.S.C. § 1930(a)), must file an application for the allowance and payment of such Administrative Claim with the Bankruptcy Court and serve it on the master service list no later than thirty (30) days after the Effective Date. Each Holder of an Administrative Claim that is a professional fee claims must file a final request for allowance and payment of such Administrative Claim with the Bankruptcy Court and serve it on the master service list no later than forty-five (45) days after the Effective Date. Each Holder of a Claim arising from the rejection by TAF Holdco or OME Holdco of an Executory Contract or Unexpired Lease must file such claim with the Solicitation Agent and serve it on the Debtors no later than thirty (30) days after the Effective Date. Any and all Claims for rejection damages against any other Debtor are disallowed and extinguished consistent with the treatment of General Unsecured Claims under the Plan. Any Claims for rejection damages against TAF Holdco or OME Holdco that are not filed by the applicable deadline shall be forever barred and discharged.

8. Sale of Westway Equity. Upon entry of this Order, TAF Holdco is immediately authorized to sell and transfer all of TAF Holdco's right, title and interest in and to the Westway Equity to Aztec II Holdings, Inc. in accordance with an assignment agreement and any ancillary documents in the form acceptable to the Debtors, and such sale and transfer shall (a) constitute a

legal, valid, binding, and effective transfer of the Westway Equity, (b) upon TAF Holdco's receipt of the purchase price of $20,000, vest Aztec II Holdings, Inc. with all right, title and interest of TAF Holdco to the Westway Equity free and clear of all Interests in and on the Westway Equity pursuant to section 363(f) of the Bankruptcy Code and this Order shall alone be sufficient to evidence same, and (c) constitute a transfer for reasonably equivalent value and fair consideration under the Bankruptcy Code and applicable state law.

9. Releases, Exculpation, Injunction. The terms and conditions of the releases set forth in Article VII of the Plan, the exculpation set forth in Article VII.C of the Plan, and the injunction set forth in Article VII.D of the Plan are approved as reasonable, fair, and equitable and in the best interests of the Debtors and their Estates and are authorized in their entirety.

10. Executory Contracts and Unexpired Leases. Pursuant to Article IV of the Plan, all Executory Contracts and Unexpired Leases that have not been assumed in accordance with separate order of this Court shall be deemed rejected pursuant to section 365 of the Bankruptcy Code as of the Effective Date. Entry of this Order shall constitute a Bankruptcy Court order approving the rejections.

11. Disputed, Contingent and Unliquidated Claims. Any Disputed, contingent or unliquidated Claim shall be resolved in accordance with Article II.G. of the Plan and, if necessary, the procedures set forth in Article VI of the Plan.

12. U.S. Trustee Reporting and Payment of Fees. The Debtors shall continue to file with the Bankruptcy Court separate monthly operating reports through the Effective Date. Following the Effective Date, the Plan Administrator shall be responsible for filing with the Bankruptcy Court quarterly financial reports for each quarter (or portion thereof) that any of the cases remain open, in a format prescribed by the U.S. Trustee. All fees payable pursuant to 28

U.S.C. § 1930(a) shall be paid in full in Cash by the Debtors (before the Effective Date) or the Plan Administrator from the assets of the post-Effective Date Debtors (on and after the Effective Date) for each quarter (including any fraction therein) until the Chapter 11 Cases are converted, dismissed, or a Final Decree is issued, whichever occurs first.

13. Transfers by Debtors; Vesting of Assets. All transfers of property of the Estates, including, without limitation, the vesting of all Plan Administration Assets in the Plan Administrator, (a) are legal, valid, and effective transfers of property, (b) vest the transferees with good title to such property free and clear of all Claims, Liens, interests, charges or other encumbrances, except as expressly provided in the Plan or this Order, (c) do not and will not constitute voidable transfers under the Bankruptcy Code or applicable law, (d) do not and will not subject the transferor(s) or transferee(s), including the Plan Administrator, to any liability by reason of such transfer under the Bankruptcy Code or under applicable law, including without limitation, any laws affecting successor, transferee, or stamp or recording tax liability, and (e) are for good consideration and value.

14. Cancellation of Interests. On the Effective Date, (a) all Common Stock in TAF Holdco and OME Holdco shall be deemed automatically cancelled, discharged, and surrendered and shall be of no further force, and the obligations of the Debtors thereunder or in any way related thereto shall be discharged; and (b) each Intercompany Interest shall be deemed automatically cancelled, discharged, and surrendered and shall be of no further force, and the obligations of the Debtors thereunder or in any way related thereto shall be discharged.

15. Term of Stays. Except as otherwise provided in the Plan, all injunctions and the stay pursuant to section 362 of the Bankruptcy Code, shall remain in full force and effect until the

Effective Date. All injunctions or stays contained in the Plan or this Order shall remain in full force and effect in accordance with their terms.

16. Setoff and Recoupment. Pursuant to Article V.E. of the Plan, the Debtors and the Plan Administrator, pursuant to the Bankruptcy Code, applicable non-bankruptcy law, or as may be agreed to by the holder of a Claim, may set off against or recoup any Allowed Claim and the distributions to be made pursuant to the Plan on account of such Allowed Claim, any claims, rights, and Causes of Action of any nature that such Debtor, as applicable, may hold against the holder of such Allowed Claim. In no event shall any Claim holder be entitled to set off or recoup any such Claim against any claim, right, or Cause of Action of the post-Effective Date Debtors (as applicable) or the Plan Administrator, unless such holder has filed a motion with the Bankruptcy Court requesting the authority to implement such setoff or recoupment on or before the Effective Date, and notwithstanding any indication in any Proof of Claim or otherwise that such holder asserts, has, or intends to preserve any right of setoff or recoupment pursuant to section 553 of the Bankruptcy Code or otherwise.

17. United States. Nothing in this Confirmation Order or the Plan discharges, releases, precludes, or enjoins any liability to a Governmental Unit on the part of any non-debtor. Nothing in this Confirmation Order or the Plan shall affect any valid right of setoff or recoupment of any Governmental Unit.

18. Post-confirmation Modifications. Without need for further order or authorization of the Bankruptcy Court, the Debtors are authorized and empowered to make any and all modifications to any and all documents that are necessary to effectuate the Plan that do not materially modify the terms of such documents and are consistent with the Plan. Subject to certain restrictions and requirements set forth in section 1127 of the Bankruptcy Code and Bankruptcy

Rule 3019 and those restrictions or modifications set forth in the Plan, the Debtors expressly reserve their respective rights prior to the Effective Date to revoke or withdraw, or to alter, amend, or modify materially the Plan with respect to such Debtors, one or more times after Confirmation, and, to the extent necessary, may initiate proceedings in the Bankruptcy Court to so alter, amend, or modify the Plan, or remedy any defect or omission, or reconcile any inconsistencies in the Plan, the Disclosure Statement, or this Order, in such manner as may be necessary to carry out the purposes and intent of the Plan. Any such modification or supplement shall be considered a modification of the Plan and shall be made in accordance with Article IX of the Plan.

19. Order Effective and Enforceable Immediately. Notwithstanding Bankruptcy Rules 6004(h), 6006(d) and 7062, this Order shall be effective and enforceable immediately upon entry.

20. Substantial Consummation. The Plan shall be deemed to be substantially consummated on the Effective Date.

21. Notice of the Effective Date. On or before seven (7) days after occurrence of the Effective Date, the Plan Administrator shall file with the Bankruptcy Court and mail or cause to be mailed to all Holders of Claims and Interests a notice that informs such Holders of: (i) entry of this Order; (ii) the occurrence of the Effective Date; (iii) the deadlines for filing Administrative Claims and claims arising from the rejection of Executory Contracts and Unexpired Leases; and (iv) such other matters as the Debtors deem to be appropriate; *provided, however*, that failure to file such notice shall not affect the effectiveness of the Plan or the rights and substantive obligations of any Person hereunder. The notice described herein is adequate under the particular circumstances and no other or further notice is necessary.

22. Order Nonseverable. The provisions of this Order are nonseverable and mutually dependent.

23. Captions and Headings. Captions and headings herein are inserted for convenience of reference only and are not intended to be a part of, nor to affect the interpretation of, this Order.

24. Final Order. This Order is a Final Order and the period in which an appeal must be filed shall commence upon the entry hereof.

25. Governing Law. Unless a rule of law or procedure is supplied by federal law (including the Bankruptcy Code and Bankruptcy Rules), the laws of the State of Texas, without giving effect to the principles of conflicts of law thereof, shall govern the construction and implementation of the Plan and any agreements, documents, and instruments executed in connection with the Plan (except as otherwise set forth in those agreements, in which case the governing law of each such agreement shall control); *provided, however*, that corporate governance matters relating to the Debtors shall be governed by the laws of their respective jurisdictions of incorporation.

Signed: June 13, 2025

Christopher M. López

Christopher Lopez
United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:	§	Chapter 11
	§	
THE AZTEC FUND HOLDING, INC., *et al.*,[1]	§	Case No. 24-90436 (CML)
	§	
Debtors.	§	(Jointly Administered)

DEBTORS' COMBINED DISCLOSURE STATEMENT AND JOINT CHAPTER 11 PLAN OF LIQUIDATION

John D. Cornwell
Texas Bar No. 24050450
Brenda L. Funk
Texas Bar No. 24012664
Julian P. Vasek
Texas Bar No. 24070790
Alexander R. Perez
Texas Bar No. 24074879
MUNSCH HARDT KOPF & HARR, P.C.
700 Milam Street, Suite 800
Houston, Texas 77002
Telephone: (713) 222-1470
Facsimile: (713) 222-1475
jcornwell@munsch.com
bfunk@munsch.com
jvasek@munsch.com
arperez@munsch.com

COUNSEL TO THE DEBTORS
AND DEBTORS-IN-POSSESSION

Dated: April 25, 2025.

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[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: The Aztec Fund Holding, Inc. (7839); Aztec OME Holdco, Inc. (1731); OME 2001 Mark Center, LLC (9459); OME Bowie Corporate Center, LLC (2184); OME Lake Vista III & IV, LLC (4040); OME Windward Oaks, LLC (5261); TAF 5775 DTC, LLC (2526); TAF Intellicenter, LLC (0832); TAF Lakeside II, LLC (0253); TAF Pinnacle Park, LLC (3055); TAF Pinnacle Park Land, LLC (4591); and TAF Royal Tech, LLC (6049). The Debtors' service address is: Paseo de los Tamarindos 90, Torre 2 - Piso 27, Bosque de las Lomas, CDMX 05120.

INTRODUCTION

The Debtors propose this Combined Disclosure Statement and Joint Chapter 11 Plan (the "***Disclosure Statement***" and/or "***Plan***," as applicable) pursuant to the provisions of sections 1121, 1125 and 1126 of the Bankruptcy Code. Although proposed jointly for administrative purposes, this Plan constitutes a separate Plan for each Debtor. Each Debtor is a proponent of the Plan within the meaning of Section 1129 of the Bankruptcy Code.

Defined terms are listed in Article XVIII at the end of this Plan and Disclosure Statement.

TAF Holdco and OME Holdco—*i.e.*, the Holdco Debtors—are each Delaware corporations and are the parents of each other Debtor including, OME Bowie, OME Mark Center, and OME Windward. TAF Holdco also owns 100% of the membership interests in TAF Westway, a non-Debtor ("***Westway Equity***").

Under this Plan and the recently-filed Sale Motion, the Debtors will:

- Sell the commercial office properties held by OME Mark Center, OME Bowie, and OME Windward pursuant to the Sale Motion. In the event there is no Qualified Bid for the office properties, such office properties will either be transferred to Bank of America, National Association ("***BANA***") pursuant to a credit bid, or BANA or its designee will foreclose on such properties following the lifting of the automatic stay. The proceeds of these sales, after payment of expenses and fees, will be distributed to BANA.
- Conduct an auction for, and sell, the Westway Equity. The holder of Westway Equity will, indirectly, own and control the commercial office property owned by TAF Westway. The Stalking Horse Bidder for the Westway Equity is USTAF S.A.P.I. de C.V., a Mexican entity and TAF Holdco's current parent, and its Stalking Horse bid is $20,000.00.
- Pay, or provide for payment of, administrative expenses incurred during these bankruptcy cases;
- Distribute remaining cash held in the Debtors' accounts to BANA; and
- Distribute proceeds of Westway Equity sale to unsecured creditors of TAF Holdco. Because OME Holdco is a creditor of TAF Holdco, unsecured creditors of OME Holdco will also receive a distribution under the Plan. **Unsecured creditors of all other Debtors will not receive anything under this Plan.**

A Plan Administrator will be appointed to wind up and dissolve the Debtors under state law.

The Debtors and BANA support confirmation of the Plan and recommend that all creditors who receive a ballot vote to accept the Plan.

A further description of the Debtors, their capital structure and the events leading up to and occurring during these Chapter 11 Cases, and the terms of the Plan can be found below.

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ARTICLE I.
VOTING ON THE PLAN

The Debtors are providing copies of this Plan and Disclosure Statement and ballots to all known holders of Claims who are entitled to vote on the Plan. If you received a ballot, you are entitled to vote.

The procedures for voting were approved by the Bankruptcy Court by Order entered on April 23, 2025 [Docket No. 421]. Pursuant to the provisions of the Bankruptcy Code, only Classes of Claims and Interests against the Debtors that are Impaired under the terms and provisions of the Plan and are entitled to receive a distribution thereunder are entitled to vote to accept or reject the Plan. Accordingly, Classes of Claims or Interests that are not Impaired under the terms and provision of the Plan are not entitled to vote on the Plan. Classes of Claims or Interests that are not entitled to a distribution under the terms and provisions of the Plan are deemed to have rejected the Plan and are not entitled to vote to accept or reject the Plan. As summarized below, under the Plan, certain holders of Clams and Interests are Impaired and are entitled to vote. Others are fully Impaired or Unimpaired and are not entitled to vote.

Class	Description	Status	Voting Rights	Estimated Plan Recovery
1A	BANA Secured Claim against TAF Holdco	Impaired	Entitled to Vote	~60%[2]
1B	General Unsecured Claims against TAF Holdco	Impaired	Entitled to Vote	<1%
1C	Equity Interests in TAF Holdco	Impaired	Deemed to Reject	0%
2A	BANA Secured Claim against TAF DTC	Impaired	Entitled to Vote	<1%[3]
2B	General Unsecured Claims against TAF DTC	Impaired	Deemed to Reject	0%
2C	Equity Interests in TAF DTC	Impaired	Deemed to Reject	0%
3A	BANA Secured Claim against TAF Intellicenter	Impaired	Entitled to Vote	<1%
3B	General Unsecured Claims against TAF Intellicenter	Impaired	Deemed to Reject	0%

2 As of the Petition Date, BANA held a claim against TAF Holdco and OME Holdco secured by cash in certain bank accounts held at BANA. BANA did not receive an administrative priority adequate protection claim against TAF Holdco or OME Holdco as part of the Final Cash Collateral Order.

3 Assumes BANA will receive $10.6 million for Windward Oaks, $21.6 million for Bowie, and $64.7 million for Mark Center, and that the Debtors will have $10 million in cash collateral on the Effective Date of the Plan. Based on the Debtors' current projections, BANA's total secured claim will not exceed approximately $108 million on the Effective Date. However, ultimate recoveries will depend on the proceeds realized by the office properties pursuant to the sale process.

3C	Equity Interests in TAF Intellicenter	Impaired	Deemed to Reject	0%
4A	BANA Secured Claim against TAF Lakeside	Impaired	Entitled to Vote	<1%
4B	General Unsecured Claims against TAF Lakeside	Impaired	Deemed to Reject	0%
4C	Equity Interests in TAF Lakeside	Impaired	Deemed to Reject	0%
5	Equity Interests in TAF Land	Unimpaired	Deemed to Accept	100%
6A	BANA Secured Claim against TAF Pinnacle Park	Impaired	Entitled to Vote	<1%
6B	General Unsecured Claims against TAF Pinnacle Park	Impaired	Deemed to Reject	0%
6C	Equity Interests in TAF Pinnacle Park	Impaired	Deemed to Reject	0%
7A	BANA Secured Claim against TAF Royal Tech	Impaired	Entitled to Vote	<1%
7B	General Unsecured Claims against TAF Royal Tech	Impaired	Deemed to Reject	0%
7C	Equity Interests in TAF Royal Tech	Impaired	Deemed to Reject	0%
8A	BANA Secured Claim against OME Holdco	Impaired	Entitled to Vote	~70%
8B	General Unsecured Claims against OME Holdco	Impaired	Entitled to Vote	<1%
8C	Equity Interests in OME Holdco	Impaired	Deemed to Reject	0%
9A	BANA Secured Claim against OME Bowie	Impaired	Entitled to Vote	~21%
9B	General Unsecured Claims against OME Bowie	Impaired	Deemed to Reject	0%
9C	Equity Interests in OME Bowie	Impaired	Deemed to Reject	0%
10A	BANA Secured Claim against OME Lake Vista	Impaired	Entitled to Vote	<1%
10B	General Unsecured Claims against OME Lake Vista	Impaired	Deemed to Reject	0%
10C	Equity Interests in OME Lake Vista	Impaired	Deemed to Reject	0%
11A	BANA Secured Claim against OME Mark Center	Impaired	Entitled to Vote	~61%
11B	General Unsecured Claims against OME Mark Center	Impaired	Deemed to Reject	0%
11C	Equity Interests in OME Mark Center	Impaired	Deemed to Reject	0%

12A	BANA Secured Claim against OME Windward	Impaired	Entitled to Vote	~11%
12B	General Unsecured Claims against OME Windward	Impaired	Deemed to Reject	0%
12C	Equity Interests in OME Windward	Impaired	Deemed to Reject	0%

Ballots will be accepted via the internet through the Solicitation Agent's website and regular mail. Please follow the instructions on the ballot.

ARTICLE II.
THE PLAN – TREATMENT OF CLAIMS AND INTERESTS

A. *Administrative Claims*

Except with respect to the BANA Superpriority Claim, Administrative Claims that are professional fee Claims, or Priority Tax Claims, and except to the extent that a holder of an Allowed Administrative Claim (including a Claim arising under section 503(b)(9) of the Bankruptcy Code that has not been paid pursuant to a motion filed with the Bankruptcy Court) and the Debtors agree to a less favorable treatment, each holder of an Allowed Administrative Claim shall be paid in full in cash on the later of the Effective Date, the date such Administrative Claim is Allowed, and the date such Allowed Administrative Claim becomes due and payable; provided, however, that Allowed Administrative Claims that arise in the ordinary course of the Debtors' business, including Administrative Claims arising from or with respect to the provision of goods or services on or after the Petition Date, shall be paid in the ordinary course of business in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents relating to, such transactions, without further action by the holders of such Administrative Claims or further approval by the Bankruptcy Court.

B. *BANA Superpriority Claim*

The BANA Superpriority Claim shall be satisfied solely through liquidation and surrender of the Adequate Protection Collateral. To the extent the Adequate Protection Collateral constitutes proceeds of Causes of Action, the Debtors or Plan Administrator, as applicable, shall pay over the proceeds of such Causes of Action if and when they are liquidated; provided, however, that, subject to the succeeding proviso, the Debtors and Plan Administrator shall have the exclusive right to litigate, liquidate, settle, abandon, or otherwise resolve such Causes of Action in their sole and absolute discretion; provided further, that, on and after the Effective Date, and after consultation with the Plan Administrator, BANA, may elect to direct the Plan Administrator not to continue the pursue the Causes of Action, including on the grounds that it has determined that such pursuit, under the circumstances, would not be cost effective. The Debtors and the Plan Administrator shall surrender all other Adequate Protection Collateral to BANA as soon as reasonably practicable after the Effective Date, subject to any agreement in place concerning the use of cash collateral.

C. *Professional Fee Claims*

On the Effective Date of the Plan, the Plan Administrator shall establish and fully fund the Professional Fee Escrow in the amount of estimated professional fees accrued and unpaid as of the Effective Date. All final requests for payment of professional Claims and requests for reimbursement of expenses must be filed no later than forty-five (45) days after the Effective Date. After notice and a hearing in accordance with the procedures established by the Bankruptcy Code and prior orders of the Bankruptcy Court, the Allowed amounts of such professional fee Claims and expenses shall be determined by the Bankruptcy Court and paid by the Debtor or Plan Administrator, as applicable.

D. *Priority Tax Claims (Federal and State)*

Except to the extent that a holder of an Allowed Priority Tax Claim and the Debtors agree to a less favorable treatment, each holder of an Allowed Priority Tax Claim shall receive cash in an amount equal to such Allowed Priority Tax Claim on the later of the Effective Date and the date such Claim becomes an Allowed Claim (or as soon thereafter as practical); provided that Allowed Priority Tax Claims that arise in the ordinary course of Debtors' business shall be paid by the Debtors or Plan Administrator in the ordinary course of business in accordance with past practices.

E. *Other Priority Claims*

Except to the extent that a holder of an Allowed Other Priority Claim agrees to less favorable treatment, each holder of an Allowed Other Priority Claim shall receive payment in full in cash on the later of the Effective Date under the Plan and thirty (30) days after the date when such Other Priority Claim is Allowed; provided, however, that Allowed Other Priority Claims that arise in the ordinary course of the Debtors' business and which are not due and payable on or before the Effective Date shall be paid in the ordinary course of business in accordance with the terms thereof.

F. *Classification of Claims and Interests*

Pursuant to section 1122 of the Bankruptcy Code, set forth below is a designation of Classes of Claims against and Interests in the Debtors. A Claim or Interest is classified in a particular Class only to the extent that the Claim or Interest qualifies within the description of that Class and is classified in other Classes to the extent that any portion of the Claim or Interest qualifies within the description of such other Classes. A Claim or Interest is also classified in a particular Class for the purpose of receiving distributions, if any, pursuant to this Plan only to the extent that such Claim or Interest is an Allowed Claim in that Class and has not been paid, released, or otherwise satisfied prior to the Effective Date.

G. *Treatment and Voting of Classes of Claims and Interests*

1. <u>Class 1: TAF Holdco Claims and Interests</u>

a. Class 1A – BANA Secured Claim

(i) Identification of Class. Class 1A consists solely of the rights, Claims, liens, and interests of BANA against TAF Holdco under, for, and on account of the BANA Guaranty Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 1A Claims, any remaining BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 1A is Impaired and entitled to vote.

b. Class 1B – General Unsecured Claims

(i) Identification of Class. Class 1B consists of General Unsecured Claims against TAF Holdco.

(ii) Treatment. Each holder of an Allowed Class 1B Claim shall receive its pro rata share of the Westway Proceeds, which the Plan Administrator shall pay within 30 days after the Effective Date, or as soon as practicable thereafter, in full and final satisfaction of all such Class 1B Claims.

(iii) Voting. Class 1B is Impaired and entitled to vote.

c. Class 1C – Equity Interests

(i) Identification of Class. Class 1C consists of Interests in TAF Holdco.

(ii) Treatment. All Interests in TAF Holdco shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 1C is deemed to reject and is not entitled to vote.

2. <u>Class 2: TAF DTC Claims and Interests</u>

a. Class 2A – BANA Secured Claim

(i) Identification of Class. Class 2A consists solely of the rights, Claims, liens, and interests of BANA against TAF DTC under, for, and on account of the BANA Loan Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 2A Claims, any remaining BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 2A is Impaired and entitled to vote.

b. Class 2B – Unsecured Claims

(i) Identification of Class. Class 2B consists of all General Unsecured Claims against TAF DTC.

(ii) Treatment. All General Unsecured Claims against TAF DTC in Class 2B are extinguished and disallowed and holders of such claims will not receive any distribution under the Plan.

(iii) Voting. Class 2B is deemed to reject and not entitled to vote.

c. Class 2C – Equity Interests

(i) Identification of Class. Class 2C consists of Interests in TAF DTC.

(ii) Treatment. All Interests in TAF DTC shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 2C is deemed to reject and is not entitled to vote.

3. Class 3: TAF Intellicenter Claims and Interests

a. Class 3A – BANA Secured Claim

(i) Identification of Class. Class 3A consists solely of the rights, Claims, liens, and interests of BANA against TAF Intellicenter under, for, and on account of the BANA Loan Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 3A Claims, any remaining BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 3A is Impaired and entitled to vote.

b. Class 3B – Unsecured Claims

(i) Identification of Class. Class 3B consists of all General Unsecured Claims against TAF Intellicenter.

(ii) Treatment. All General Unsecured Claims against TAF Intellicenter in Class 3B are extinguished and disallowed and holders of such claims will not receive any distribution under the Plan.

(iii) Voting. Class 3B is deemed to reject and not entitled to vote.

c. Class 3C – Equity Interests

(i) Identification of Class. Class 3C consists of Interests in TAF Intellicenter.

(ii) Treatment. All Interests in TAF Intellicenter shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 3C is deemed to reject and is not entitled to vote.

4. Class 4: TAF Lakeside Claims and Interests

a. Class 4A – BANA Secured Claim

(i) Identification of Class. Class 4A consists solely of the rights, Claims, liens, and interests of BANA against TAF Lakeside under, for, and on account of the BANA Loan Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 4A Claims, any remaining BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 4A is Impaired and entitled to vote.

b. Class 4B – Unsecured Claims

(i) Identification of Class. Class 4B consists of all General Unsecured Claims against TAF Lakeside.

(ii) Treatment. All General Unsecured Claims against TAF Lakeside in Class 4B are extinguished and disallowed and holders of such claims will not receive any distribution under the Plan.

(iii) Voting. Class 4B is deemed to reject and not entitled to vote.

c. Class 4C – Equity Interests

(i) Identification of Class. Class 4C consists of Interests in TAF Lakeside.

(ii) Treatment. All Interests in TAF Lakeside shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 4C is deemed to reject and is not entitled to vote.

5. Class 5: TAF Land Interests

(a) Identification of Class. Class 5 consists solely of the rights and Interests of TAF Holdco as sole member of TAF Land.

(b) Treatment. Following payment of Allowed Administrative Claims, including under the Cash Collateral Order, in full and final satisfaction of its Class 5 Interest, all assets of TAF land will be distributed to TAF Holdco.

(c) Voting. Class 5 is deemed to accept the Plan and is not entitled to vote.

6. Class 6: TAF Pinnacle Park Claims and Interests

a. Class 6A – BANA Secured Claim

(i) Identification of Class. Class 6A consists solely of the rights, Claims, liens, and interests of BANA against TAF Pinnacle Park under, for, and on account of the BANA Loan Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 6A Claims, any remaining BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 6A is Impaired and entitled to vote.

b. Class 6B – Unsecured Claims

(i) Identification of Class. Class 6B consists of all General Unsecured Claims against TAF Pinnacle Park.

(ii) Treatment. In full and final satisfaction of Class 6B Claims, (i) BANA Loan Collateral will be sold pursuant to the Sale Motion and BANA will receive the proceeds of the sale free and clear of all liens, Claims, and encumbrances; and (ii) any remaining, unsold, BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 6B is deemed to reject and not entitled to vote.

c. Class 6C – Equity Interests

(i) Identification of Class. Class 6C consists of Interests in TAF Pinnacle Park.

(ii) Treatment. All Interests in TAF Pinnacle Park shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 6C is deemed to reject and is not entitled to vote.

7. Class 7: TAF Royal Tech Claims and Interests

a. Class 7A – BANA Secured Claim

(i) Identification of Class. Class 7A consists solely of the rights, Claims, liens, and interests of BANA against TAF Royal Tech under, for, and on account of the BANA Loan Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 7A Claims, any remaining BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 7A is Impaired and entitled to vote.

b. Class 7B – Unsecured Claims

(i) Identification of Class. Class 7B consists of all General Unsecured Claims against TAF Royal Tech.

(ii) Treatment. All General Unsecured Claims against TAF Royal Tech in Class 7B are extinguished and disallowed and holders of such claims will not receive any distribution under the Plan.

(iii) Voting. Class 7B is deemed to reject and not entitled to vote.

c. Class 7C – Equity Interests

(i) Identification of Class. Class 7C consists of Interests in TAF Royal Tech.

(ii) Treatment. All Interests in TAF Royal Tech shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 7C is deemed to reject and is not entitled to vote.

8. Class 8: OME Holdco Claims and Interests

a. Class 8A – BANA Secured Claim

(i) Identification of Class. Class 8A consists solely of the rights, Claims, liens, and interests of BANA against OME Holdco under, for, and on account of the BANA Guaranty Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 8A Claims, any remaining BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 8A is Impaired and entitled to vote.

b. Class 8B – Unsecured Claims

(i) Identification of Class. Class 8B consists of General Unsecured Claims against OME Holdco.

(ii) Treatment. Each holder of an Allowed Class 8B Claim shall receive its pro rata share of distributions received from TAF Holdco pursuant to Class 1B, which the Plan Administrator shall pay within 30 days after the Effective Date, or as soon as practicable thereafter, in full and final satisfaction of all such Class 8B Claims.

(iii) Voting. Class 8B is Impaired and entitled to vote.

c. Class 8C – Equity Interests

(i) Identification of Class. Class 8C consists of Interests in OME Holdco.

(ii) Treatment. All Interests in OME Holdco shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 8C is deemed to reject and is not entitled to vote.

9. Class 9: OME Bowie Claims and Interests

a. Class 9A – BANA Secured Claim

(i) Identification of Class. Class 9A consists solely of the rights, Claims, liens, and interests of BANA against OME Bowie under, for, and on account of the BANA Loan Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 9A Claims, (i) the BANA Loan Collateral constituting the office property held by OME Bowie will either (x) be sold to a Winning Bidder (as defined in the Sale Procedures) (other than BANA) pursuant to the Sale Motion and BANA will receive the proceeds of the sale free and clear of all liens, Claims, and encumbrances, or (y) in the event that no Qualified Bids (as defined in the Sale Procedures) are received with respect to such property, at the election of BANA, be transferred to BANA free and clear of all liens, Claims, and encumbrances pursuant to a credit bid in the Minimum Bid Amount set forth in the Sale Procedures, or the automatic stay with respect to such property will be lifted (or deemed lifted as of the Effective Date) so that BANA or its designee can foreclose on such

property under state law; and (ii) any remaining, unsold, BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 9A is Impaired and entitled to vote.

b. Class 9B – Unsecured Claims

(i) Identification of Class. Class 9B consists of all General Unsecured Claims against OME Bowie.

(ii) Treatment. All General Unsecured Claims against OME Bowie in Class 9B are extinguished and disallowed and holders of such claims will not receive any distribution under the Plan.

(iii) Voting. Class 9B is deemed to reject and not entitled to vote.

c. Class 9C – Equity Interests

(i) Identification of Class. Class 9C consists of Interests in OME Bowie.

(ii) Treatment. All Interests in OME Bowie shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 9C is deemed to reject and is not entitled to vote.

10. Class 10: OME Lake Vista Claims and Interests

a. Class 10A – BANA Secured Claim

(i) Identification of Class. Class 10A consists solely of the rights, Claims, liens, and interests of BANA against OME Lake Vista under, for, and on account of the BANA Loan Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 10A Claims, any remaining BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 10A is Impaired and entitled to vote.

b. Class 10B – Unsecured Claims

(i) Identification of Class. Class 10B consists of all General Unsecured Claims against OME Lake Vista.

(ii) Treatment. All General Unsecured Claims against OME Lake Vista in Class 10B are extinguished and disallowed and holders of such claims will not receive any distribution under the Plan.

(iii) Voting. Class 10B is deemed to reject and not entitled to vote.

(iv) Class 2C – Equity Interests

c. Class 10C – Equity Interests

(i) Identification of Class. Class 10C consists of Interests in OME Lake Vista.

(ii) Treatment. All Interests in OME Lake Vista shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 10C is deemed to reject and is not entitled to vote.

11. Class 11: OME Mark Center Claims and Interests

a. Class 11A – BANA Secured Claim

(i) Identification of Class. Class 11A consists solely of the rights, Claims, liens, and interests of BANA against OME Mark Center under, for, and on account of the BANA Loan Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 11A Claims, (i) BANA Loan Collateral constituting the office property held by OME Mark Center will either (x) be sold to a Winning Bidder (as defined in the Sale Procedures) (other than BANA) pursuant to the Sale Motion and BANA will receive the proceeds of the sale free and clear of all liens, Claims, and encumbrances, or (y) in the event no Qualified Bids (as defined in the Sale Procedures) are received with respect to such property, at the election of BANA, be transferred to BANA free and clear of all liens, Claims, and encumbrances pursuant to a credit bid in the Minimum Bid Amount set forth in the Sale Procedures or the automatic stay with respect to such property will be lifted (or deemed lifted as of the Effective Date) so that BANA or its designee can foreclose on such property under state law; and (ii) any remaining, unsold, BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 11A is Impaired and entitled to vote.

b. Class 11B – Unsecured Claims

(i) Identification of Class. Class 11B consists of all General Unsecured Claims against OME Mark Center.

(ii) Treatment. All General Unsecured Claims against OME Mark Center in Class 11B are extinguished and disallowed and holders of such claims will not receive any distribution under the Plan.

(iii) Voting. Class 11B is deemed to reject and not entitled to vote.

c. Class 11C – Equity Interests

(i) Identification of Class. Class 11C consists of Interests in OME Mark Center.

(ii) Treatment. All Interests in OME Mark Center shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 11C is deemed to reject and is not entitled to vote.

12. Class 12: OME Windward Claims and Interests

a. Class 12A – BANA Secured Claim

(i) Identification of Class. Class 12A consists solely of the rights, Claims, liens, and interests of BANA against OME Windward under, for, and on account of the BANA Loan Claim, the BANA Loan Liens and the BANA Loan Documents solely to the extent Secured under section 506 of the Bankruptcy Code.

(ii) Treatment. In full and final satisfaction of Class 12A Claims, (i) BANA Loan Collateral constituting the office property held by OME Windward will either (x) be sold to a Winning Bidder (as defined in the Sale Procedures) (other than BANA) pursuant to the Sale Motion and BANA will receive the proceeds of the sale free and clear of all liens, Claims, and encumbrances, or (y) in the event that no Qualified Bids (as defined in the Sale Procedures) are received with respect to such property, at the election of BANA, be transferred to BANA free and clear of all liens, Claims, and encumbrances pursuant to a credit bid in the Minimum Bid Amount set forth in the Sale Procedures or the automatic stay with respect to such property will be lifted (or deemed lifted as of the Effective Date) so that BANA or its designee can foreclose on such property under state law; and (ii) any remaining, unsold, BANA Loan Collateral will be surrendered to BANA free and clear of all other liens, Claims, and encumbrances.

(iii) Voting. Class 12A is Impaired and entitled to vote.

b. Class 12B – Unsecured Claims

(i) Identification of Class. Class 12B consists of all General Unsecured Claims against OME Windward.

(ii) Treatment. All General Unsecured Claims against OME Windward in Class 12B are extinguished and disallowed and holders of such claims will not receive any distribution under the Plan.

(iii) Voting. Class 12B is deemed to reject and not entitled to vote.

c. Class 12C – Equity Interests

(i) Identification of Class. Class 12C consists of Interests in OME Windward.

(ii) Treatment. All Interests in OME Windward shall be deemed canceled, terminated, and extinguished as of the Effective Date, and holders of such Interests will not receive any distribution on account of such Interests.

(iii) Voting. Class 12C is deemed to reject and is not entitled to vote.

H. *Confirmation Pursuant to Section 1129(b) of the Bankruptcy Code*

Section 1129(a)(10) of the Bankruptcy Code must be satisfied for purposes of confirmation by acceptance of this Plan by at least one Impaired Class of Claims that is entitled to vote. The Debtors intend seek confirmation pursuant to section 1129(b) of the Bankruptcy Code with respect to any rejecting Class of Claims or Interests.

I. *No Substantive Consolidation*

Although this Plan is presented as a joint plan of liquidation for administrative purposes, this Plan does not provide for the substantive consolidation of the Debtors' Estates, and on the Effective Date, the Debtors' Estates shall not be deemed to be substantively consolidated for any reason. Except as expressly provided herein, nothing in this Plan, the Confirmation Order, or the Disclosure Statement shall constitute or be deemed to constitute a representation that any one or all of the Debtors is subject to or liable for any Claims or Interests against or in any other Debtor. Notwithstanding the foregoing, in no case shall the aggregate value of all property received or retained under the Plan on account of any Allowed Claim exceed the amount of the Allowed Claim.

ARTICLE III.
MEANS FOR IMPLEMENTATION OF THE PLAN

A. *General Settlement of Claims and Interests*

Unless otherwise set forth in the Plan, pursuant to section 1123 of the Bankruptcy Code and Bankruptcy Rule 9019, and in consideration for the classification, distributions, releases, and other benefits provided under the Plan, upon the Effective Date, the provisions of the Plan shall constitute a good-faith compromise and settlement of all Claims, Interests, Causes of Action, and controversies released, settled, compromised, discharged, or otherwise resolved pursuant to the Plan.

The Plan shall be deemed a motion to approve the good faith compromise and settlement of all such Claims, Interests, Causes of Action, and controversies pursuant to Bankruptcy Rule 9019, and the entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of such compromise and settlement under section 1123 of the Bankruptcy Code and Bankruptcy Rule

9019, as well as a finding by the Bankruptcy Court that such settlement and compromise is fair, equitable, reasonable, and in the best interests of the Debtors and their Estates.

B. *Sale of the Debtors' Real Property*

On February 27, 2025, the Debtors filed the Sale Motion, seeking Bankruptcy Court approval of the Sale Procedures, pursuant to which OME Bowie, OME Mark Center, and OME Windward will market and attempt to sell their real property (including all personal property associated with the operation of such real property). The Sale Procedures are incorporated by reference and made part of this Plan, and any sale made pursuant to the Sale Procedures will be deemed a sale made pursuant to this Plan. The proceeds of these sales (including any deposit made pursuant to the Sale Procedures) will be paid over to BANA in satisfaction of its Allowed Claims in Classes 9A, 11A, and 12A. To the extent the sale process does not yield one or more purchasers satisfactory to BANA, then either (i) OME Bowie, OME Mark Center, and OME Windward, as the case may be, shall transfer the property to BANA in accordance with a credit bid made pursuant to the Sale Procedures free and clear of all liens, Claims, and encumbrances, or (ii) the automatic stay shall be lifted with respect to such property (or deemed lifted as of the Effective Date) so that BANA or its designee can foreclose on such property under state law. In the event that the office properties held by OME Bowie, OME Mark Center or OME Windward are transferred to BANA pursuant to a credit bid, such transfer shall to BANA shall satisfy its Class 9A, 11A, and 12A Claims, as applicable. To the extent the automatic stay is lifted with respect to such property, the Class 9A, 11A or 12A Claims, as applicable, shall be deemed to not be discharged pursuant to this Plan solely to the extent necessary to enable BANA or its designee to foreclose (including making a credit bid at such foreclosure) under state law.

C. *Equity Auction*

1. Auction Date and Time.

At 2:00 p.m. Central Time on June 3, 2025, the Equity Auction shall be held at the offices of Munsch Hardt Kopf & Harr, P.C., in Houston, Texas, for the purpose of auctioning and selling 100% of the Westway Equity, subject to all other terms and conditions of this Plan, to the Westway Purchaser for the Westway Proceeds.

The Equity Auction will be cancelled and will not be held, without further notice, if there are no Qualified Bidders (defined below) by the applicable deadline (other than the Stalking Horse Bidder).

2. Stalking Horse.

The Stalking Horse Bid shall consist of the Stalking Horse Bidder's offer to purchase the Westway Equity for the Westway Proceeds in the amount of $20,000.00 in cash.

If no Qualified Bidder appears or tops the Stalking Horse Bid at the Equity Auction, then the Equity Auction shall be over and the Stalking Horse Bidder will be the Westway Purchaser. There shall be no break-up fee, expense reimbursement, or other consideration or payment to the Stalking Horse Bidder for serving as such, regardless of the outcome of the Equity Auction.

3. Due Diligence.

No later than May 1, 2025, the Debtors will create a virtual data room into which they will place documents, financial information, financial projections, and such other information as a person interested in becoming a Qualified Bidder may reasonably expect for the purpose of performing due diligence with respect to participating in the Equity Auction; *provided, however,* that the Debtors reserve the right to redact sensitive and proprietary information. Any person may gain access to said virtual data room, at any time prior to May 27, 2025, by: (i) executing a reasonable and customary non-disclosure agreement; and (ii) identifying in writing who the person is or who the person represents and, in the event the person is an artificial entity or represents an artificial entity, the identity of the owners of such artificial entity, all reasonably sufficient in detail to enable the Debtors to determine whether such person or anyone represented by such person is an insider of the Debtors.

4. Qualified Bidders.

To become a Qualified Bidder, a person must meet the following qualifications, no later than May 28, 2025:

(i) provide a Qualified Bid to the Debtors;

(ii) demonstrate to the Debtors the financial wherewithal to pay the Westway Proceeds as provided for in the Plan;

(iii) agree to appear at the Confirmation Hearing and to provide such information and testimony, subject to applicable rights and privileges, as may be lawfully elicited from such person.

In order to constitute a Qualified Bid, an otherwise Qualified Bidder's bid must meet the following requirements:

(i) be in writing and irrevocable; and

(ii) provide for the payment of Westway Proceeds in an amount not less than the Stalking Horse Bid plus $1,000.00.

For the avoidance of doubt, the Stalking Horse Bid is a Qualified Bid notwithstanding the foregoing requirements.

5. Participation in Equity Auction.

The Debtors, and their respective advisors shall examine the information provided by any person seeking to become a Qualified Bidder. No later than 5:00 p.m. on May 29, 2025 (prevailing Central Time), the Debtors shall: (i) inform the Stalking Horse Bidder and all Qualified Bidders whether there are Qualified Bidders and therefore whether the Equity Auction will occur; and (ii) with respect to any Person whom the Debtors have rejected as a Qualified Bidder, inform that Person of such determination and the reason(s) for that determination. Only Qualified Bidders and the Stalking Horse Bidder may attend bid at the Equity Auction, which shall be transcribed. The

Equity Auction shall be open and transparent such that each Qualified Bidder and the Stalking Horse Bidder will know what the then-highest and best bid is. The Debtors shall begin the Equity Auction by announcing the highest and best bid and asking the Stalking Horse Bidder and all other Qualified Bidders whether any of them wishes to place a higher and better bid. The Equity Auction will then proceed, with the Debtors making the determination in their reasonable judgment as to what the highest and best bid is, until, in their determination, there is no higher or better bid, at which point the Debtors shall conclude the Equity Auction.

6. Winning Bidder(s).

The Debtors shall declare in their sole and absolute discretion who the winning bidder at the Equity Auction is and, no later than twenty-four (24) hours after the Equity Auction, shall file with the Bankruptcy Court and serve on any person objecting to this Plan information sufficient to identify the winning bidder and the details of the winning bid, including any agreements, documents, and proposed management that may be part of such bid. Should any other Qualified Bidder wish to serve as a backup bidder in the event that the winning bidder fails to close on its bid, they may so inform the Debtors, in which case the Debtors shall likewise file and serve the same information for such backup bidder. Other than the bid deposit of the winning bidder and any backup bidder, all other deposits shall be immediately returned.

7. Reasonableness of Auction.

The Equity Auction has not been preapproved by the Bankruptcy Court, and all issues regarding the same shall be determined at the Confirmation Hearing.

D. *Corporate Action*

On or before the Effective Date, as applicable, all actions contemplated under the Plan shall be deemed authorized and approved, and, to the extent taken by the Debtors prior to the Effective Date, ratified, confirmed, and approved without any requirement for further action by holders of Claims or Interests, the Debtors, or any other Entity in all respects. All matters provided for in the Plan involving the corporate structure of the Debtors and any corporate action required by the Debtors in connection with the Plan shall be deemed to have occurred and shall be in effect, without any requirement of further action by the security holders, directors, managers, or officers of the Debtors. On or prior to the Effective Date, the appropriate officers of the Debtors shall be authorized to issue, execute, and deliver the agreements, documents, securities, and instruments contemplated under the Plan (or necessary or desirable to effect the transactions contemplated under the Plan) in the name of and on behalf of the Debtors. Such authorizations and approvals shall be effective notwithstanding any requirements applicable under non-bankruptcy law.

E. *Effectuating Documents; Further Transactions*

On and after the Effective Date, the Plan Administrator is authorized to issue, execute, deliver, file, or record such contracts, instruments, releases, and other agreements or documents and to take such actions as may be necessary or appropriate to effectuate, implement, and further evidence the terms and conditions of the Plan and the wind down of the Debtors, in the name of and on behalf of the Debtors without the need for any approvals, authorizations, or consents except for those expressly required under the Plan.

F. *Debtors' Post-Confirmation Management; Plan Administrator*

1. Appointment As part of the Wind-Down, the Debtors in consultation with BANA, shall appoint the Plan Administrator to administer all aspects of this Plan. The Person designated shall serve as Plan Administrator for each of the post-Effective Date Debtors.

2. Authority On and after the Effective Date, the Plan Administrator shall have the authority and right on behalf of each of the Debtors and post-Effective Date Debtors, without the need for Bankruptcy Court approval (unless otherwise indicated), to carry out and implement all provisions of this Plan including, without limitation, to:

(a) except to the extent Claims have been previously Allowed, control and effectuate the Claims reconciliation process, including the exclusive authority to object to, seek to subordinate, compromise or settle any and all Claims against the Debtors;

(b) make Distributions to Holders of Allowed Claims in accordance with this Plan, including, without limitation, to establish sufficient reserves necessary to make distributions on account of Claims that may become Allowed after the Effective Date;

(c) receive, manage, invest, supervise, abandon and protect any and all property of the post-Effective Date Debtors, including the Plan Administration Assets, consistent with the terms of the Plan and this Agreement, and take all actions necessary to effectuate same;

(d) exercise their reasonable business judgment to direct and control the Wind-Down, liquidation, sale, or abandonment of the remaining assets of the Debtors under this Plan and in accordance with applicable law;

(e) authorize payment of unpaid professional fee Claims (once Allowed pursuant an order of the Bankruptcy Court or otherwise authorized to be paid) and distribute any remaining amounts in the Professional Fee Escrow to the Purchaser after all professional fee Claims (other than any professional fee Claims that have been disallowed by Final Order) have been irrevocably paid in full;

(f) retain and compensate professionals to assist the Plan Administrator in performance of their duties under the Plan;

(g) incur and pay all Plan Administration Expenses;

(h) facilitate administration of the tax-related obligations of each Debtor or its Estate, including (i) filing tax returns and paying tax obligations, (ii) requesting, if necessary, an expedited determination

of any unpaid tax liability of each Debtor or its Estate under Bankruptcy Code section 505(b) for all taxable periods of such Debtor ending after the Petition Date through the liquidation of such Debtor as determined under applicable tax laws, and (iii) representing the interest and account of each Debtor or its Estate before any taxing authority in all matters including, without limitation, any action, suit, proceeding or audit;

(i) prepare and file any and all informational returns, reports, statements, returns or disclosures relating to the Debtors that are required hereunder, by any Governmental Unit or applicable law;

(j) facilitate payment of Statutory Fees;

(k) undertake all administrative functions in the Chapter 11 Cases for the post-Effective Date Debtors pursuant to the terms of the Plan and Confirmation Order, including the closing of the Chapter 11 Cases;

(l) appear and be heard on behalf of the post-Effective Date Debtors before any court, tribunal, agency, commission, or other body of any governmental entity;

(m) perform other duties and functions that are consistent with the implementation of this Plan; and

(n) exercise such other powers as may be vested in them pursuant to an order of the Bankruptcy Court or pursuant to the Plan, or as they reasonably deem to be necessary and proper to carry out the provisions of the Plan.

3. Indemnification The Debtors or post-Effective Date Debtors, as applicable, shall indemnify and hold harmless (i) the Plan Administrator in connection with carrying out the obligations under the Plan Administration Agreement, including the maintenance or disposition of the Plan Administration Assets, and (ii) such other Persons retained by the Plan Administrator (collectively, the "Plan Administration Indemnified Parties"), from and against and with respect to any and all liabilities, losses, damages, claims, costs and expenses, including but not limited to attorneys' fees arising out of or due to their actions or omissions, or consequences of such actions or omissions, other than acts or omissions resulting from such Plan Administration Indemnified Party's willful misconduct or gross negligence, with respect to the Debtors or the implementation or administration of the Plan. To the extent a Plan Administration Indemnified Party asserts a claim for indemnification as provided above, the legal fees and related costs incurred by counsel to the Plan Administrator in monitoring and participating in the defense of such claims giving rise to the asserted right of indemnification shall be advanced to such Plan Administration Indemnified Party (and such Plan Administration Indemnified Party

undertakes to repay such amounts if it ultimately shall be determined that such Plan Administration Indemnified Party is not entitled to be indemnified therefore) out of the Wind-Down Reserve or any insurance purchased using the Wind-Down Reserve.

G. *The Plan Administration Assets*

On the Effective Date, the Plan Administrator shall accept the Wind-Down Reserve, the Professional Fee Escrow, the Retained Causes of Action, and any remaining Estate assets of de minimis value (the "Plan Administration Assets"). As of the Effective Date, all Plan Administration Assets and all assets dealt with in this Plan shall be free and clear of all Liens, Claims, and Interests except as otherwise further provided in this Plan or in the Confirmation Order. The Plan Administrator shall be authorized to use any proceeds of the Wind-Down Reserve and Retained Causes of Action in connection with the Wind-Down, and use the Professional Fee Escrow for the purposes as explicitly set forth in the Plan.

After the Effective Date, upon payment of all Administrative Claims (except BANA's Administrative Claim under the Cash Collateral Order), professional fee Claims, Priority Tax Claims, Other Priority Claims, Plan Administration Expenses and to the extent that the Plan Administrator determines in good faith, in consultation with BANA, and on a reasonable basis, that substantially all of the claims and expenses for which the Wind-Down Reserve was established are no longer outstanding or otherwise satisfied in full, the Plan Administrator shall remit any remaining unused Wind-Down Reserve and Plan Administration Assets (or proceeds thereof) to BANA in satisfaction of its Administrative Claim under the Cash Collateral Order.

H. *Exemptions from Certain Taxes and Fees*

To the fullest extent permitted by section 1146(a) of the Bankruptcy Code, no transfers of property under the Plan shall be subject in any way to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax, mortgage tax, real estate transfer tax, mortgage recording tax, Uniform Commercial Code filing or recording fee, or other similar tax or governmental assessment, including but not limited to (1) any direct or indirect transfers of the BANA Loan Collateral and the Adequate Protection Collateral to BANA; (2) the issuance, distribution, transfer, or exchange of any debt, equity security, or other Interest; or (3) the making, delivery, or recording of any deed or other instrument of transfer under, in furtherance of, or in connection with, the Plan, including any deeds, bills of sale, assignments, or other instruments of transfer executed in connection with any transaction arising out of, contemplated by, or in any way related to the Plan. All state or local government officials and agents shall forego collection of any such tax or governmental assessment and accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such tax or governmental assessment. All filing or recording officers (or any other Person with authority over any of the foregoing), wherever located and by whomever appointed, shall comply with the requirements of section 1146(c) of the Bankruptcy Code, shall forego the collection of any such tax or governmental assessment, and shall accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such tax or governmental assessment.

I. *Cancellation of Notes, Instruments, Certificates, and Other Documents*

On the Effective Date, except to the extent otherwise provided in the Plan, all notes, instruments, certificates, and other documents evidencing Claims shall automatically be cancelled, and the obligations of the Debtors thereunder or in any way related thereto shall be discharged and deemed satisfied in full without any action on the part of any person; provided, however, that notwithstanding confirmation or the occurrence of the Effective Date, any credit document or agreement that governs the rights of the holder of a Claim or Interest shall continue in effect solely for purposes of allowing holders of Allowed Claims to receive distributions under the Plan. The BANA Loan Documents shall continue in effect solely to the extent necessary to permit BANA, or its designee, to foreclose on BANA Collateral pursuant to state law following a lifting of the automatic stay, if any, under the Plan.

J. *Corporate Existence*

The Plan Administrator shall wind the Debtors up under applicable provisions of state law. To the extent applicable provisions of state law that govern the winding up of any Debtor require notice to creditors, such provisions shall not apply to creditors of Debtors receiving notice of the Effective Date of the Plan, and the winding up may occur without notice to such creditors.

ARTICLE IV.
TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

A. *Assumption or Rejection of Executory Contracts and Unexpired Leases*

On the Effective Date of the Plan, all Executory Contracts and Unexpired Leases will be deemed rejected except for: (1) Executory Contracts and Unexpired Leases assumed and assigned pursuant to the Sale Procedures; (2) Executory Contracts and Unexpired Leases assumed or assigned by prior order of the Bankruptcy Court, including the Sale Orders; and (3) any limited liability company agreements or similar Executory Contracts between TAF Holdco and TAF Westway if applicable following the Equity Auction. All Executory Contracts and Unexpired Leases assumed and assigned pursuant to the Sale Procedures are deemed assumed and assigned pursuant to this Plan.

Any monetary defaults under each Executory Contract and Unexpired Lease to be assumed pursuant to the Plan shall be satisfied either (1) pursuant to the Sale Procedures; or (2) pursuant to section 365(b)(1) of the Bankruptcy Code, by payment of the default amount in cash on the Effective Date, or on such other terms as the parties to such Executory Contracts or Unexpired Leases may otherwise agree.

Assumption, or assumption and assignment, of any Executory Contract or Unexpired Lease pursuant to the Plan, the Sale Procedures, or otherwise shall result in the full release and satisfaction of any defaults, whether monetary or nonmonetary, including defaults of provisions restricting the change in control or ownership interest composition or other bankruptcy-related defaults, arising under any assumed Executory Contract or Unexpired Lease at any time prior to the effective date of assumption.

Any proof of claim filed with respect to an Executory Contract or Unexpired Lease that has been assumed shall be deemed Disallowed for all purposes in this Chapter 11 Case, discharged, forever barred, and expunged without further notice to or action, order, or approval of the Bankruptcy Court.

B. *Claims Based on Rejection of Executory Contracts or Unexpired Leases*

All Claims arising from the rejection of Executory Contracts or Unexpired Leases under this Plan must be filed with the Solicitation Agent and served upon the Plan Administrator and their counsel within thirty (30) days after the occurrence of the Effective Date; provided, however, the foregoing deadline shall apply only to Executory Contracts or Unexpired Leases that are rejected automatically by operation of Article IV.A above, and the deadline for filing any rejection damage Claims relating to any Executory Contracts or Unexpired Leases rejected pursuant to a separate order of the Bankruptcy Court shall be the applicable deadline under such order or the Bar Date Order, as applicable. Any Claim arising from the rejection of an Executory Contract or Unexpired Lease that becomes an Allowed Claim shall be classified and treated as a General Unsecured Claim against the applicable Debtor.

C. *Insurance Policies*

Notwithstanding anything to the contrary herein, each of the Insurance Policies, and any agreements, documents, or instruments relating thereto issued to or entered into by the Debtors prior to confirmation shall not be considered Executory Contracts and shall neither be assumed nor rejected by the Debtor; provided, however, that to the extent any such Insurance Policy is determined by Final Order to be an Executory Contract, then, notwithstanding anything contained in the Plan to the contrary, the Plan will constitute a motion to assume such Insurance Policy and vest ownership of the same in the Plan Administrator as a Plan Administration Asset. Subject to the occurrence of the Effective Date, the entry of the Confirmation Order will constitute approval of such assumption and assignment pursuant to section 365 of the Bankruptcy Code. Unless otherwise determined by the Bankruptcy Court pursuant to a Final Order or agreed by the parties thereto prior to the Effective Date, no payments are required to cure any defaults of the Debtors existing as of the Confirmation Date with respect to any Insurance Policy, and prior payments for premiums or other charges made prior to the Petition Date under or with respect to any Insurance Policy shall be indefeasible. The Plan Administrator has the authority to wind down and cancel any Insurance Policies and seek refund of any premiums.

D. *Modifications, Amendments, Supplements, Restatements, or Other Agreements*

Unless otherwise provided in the Plan, each Executory Contract or Unexpired Lease that is assumed shall include all modifications, amendments, supplements, restatements, or other agreements that in any manner affect such Executory Contract or Unexpired Lease, and Executory Contracts and Unexpired Leases related thereto, if any, including easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal, and any other interests, unless any of the foregoing agreements has been previously rejected or repudiated or is rejected or repudiated under the Plan.

Except as otherwise provided in a Final Order, modifications, amendments, supplements, and restatements to prepetition Executory Contracts and Unexpired Leases that have been executed by the Debtors during the Chapter 11 Cases shall not be deemed to alter the prepetition nature of the Executory Contract or Unexpired Lease, or the validity, priority, or amount of any Claims that may arise in connection therewith.

E. *Reservation of Rights*

Neither the exclusion nor inclusion of any contract or lease on Schedule G of a Debtor's Schedules, nor anything contained in the Plan, shall constitute an admission by the Debtors or any other party that any such contract or lease is in fact an Executory Contract or Unexpired Lease. If there is a dispute regarding whether a contract or lease is or was executory or unexpired at the time of assumption or rejection, the Plan Administrator shall have thirty (30) calendar days following entry of a Final Order resolving such dispute to alter the treatment of such contract or lease to reject it effective as of the Confirmation Date.

ARTICLE V.
PROVISIONS GOVERNING DISTRIBUTIONS

A. *Delivery of Distributions and Undeliverable or Unclaimed distributions*

1. Delivery of distribution in General

Except as otherwise provided in the Plan, distributions to holders of Allowed Claims shall be made to holders of record as of the Effective Date by the Plan Administrator: (a) to the party designated to receive payment on any proof of Claim or proof of Interest; or (b) at the addresses set forth in any written notices of address changes delivered to the Plan Administrator after the Effective Date. The Plan Administrator shall not incur any liability whatsoever on account of any distributions under the Plan except for fraud, gross negligence, or willful misconduct.

2. Undeliverable Distributions and Unclaimed Property

In the event that any distribution to any holder is returned as undeliverable, no further distribution to such holder shall be made unless and until the Plan Administrator has determined the then-current address of such holder, at which time such distribution shall be made to such holder without interest; provided, however, such distributions shall be deemed unclaimed property under section 347(b) of the Bankruptcy Code at the expiration of one hundred and eighty (180) days from the date the distribution was returned. After such date, all unclaimed property or interests in property shall revert to the Plan Administrator (notwithstanding any applicable federal or state escheat, abandoned, or unclaimed property laws to the contrary), and the Claim of any holder to such property or interest in property shall be cancelled and forever barred.

B. *Manner of Payment*

At the option of the Plan Administrator, any Cash payment to be made under the Plan may be made by check or wire transfer or as otherwise required or provided in applicable agreements.

C. *Vesting of Distributions to Creditors*

Except as otherwise provided in the Plan, or in any agreement, instrument, or other document incorporated in the Plan, all property distributed to creditors under the Plan shall vest in each respective creditor free and clear of all liens, Claims, charges, or other encumbrances.

D. *Allocation Between Principal and Accrued Interest*

Except as otherwise provided in the Plan, the aggregate consideration paid to holders with respect to their Allowed Claims shall be treated pursuant to the Plan as allocated first to the principal amount of such Allowed Claims (to the extent thereof) and, thereafter, to the interest, if any, on such Allowed Claim accrued through the Petition Date.

E. *Setoffs and Recoupment*

Unless otherwise provided in the Plan or the Confirmation Order, the Plan Administrator, pursuant to the Bankruptcy Code, applicable non-bankruptcy law, or as may be agreed to by the holder of a Claim, may set off or recoup against any Allowed Claim and the distributions to be made pursuant to the Plan on account of such Allowed Claim, any Claims, rights, and Causes of Action of any nature that a Debtor, as applicable, may hold against the holder of such Allowed Claim. In no event shall any Claim holder be entitled to set off or recoup any such Claim against any Claim, right, or Cause of Action of the Debtors, unless such holder has filed a motion with the Bankruptcy Court requesting the authority to implement such setoff or recoupment on or before the Confirmation Date, and notwithstanding any indication in any proof of Claim or otherwise that such holder asserts, has, or intends to preserve any right of setoff or recoupment pursuant to section 553 of the Bankruptcy Code or otherwise.

ARTICLE VI.
PROCEDURES FOR RESOLVING CERTAIN CONTINGENT, UNLIQUIDATED, AND DISPUTED CLAIMS AND INTERESTS

A. *Allowance of Disputed Claims and Interests*

Except as expressly provided herein or in any order entered in the Chapter 11 Cases on or prior to the Effective Date (including the Confirmation Order), no Claim shall be deemed Allowed unless and until such Claim is deemed Allowed under the Bankruptcy Code or this Plan or the Bankruptcy Court enters a Final Order in the Chapter 11 Cases allowing such Claim. Except as expressly provided in any order entered in the Chapter 11 Cases on or prior to the Effective Date (including the Confirmation Order), the Plan Administrator, on behalf of the Debtor's Estates, will have and retain any and all rights and defenses the Debtors had with respect to any Claim as of the Petition Date. The Confirmation Order confirming this Plan shall include a date by which the Debtor, Plan Administrator or any interested party must object to Claims (the "***Claims Objection Deadline***").

B. *Claims Administration Responsibilities*

After the Effective Date, the Plan Administrator shall have the exclusive authority to file, settle, compromise, withdraw, or litigate to judgment any objections to Claims. From and after

the Effective Date, the Plan Administrator may settle or compromise any Disputed Claim, and may administer and adjust the Claims Register to reflect such settlements or compromises, without notice to, action, order, or approval of the Bankruptcy Court. The Plan Administrator may also resolve any Disputed Claim outside the Bankruptcy Court under applicable governing law, as necessary; provided, however, that for the avoidance of doubt, the underlying Claim shall remain under the jurisdiction of the Bankruptcy Court and shall not be Disallowed other than by order of the Bankruptcy Court.

C. *Estimation of Claims and Interests*

The Plan Administrator may, at any time, request that the Bankruptcy Court estimate any contingent or unliquidated Claim pursuant to section 502(c) of the Bankruptcy Code, regardless of whether anyone has previously objected to such Claim, and the Bankruptcy Court will retain jurisdiction to estimate any Claim at any time during litigation concerning any objection to any Claim, including during the pendency of any appeal related to any such objection. In the event the Bankruptcy Court estimates any contingent or unliquidated Claim, that estimated amount will constitute either the Allowed amount of such Claim or a maximum limitation on such Claim, as determined by the Bankruptcy Court. If the estimated amount constitutes a maximum limitation on such Claim, the Plan Administrator may elect to pursue any supplemental proceedings to object to any ultimate payment on such Claim. All of the aforementioned objection, estimation, and resolution procedures are cumulative and are not necessarily exclusive of one another. Claims may be estimated and thereafter resolved by any permitted mechanism.

D. *Adjustment to Claims Without Objection*

Any duplicate Claim or any Claim that has been paid, satisfied, amended, or superseded may be adjusted or expunged on the Claims Register by the Plan Administrator without the Plan Administrator having to file an application, motion, complaint, objection, or any other legal proceeding seeking to object to such Claim and without any further notice to or action, order, or approval of the Bankruptcy Court.

E. *No Distributions Pending Allowance*

Notwithstanding any other provision hereof, if any portion of a Claim or Interest is a Disputed Claim or Interest, then no payment or distribution provided hereunder shall be made on account of such Claim or Interest unless and until such Disputed Claim or Interest becomes Allowed.

F. *Disallowance of Claims*

EXCEPT AS PROVIDED HEREIN OR IN AN ORDER OF THE BANKRUPTCY COURT, ANY AND ALL PROOFS OF CLAIM FILED AFTER THE CLAIMS BAR DATE SHALL BE AUTOMATICALLY DEEMED DISALLOWED AND EXPUNGED AS OF THE EFFECTIVE DATE WITHOUT ANY FURTHER NOTICE TO OR ACTION, ORDER, OR APPROVAL BY, FROM, OR OF THE BANKRUPTCY COURT OR THE DEBTORS. HOLDERS OF SUCH CLAIMS SHALL NOT RECEIVE ANY DISTRIBUTIONS ON ACCOUNT OF SUCH CLAIMS.

G. *Claim Amendment Deadline*

ANY AMENDMENTS TO ANY CLAIM TIMELY FILED BY THE CLAIMS BAR DATE MUST BE MADE WITHIN THIRTY (30) DAYS FOLLOWING THE EFFECTIVE DATE. ANY AMENDMENTS FILED MORE THAN THIRTY (30) DAYS AFTER THE EFFECTIVE DATE SHALL BE DEEMED INEFFECTIVE WITHOUT ANY FURTHER NOTICE OR ACTION, ORDER, OR APPROVAL OF THE COURT, AND HOLDERS OF SUCH CLAIMS MAY NOT RECEIVE ANY DISTRIBUTIONS ON ACCOUNT OF SUCH AMENDED CLAIMS.

H. *Distributions After Allowance*

To the extent that a Disputed Claim ultimately becomes an Allowed Claim, distributions (if any) shall be made to the holder of such Allowed Claim in accordance with the provisions of this Plan. As soon as reasonably practicable after the date that a Disputed Claim becomes an Allowed Claim, the Plan Administrator shall provide to the holder of such Claim the distribution (if any) to which such holder is entitled under this Plan as of the Effective Date, without any postpetition interest to be paid on account of such Claim.

I. *No Interest*

Unless otherwise specifically provided for by the Plan or the Confirmation Order, no post-petition interest shall accrue or be paid on any Claim, and no holder of any Claim shall be entitled to interest accruing on or after the Petition Date.

ARTICLE VII.
SETTLEMENT, RELEASES, INJUNCTIONS, AND RELATED PROVISIONS

A. *Plan is Binding; No Discharge*

Pursuant to Section 1141(a) of the Bankruptcy Code, and except as provided in Section 1141(d)(2), (3) of the Bankruptcy Code, the provisions of a confirmed plan bind the debtors, any entity issuing securities under the plan, any entity acquiring property under the Plan, and any creditor or equity security holder in the debtors, whether or not the claim or interest of such creditor or equity security holder is impaired under the plan and whether or not such creditor or equity security holder has accepted the plan. Pursuant to Section 1141(d)(3) of the Bankruptcy Code, the confirmation of this Plan, as a liquidating plan, will not discharge any of the Debtors.

B. *Releases of Liens*

Except as otherwise provided in this Plan or in any contract, instrument, release, or other agreement or document created pursuant to this Plan, on the Effective Date and concurrently with the applicable distributions made pursuant to this Plan, all mortgages, deeds of trust, liens, pledges, or other security interests against any property of the Estates shall be fully released and cancelled.

C. *Debtor Releases*

As of the Effective Date, except for the rights that remain in effect from and after the Effective Date to enforce this Plan and the obligations contemplated by this Plan, or as otherwise provided in any order of the Bankruptcy Court, on and after the Effective Date, the Released Parties will be deemed conclusively, absolutely, unconditionally, irrevocably, and forever released, to the maximum extent permitted by law, by the Debtors, and the Estates, in each case on behalf of themselves and their respective successors, assigns, and Representatives, and any and all other Persons that may purport to assert any Causes of Action derivatively, by or through the foregoing Persons, from any and all Claims and Causes of Action (including any derivative Claims, asserted or assertable on behalf of the Debtors, or the Estates), whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, asserted or unasserted, accrued or unaccrued, existing or hereinafter arising, whether in law or equity, whether sounding in tort or contract, whether arising under federal or state statutory or common law, or any other applicable international, foreign, or domestic law, rule, statute, regulation, treaty, right, duty, requirement, or otherwise, that the Debtors, the Estates, or their Affiliates would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the holder of any Claim or Interest or other Person (collectively, the "***Debtor Released Claims***"), based on or relating to, or in any manner arising from, in whole or in part, the Debtors, the Debtors' operations, the Debtors' capital structure, or their Estates, the Chapter 11 Cases, the purchase, sale, or rescission of the purchase or sale of any asset or security of the Debtors, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in this Plan, the Debtors' in or out-of-court restructuring and recapitalization efforts, the restructuring of any Claim or Interest before or during the Chapter 11 Cases, the Bidding Procedures Orders, the Sale Transactions, the Sale Orders, the Disclosure Statement, the Cash Collateral Order, this Plan, and related agreements, instruments, and other documents, and the negotiation, formulation, preparation, dissemination, filing, pursuit of consummation, or implementation thereof, the solicitation of votes with respect to this Plan, or any other act or omission; provided, however, that the foregoing "***Debtor Release***" shall not operate to waive or release, and the "***Debtor Released Claims***" shall not include, any Cause of Action of any Debtor or its Estate: (1) against a Released Party arising from any obligations owed to the Debtors pursuant to an Executory Contract or Unexpired Lease that is not otherwise rejected by the Debtors pursuant to section 365 of the Bankruptcy Code before, after, or as of the Effective Date; (2) expressly set forth in and preserved by this Plan or related documents; (3) that is of a commercial nature and arising in the ordinary course of business, such as accounts receivable and accounts payable on account of goods and services being performed; (4) against a holder of a Disputed Claim to the extent necessary to administer and resolve such Disputed Claim solely in accordance with this Plan; or (5) arising from an act or omission that is judicially determined by a Final Order to have constituted actual fraud, gross negligence, willful misconduct or criminal conduct. Notwithstanding anything to the contrary in the foregoing, the "***Debtor Release***" set forth above does not release any post-Effective Date obligations of any person under this Plan or any document, instrument or agreement executed in connection with this Plan with respect to the Debtors, or the Estates.

D. *Exculpation*

To the fullest extent permitted by applicable law, and without affecting or limiting the releases set forth in Article VII of this Plan, effective as of the Effective Date, the

Exculpated Parties shall neither have nor incur any liability to any Person or entity for any Claims, causes of action or for any act taken or omitted to be taken on or after the Petition Date and prior to or on the Effective Date in connection with or arising out of: the administration of the Chapter 11 Cases, commencement of the Chapter 11 Cases, pursuit of confirmation and consummation of this Plan or any prior plan, making distributions, the Disclosure Statement, the Sale Transactions, the Bidding Procedures Orders, the Sale Motion, the Sale Orders, or the solicitation of votes for, or confirmation of, this Plan; the occurrence of the Effective Date; the administration of this Plan or the property to be distributed under this Plan; the issuance of securities under or in connection with this Plan; the purchase, sale, or rescission of the purchase or sale of any asset or security of the Debtors; or the transactions in furtherance of any of the foregoing; provided, however, that none of the foregoing provisions shall operate to waive or release (i) any Claims or Causes of Action arising out of or related to any act or omission of an Exculpated Party that constitutes intentional fraud, criminal conduct, or willful misconduct, as determined by a Final Order, and (ii) the Exculpated Parties' rights and obligations under this Plan and the Confirmation Order, but in all respects such Persons will be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities pursuant to this Plan. The Exculpated Parties have acted in compliance with the applicable provisions of the Bankruptcy Code with regard to the solicitation of votes on this Plan and, therefore, are not, and will not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of this Plan or distributions made pursuant to this Plan. The Exculpation will be in addition to, and not in limitation of, all other releases, indemnities, exculpations, and any other applicable law or rules protecting such Exculpated Parties and any other person or entity from liability.

E. *Permanent Injunction*

The Confirmation Order shall permanently enjoin the commencement or prosecution by any Person, whether directly, derivatively, or otherwise, of any Claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action, losses, or liabilities released or discharged pursuant to this Plan, including the Claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action, and liabilities released, discharged, or exculpated in this Plan or the Confirmation Order.

F. *Preservation of All Causes of Action Not Expressly Settled or Released*

The Debtors expressly reserve all Retained Causes of Action not released hereunder for later adjudication by, as applicable, the Plan Administrator (including, without limitation, Retained Causes of Action not specifically identified or of which the Debtors may presently be unaware or which may arise or exist by reason of additional facts or circumstances unknown to the Debtors at this time or facts or circumstances that may change or be different from those the Debtors now believe to exist) and, therefore, no preclusion doctrine, including, without limitation, the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, waiver, estoppel (judicial, equitable, or otherwise), or laches shall apply to such Retained Causes of Action upon or after the confirmation or consummation of this Plan based on the Disclosure Statement, this Plan, or the Confirmation Order, except in each case where such Causes of Action have been expressly waived, relinquished, released, compromised, or settled in this Plan (including, without limitation, and for

the avoidance of doubt, the Debtor Release contained in Article VII.B, and the exculpation contained in Article VII.C hereof) or any other Final Order (including, without limitation, the Confirmation Order). In addition, the Debtors expressly reserve the right to pursue or adopt any claims alleged in any lawsuit in which any of the Debtors are a plaintiff, defendant, or an interested party, against any Person, including, without limitation, the plaintiffs or co-defendants in such lawsuits.

G. *Integral Part of Plan*

Each of the provisions set forth in this Plan with respect to the settlement, release, cancellation, exculpation, injunction, indemnification and insurance of, for or with respect to Claims and/or Causes of Action is an integral part of this Plan and essential to its implementation. Accordingly, each Entity that is a beneficiary of such provision shall have the right to independently seek to enforce such provision and such provision may not be amended, modified, or waived after the Effective Date without the prior written consent of such beneficiary.

ARTICLE VIII.
CONDITIONS PRECEDENT TO CONFIRMATION AND EFFECTIVE DATE

A. *Conditions Precedent to the confirmation of the Plan*

Unless satisfied or waived pursuant to the provisions of Article VIII.C hereof, the following are conditions precedent to confirmation of this Plan:

1. The Bidding Procedures Order shall have been entered by the Bankruptcy Court in form and substance reasonably acceptable to the Debtors and BANA and shall not have been vacated, amended, or otherwise modified.

2. The Disclosure Statement Order shall have been entered by the Bankruptcy Court in form and substance reasonably acceptable to the Debtors and BANA and shall not have been vacated, amended, or otherwise modified.

3. The Confirmation Order shall have been entered by the Bankruptcy Court and be in form and substance reasonably acceptable to the Debtors and BANA and shall not have been vacated, amended, or otherwise modified.

B. *Conditions Precedent to the Effective Date*

In addition to the satisfaction of the provisions of Article VIII.A hereof, unless satisfied or waived pursuant to the provisions of Article VIII.C hereof, the following are conditions precedent to the occurrence of the Effective Date of this Plan:

1. The conditions precedent to confirmation of the Plan described in Article VIII.A hereof shall have occurred.

2. This Plan and all other documents contemplated thereby, including any amendments, modifications, or supplements thereto, shall be in form and substance reasonably acceptable to the Debtors and BANA.

3. All definitive documents shall have been executed, delivered, and filed (if applicable) and shall be in full force and effect, and all conditions precedent to effectiveness set forth in such definitive documents shall have been satisfied or waived in accordance with the terms thereof.

4. The Debtors shall have obtained all authorizations, consents, regulatory approvals, rulings or documents that are necessary to implement and effectuate this Plan and such definitive documents and no order, injunction, or judgment shall have been issued by any governmental authority or arbitrator to restrain, prohibit, enjoin, or declare illegal the transactions contemplated by this Plan, and no law shall have been promulgated or enacted and be in effect that on a temporary or permanent basis restrains, enjoins, or invalidates the transactions contemplated by this Plan.

5. All actions, documents, certificates, and agreements necessary to implement this Plan shall (i) have been effected or executed and delivered to the required parties and, to the extent required, filed with the applicable Governmental Units in accordance with applicable laws and (ii) be in full force and effect.

6. The real property held by OME Bowie, OME Mark Center, and OME Winward shall have transferred to the Winning Bidder (as defined in the Sales Procedures) or BANA pursuant to Sale Orders reasonably acceptable to the Debtors and BANA, or, in the event no Qualified Bid is received with respect to any such property and at the election of BANA, the automatic stay shall have been lifted (or deemed lifted as of the Effective Date) with respect to such property to permit BANA or its designee to foreclose on such property under state law.

7. The New Equity Proceeds shall have been delivered to the Debtors by the New Equity Purchaser.

8. The Professional Fee Escrow shall have been established and funded with the amount described in Article II.

9. All Statutory Fees due and payable prior to the Effective Date shall have been paid by the Debtors, or funds sufficient to pay such Statutory Fees shall have been set aside for that purpose.

C. *Waiver of Conditions Precedent*

Subject to section 1127 of the Bankruptcy Code, the conditions to confirmation and consummation of this Plan set forth in this Article VIII may be waived by the Debtors (with the consent of BANA) with or without notice, leave, or order of the Bankruptcy Court or any formal action other than proceeding to confirm or consummate this Plan. The failure of the Debtors to exercise any of the foregoing rights will not be deemed a waiver of any other rights, and each right will be deemed an ongoing right that may be asserted at any time.

D. *Effect of Non-Occurrence of Conditions to Confirmation or Consummation*

If the confirmation or the consummation of this Plan does not occur with respect to one or more of the Debtors, then this Plan will, with respect to such applicable Debtor or Debtors, be null and void in all respects and nothing contained in this Plan or the Disclosure Statement will: (1) constitute a waiver or release of any Claims by or Claims against or Interests in the Debtors; (2) prejudice in any manner the rights of the Debtors, any holders or any other Entity; (3) constitute an Allowance of any Claim or Interest; or (4) constitute an admission, acknowledgment, offer or undertaking by the Debtors, any holders or any other Entity in any respect.

E. *Substantial Consummation*

On the Effective Date, this Plan shall be deemed substantially consummated under sections 1101 and 1127(b) of the Bankruptcy Code.

ARTICLE IX.
MODIFICATION, REVOCATION, OR WITHDRAWAL OF THE PLAN

A. *Modification and Amendments*

Subject to section 1127 of the Bankruptcy Code and, to the extent applicable, sections 1122 and 1125 of the Bankruptcy Code, the Debtors may, with the consent of BANA, jointly propose in writing to alter, amend, or modify the Plan prior to or after confirmation. Holders of Claims and Interests that have accepted the Plan shall be deemed to have accepted the Plan as altered, amended, or modified; provided, however, that any holders of Claims and Interests who were deemed to accept the Plan because such Claims or Interests were Unimpaired shall continue to be deemed to accept the Plan only if, after giving effect to such amendment or modifications, such Claims and Interests continue to be Unimpaired.

B. *Revocation or Withdrawal of Plan*

The Debtors reserve the right to revoke or withdraw the Plan before the Confirmation Date and to file subsequent chapter 11 plans. If one or more of the Debtors revokes or withdraws the Plan, or if the Confirmation Date or the Effective Date does not occur with respect to one or more Debtors, then with respect to such Debtors: (1) the Plan will be null and void in all respects; (2) any settlement or compromise embodied in the Plan, assumption of Executory Contracts or Unexpired Leases effected by the Plan, and any document or agreement executed pursuant hereto will be null and void in all respects; and (3) nothing contained in the Plan shall (a) constitute a waiver or release of any Claims, Interests, or Causes of Action, (b) prejudice in any manner the rights of the Debtors or any other Entity, or (c) constitute an admission, acknowledgement, offer, or undertaking of any sort by the Debtors or any other Entity.

ARTICLE X.
RETENTION OF JURISDICTION

Pursuant to sections 105(c) and 1142 of the Bankruptcy Code and notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, and in addition to the matters over which the Bankruptcy Court shall have retained jurisdiction pursuant to the Sale Orders,

the Bankruptcy Court will, on and after the Effective Date, retain exclusive jurisdiction over the Chapter 11 Cases and all Entities with respect to all matters related to the Chapter 11 Cases, the Debtors, and this Plan as legally permissible, including, without limitation, jurisdiction to:

1. Allow, disallow, determine, liquidate, classify, estimate or establish the priority or Secured or unsecured status of any Claim or Interest, including, without limitation, the resolution of any request for payment of any Administrative Claim and the resolution of any and all objections to the allowance or priority of any such Claim or Interest, including equitable subordination or other subordination of any Claim or Interest pursuant to 11 U.S.C. § 510;

2. Grant or deny any applications for allowance of compensation or reimbursement of expenses authorized pursuant to the Bankruptcy Code or this Plan, for periods ending on or before the Effective Date;

3. Resolve any matters related to the assumption, assignment, or rejection of any Executory Contract or Unexpired Lease and to adjudicate and, if necessary, liquidate, any Claims arising therefrom;

4. Resolve any issues related to any matters adjudicated in the Chapter 11 Cases;

5. Hear and determine matters concerning state, local, and federal taxes in accordance with sections 346, 505, and 1146 of the Bankruptcy Code (including any requests for expedited determinations under section 505(b) of the Bankruptcy Code);

6. Ensure that distributions to holders of Allowed Claims are accomplished pursuant to the provisions of this Plan and adjudicate any and all disputes related thereto;

7. Decide or resolve any motions, adversary proceedings, contested or litigated matters, and any other Causes of Action that are pending as of the Effective Date or that may be commenced in the future, and grant or deny any applications involving the Debtors that may be pending on the Effective Date;

8. Enforce all orders previously entered by the Bankruptcy Court;

9. Enter such orders as may be necessary or appropriate to implement or consummate the provisions of this Plan and all other contracts, instruments, releases, indentures, and other agreements or documents adopted in connection with this Plan or the Disclosure Statement;

10. Resolve any cases, controversies, suits, or disputes that may arise in connection with the consummation, interpretation, or enforcement of this Plan or any Person's or Entity's obligations incurred in connection with this Plan;

11. Hear and determine all Causes of Action that are pending as of the Effective Date or that may be commenced in the future;

12. Hear and determine disputes arising in connection with the interpretation, implementation, enforcement, of the Sale Orders, or other document(s) governing or relating to the Sale Transactions including, without limitation, and all matters arising in connection with the Sale Transactions;

13. Issue injunctions and enforce them, enter and implement other orders, or take such other actions as may be necessary or appropriate to restrain interference by any Person or Entity with consummation, implementation, or enforcement of this Plan;

14. Enforce the terms and conditions of this Plan, the Confirmation Order, and any definitive documents and maintain the integrity of this Plan following consummation;

15. Hear and determine any application to modify the Plan in accordance with section 1127 of the Bankruptcy Code, remedy any defect or omission, or reconcile any inconsistency in the Plan, or any order of the Bankruptcy Court, including the Confirmation Order, in such a manner as may be necessary to carry out the purposes and effects thereof;

16. Resolve any cases, controversies, suits, or disputes with respect to the releases, exculpation, indemnification and other provisions contained in Article VII hereof and enter such orders or take such other actions as may be necessary or appropriate to implement or enforce all such provisions;

17. Enter and implement such orders or take such other actions as may be necessary or appropriate if the Confirmation Order is modified, stayed, reversed, revoked or vacated;

18. Resolve any other matters that may arise in connection with or relate to this Plan, the Disclosure Statement, the Confirmation Order or any release or exculpation adopted in connection with this Plan;

19. Enter an order or orders concluding or closing the Chapter 11 Cases; and

20. Hear and determine any other matters related hereto and not inconsistent with the Bankruptcy Code and title 28 of the United States Code.

ARTICLE XI.
MISCELLANEOUS PROVISIONS

A. *Additional Documents*

On or before the Effective Date, the Debtors may file with the Bankruptcy Court such agreements and other documents as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan. The Debtors, as applicable, and all holders of Claims and Interests receiving distributions pursuant to the Plan and all other parties in interest shall, from time to time, prepare, execute, and deliver any agreements or documents and take any other actions as may be necessary or advisable to effectuate the provisions and intent of the Plan. The Debtors

agree to deliver any agreements, documents or instruments that may be necessary or advisable to permit BANA or its designee, in the event that BANA elects to foreclose on any property under state law in accordance with this Plan, to effectuate such foreclosure, including any confirmation that this Plan does not discharge the Claim of BANA in connection with such property and that BANA or its designee may credit bid the amount of the BANA Loan Claim (less any proceeds of BANA Loan Collateral or any other distributions actually received by BANA pursuant to this Plan) in connection with such foreclosure.

B. *Statutory Fees*

All fees due and payable prior to the Plan Effective Date, pursuant to section 1930(a) of the Judicial Code, shall be paid by each of the Debtors (or the Plan Administrator), as applicable, in full on the Effective Date. On and after the Effective Date, the Plan Administrator shall pay any and all Statutory Fees when due and payable and shall file with the Bankruptcy Court quarterly reports in a form reasonably acceptable to the U.S. Trustee. After the Effective Date, each Debtor or Plan Administrator, as applicable, shall remain obligated to file post-confirmation quarterly reports and to pay quarterly fees to the U.S. Trustee for each quarter (including any fraction thereof) until the earliest to occur of the entry of (a) a final decree closing such Debtor's Chapter 11 Case, (b) an order dismissing such Debtor's Chapter 11 Case, or (c) an order converting such Debtor's Chapter 11 Case to a case under chapter 7 of the Bankruptcy Code. Notwithstanding anything to the contrary herein, the U.S. Trustee shall not be required to File a proof of Claim or any other request for payment of quarterly fees. The Debtors and the Plan Administrator are authorized to use BANA's cash collateral to pay any fees payable under this paragraph.

C. *Partial Confirmation*

In the event the Bankruptcy Court determines that this Plan is confirmable with respect to some but not all of the Debtors, then the Debtors may elect to have the Bankruptcy Court confirm the Plan as to those Debtors only, and with respect to the Debtors for whom the Plan is not confirmed, the Plan will be null and void and of no force and effect in accordance with Article VIII.D of this Plan.

D. *Reservation of Rights*

Except as expressly set forth herein, this Plan will have no force or effect unless and until the Bankruptcy Court enters the Confirmation Order and this Plan is Consummated. Neither the filing of this Plan, any statement or provision contained herein, nor the taking of any action by the Debtors or any other Entity with respect to this Plan will be or will be deemed to be an admission or waiver of any rights of: (1) the Debtors with respect to the holders of Claims or other Entity; or (2) any holder of a Claim or an Interest or other Entity prior to the Effective Date.

E. *Successors and Assigns*

This Plan will be binding upon and inure to the benefit of the Debtors, all present and former holders of Claims and Interests, other parties-in-interest, and their respective heirs, executors, administrators, successors, and assigns. The rights, benefits, and obligations of any

Person or Entity named or referred to in this Plan will be binding on, and will inure to the benefit of, any heir, executor, administrator, successor, or assign of such Person or Entity.

F. *Service of Documents*

Any Notice shall be in writing to be effective and, unless otherwise expressly provided in the Plan, shall be deemed to have been duly given or made when actually delivered, addressed as follows:

To the Debtors, as applicable:

The Aztec Fund Holding, Inc., *et al.*, Paseo de los Tamarindos 90, Torre 2 - Piso 27, Bosque de las Lomas, CDMX 05120; and The Aztec Fund Holding, Inc., *et al.,* by and through their counsel of record, John D. Cornwell, Brenda L. Funk and Alexander R. Perez, Munsch Hardt Kopf & Harr, P.C., 700 Milam St., Suite 800, Houston, Texas 77002.

To the Plan Administrator:

John Baumgartner
Getzler Henrich & Associates LLC
JBaumgartner@getzlerhenrich.com

A Notice is deemed to be given and received (a) if sent by personal delivery or courier, on the date of delivery if it is a Business Day and the delivery was made prior to 4:00 p.m. (local time in place of receipt) and otherwise on the next Business Day, or (b) if sent by facsimile, on the Business Day following the date of confirmation of transmission by the originating facsimile, or (c) if sent by electronic mail, when the sender receives an email from the recipient acknowledging receipt; provided that an automatic "read receipt" does not constitute acknowledgment of an email for purposes of this Section. Any party may change its address for service from time to time by providing a Notice in accordance with the foregoing. Any element of a party's address that is not specifically changed in a Notice will be assumed not to be changed. Sending a copy of a Notice to a party's legal counsel as contemplated above is for information purposes only and does not constitute delivery of the Notice to that party. The failure to send a copy of a Notice to legal counsel does not invalidate delivery of that Notice to a party.

After the Effective Date, the Plan Administrator shall have the authority to send a notice to Entities that continue to receive documents pursuant to Bankruptcy Rule 2002 requiring such Entity to file a renewed request to receive documents pursuant to Bankruptcy Rule 2002. After the Effective Date, the Plan Administrator is authorized to limit the list of Entities receiving documents pursuant to Bankruptcy Rule 2002 to those Entities who have filed such renewed requests.

G. *Entire Agreement*

Except as otherwise provided herein or therein, this Plan supersedes all previous and contemporaneous negotiations, promises, covenants, agreements, understandings, and representations on such subjects, all of which have become merged and integrated into this Plan.

H. *Non-Severability*

If, prior to Plan confirmation, any term or provision of the Plan is held by the Bankruptcy Court to be invalid, void, or unenforceable, the Bankruptcy Court shall not alter or interpret such term or provision to make it valid or enforceable; provided, however, that at the request of the Debtors, the Bankruptcy Court shall have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such terms or provisions shall then be applicable as altered or interpreted; provided, further, that any such alteration or interpretation shall be acceptable to the Debtor. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision of the Plan, as it may have been altered or interpreted in accordance with the foregoing, is: (1) valid and enforceable pursuant to its terms; (2) integral to the Plan and may not be deleted or modified without the consent of the Debtor; and (3) non-severable and mutually dependent.

I. *Good Faith*

Upon entry of the Confirmation Order, each of the Released Parties and Exculpated Parties will be deemed to have solicited votes on this Plan in good faith and in compliance with section 1125 of the Bankruptcy Code, and pursuant to section 1125(e) of the Bankruptcy Code, each of the Released Parties and Exculpated Parties and each of their respective Affiliates, agents, Representatives, members, principals, shareholders, officers, directors, managers employees, advisors, and attorneys will be deemed to have participated in good faith and in compliance with the Bankruptcy Code in the offer, issuance, sale, and purchase of securities offered and sold under this Plan and any previous plan, and, therefore, none of such parties or individuals will have any liability for the violation of any applicable law, rule, or regulation governing the solicitation of votes on this Plan or the offer, issuance, sale, or purchase of any Securities offered and sold under this Plan or any previous plan.

J. *No Attorney's Fees*

Except for the fees of the Estate, no attorneys' fees shall be paid by the Debtors with respect to any Claim or Interest unless otherwise specified in the Plan or by a Final Order of the Bankruptcy Court.

K. *Governing Law*

Except to the extent the Bankruptcy Code, the Bankruptcy Rules or other federal or state laws are applicable, or any prepetition contract provides for the application of the law of a different state, the laws of the State of Texas shall govern the construction, implementation, and enforcement of this Plan and all rights and obligations arising under this Plan and under any note, document, or instrument issued under this Plan, without giving effect to the principles of conflicts of law.

L. *Waiver or Estoppel*

Each holder of a Claim or Interest shall be deemed to have waived any right to assert any argument, including the right to argue that its Claim or Interest should be Allowed in a certain

amount, in a certain priority, secured or not subordinated by virtue of an agreement made with the Debtors, or their counsel, or any other Entity, if such agreement was not disclosed in the Plan, the Disclosure Statement, or papers filed with the Bankruptcy Court prior to the Confirmation Date.

M. *Closing of Chapter 11 Case*

The Plan Administrator shall file with the Bankruptcy Court all documents required by Bankruptcy Rule 3022 and any applicable order of the Bankruptcy Court to close the Chapter 11 Case.

ARTICLE XII.
BACKGROUND AND EVENTS LEADING UP TO CHAPTER 11

A. *The Debtors' Corporate Structure, Assets and Operations*

1. Corporate Structure and Investments

TAF Holdco and OME Holdco—i.e., the Holdco Debtors—are Delaware corporations and are the parents of the Subsidiary Debtors. TAF Holdco is the sole member of each of the Debtor entities with a name beginning in "TAF," and OME Holdco is the sole member of each of the Debtor entities with a name beginning in "OME."

In particular, TAF Holdco is the sole member of five Debtor Texas limited liability companies: (i) TAF Pinnacle Park, (ii) TAF Land, (iii) TAF Royal Tech, (iv) TAF Intellicenter, and (v) TAF Lakeside; and one Colorado limited liability company, TAF DTC. TAF Holdco is also the sole member of TAF Westway Plaza, LLC, which is not a debtor in these Chapter 11 Cases, nor is it a borrower or guarantor under the BANA Loan.

Similarly, OME Holdco is the sole member of the following four limited liability companies: (i) OME Windward, a Georgia limited liability company, (ii) OME Lake Vista, a Texas limited liability company, (iii) OME Mark Center, a Virginia limited liability company, and (iv) OME Bowie, a Maryland limited liability company.

TAF Holdco is wholly owned by US TAF S.A.P.I. de C.V., a Mexican entity, that is in turn wholly owned by a Mexican trust identified as The Aztec Fund F/2356 Banco INVEX. OME Holdco is owned by TAF OME S.A.P.I. de C.V., a Mexican entity, and Fenicia International, LP, a Canadian entity, with approximate ownership interests of 76% and 24%, respectively. TAF OME S.A.P.I. de C.V. is wholly owned by a Mexican trust identified as The Aztec Fund F/3949 Banco INVEX. TAF Holdco and OME Holdco are each managed by CFG, a Mexican entity, and OME GP, a Mexican entity, respectively. CFG and OME GP provide management services to the TAF entities and OME entities, which services include oversight of accounting, finance, property management, and listing/brokerage services.

TAF Holdco and OME Holdco have the same officers and directors:

	TAF Holdco	OME Holdco
Officers	• Charles Haddad (President) • Alejandro Fernandez Navarro (VP) • Victor F. Herrera Prats (Secretary) • Farid Mena Valdez (Treasurer)	• Charles Haddad (President) • Alejandro Fernandez Navarro (VP) • Victor F. Herrera Prats (Treasurer) • Farid Mena Valdez (Secretary)
Directors	• Charles Haddad • Alejandro Fernandez Navarro • Farid Mena Valdez • Victor F. Herrera Prats	• Charles Haddad • Alejandro Fernandez Navarro • Farid Mena Valdez • Victor F. Herrera Prats

The Debtors share the same management team, offices, and accounting and back-office support. As further described below, all the Debtors, except TAF Land, are jointly and severally liable as borrowers or guarantors under the loan with BANA.

Since inception, the TAF and OME portfolios have been capitalized with approximately $80 million in equity contributions and approximately $45 million in unsecured debt from The Aztec Fund Trusts (plus an additional approximate $7.7 million in equity and approximate $10 million in unsecured debt from Fenicia International, LP to OME Holdco). The equity and debt investors to The Aztec Fund Trusts are principally individuals or closely held companies, by and through Mexican tax-sensitive trusts or estates. The identity of the investors between the trusts is identical, save for allocation differences between the trusts and certain OME investors that did not participate in TAF.

2. The Debtors' Assets

The Debtors' principal assets as of the Petition Date were the commercial office buildings and real property. The Debtors' current commercial office buildings are listed below:

	Owner	Property Name	Primary Street Address	Occupancy
1.	OME Windward	Windward Oaks I & II	5895 Windward Parkway Alpharetta, GA 30005	96%
2.	OME Mark Center	Mark Center	2001 North Beauregard Alexandria, VA 22311	100%
3.	OME Bowie	Bowie Corporate Center	4321 Collington Rd Bowie, MD 20716	100%

The Debtors' other assets include cash, prepaid amounts and deposits (including retainers for bankruptcy professionals), other miscellaneous property, and potential litigation claims. Most of the Debtors' Cash and proceeds, if any, of Causes of Action owned by the Borrower Debtors are pledged to BANA as collateral. In addition, TAF Holdco holds 100% of the membership interests in TAF Westway. TAF Westway is not a Debtor in these proceedings.

TAF Westway owns a commercial office building located at 11330 Clay Road, Houston, Harris County, Texas (the "Westway Building"). TAF Westway is the obligor under that certain Westway Loan Agreement dated July 27, 2018 between TAF Westway, as borrower, and Nexbank, as Lender. TAF Westway owes approximately $64.2 million under the Westway Loan and the Westway Loan is set to mature in July 2025. Before the Petition Date, the Debtors contracted for, and received, a third party appraisal of the Westway Building and the third party appraiser appraised the Westway Building at a value of approximately $58 million.

3. The Debtors' Operations

The Debtors operate the commercial office buildings in partnership with third-party operator, Hines. The Holdco Debtors receive back-office support and traditional management services by and through management services contracts with CFG and OME GP. Certain Debtors collect rents on a monthly basis from office building tenants. The Debtors' cost structure is comprised of certain fixed and variable costs related to commercial property management and ownership. Aside from debt service, the Debtors' largest expense categories are, generally, property maintenance and capital expenditures, property management fees, real-estate taxes, utilities, building security fees, and insurance premiums. The Debtors contract with CFG and OME GP for services, thus, the Debtors do not have any direct employees. Accordingly, there is no expense incurred by the Debtors for either employee wages and salaries or employee benefit plans.

4. The BANA Loan and Other Debt

BANA, as administrative agent and sole lender, is party to that certain Consolidated, Amended and Restated Loan Agreement dated as of November 14, 2019, as modified by a Loan Extension and Modification Agreement dated as of February 24, 2023 (the "***Loan Agreement***") with each of the Debtors other than the Holdco Debtors and TAF Land (collectively, the "***Borrowers***"). Each of the Borrowers executed and delivered promissory notes in the aggregate principal amount of $202,250,000 (the "***Notes***" and together with the Loan Agreement and related documents, the "***Loan Documents***") evidencing their obligations to BANA in connection with a loan or loans in such original principal amount (the "***Loan***").

The Loan was secured by deeds of trust in the office building properties, assignments of leases and rents, assignment of the Hines property management agreements by the Borrowers, and a lien on certain bank accounts. For clarity, although TAF Land is not a Borrower, BANA has an adequate protection lien in the undeveloped Pinnacle Park Land and proceeds thereof pursuant to the Cash Collateral Order.

Pursuant to that certain Amended and Restated Guaranty Agreement dated on or about November 14, 2019, the Holdco Debtors issued certain guaranties to BANA including a springing guaranty of repayment of the Loan upon the commencement of these Chapter 11 Cases. The Debtors have no other material secured debt obligations.

B. *Events Leading to these Chapter 11 Cases*

1. Pandemic Effects and Vacancy

The COVID-19 pandemic had, and continues to have, a significant negative impact on the Debtors' business. Beginning in March 2020, the federal government and other state and local governments issued restrictions on travel, public gatherings, and other events in addition to social distancing guidelines. These governmental restrictions and required shutdowns resulted in the closure of businesses—including business of Debtors' tenants—and gave rise to the "work from home" movement that remains prevalent approximately four years from the start of the COVID shutdown.

Though statistics and studies vary by agency, it is undeniable that remote work has declined but continues to have a lasting effect, likely being three or four times more prevalent than in 2019. Similarly, hybrid work arrangements are even more prevalent.

The result – commercial real estate, particularly buildings that provide traditional back-office facilities for businesses, have suffered and continue to suffer sustained vacancies and challenging leasing negotiations.

2. Large Tenant Changes at Certain Properties

Certain of Debtors' properties were impacted by market change more than others. Pinnacle Park, for instance, was acquired in 2015 with a single anchor tenant, occupying substantially all of the leasable space. In 2020, the Company agreed to the tenant's demands for additional parking and acquired Pinnacle Park Land. Ultimately, the efforts were to no avail because tenant did not execute a lease extension, and it vacated the premises in 2022.

In 2021, a tenant relocated its headquarters and vacated the entire TAF Royal Tech property. In 2022, a tenant significantly reduced its leased space in the TAF DTC property (from 70% of the building to 18%), resulting in a total occupancy as of the Petition Date of 35%.

3. Interest Rate and Credit Market Tightening

Because the Loan has a floating interest rate, rising interest rates exacerbated the Debtors' vacancy-driven revenue problems. Accordingly, as rates have risen since the COVID pandemic and tenancy has dropped, loan servicing costs have rendered certain properties—and, potentially, certain geographical locations—unprofitable for traditional commercial real estate business.

Market conditions for commercial real estate—including the Debtors' properties—are substantially stabilized; however, inflationary pressures and working environment changes persist, causing economic and certain commercial real estate operating conditions to remain below pre-pandemic levels.

4. Challenges with the BANA Loan

At the beginning of 2023, each of the Borrowers held office building properties pledged as collateral for the Loan. As briefly referenced above, in February 24, 2023, BANA, the Borrowers

and the Holdco Debtors entered into that certain Loan Extension and Modification Agreement, dated February 24, 2023 (the "***BANA Modification Agreement***"), which was made effective as of November 14, 2022 (the original maturity date). Among other things, the BANA Modification Agreement (a) extended the Loan maturity date to November 14, 2024; (b) replaced LIBOR with SOFR as the baseline interest rate; (c) resolved a debt service coverage ratio default, and (d) waived certain default interest accrual.

In return, BANA required the Borrowers to pay, and the Borrowers did pay, to reduce the principal balance of the loan from $202,250,000.00 to $195,000,000.00. The BANA Modification Agreement also required the Borrowers to make additional sizeable equity investments: (a) $3 million by March 10, 2023, and (b) $7 million by June 30, 2023. The March equity infusion was timely completed. The Debtors also made two contributions of $500,000 each in February 2024, but did not make the remainder of the June equity infusion.

The parties entered into a Loan Forbearance Agreement dated July 1, 2023 (as amended pursuant to that certain Amendment to Loan Forbearance Agreement dated August 9, 2023, the "***Forbearance Agreement***"). Pursuant to the Forbearance Agreement, BANA agreed to forbear from exercising or enforcing its rights and remedies under the Loan with respect to the event of default arising from the unpaid June equity infusion. The first forbearance period terminated on October 9, 2023.

The Debtors continued to market certain underperforming office building properties, namely those owned by TAF Pinnacle Park[4] and TAF Royal Tech. The Debtors created a competitive bidding process for Pinnacle Park and, in early December 2023, informed BANA of a proposed sale. In support of the sales process, BANA entered into an Amended and Restated Loan Forbearance Agreement, effective as of December 14, 2023, with the Borrowers (the "***Second Forbearance Agreement***").

The Second Forbearance Agreement included an agreed-upon, reduced release price for the deed of trust securing Pinnacle Park. The Second Forbearance Agreement also provided that the forbearance termination date would occur on the earlier of (1) January 31, 2024, or (2) the occurrence of any one or more events of termination set forth in the Forbearance Agreement. Unfortunately, the competitive bidding process did not yield bids above the floor value set by BANA, following discussions with the Debtors, resulting in an unsuccessful auction.

On February 21, 2024, BANA sent the Borrowers and the Holdco Debtors notices of default and notice of acceleration of the Loan. On March 21, 2024, BANA sent the Borrowers and the Holdco Debtors a notice of intent to pursue foreclosure on all of the Borrower properties.

On May 7, 2024, BANA foreclosed upon the real property of TAF Royal Tech, TAF Intellicenter, OME Lake Vista, TAF Pinnacle Park and TAF Lakeside and offered each property for sale at auction. In each case, BANA credit bid, with TAF Royal Tech being sold to a third party (on information and belief, at $1 over credit bid) and the other properties transferring to BANA for a total credit bid of $77,340,000. In total, the foreclosures resulted in a decrease of the

[4] The Pinnacle Park office building that was owned by TAF Pinnacle Park is a separate property from the undeveloped Pinnacle Park land owned by TAF Land.

principal amount of the Loan to approximately $108,000,000 (assuming the winning foreclosure bid amounts were applied to principal). The Debtors reluctantly allowed BANA to complete the foreclosures because the subject properties were among the most distressed—in terms of occupancy, capital improvement and tenant improvement requirements approximating $30 million under the market conditions—in the portfolio.

On July 3, 2024, OME Windward and the Holdco Debtors were notified that BANA intended to foreclose on Windward Oaks on August 6, 2024.

ARTICLE XIII.
THE DEBTORS' CHAPTER 11 CASES

A. *Post-Filing Activities*

1. *Use of Cash Collateral*. The Debtors' cash on hand is collateral of BANA under the terms of the BANA Loan Documents. With the cooperation of BANA, the Debtors have secured consensual use of cash pursuant to the terms of the Cash Collateral Order. Pursuant to the Cash Collateral Order, the Debtors made acknowledgements with respect to the BANA Loan, the obligations outstanding with respect to the BANA Loan as of the Petition Date, the Pre-Petition Collateral, the Pre-Petition Liens and the other matters set forth therein, which acknowledgments are incorporated herein by reference.

2. *Sale of DTC (Denver)*. Pursuant to the DTC Sale Order, the TAF DTC sold its building to Valley Equity for $4.525 million. The net proceeds of the sale have been distributed to BANA and none of the proceeds remain in the Estates to pay other creditors.

3. *Sale of Pinnacle Park Land*. The Debtors have also sold Pinnacle Park Land pursuant to the Pinnacle Park Land Sale Order. The net proceeds will remain in the Estates to fund the Debtors' operations and professional fees, with the remainder to be distributed to BANA in accordance with this Plan.

B. *Debtors' First Plan and BANA's Motion to Lift Stay*

BANA filed a motion seeking relief from the automatic stay to foreclose on the BANA Collateral including Mark Center, Bowie and Windward Oaks properties. [Docket Entry No. 140]. The Debtors opposed the motion and proceeded with soliciting and attempting to confirm a plan. BANA actively opposed confirmation of the First Plan. *See* Objection of Bank of America, N.A. to Debtors' Combined Disclosure Statement and Joint Chapter 11 Plan of Reorganization [Docket Entry No. 302], filed in the Chapter 11 Cases on January 13, 2025. A partial hearing on the motion and confirmation of the first plan was held on January 17, 2025 and January 24, 2025. *See* Transcript RE: Trial Day One held on January 17, 2025 before Judge Christopher M. Lopez [Docket Entry No. 335], filed in the Chapter 11 Cases on January 25, 2025, and Transcript RE: trial held on 1/24/25 before Judge Christopher Lopez [Docket Entry No. 342], filed in the Chapter 11 Cases on January 29, 2025. Thereafter, the Debtors and BANA conferred regarding the filing of a new plan that would liquidate the remaining assets of the Debtors. This Plan is the result of those discussions.

C. *Liquidation of Debtors' Assets*

1. Sale of Bowie, Mark Center and Windward Oaks.

On February 27, 2025, the Debtors filed the Sale Motion, seeking approval of bidding procedures and the sale of the office properties held by OME Bowie, OME Windward, and OME Mark Center. If the properties are not sold to a third party, the properties will either be transferred to BANA or, following the lifting of the automatic stay, subject to foreclosure under applicable state law.

2. Auction of TAF Westway.

As part of the Plan, TAF Holdco is auctioning its 100% membership interest in TAF Westway. See Article III.C. for additional details regarding the Equity Auction.

ARTICLE XIV.
CONFIRMATION OF THE PLAN

A. *Overview of Chapter 11*

Chapter 11 is the principal reorganization chapter of the Bankruptcy Code. Pursuant to chapter 11, a debtor-in-possession attempts to reorganize its business for the benefit of the debtor, its creditors, and other parties in interest. The present Chapter 11 Cases commenced with the filing of voluntary chapter 11 petitions by the Debtors on the Petition Date, and with the Debtors seeking a reorganization.

The commencement of a chapter 11 case creates an estate comprising all the legal and equitable interests of the Debtors in property as of the date the petition is filed and, in chapter 11, includes all wages and earnings after the Petition Date. Thus, the Estate exists as the Bankruptcy Code estate of the Debtors and their property (and liabilities). Sections 1101, 1107, and 1108 of the Bankruptcy Code provide that a debtor may continue to operate its business and remain in possession of its property as a "debtor-in-possession" unless the bankruptcy court orders the appointment of a trustee. In the present Bankruptcy Case, the Debtors have remained in possession of their property and have continued to operate their business as debtors-in-possession.

The filing of a chapter 11 petition also triggers the automatic stay provisions of the Bankruptcy Code. Section 362 of the Bankruptcy Code provides, *inter alia*, for an automatic stay of all attempts to collect prepetition Claims from the debtor or otherwise interfere with its property or business. Except as otherwise ordered by the Bankruptcy Court, the automatic stay remains in full force and effect until the Effective Date of a confirmed plan of reorganization.

B. *Confirmation Hearing*

Section 1128(a) of the Bankruptcy Code requires the Bankruptcy Court, after notice, to hold a hearing on confirmation of the Plan. Section 1128(b) provides that any party in interest may object to confirmation of the Plan. The Confirmation Hearing has been scheduled for June 12, 2025, at 1:00 p.m. (prevailing Central Time) in the United States Bankruptcy Court, Courtroom of the Honorable Christopher M. Lopez. Any objection to confirmation of the Plan

must made in writing, and such written objection must be filed with the Bankruptcy Court by no later than 4:00 p.m. (prevailing Central Time) on June 6, 2025.

UNLESS AN OBJECTION TO CONFIRMATION IS TIMELY FILED AND SERVED, IT WILL NOT BE CONSIDERED BY THE BANKRUPTCY COURT AND MAY BE DEEMED WAIVED.

C. *Modification of the Plan*

Section 1127 of the Bankruptcy Code generally permits the Debtors to modify the Plan before or after the confirmation hearing, assuming that certain requirements are satisfied. The Debtors reserves their right, with the consent of BANA, to submit modifications of the Plan, as may be deemed advisable by the Debtors, and under the provisions of section 1127 of the Bankruptcy Code.

D. *Requirements for confirmation of the Plan*

At the confirmation hearing, the Bankruptcy Court will determine whether the confirmation requirements of section 1129 of the Bankruptcy Code have been satisfied, and in the event that they have been and all other conditions to confirmation set forth in the Plan itself have been met, the Bankruptcy Court will enter an order confirming the Plan. The requirements of section 1129 generally are as follows:

1. The Plan complies with the applicable provisions of the Bankruptcy Code.

2. The Debtors comply with the applicable provisions of the Bankruptcy Code.

3. The Plan has been proposed in good faith and not by any means forbidden by law.

4. Any payment made or to be made by the Debtors or by a person issuing securities or acquiring property under the Plan, for services or for costs and expenses in or in connection with the Bankruptcy Case, or in connection with the Plan and incident to the Bankruptcy Case, has been approved by, or is subject to the approval of, the Bankruptcy Court as reasonable.

5. The Debtors have disclosed the identity and affiliations of any individual proposed to serve, after confirmation of the Plan, as a director, officer, or voting trustee of the Debtors, an Affiliate of the Debtors participating in a joint plan, or a successor to the Debtors under the Plan, and the appointment to, or continuance in, such office of such individual, is consistent with the interests of Creditors and with public policy, and the Debtors have disclosed the identity of any insider that will be employed or retained by the Debtors, and the nature of any compensation of such insider.

6. Any governmental regulatory commission with jurisdiction, after confirmation of the Plan, over the rates of the Debtors have approved any rate change provided for in the Plan, or such rate change is expressly conditioned on such approval. The Debtors do not believe this requirement is applicable to the Bankruptcy Case.

7. With respect to each Impaired Class: (a) each holder in such Class has accepted the Plan or will receive or retain under the Plan on account of such Claim property of a value, as of the Effective Date of the Plan, that is not less than the amount that such holder would so receive or retain if the Debtors were liquidated under chapter 7 of the Bankruptcy Code on such date; or (b) if section 1111(b)(2) of the Bankruptcy Code applies to the Claims of such Class, each holder in such Class will receive or retain under the Plan on account of such Claim property of a value, as of the Effective Date of the Plan, that is not less than the value of such holder's interest in the Estate's interests in the property that secures such Claims. This means that, if a Creditor rejects the Plan, the Plan must provide the Creditor with at least what it would receive in a hypothetical chapter 7 liquidation of the Debtors.

8. With respect to each Class: (a) such Class has accepted the Plan; or (b) such Class is not Impaired under the Plan. If an Impaired Class has rejected the Plan, then the Plan may still be confirmed on Cramdown with respect to that Class, as discussed below.

9. Except to the extent that the holder of a particular Claim has agreed to a different treatment of such Claim, the Plan provides: (a) that with respect to a Claim of a kind specified in section 507(a)(1) or 507(a)(2) of the Bankruptcy Code, on the Effective Date of the Plan, the holder of such Claim will receive on account of such Claim cash equal to the Allowed amount of such Claim; (b) that with respect to a Class of Claims of a kind specified in section 507(a)(3), 507(a)(4), 507(a)(5), 507(a)(6), or 507(a)(7) of the Bankruptcy Code, each holder of a Claim of such Class will receive (i) if such Class has accepted the Plan, deferred cash payment of a value, as of the Effective Date of the Plan, equal to the Allowed amount of such Claim, or (ii) if such Class has not accepted the Plan, cash on the Effective Date of the Plan equal to the Allowed amount of such Claim; and (c) with respect to a Claim of a kind specified in section 507(a)(8) of the Bankruptcy Code, the holder of such Claim will receive on account of such Claim deferred cash payments, over a period not exceeding six years after the date of assessment of such Claim, of a value, as of the Effective Date of the Plan, equal to the Allowed amount of such Claim.

10. If a Class of Claims is Impaired under the Plan, at least one Class of Claims that is Impaired under the Plan has accepted the Plan, determined without including any acceptance of the Plan by any insider.

11. Confirmation of the Plan is not likely to be followed by the liquidation, or the need for further financial reorganization, of the Debtors or any successor to the Debtors under the Plan, unless such liquidation or reorganization is proposed in the Plan.

12. All fees payable under Section 1930 of Title 28 (United States Code), as determined by the Bankruptcy Court, have been paid or the Plan provides for the payment of all such fees on the Effective Date of the Plan.

13. The Plan provides for the continuation after its Effective Date of payment of all retiree benefits, as that term is defined in section 1114 of the Bankruptcy Code, at

the level established pursuant to subsection (e)(1)(B) or (g) of section 1114, at any time prior to confirmation of the Plan, for the duration of the period the Debtors have obligated themselves to provide such benefits. The Debtors do not believe this requirement is applicable to the Bankruptcy Case.

There are various other provisions governing the confirmation of the Plan, including as applicable to individual debtors, some of which do not apply (such as domestic support obligations). The foregoing is a summary only of the main confirmation requirements and is not intended to replace such confirmation requirements as are otherwise applicable or such confirmation requirements as may apply to any given Creditor.

E. *Cramdown*

The Bankruptcy Court may confirm the Plan at the request of Debtors if: (a) all of the requirements of section 1129(a) of the Bankruptcy Code are met, with the exception of section 1129(a)(8); (b) at least one Class of Claims that is Impaired under the Plan has accepted the Plan (excluding the votes of Insiders), if a Class of Claims is Impaired; and (c) as to each Impaired Class that has not accepted the Plan, the Plan does not "discriminate unfairly" and is "fair and equitable." This is referred to as Cramdown.

A chapter 11 plan does not "discriminate unfairly" within the meaning of the Bankruptcy Code if the classification of Claims under a plan complies with the Bankruptcy Code and no particular class will receive more than it is legally entitled to receive for its Claims. The Debtors believe that the classifications established under the Plan are proper and that no Class under the Plan is receiving more than it is legally entitled to receive. "Fair and equitable," on the other hand, has different meanings for Secured and Unsecured Claims.

With respect to a Class of Secured Claims that rejects the Plan, to be "fair and equitable" the Plan must, among other things, either: (a) provide that the holders of such Secured Claims retain their liens securing such Claims, whether the property subject to such liens is retained by the Debtors or transferred to another entity, to the extent of the Allowed amount of such Claims, and that each holder of a Secured Claim in such Class receive on account of such Claim deferred cash payments totaling at least the Allowed amount of such Claim, of a value, as of the Effective Date of the Plan, of at least the value of such holder's interest in the Estates' interest in such property; or (b) provide for the sale, subject to section 363(k) of the Bankruptcy Code, of any property that is subject to the liens securing such Secured Claims, free and clear of such liens, with such liens attaching to the proceeds of such sale, and the treatment of such liens on such proceeds in accordance with the Bankruptcy Code; or (c) provide for the realization by the holders of such Secured Claims of the indubitable equivalent of such Claims. The Debtors believe that the Plan is fair and equitable to each Class of Secured Claims under the Plan.

With respect to a Class of Unsecured Claims that rejects the Plan, to be "fair and equitable" the Plan must, among other things, either: (a) provide that each holder of an Unsecured Claim in such Class receive or retain on account of such Claim property of a value, as of the Effective Date of the Plan, equal to the Allowed amount of such Claim; or (b) not allow the holder of any Claim that is junior to the Unsecured Claims of such Class to receive or retain any property under the Plan on account of such junior Claim; *i.e.* not permit any holder of any Interest in the Debtors to

retain anything under the Plan on account of such interest. This is called the Absolute Priority Rule and protects Unsecured Creditors by ensuring that equity owners do not retain their Interests without payment in full to Unsecured Creditors. Here, the Debtors believe that the Plan satisfies this requirement because the equity owners of the Debtors will not retain their Interests under the Plan.

In the event that at least one Class of Claims is Impaired under the Plan, and if at least one Impaired Class of Claims under the Plan accepts the Plan and one or more Classes of Impaired Claims rejects the Plan, the Debtors will seek confirmation of the Plan under the cramdown provisions of section 1129(b) of the Bankruptcy Code. In such event, the Bankruptcy Court will determine, at the confirmation hearing, whether the Plan is fair and equitable and whether it does or does not discriminate unfairly against any rejecting Impaired Class of Claims. Thus, the confirmation of the Plan is very likely to proceed on Cramdown, meaning that, in addition to satisfying all applicable elements of section 1129(a) of the Bankruptcy Code, the Plan will also have to satisfy all applicable elements of section 1129(b) of the Bankruptcy Code.

F. *Effective Date of the Plan*

The Plan will become effective upon the occurrence of the Effective Date, which is the first Business Day after the Confirmation Date, and upon which the conditions to the effectiveness of the Plan set forth in the Plan are satisfied. Pursuant to the provisions of the Plan, the Debtors will transmit notice of the effectiveness of the Plan if the Bankruptcy Court confirms the Plan and all conditions precedent to the Plan's effectiveness are satisfied. Said notice will additionally specify various other Plan deadlines that are triggered by the Effective Date of the Plan.

ARTICLE XV.
RISK FACTORS FOR THE PLAN AND DISCLAIMERS

A. *General*

There are risks associates with the Plan common to all chapter 11 plans. From the perspective of Creditors, however, the Debtors believe Plan provides more certainty than any alternative. The Debtors therefore recommend and request that Creditors vote to confirm the Plan.

B. *Parties in Interest May Object to the Classification of Claims and Interests*

Section 1122 of the Bankruptcy Code provides that a plan may place a Claim or an Interest in a particular class only if such Claim or Interest is substantially similar to the other Claims or Interests in such class. The Debtors believe that the classification of Claims and Interests under the Plan complies with the requirements set forth in the Bankruptcy Code because the Debtors created certain Classes of Claims and Interests, each encompassing Claims or Interests, as applicable, that are substantially similar to the other Claims and Interests in each such Class. Nevertheless, there can be no assurance that the Bankruptcy Court will reach the same conclusion.

C. *Failure to Satisfy Vote Requirement*

If votes are received in number and amount sufficient to enable the Bankruptcy Court to confirm the Plan, the Debtors intend to seek, as promptly as practicable thereafter, confirmation

of the Plan. In the event that sufficient votes are not received, the Debtors may seek to accomplish an alternative chapter 11 plan or may be forced to liquidate under chapter 7 of the Bankruptcy Code. There can be no assurance that the terms of any such alternative chapter 11 plan would be similar or as favorable to the holders of Allowed Claims as those proposed in the Plan.

D. *The Debtors May Not Be Able to Secure confirmation of the Plan or Confirmation May Be Delayed*

Section 1129 of the Bankruptcy Code sets forth the requirements for confirmation of a chapter 11 plan, and requires, among other things, a finding by the bankruptcy court that: (a) such plan "does not unfairly discriminate" and is "fair and equitable" with respect to any non-accepting classes; (b) confirmation of such plan is not likely to be followed by a liquidation or a need for further financial reorganization unless such liquidation or reorganization is contemplated by the plan; and (c) the value of distributions to non-accepting holders of Claims and Interests within a particular class under such plan will not be less than the value of distributions such holders would receive if the Debtors were liquidated under chapter 7 of the Bankruptcy Code.

There can be no assurance that the requisite acceptances to confirm the Plan will be received. Even if the requisite acceptances are received, there can be no assurance that the Bankruptcy Court will confirm the Plan. A non-accepting holder of an Allowed Claim might challenge either the adequacy of the Disclosure Statement or whether the solicitation procedures and voting results satisfy the requirements of the Bankruptcy Code or Bankruptcy Rules. Even if the Bankruptcy Court determined that the Disclosure Statement, the solicitation procedures and voting results were appropriate, the Bankruptcy Court could still decline to confirm the Plan if it found that any of the statutory requirements for confirmation had not been met, including the requirement that the terms of the Plan do not "unfairly discriminate" and are "fair and equitable" to non-accepting Classes.

The confirmation and consummation of the Plan are also subject to certain other conditions. No assurance can be given that these conditions will be satisfied.

If the Plan is not confirmed in a timely manner, it is unclear whether the transactions contemplated thereby could be implemented and what holders of Claims and Interests would ultimately receive in respect of their Claims and Interests. It is possible that any alternative could provide holders of Claims with less than they would have received pursuant to the Plan. Moreover, an inability to confirm the Plan could result in an extended chapter 11 proceeding.

The Debtors, subject to the terms and conditions of the Plan, including the consent of BANA, reserve the right to modify the terms and conditions of the Plan as necessary for confirmation.

E. *Nonconsensual Confirmation — "Cramdown"*

In the event that any Impaired class of Claims or Interests does not accept a chapter 11 plan, a bankruptcy court may nevertheless confirm such a plan at the Debtors' request if at least one Impaired class has accepted the plan (with such acceptance being determined without including the vote of any "insider" in such class), and, as to each Impaired class that has not

accepted the plan, the bankruptcy court determines that the plan "does not discriminate unfairly" and is "fair and equitable" with respect to the dissenting Impaired classes.

Although the Debtors believe that the Plan will meet such tests, the Debtors cannot be certain that the Bankruptcy Court would reach the same conclusion. If the Bankruptcy Court does not confirm the Plan, the Debtors may pursue one of the following alternatives: (a) confirmation of an alternative plan under chapter 11 of the Bankruptcy Code, (b) dismissal of the Chapter 11 Cases, or (c) liquidation of the Debtors under chapter 7 of the Bankruptcy Code.

F. *The Debtors May Object to the Amount or Classification of a Claim*

Except as otherwise provided in the Plan, the Debtors reserve the right to object to the amount or classification of any Claim under the Plan. The estimates set forth in this Disclosure Statement cannot be relied on by any holder of a Claim where such Claim is subject to an objection. Any holder of a Claim that is subject to an objection thus may not receive its expected share of the estimated distributions described in this Disclosure Statement.

G. *Risk of Nonoccurrence of the Effective Date*

Although the Debtors believe that the Effective Date may occur quickly after the Confirmation Date, there can be no assurance as to such timing, or as to whether the Effective Date will, in fact, occur at all.

H. *Risk Affecting Potential Recoveries of Holders of Claims in Voting Classes*

The Debtors cannot state with certainty what recovery will be available to holders of Claims in voting classes. The Debtors cannot know with certainty, at this time, how much money will remain after paying all Allowed Claims which are senior to the Claims of holders in the voting classes. The Debtors also cannot know with certainty, at this time, the number or size of Claims in classes senior to the voting classes, or Claims that are unclassified, which will ultimately be Allowed.

I. *Risks Associated with Forward Looking Statements*

The financial information contained in this Disclosure Statement has not been audited. In preparing this Plan and Disclosure Statement, the Debtors relied on financial data derived from their books and records that was available at the time of such preparation. Although the Debtors used their reasonable business judgment to ensure the accuracy of the financial information provided in this Plan and Disclosure Statement, and while the Debtors believe that such financial information fairly reflects the financial condition of the Debtors, the Debtors are unable to warrant or represent that the financial information contained herein and attached hereto is without inaccuracies.

J. *Disclosure Statement Disclaimer*

1. Information Contained Herein Is for Soliciting Votes

The information contained in this Plan and Disclosure Statement is for purposes of soliciting acceptances of the Plan and may not be relied upon for any other purposes.

2. This Plan and Disclosure Statement Was Not Reviewed or Approved by the Securities and Exchange Commission

This Plan and Disclosure Statement was not filed with the SEC under the Securities Act or applicable state securities laws. Neither the SEC nor any state regulatory authority has passed upon the accuracy or adequacy of this Disclosure Statement, or the exhibits or the statements contained herein, and any representation to the contrary is unlawful.

3. This Plan and Disclosure Statement May Contain Forward Looking Statements

This Plan and Disclosure Statement may contain "forward looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements consist of any statement other than a recitation of historical fact and can be identified by the use of forward looking terminology such as "may," "expect," "anticipate," "estimate," or "continue" or the negative thereof or other variations thereon or comparable terminology. The reader is cautioned that all forward looking statements are necessarily speculative and there are certain risks and uncertainties that could cause actual events or results to differ materially from those referred to in such forward looking statements.

The liquidation analysis, distribution projections, or other information contained herein and attached hereto are estimates only, and the timing and amount of actual distributions to holders of Allowed Claims may be affected by many factors that cannot be predicted. Therefore, any analyses, estimates, or recovery projections may or may not turn out to be accurate.

4. No Legal or Tax Advice Is Provided to You by this Plan and Disclosure Statement

This Plan and Disclosure Statement is not legal advice to you. The contents of this Plan and Disclosure Statement should not be construed as legal, business, or tax advice. Each holder of a Claim or an Interest should consult his or her own legal counsel and accountant with regard to any legal, tax, and other matters concerning his or her Claim or Interest. This Plan and Disclosure Statement may not be relied upon for any purpose other than to determine how to vote on the Plan or object to confirmation of the Plan.

5. No Admissions Made

The information and statements contained in this Plan and Disclosure Statement will neither (a) constitute an admission of any fact or liability by any Entity (including, without limitation, the Debtors) nor (b) be deemed evidence of the tax or other legal effects of the Plan on the Debtors, holders of Allowed Claims or Interests or any other parties in interest.

6. No Waiver of Right to Object or Right to Recover Transfers and Assets

The vote by a holder of an Allowed Claim for or against the Plan does not constitute a waiver or release of any Claims or rights of the Debtors (or any party in interest, as the case may be) to object to that holder's Allowed Claim.

7. Information Was Provided by the Debtors and Was Relied Upon by the Debtors' Advisors

Counsel to and other advisors retained by the Debtors have relied upon information provided by the Debtors in connection with the preparation of this Disclosure Statement. Although counsel to and other advisors retained by the Debtors have performed certain limited due diligence in connection with the preparation of this Disclosure Statement, they have not verified independently the information contained herein.

8. Potential Exists for Inaccuracies, and the Debtors have No Duty to Update

The statements contained in this Plan and Disclosure Statement are made by the Debtors as of the date hereof, unless otherwise specified herein, and the delivery of this Plan and Disclosure Statement after that date does not imply that there has not been a change in the information set forth herein since that date. While the Debtors used their reasonable business judgment to ensure the accuracy of all the information provided in this Plan and Disclosure Statement, the Debtors nonetheless cannot, and do not, confirm the current accuracy of all statements appearing in this Plan and Disclosure Statement. Further, although the Debtors may subsequently update the information in this Plan and Disclosure Statement, the Debtors have no affirmative duty to do so unless ordered to do so by the Bankruptcy Court.

9. No Representations Outside the Plan and Disclosure Statement are Authorized

No representations concerning or relating to the Debtors, the Chapter 11 Cases or the Plan are authorized by the Bankruptcy Court or the Bankruptcy Code, other than as set forth in this Plan and Disclosure Statement. Any representations or inducements made to secure your acceptance or rejection of the Plan other than as contained in, or included with, this Plan and Disclosure Statement, should not be relied upon by you in arriving at your decision.

ARTICLE XVI.
ALTERNATIVES TO CONFIRMATION AND CONSUMMATION OF THE PLAN

The Debtors believe that the Plan affords the holders of Claims the potential for a better realization on the Debtors' Assets than a chapter 7 liquidation, and therefore, is in the best interests of such holders. If, however, the Plan is not confirmed, the alternatives include a liquidation of the Debtors under chapter 7 of the Bankruptcy Code or a dismissal of the Bankruptcy Cases.

A. *Liquidation under Chapter 7*

The Debtors believe that a chapter 7 would lead to a reduced recovery to all creditors projected to receive a distribution under the Plan because recoveries would be reduced by fees incurred in a chapter 7 process that are not present in the Plan.

The Debtors therefore submit that the Plan offers a better return than a chapter 7 liquidation to those Creditors, including BANA. Conversely, even as to Creditors not projected to receive a distribution under the Plan, such Creditors would not be projected to receive any distribution in a hypothetical Chapter 7 case and thus, will not receive less the Plan than they would receive in Chapter 7 cases for the Debtors, and so, all Creditors are no worse off under the Plan than they would be in Chapter 7 cases for the Debtors, and the Unsecured Creditors of TAF Holdco are better off because such Creditors will receive the benefit of the Westway Proceeds to be realized from the sale under the Plan.

B. *Dismissal of the Bankruptcy Cases*

If the Plan is not confirmed, the Debtors or other parties in interests may seek dismissal of the Bankruptcy Cases pursuant to section 1112 of the Bankruptcy Code. Without limitation, dismissal of the Chapter 11 Cases would terminate the automatic stay and would likely lead to an uncoordinated scramble the creditors to satisfy their claims from the Debtors' assets, known as a "race to the courthouse."

Accordingly, the Debtors believe that dismissal of the Bankruptcy Cases would reduce the value of the Debtors' Estates.

ARTICLE XVII.
CERTAIN U.S. FEDERAL TAX CONSEQUENCES OF THE PLAN

A. *General Tax Considerations*

THE FOLLOWING DISCUSSION IS A SUMMARY OF CERTAIN MATERIAL FEDERAL INCOME TAX CONSEQUENCES THAT MAY RESULT FROM THE CONSUMMATION OF THE PLAN, IS FOR GENERAL INFORMATION PURPOSES ONLY, AND SHOULD NOT BE RELIED UPON FOR PURPOSES OF DETERMINING THE SPECIFIC TAX CONSEQUENCES OF THE PLAN WITH RESPECT TO A PARTICULAR HOLDER OF A CLAIM OR INTEREST. THIS DISCUSSION DOES NOT PURPORT TO BE A COMPLETE ANALYSIS OR LISTING OF ALL POTENTIAL TAX CONSIDERATIONS. THIS DISCUSSION DOES NOT ADDRESS ASPECTS OF FEDERAL INCOME TAXATION THAT MAY BE RELEVANT TO A PARTICULAR HOLDER OF A CLAIM OR INTEREST SUBJECT TO SPECIAL TREATMENT UNDER FEDERAL INCOME TAX LAWS (SUCH AS FOREIGN TAXPAYERS, BROKER DEALERS, BANKS, THRIFTS, INSURANCE COMPANIES, FINANCIAL INSTITUTIONS, REGULATED INVESTMENT COMPANIES, REAL ESTATE INVESTMENT TRUSTS AND PENSION PLANS AND OTHER TAX EXEMPT INVESTORS), AND DOES NOT DISCUSS ANY ASPECTS OF STATE, LOCAL, OR FOREIGN TAX LAWS. FURTHERMORE, THIS SUMMARY DOES NOT ADDRESS ALL OF THE FEDERAL INCOME TAX CONSEQUENCES THAT MAY BE RELEVANT TO A HOLDER OF A CLAIM OR INTEREST, SUCH AS THE POTENTIAL APPLICATION OF THE ALTERNATIVE MINIMUM TAX.

THIS DISCUSSION IS BASED ON EXISTING PROVISIONS OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED (THE "*IRC*"), EXISTING AND PROPOSED

TREASURY REGULATIONS PROMULGATED THEREUNDER, AND CURRENT ADMINISTRATIVE RULINGS AND COURT DECISIONS. LEGISLATIVE, JUDICIAL, OR ADMINISTRATIVE CHANGES OR INTERPRETATIONS ENACTED OR PROMULGATED AFTER THE DATE HEREOF COULD ALTER OR MODIFY THE ANALYSES SET FORTH BELOW WITH RESPECT TO THE FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN. ANY SUCH CHANGES OR INTERPRETATIONS MAY BE RETROACTIVE AND COULD SIGNIFICANTLY AFFECT THE FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN.

NO RULING HAS BEEN REQUESTED OR OBTAINED FROM THE INTERNAL REVENUE SERVICE (THE "*IRS*") WITH RESPECT TO ANY TAX ASPECTS OF THE PLAN AND NO OPINION OF COUNSEL HAS BEEN SOUGHT OR OBTAINED WITH RESPECT THERETO. NO REPRESENTATIONS OR ASSURANCES ARE BEING MADE TO THE HOLDERS OF CLAIMS OR EQUITY INTERESTS WITH RESPECT TO THE FEDERAL INCOME TAX CONSEQUENCES DESCRIBED HEREIN.

ACCORDINGLY, THE FOLLOWING SUMMARY OF CERTAIN FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT A SUBSTITUTE FOR CAREFUL TAX PLANNING OR ADVICE BASED UPON THE INDIVIDUAL CIRCUMSTANCES PERTAINING TO A PARTICULAR HOLDER OF A CLAIM OR INTEREST. EACH HOLDER OF A CLAIM OR INTEREST IS STRONGLY URGED TO CONSULT WITH ITS OWN TAX ADVISORS REGARDING THE FEDERAL, STATE, LOCAL AND OTHER TAX CONSEQUENCES OF THE PLAN.

B. *Certain Federal Income Tax Consequences to the Debtors*

1. Cancellation of Indebtedness Income

Generally, a discharge or cancellation of a debt obligation by the Debtors for an amount less than the debt's adjusted issue price (in most cases, the amount the Debtors received on incurring the obligation, with certain adjustments) gives rise to cancellation of indebtedness ("***COD***") income, which must be included in the Debtors' income. However, COD income is not includable in gross income if it occurs in a case of bankruptcy or to the extent of the Debtors' insolvency immediately before the COD income is recognized. The Debtors' COD income, if any, resulting from the Plan should satisfy these requirements, and, therefore, should not result in recognition of gross income to the Debtors.

COD income that is excluded from gross income will reduce certain attributes of the taxpayer, including net operating losses, capital loss carryovers, the tax basis of assets, and foreign tax credit carryforwards, in a specified order of priority beginning with net operating losses, unless a taxpayer elects to have the reduction applied first to the tax basis of depreciable assets. In general, any reduction in tax attributes does not occur until the end of the tax year, after such attributes have been applied to determine the tax for the year or, in the case of any asset basis reduction, the first day of the taxable year following the tax year in which COD income occurs.

C. *Certain Federal Income Tax Consequences to Holders of Claims*

The tax consequences of the transactions contemplated by the Plan to holders of Claims (including the character, timing and amount of income, gain or loss recognized) may depend on, among other things: (1) whether the Claim and the consideration received in respect of it are "securities" for tax purposes; (2) the manner in which a holder acquired a Claim; (3) the length of time the Claim has been held; (4) whether the Claim was acquired at a discount; (5) whether the holder has taken a bad debt deduction with respect to the Claim (or any portion of it) in the current tax year or any prior tax year; (6) whether the holder has previously included in its taxable income accrued but unpaid interest with respect to the Claim; (7) the holder's method of tax accounting; and (8) whether the Claim is an installment obligation for tax purposes. holders, therefore, should consult their own tax advisors regarding the particular tax consequences to them of the transactions contemplated by the Plan.

If a partnership (or other entity treated as a partnership or other pass-through entity for U.S. federal income tax purposes) is a holder of a Claim, the tax treatment of a partner (or other beneficial owner) generally will depend upon the status of the partner (or other beneficial owner) and the activities of the partner (or other beneficial owner) and the entity. Partnerships (or other pass-through entities) and partners (or other beneficial owners) of partnerships (or other pass-through entities) that are holders are urged to consult their own respective tax advisors regarding the U.S. federal income tax consequences of the Plan.

D. *Gain or Loss Generally*

Each holder of a Claim is expected to be treated as receiving its distribution under the Plan in exchange for full and final satisfaction, settlement, release and discharge of their respective Claim in a taxable exchange under section 1001 of the IRC. Consequently, each holder of a Claim may be permitted to recognize a loss or may be required to recognize gain on its distributions under the Plan. Generally, the loss or gain to be recognized by the holder of an Allowed Claim will equal the positive difference in the case of a loss (and negative difference in the case of a gain) between (1) the adjusted tax basis such holder has in its Claim (excluding any adjusted tax basis attributable to accrued but unpaid interest), and (2) the fair market value of consideration distributed (or deemed distributed) to the holder of the Claim (excluding any Cash or other property received or deemed received attributable to accrued interest). Depending on the manner in which the Claim arose, applicability of the market discount rules and other factors, such loss or gain may be capital or ordinary in nature. Due to limitations in the IRC, a holder of an Allowed Claim that recognizes a capital loss relating to its Claim may not be able to use such capital loss in the taxable year it arises or ever.

Although many holders of Claims are not anticipated to be required to recognize gain or income as a result of the distributions (including Cash distributions) made or deemed to be made to them under the terms of the Plan, certain situations may exist that will require a holder of a Claim to do so. For example, if a Claim relates to a transaction under which the holder is required to recognize gain on payment (for example, an installment sale), the holder may be required to recognize gain as a result of the actual or deemed distributions made to it under the Plan. Moreover, if (1) a holder of a Claim previously took a deduction or loss relating to the partial or entire worthlessness of its Claim, and (2) the fair market value of the property (including Cash) it receives

or is deemed to receive for its Claim under the Plan exceeds the remaining adjusted tax basis, if any, it has in its Claim, such holder will be required to recognize gain or income. Similarly, a holder of a Claim that purchased its Claim at a discount may be required to recognize gain if the amount received in satisfaction of the Claim exceeds such holder's adjusted tax basis in the Claim. There are several other reasons why a holder of a Claim may be required to recognize gain or income as a result of the actual or deemed distributions made to it under the Plan. Therefore, each holder of a Claim should consult its own tax advisor to determine the tax consequences of the receipt of or deemed receipt of property (including Cash) under the Plan.

E. *Accrued But Untaxed Interest*

To the extent that any amount received under the Plan by a holder of a Claim is attributable to accrued but untaxed interest, such amount should be taxable to the holder as ordinary income, if such accrued interest has not been previously included in the holder's gross income for U.S. federal income tax purposes. Conversely, a holder may be able to recognize a deductible loss (or, possibly, a write-off against a reserve for bad debts) to the extent that any accrued interest was previously included in the holder's gross income but was not paid in full by the Debtors.

The extent to which amounts received by a holder will be attributable to accrued but untaxed interest is unclear. Under the Plan, the aggregate consideration to be distributed to holders of Allowed Claims in each Class will be treated as first satisfying an amount equal to the stated principal amount of the Allowed Claim for such holders and any remaining consideration as satisfying accrued, but unpaid, interest, if any. Certain legislative history indicates that an allocation of consideration as between principal and interest provided in a bankruptcy plan is binding for U.S. federal income tax purposes. However, the IRS could take the position that the consideration received by a holder should be allocated in some way other than as provided in the Plan. holders of Claims should consult their own tax advisors regarding the proper allocation of the consideration received by them under the Plan.

F. *Holders of Disputed Claims*

Distributions deemed issued to a holder of a Claim on consummation of the Plan will not include any distribution held in reserve for holders of Disputed Claims. As a result, in determining the amount of loss or gain recognized by a holder of a Claim on consummation of the Plan, the holder will not be treated as receiving any property attributable to the assets that are held by or for the benefit of holders of Disputed Claims. As discussed below, when a Disputed Claim becomes Disallowed in whole or in part, the holders of a Claim will be treated as receiving additional consideration in respect of their Claim at that time. It is possible, however, that the IRS or a court may conclude that the amount of consideration deemed received for tax purposes by a holder of a Claim on consummation of the Plan should be determined by disregarding the Disputed Claims and treating any distribution held in reserve for holders of Disputed Claims as proportionately distributed to the holders of Claims. In such case, appropriate downward adjustments would be made on the allowance of a Disputed Claim in whole or in part. Holders of Claims should consult with their tax advisors as to the proper amount of consideration deemed received on consummation of the Plan.

Holders of Disputed Claims will not be treated as receiving any consideration in respect of their Claims on consummation of the Plan. On the allowance of a Disputed Claim, the holder of the Disputed Claim will be treated as realizing in satisfaction of its Claim the amount of Cash distributed to the holder at such time plus the fair market value of any property distributed to such holder. On the disallowance of a Disputed Claim, the distribution attributable to such Disputed Claim will be cancelled and the Cash attributable to the Disallowed Disputed Claim and held in reserve will be released from the reserve. While not entirely clear, at such time, holders will likely be treated as having received additional consideration in satisfaction of their Claims equal to their proportional shares of (i) the Cash released from the reserve, less (ii) the fair market value of the cancelled distributions. If the Disputed Claim becomes disallowed in the year in which the Plan is consummated, then such additional consideration would either reduce the loss or increase the gain that was recognized with respect to holders' Claim on consummation of the Plan and would possess the same character (i.e., capital or ordinary) as the gain or loss recognized on consummation of the Plan. If the Disputed Claim becomes disallowed after the year in which the Plan is consummated, then the additional amount deemed received on disallowance of the Disputed Claim will be treated as gain with the same character (i.e., capital or ordinary) as the gain or loss recognized on consummation of the Plan. Holders of a Claim would increase the tax bases in their distribution by the additional amounts deemed received on the disallowance of a Disputed Claim. Similarly, in the event that undeliverable distributions are redistributed to other claimants entitled to distribution, such recipients will likely be subject to comparable tax treatment as discussed in this paragraph. Holders of Claims should consult with their tax advisors as to the proper amount of consideration deemed received on consummation of the Plan.

G. *Bad Debt and/or Worthless Securities Deduction*

A holder of a Claim who, under the Plan, receives in respect of a Claim an amount less than the holder's tax basis in the Claim may be entitled in the year of receipt (or in an earlier year) to a bad debt deduction in some amount under Section 166(a) of the IRC or a worthless securities deduction under Section 165(g) of the IRC. The rules governing the character timing and amount of bad debt and/or worthless securities deductions place considerable emphasis on the facts and circumstances of the holder, the obligor and the instrument with respect to which a deduction is claimed. Holders of Claims, therefore, are urged to consult their tax advisors with respect to their ability to take such a deduction.

H. *Limitations on Use of Capital Losses*

A holder of a Claim who recognizes capital losses will be subject to limits on their use of capital losses. For a non- corporate holder, capital losses may be used to offset any capital gains (without regard to holding periods) plus ordinary income to the extent of the lesser of (a) $3,000 ($1,500 for married individuals filing separate returns) or (b) the excess of the capital losses over the capital gains. A non-corporate holder may carry over unused capital losses and apply them to capital gains and a portion of their ordinary income for an unlimited number of years. For corporate holders, losses from the sale or exchange of capital assets may only be used to offset capital gains. A corporate holder who has more capital losses than can be used in a tax year may be allowed to carry over the excess capital losses for use in succeeding tax years. Corporate holders may only carry over unused capital losses for the five years following the capital loss year, but are allowed to carry back unused capital losses to the three years preceding the capital loss year.

I. *Information Reporting and Backup Withholding*

Certain payments, including payments in respect of accrued interest or market discount, are generally subject to information reporting (for example, by filing the appropriate Form 1099) by the payor to the IRS. Moreover, such reportable payments are subject to backup withholding under certain circumstances.

Under the backup withholding rules, a holder of a Claim may be subject to backup withholding (currently at a rate of twenty four percent (24%)) with respect to distributions or payments made pursuant to the Plan unless that holder: (a) comes within certain exempt categories (which generally include corporations) and, when required, demonstrates that fact, or (b) provides a correct taxpayer identification number and certifies under penalty of perjury that the taxpayer identification number is correct and that the holder is not subject to backup withholding because of a failure to report all dividend and interest income (generally in the form of a properly executed IRS Form W-9 for a holder). Backup withholding is not an additional tax. Amounts subject to backup withholding are credited against a holder's United States federal income tax liability, and a holder may obtain a refund of any excess backup withholding by filing an appropriate claim for refund with the IRS.

The Debtors and applicable withholding agents will withhold all amounts required by law to be withheld from payments of interest and dividends, whether in connection with distributions under the Plan or in connection with payments made on account of consideration received pursuant to the Plan, and will comply with all applicable information reporting requirements. The Debtors will comply with all applicable reporting requirements of the IRC.

In addition, from an information reporting perspective, Treasury Regulations generally require disclosure by a taxpayer on its U.S. federal income tax return of certain types of transactions in which the taxpayer participated, including, among other types of transactions, certain transactions that result in the taxpayer's claiming a loss in excess of specified thresholds. Holders of Claims subject to the Plan are urged to consult their tax advisors regarding these regulations and whether the transactions contemplated by the Plan would be subject to these regulations and require disclosure on the holders' tax returns.

2. Importance of Obtaining Professional Tax Assistance

THE FOREGOING DISCUSSION IS INTENDED ONLY AS A SUMMARY OF CERTAIN INCOME TAX CONSEQUENCES OF THE PLAN AND IS NOT A SUBSTITUTE FOR CAREFUL TAX PLANNING WITH A TAX PROFESSIONAL. THE ABOVE DISCUSSION IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT TAX ADVICE. THE TAX CONSEQUENCES ARE IN MANY CASES UNCERTAIN AND MAY VARY DEPENDING ON A CLAIM HOLDER'S PARTICULAR CIRCUMSTANCES. ACCORDINGLY, CLAIM HOLDERS ARE URGED TO CONSULT THEIR TAX ADVISORS ABOUT THE UNITED STATES FEDERAL, STATE AND LOCAL, AND APPLICABLE FOREIGN INCOME AND OTHER TAX CONSEQUENCES OF THE PLAN.

J. *Reservation of Rights*

This tax section is subject to change (possibly substantially) based on subsequent changes to other provisions of the Plan. The Debtors and their advisors reserve the right to further modify, revise or supplement this Article XVIII and the other tax related sections of the Plan prior to the date by which objections to confirmation of the Plan must be filed and served.

ARTICLE XVIII.
DEFINED TERMS, RULES OF INTERPRETATION, COMPUTATION OF TIME AND OTHER REFERENCES

A. *Defined Terms*

Terms and phrases, whether capitalized or not, that are used and not defined in this Plan, but that are defined in the Bankruptcy Code, have the meanings ascribed to them in the Bankruptcy Code. Unless otherwise provided in this Plan, the following capitalized terms have the respective meanings set forth below, and such meanings shall be equally applicable to the singular and plural forms of the terms defined, unless the context otherwise requires.

1. "***Adequate Protection Collateral***" means all property of the Estates in which the Court granted BANA a post-petition lien under 11 U.S.C. § 364, including, but not limited to, Pinnacle Park Land (and the proceeds thereof) and the proceeds of Causes of Action under chapter 5 of the Bankruptcy Code.

2. "***Administrative Claim***" means a Claim for any cost or expense of administration of the Bankruptcy Case under section 503(b) of the Bankruptcy Code, including, without limitation, any fees or charges assessed against the Estate pursuant to 28 U.S.C. § 1930, and further including a Professional Claim.

3. "***Affiliate***" means an affiliate as defined in section 101(2) of the Bankruptcy Code.

4. "***Allowed***" means, all or a portion of any Claim or Interest (a) that has been listed by the Debtors in their Schedules, as such Schedules may be amended by the Debtors from time to time in accordance with Bankruptcy Rule 1009, as liquidated in amount and not "disputed" or "contingent," and with respect to which no contrary proof of Claim or proof of Interest has been timely filed as to which no objection or request for estimation has been filed on or before the Claims Objection Deadline or the expiration of such other applicable period fixed by the Bankruptcy Court, (b) that is evidenced by a proof of Claim or proof of Interest filed by the applicable Claims Bar Date as to which no objection or request for estimation has been filed on or before the Claims Objection Deadline or the expiration of such other applicable period fixed by the Bankruptcy Court, (c) as to which any objection has been settled, waived, withdrawn or denied by a Final Order, or (d) that is Allowed (i) by a Final Order, (ii) by an agreement between the holder of such Claim or Interest and the Debtors prior to the Effective Date, or the Plan Administrator on or after the Effective Date or (iii) pursuant to the terms of this Plan. For purposes of computing distributions under this Plan, a Claim that has been deemed

"Allowed" shall not include interest, costs, fees or charges on such Claim from and after the Petition Date, except as provided in section 506(b) of the Bankruptcy Code.

5. "***Allowed Administrative Claim***" means: (i) an Administrative Claim that has been Allowed (but only to the extent Allowed), if approval from the Bankruptcy Court is required in order to Allow the same; or (ii) an Administrative Claim which: (a) is incurred by the Debtors after the Petition Date in the ordinary course of business operations or pursuant to an order entered by the Bankruptcy Court granting automatic Administrative Claim status; (b) is not disputed by the Debtor; and (c) does not require approval from the Bankruptcy Court to become Allowed.

6. "***BANA***" means Bank of America, National Association, in its capacity as secured lender to certain of the Debtors.

7. "***BANA Guaranty***" means that certain *Amended and Restated Guaranty Agreement* dated as of November 19, 2019 between BANA and TAF and OME, as guarantors.

8. "***BANA Loan***" means the loans made under the BANA Loan Documents and any other "Obligations" under, and as defined in, the BANA Loan Documents.

9. "***BANA Loan Collateral***" means Pre-petition Collateral defined in the Cash Collateral Order, including any property that is subject to setoff under Section 553 of the Bankruptcy Code, and the proceeds of such Pre-petition Collateral, including any Deposits (as defined in the Sales Procedures) provided to a Debtor in accordance with the Sales Procedures.

10. "***BANA Loan Debtors***" means each of the Debtors other than TAF, OME and TAF Pinnacle Park Land, LLC.

11. "***BANA Loan Documents***" means, collectively (i) that certain *Consolidated, Amended and Restated Loan Agreement* dated as of November 14, 2019, as modified by a *Loan Extension and Modification Agreement* dated as of February 24, 2023 with the BANA Loan Debtors; (ii) promissory notes in the aggregate principal amount of $202,250,000 executed by each of the BANA Loan Debtors, and (ii) any other "Loan Documents" as defined in the Loan Agreement.

12. "***BANA Loan Liens***" means Pre-petition Liens as defined in the Cash Collateral Order, any liens granted to BANA in the Adequate Protection Collateral pursuant to the Cash Collateral Order, and any setoff rights that BANA may have pursuant to Section 553 of the Bankruptcy Code.

13. "***BANA Modification Agreement***" has the meaning attributed to it in Art. XII.B.4 of the Plan.

14. "***BANA Superpriority Claim***" means the Claim of BANA under 11 U.S.C. § 507(b) and the Cash Collateral Order.

15. "***BANA Unsecured Claim***" means the rights, Claims, and interests of BANA under, for, and on account of the BANA Guaranty Claim, the BANA Loan Claim and the BANA Loan Documents to the extent unsecured as a deficiency Claim under section 506 of the Bankruptcy Code.

16. "***Bankruptcy Code***" means 11 U.S.C. §§ 101, et. seq., in effect as of the Petition Date and as may have been or may be amended or supplemented since, to the extent that any such amendment or supplement is automatically applicable to the Bankruptcy Case by operation of law and not by operation of any election or choice.

17. "***Bankruptcy Court***" means the United States Bankruptcy Court for the Southern District of Texas, Houston Division or, if such court ceases to exercise jurisdiction, the court or adjunct thereof that exercises jurisdiction over the Bankruptcy Case.

18. "***Bankruptcy Rules***" means the Federal Rules of Bankruptcy Procedure, together with the local bankruptcy rules for the Bankruptcy Court as now in effect or as the same may from time to time hereafter be amended.

19. "***Bar Date Order***" means the *Order (I) Setting Bar Dates for Filing Proofs of Claim; (II) Approving Form and Manner for Filing Proofs of Claim; and (III) Approving Form of Notice of Bar Dates, and (IV) Granting Related Relief* dated October 15, 2024 and entered at docket 125 in the Chapter 11 Cases.

20. "***Bidding Procedures Orders***" means, collectively, (1) the *Order (I) Approving Bidding and Notice Procedures; (II) Setting Dates for Auction and Sale Hearing; and (III) Granting Related Relief* (Pinnacle Park Land) dated November 19, 2024 and entered at docket 204 in the Chapter 11 Cases; (2) the *Order (I) Approving Bidding and Notice Procedures; (II) Setting Dates for Auction and Sale Hearing; and (III) Granting Related Relief* (DTC) dated October 22, 2024 and entered at docket 136 in the Chapter 11 Cases; and (3) the *Order (I) Approving Bidding, Notice, and Executory Contract Procedures; and (II) Granting Related Relief*, dated March 25, 2025, and entered at docket 398 in the Chapter 11 Cases.

21. "***Borrowers***" has the meaning attributed to it in Art. XII.A.4 of this Plan.

22. "***Business Day***" means any day, other than a Saturday, Sunday, or "legal holiday" (as defined in Bankruptcy Rule 9006(a)).

23. "***Cash***" means the legal tender of the United States of America or the equivalent thereof.

24. "***Cash Collateral Order***" means, as extended or amended from time to time, *Agreed Final Order (I) Authorizing the Post-petition Use of Cash Collateral, (II) Granting Adequate Protection, (III) Modifying the Automatic Stay, and (IV) Granting Related Relief* dated October 15, 2024 and entered at docket 126 in the Chapter 11 Cases.

25. "***Causes of Action***" means any action, Claim, cause of action, controversy, demand, right, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, offset, power, privilege, license and franchise of any kind or character whatsoever, known, unknown, contingent or non-contingent, matured or unmatured, suspected or unsuspected, liquidate or unliquidated, Disputed, or undisputed, Secured or unsecured, assertable directly or derivatively, whether arising before, on or after the Petition Date, in contract or in tort, in law or in equity or pursuant to any other theory of law. For avoidance of doubt, Causes of Action include(a) any right of setoff, counterclaim or recoupment and any Claim for breach of contract or for breach of duties imposed by law or in equity; (b) the right to object to Claims or Interests; and (c) any Claim or defense including fraud, mistake, duress and usury and any other defenses set forth in section 558 of the Bankruptcy Code.

26. "***CFG***" means CFG Administración GP, S.A. de C.V.

27. "***Chapter 11 Cases***" means (a) when used with reference to a particular Debtor, the chapter 11 case pending for that Debtors in the Bankruptcy Court and (b) when used with reference to all Debtors, the jointly administered and procedurally consolidated chapter 11 cases pending for all of the Debtors in the Bankruptcy Court.

28. "***Claim***" means has the meaning set forth in section 101(5) of the Bankruptcy Code, whether or not asserted or Allowed.

29. "***Claims Bar Date***" means the deadline for filing proofs of Claims and Interests set in the Bar Date Order.

30. "***Claims Objection Deadline***" means the deadline for filing objections to Claims as set forth in the Confirmation Order.

31. "***Claims Register***" means the official register of Claims maintained by the Solicitation Agent.

32. "***Class***" means a category of holders of Claims or Interests as set forth in Article III hereof pursuant to sections 1122(a) and 1123(a)(1) of the Bankruptcy Code.

33. "***Common Stock***" means shares of capital stock, no par value per share, issued by TAF Holdco and OME Holdco.

34. "***Confirmation Date***" means the date on which the Clerk of the Bankruptcy Court enters the Confirmation Order on the docket of the Chapter 11 Cases, within the meaning of Bankruptcy Rules 5003 and 9021.

35. "***Confirmation Hearing***" means the hearing to consider confirmation of the Plan and entry of the Confirmation Order.

36. "***Confirmation Order***" means the final, non-appealable order of the Bankruptcy Court confirming this Plan pursuant to section 1129 of the Bankruptcy Code, as

such order may be amended, supplemented, or modified from time to time, which order shall be in form and substance reasonably acceptable to the Debtors and BANA.

37. "***Debtors***" means TAF Holdco, TAF DTC, TAF Intellicenter, TAF Lakeside, TAF Land, TAF Pinnacle Park, TAF Royal Tech, OME Holdco, OME Bowie, OME Lake Vista, OME Mark Center, and OME Windward.

38. "***Debtor Release***" has the meaning attributed to it in Art. VII.C of this Plan.

39. "***Debtor Released Claims***" has the meaning attributed to it in Art. VII.C of this Plan.

40. "***Disallowed***" means with respect to any Claim or Interest or portion thereof, any Claim against or Interest in the Debtors which: (i) has been disallowed, in whole or part, by a Final Order; (ii) has been withdrawn by agreement of the holder thereof and the Debtors in whole or in part; (iii) has been withdrawn, in whole or in part, by the holder thereof; (iv) if listed in the Schedules as zero or as Disputed, contingent or unliquidated and in respect of which a proof of Claim or a proof of Interest, as applicable, has not been timely filed or deemed timely filed pursuant to this Plan, the Bankruptcy Code or any Final Order or other applicable law; (v) has been reclassified, expunged, subordinated or estimated to the extent that such reclassification, expungement, subordination or estimation results in a reduction in the filed amount of any proof of Claim or proof of Interest; (vi) is evidenced by a proof of Claim or a proof of Interest which has been filed, or which has been deemed to be filed under applicable law or order of the Bankruptcy Court or which is required to be filed by order of the Bankruptcy Court but as to which such proof of Claim or proof of Interest was not timely or properly filed; (vii) is unenforceable to the extent provided in section 502(b) of the Bankruptcy Code; and (viii) where the holder of a Claim is a Person or Entity from which property is recoverable under sections 542, 543, 550, or 553 of the Bankruptcy Code or that is a transferee of a transfer avoidable under sections 522(f), 522(h), 544, 545, 547, 548, 549, or 724(a) of the Bankruptcy Code, unless such Person, Entity or transferee has paid the amount, or turned over any such Property, for which such Person, Entity or transferee is liable under section 522(i), 542, 543, 550, or 553 of the Bankruptcy Code. In each case a Disallowed Claim or a Disallowed Interest is disallowed only to the extent of disallowance, withdrawal, reclassification, expungement, subordination or estimation.

41. "***Disclosure Statement Order***" means the order of the Bankruptcy Court conditionally approving this Disclosure Statement and the procedures for soliciting and tabulating votes on the Plan, which shall be in form and substance reasonably acceptable to the Debtors and BANA.

42. "***Disclosure Statement***" has the meaning attributed to it in the Introduction section of this document.

43. "***Disputed***" means, with respect to any Claim or Interest, a Claim or Interest that (a) is neither Allowed nor Disallowed under this Plan or a Final Order, nor deemed Allowed under sections 502, 503, or 1111 of the Bankruptcy Code; or (b) any party in interest has interposed a timely objection or request for estimation, and such objection or request for estimation has not been withdrawn or determined by a Final Order.

44. "***DTC Sale Order***" means the *Order Authorizing and Approving (I) Sale of Denver Technology Center Property Free and Clear of All Liens, Claims, and Encumbrances, (II) Assumption and Assignment of Executory Contracts and Unexpired Leases, and (III) Granting Related Relief* dated November 25, 2024, and entered at docket 218 in the Chapter 11 Cases

45. "***Effective Date***" means the first business day on which all of the conditions specified in Article VIII.B hereof have been satisfied or waived pursuant to Article VIII.C hereof.

46. "***Entity***" has the meaning ascribed to it in the Bankruptcy Code.

47. "***Equity Auction***" means the Auction conducted pursuant to Article III.C. of this Plan.

48. "***Estate***" means, as to each Debtor, the estate created for such Debtor in its Chapter 11 Case pursuant to sections 301 and 541 of the Bankruptcy Code upon the commencement of the applicable Debtor's Chapter 11 Case.

49. "***Exculpated Parties***" means the Debtors.

50. "***Executory Contract***" means a contract or lease to which one or more of the Debtors is a party that is subject to assumption or rejection under sections 365 or 1123 of the Bankruptcy Code.

51. "***Final Order***" means an order or judgment of a court of competent jurisdiction that has been entered on the docket maintained by the clerk of such court, which has not been reversed, vacated or stayed and as to which (a) the time to appeal, petition for certiorari, or move for a new trial, reargument or rehearing has expired and as to which no appeal, petition for certiorari, or other proceedings for a new trial, reargument or rehearing shall then be pending, or (b) if an appeal, writ of certiorari, new trial, reargument or rehearing thereof has been sought, such order or judgment shall have been affirmed by the highest court to which such order was appealed, or certiorari shall have been denied, or a new trial, reargument or rehearing shall have been denied or resulted in no modification of such order, and the time to take any further appeal, petition for certiorari or move for a new trial, reargument or rehearing shall have expired; provided, however, that no order or judgment shall fail to be a "Final Order" solely because of the possibility that a motion pursuant to section 502(j) or 1144 of the Bankruptcy Code or under Rule 60 of the Federal Rules of Civil Procedure or Bankruptcy Rule 9024 has been or may be filed with respect to such order or judgment.

52. "***Forbearance Agreement***" has the meaning attributed to it in Art. XII.B.4 of the Plan.

53. "***General Unsecured Claims***" means unsecured Claims against the Debtors, including the BANA Unsecured Claim.

54. "***Governmental Unit***" has the meaning set forth in section 101(27) of the Bankruptcy Code.

55. "***Hines***" means Hines Interests Limited Partnership.

56. "***Holdco Debtors***" means TAF Holdco and OME Holdco.

57. "***Impaired***" means, with respect to a Claim or Interest, or Class of Claims or Interests, a Claim or Class that is "Impaired" within the meaning of section 1124 of the Bankruptcy Code.

58. "***Insurance Policies***" means all insurance policies and related agreements issued or providing coverage at any time to any of the Debtors or any of their predecessors and all agreements, documents, or instruments relating thereto.

59. "***Intercompany Claims***" means any Claim held by one of the Debtors against any other Debtor, including, without limitation, (i) any account reflecting intercompany book entries by such Debtor with respect to any other Debtor, (ii) any Claim not reflected in book entries that is held by such Debtor, and (iii) any derivative Claim asserted or assertable by or on behalf of such Debtor against any other Debtor.

60. "***Intercompany Interest***" means any Interest held by one of the Debtors in any of the other Debtors.

61. "***Interests***" means the Common Stock and Intercompany Interests.

62. "***Loan***" has the meaning attributed to it in Art. XII.A.4 of this Plan.

63. "***Loan Agreement***" has the meaning attributed to it in Art. XII.A.4 of this Plan.

64. "***Loan Documents***" has the meaning attributed to it in Art. XII.A.4 of this Plan.

65. "***Motion to Lift Stay***" means *Motion of Bank of America, N.A. for Entry of an Order Pursuant to 11 U.S.C. § 362(d) Granting Relief form the Automatic Stay or, in the Alternative, Dismissing the Applicable Debtors' Cases Pursuant to 11 U.S.C. § 1112(b) and Memorandum of Law in Support Thereof* filed by Bank of America, N.A. at docket 140 in the Chapter 11 Cases.

66. "***NexBank***" means NexBank SSB, a Texas savings bank.

67. "***NexBank Guaranty***" means the Carveout Guaranty between The Aztec Fund Holding, Inc. and NexBank SSB dated July 27, 2018.

68. "***Notes***" has the meaning attributed to it in Art. XII.A.4 of this Plan.

69. "***Notice***" means all notices, requests, and demands relating to the Plan.

70. "***OME Bowie***" means OME Bowie Corporate Center, LLC.

71. "***OME GP***" means OME GP, S.A. de C.V.

72. "***OME Holdco***" means Aztec OME Holdings, Inc.

73. "***OME Lake Vista***" means OME Lake Vista III & IV, LLC.

74. "***OME Mark Center***" means OME Mark Center, LLC.

75. "***OME Windward***" means OME Windward Oaks, LLC.

76. "***Other Priority Claim***" means any Claim against any of the Debtors entitled to priority in payment as specified in section 507(a)(4), (5), (6), (7) or (9) of the Bankruptcy Code, other than an Administrative Claim or a Priority Tax Claim.

77. "***Other Secured Claim***" means any Secured Claim against any of the Debtors other than the BANA Loan Claim.

78. "***Person***" means a person as defined in section 101(41) of the Bankruptcy Code.

79. "***Petition Date***" means August 5, 2024.

80. "***Pinnacle Park Land***" means the real property owned by TAF Land as of the Petition Date.

81. "***Pinnacle Park Land Sale Order***" means *Order Authorizing and Approving (I) Sale of Pinnacle Park Land Property Free and Clear of all Liens, Claims, and Encumbrances and (II) Granting Related Relief* dated January 13, 2025, and entered at docket 301 in the Chapter 11 Cases.

82. "***Plan***" has the meaning attributed to it in the Introduction section of this document.

83. "***Plan Administration Assets***" has the meaning attributed to it in Art. III of this Plan.

84. "***Plan Administration Expenses***" means the reasonable out-of-pocket expenses incurred by the Plan Administrator in connection with the Wind-Down.

85. "***Plan Administration Indemnified Parties***" has the meaning attributed to it in Art. III of this Plan.

86. "***Plan Administrator***" means John Baumgartner of Getzler Henrich & Associates.

87. "***Priority Tax Claim***" means any Secured or unsecured Claim of a Governmental Unit of the kind entered to priority in payment as specified in sections 502(i) and 507(a)(8) of the Bankruptcy Code.

88. "***Professional Fee Escrow***" means a segregated account funded in accordance with Art. II. C. of the Plan and controlled by the Plan Administrator.

89. "***Qualified Bid***" means a bid for the Westway Equity that meets the requirements set forth in Article III of this Plan.

90. "***Qualified Bidder***" means a bidder or potential bidder in the Equity Auction who meets the requirements set forth in Article III of this Plan.

91. "***Released Parties***" means collectively: (a) the Debtors' current and former officers, directors, managers, management companies, and Affiliates, and (b) with respect to each of the foregoing persons in clauses (a), such person and its current and former Affiliates, and such person and their current and former Affiliates' current and former directors, managers, officers, equity holders (regardless of whether such interests are held directly or indirectly), interest holders, predecessors, participants, successors, and assigns, subsidiaries, affiliates, managed accounts or funds, and each of their respective current and former equity holders, officers, directors, managers, principals, shareholders, members, management companies, fund advisors, employees, agents, advisory board members, financial advisors, partners, attorneys, accountants, investment bankers, consultants, representatives, and other professionals. In the event that Classes 1A, 2A, 3A, 4A, 6A, 7A, 8A, 9A, 10A, 11A, and 12A vote to accept this Plan, then "Released Parties" also means BANA and BANA's and BANA's Affiliates' current and former Representatives.

92. "***Representatives***" means, with respect to a Person, such Person's current and former (i) officers, (ii) directors, (iii) managers, (iv) principals, (v) members, (vi) employees, (vii) agents, (viii) advisory board members, (ix) financial advisors, (x) partners, (xi) attorneys, (xii) accountants, (xiii) investment bankers, (xiv) consultants, (xv) representatives, and (xvi) other professionals, each in their capacity as such.

93. "***Retained Causes of Action***" means all Causes of Action owned by the Debtors' Estates that are not released, waived, or transferred pursuant to this Plan or other Final Order.

94. "***Sale Motion***" means the *Debtors' Emergency Motion for Entry of order (I) Approving Bidding, Notice, and Executory Contract Procedures; (II) Approving Sale of Mark Center, Bowie, and Windward Oaks Free and Clear of all Liens, Claims, and Encumbrances; and (III) Granting Related Relief* filed February 27, 2025 at docket 359 in the Chapter 11 Cases.

95. "***Sale Orders***" means (1) the DTC Sale Order; (2) the Pinnacle Park Land Sale Order; and (3) any order(s) entered in the Chapter 11 Cases granting the Sale Motion.

96. "***Sale Procedures***" means the process described in the Sale Motion for selling Mark Center, Bowie, and Windward Oaks, including, but not limited to, the Bidding Procedures (as defined in the Sale Motion).

97. "***Sale Transactions***" means (i) the sale of the property held by TAF DTC; (ii) the sale of the property held by TAF Land; (iii) the sale of the property held by OME Mark Center; (iv) the sale of the property held by OME Bowie; and (v) the sale of the property held by OME Windward.

98. "***Schedules***" means the schedules of assets and liabilities and the statements of financial affairs filed by the Debtors under section 521 of the Bankruptcy Code, Bankruptcy Rule 1007, and the Official Bankruptcy Forms of the Bankruptcy Rules, as such schedules and statements have been or may be supplemented or amended from time to time.

99. "***Second Forbearance Agreement***" has the meaning attributed to it in Art. XII.B.4 of the Plan.

100. "***Secured***" means, when referring to a Claim: (a) secured by a lien on property in which the Estate has an interest, which lien is valid, perfected, and enforceable pursuant to applicable law or by reason of a Bankruptcy Court order, or that is subject to setoff pursuant to section 553 of the Bankruptcy Code, to the extent of the value of the creditor's interest in the Estate's interest in such property or to the extent of the amount subject to setoff, as applicable, as determined pursuant to section 506(a) of the Bankruptcy Code or, in the case of setoff, pursuant to section 553 of the Bankruptcy Code; or (b) otherwise Allowed pursuant to this Plan as a Secured Claim.

101. "***Secured Claim***" means a Claim that is Secured.

102. "***SOFR***" means the Secured Overnight Financing Rate.

103. "***Solicitation Agent***" means Stretto, Inc. in its capacity as noticing and solicitation agent for the Debtors.

104. "***Stalking Horse Bid***" means the bid of the Stalking Horse Bidder described in more detail in Article III.C. of this Plan.

105. "***Stalking Horse Bidder***" means USTAF S.A.P.I. de C.V., a Mexican entity and TAF Holdco's current parent, or its designee.

106. "***Statutory Fees***" means all fees and charges assessed against the Estates under section 1930 of chapter 123 of title 28 of the United States Code, 28 U.S.C. §§ 1-4001.

107. "***Subsidiary Debtors***" means TAF DTC, TAF Intellicenter, TAF Lakeside, TAF Land, TAF Pinnacle Park, TAF Royal Tech, OME Bowie, OME Lake Vista, OME Mark Center, and OME Windward.

108. "***TAF DTC***" means TAF 5775 DTC, LLC.

109. "***TAF Holdco***" means The Aztec Fund Holding, Inc.

110. "***TAF Intellicenter***" means TAF Intellicenter, LLC.

111. "***TAF Lakeside***" means TAF Lakeside II, LLC.

112. "***TAF Land***" means TAF Pinnacle Park Land, LLC.

113. "***TAF Pinnacle Park***" means TAF Pinnacle Park, LLC.

114. "***TAF Royal Tech***" means TAF Royal Tech, LLC.

115. "***TAF Westway***" means TAF Westway Plaza, LLC.

116. "***Unexpired Lease***" means a lease to which one or more of the Debtors is a party that is subject to assumption or rejection under sections 365 or 1123 of the Bankruptcy Code.

117. "***Unimpaired***" means, with respect to a Claim, or Class of Claims, not "Impaired" within the meaning of section 1123(a)(4) and 1124 of the Bankruptcy Code.

118. "***Unsecured Claim***" means any Claim that is not a Secured Claim.

119. "***Westway Equity***" means membership interests in TAF Westway to be sold by TAF Holdco on the Effective Date.

120. "***Westway Proceeds***" means the amount(s) paid by the Westway Purchaser.

121. "***Westway Purchaser***" means the winner of the Equity Auction.

122. "***Wind-Down***" means wind-down and liquidation of the Debtors and the Estate assets in accordance with this Plan, including the actions authorized to be taken by the Plan Administrator pursuant to Art. III of this Plan.

123. ***"Wind Down Reserve"*** means $35,000, or such other amount as agreed by BANA and the Debtors, provided to Plan Administrator to Wind down and dissolve Debtors.

B. *Rules of Interpretation*

Unless otherwise specified, all section, article, and exhibit references in this Plan are to the respective Section in, or Article of, this Plan, as the same may be amended, waived or modified from time to time. Words denoting the singular number shall include the plural number and *vice versa*. In construing this Plan, the rules of construction set forth in section 102 of the Bankruptcy Code shall apply.

C. *Computation of Time*

Unless otherwise specifically stated in the Plan, the provisions of Bankruptcy Rule 9006(a) shall apply in computing any period of time prescribed or allowed in the Plan. If the date on which a transaction may occur pursuant to the Plan shall occur on a day that is not a Business Day, then such transaction shall instead occur on the next succeeding Business Day.

D. *Reference to Monetary Figures*

All references in the Plan to monetary figures refer to currency of the United States of America, unless otherwise expressly provided herein.

E. *Controlling Document*

In the event of an inconsistency (i) between the Confirmation Order, this Plan, or any other instrument or document created or executed pursuant to this Plan, the Confirmation Order shall control; and (ii) between this Plan or any other instrument or document created or executed pursuant to this Plan, this Plan shall control.

The provisions of this Plan and the Confirmation Order shall be construed in a manner consistent with each other so as to effectuate the purposes of each shall be incorporated by reference into the Confirmation Order; provided, that, if there is determined to be any inconsistency between any provisions of this Plan and any provision of the Confirmation Order and such inconsistency cannot be reconciled, the provisions of the Confirmation Order shall govern and any such provisions of the Confirmation Order shall be deemed a modification of this Plan, solely to the extent of such inconsistency.

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CONCLUSION, RECOMMENDATION, AND CONFIRMATION REQUEST

The Debtors believe that confirmation of the Plan is desirable and in the best interests of all holders of Claims and Interests. The Debtors urge you to vote to accept the Plan and to evidence such acceptance by returning the ballot(s) so they will be received by the voting deadline.

The Debtors request confirmation of this Plan pursuant to section 1129 of the Bankruptcy Code.

The Aztec Fund Holding, Inc.
Aztec OME Holdings, Inc.
OME 2001 Mark Center, LLC
OME Bowie Corporate Center, LLC
OME Lake Vista III & IV, LLC
OME Windward Oaks, LLC
TAF 5775 DTC, LLC
TAF Intellicenter, LLC
TAF Lakeside II, LLC
TAF Pinnacle Park, LLC
TAF Pinnacle Park Land, LLC
TAF Royal Tech, LLC

By: */s/ Charles Haddad*
Charles Haddad, President