IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: IDEX WIND DOWN, INC. f/k/a IDEANOMICS, INC., *et al.*,[1] Debtors.	Chapter 11 Case No. 24-12728 (CTG) (Jointly Administered) **Re: Docket No. 571-1**

NOTICE OF FILING OF PLAN SUPPLEMENT TO AMENDED COMBINED DISCLOSURE STATEMENT AND CHAPTER 11 PLAN OF LIQUIDATION OF IDEX WIND DOWN, INC. F/K/A IDEANOMICS, INC. AND CERTAIN OF ITS DEBTOR AFFILIATES

PLEASE TAKE NOTICE that on November 25, 2025, Ideanomics, Inc. and its affiliated debtors and debtors in possession (collectively, the "Debtors") in the above-captioned chapter 11 cases (the "Chapter 11 Cases"), filed the *Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation of IDEX Wind Down, Inc. f/k/a Ideanomics, Inc. and Certain of Its Debtor Affiliates* [Docket No. 571-1] (the "Combined DS and Plan").

PLEASE TAKE FURTHER NOTICE that on November 25, 2025, the United States Bankruptcy Court for the District of Delaware (the "Court") entered the *Order (I) Approving (A) the Combined Disclosure Statement and Plan on an Interim Basis, (B) the Solicitation and Tabulation Procedures, and (C) the Forms of Ballots, Solicitation Package, and Notices, (II) Establishing Certain Dates and Deadlines in Connection with the Solicitation and Confirmation of the Combined Disclosure Statement and Plan, (III) Scheduling a Combined Hearing for Final Approval and Confirmation of the Combined Disclosure Statement and Plan, and (IV) Granting Related Relief* [Docket No. 573] (the "Solicitation Order").

PLEASE TAKE FURTHER NOTICE that in accordance with the Solicitation Order and as contemplated by the Combined DS and Plan, the Debtors hereby submit the following documents (or forms thereof) (the "Plan Supplement") in advance of the Combined Hearing.[2]

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number or state identification number are, are: IDEX Wind Down, Inc. f/k/a Ideanomics, Inc. (8374); WAVE Wind Down, LLC f/k/a Wireless Advanced Vehicle Electrification, LLC (6793); Solectrac, Inc. (4653); Timios Holdings Corp. (0190); Justly Holdings Inc. (3657); Justly Markets Wind Down LLC f/k/a Justly Markets LLC f/k/a Delaware Board of Trade Holdings, Inc. (5107); VIA Motors International, Inc. (7063); and VIA Motors, Inc. (0185). The headquarters for the above-captioned Debtors is located at 217 W. 18th Street, PO Box 70, New York, NY 10113.

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Combined DS and Plan and/or the Solicitation Order.

Exhibit	Document
A	Assumed Executory Contracts and Unexpired Leases Schedules
B	Liquidating Trust Agreement
C	Returned Tillou Causes of Action

PLEASE TAKE FURTHER NOTICE that the documents contained in this Plan Supplement are integral to, and considered part of, the Combined DS and Plan. If the Combined DS and Plan is confirmed, the documents contained in the Plan Supplement will be approved by the Bankruptcy Court pursuant to the order confirming the Combined DS and Plan.

PLEASE TAKE FURTHER NOTICE that the documents contained in the Plan Supplement are not final. Accordingly, the Debtors reserve the right to alter, amend, modify, or supplement any document of, or add any document to, the Plan Supplement subject to the terms and conditions of the Combined DS and Plan.

PLEASE TAKE FURTHER NOTICE that any responses or objections to final approval and confirmation of the Combined DS and Plan were required to be (a) in writing, in English, and in text-searchable format; (b) compliant with the Bankruptcy Code, Bankruptcy Rules, Local Rules, and the Order; (c) stated, with specificity, the legal and factual bases thereof, (d) filed with the Clerk of the Bankruptcy Court, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, no later than **December 29, 2025 at 4:00 p.m. (ET)** (the "Combined DS and Plan Objection Deadline"); and (e) served on the Objection Service Parties so as to be received on or before the Combined DS and Plan Objection Deadline.

PLEASE TAKE FURTHER NOTICE that copies of the Solicitation Order, the Combined DS and Plan, and all other filings in the Chapter 11 Cases may be obtained by parties in interest free of charge on the dedicated webpage related to the Chapter 11 Cases maintained by the claims and noticing agent in these cases, https://dm.epiq11.com/Ideanomics or from the Debtors' claims and noticing agent, Epiq Corporate Restructuring, LLC via email at Ideanomics@epiqglobal.com.

PLEASE TAKE FURTHER NOTICE that pursuant to the Solicitation Order a Combined Hearing will be held on **January 8, 2026, at 10:00 a.m. (prevailing Eastern Time)** before the Honorable Craig T. Goldblatt at the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801 to consider the final approval and confirmation of the Combined DS and Plan.

[Remainder of page intentionally left blank.]

Dated: December 30, 2025
Wilmington, Delaware

ASHBY & GEDDES, P.A.

/s/ Ricardo Palacio
Ricardo Palacio (DE Bar No. 3765)
Gregory A. Taylor (DE Bar No. 4008)
500 Delaware Avenue, 8th Floor
P.O. Box 1150
Wilmington, DE 19899
Tel: (302) 654-1888
Fax: (302) 654-2067
Email: RPalacio@ashbygeddes.com
GTaylor@ashbygeddes.com

- and -

FOLEY & LARDNER LLP
John A. Simon (admitted *pro hac vice*)
Jake W. Gordon (admitted *pro hac vice*)
500 Woodward Ave., Suite 2700
Detroit, MI 48226-3489
Telephone: (313) 234-7100
Facsimile: (313) 234-2800
Email: jsimon@foley.com
Jake.gordon@foley.com

- and -

Timothy C. Mohan (admitted *pro hac vice*)
1400 16th Street, Suite 200
Denver, CO 80202
Telephone: (720) 437-2000
Facsimile: (720) 437-2200
Email: tmohan@foley.com

Co-Counsel to the Debtors and Debtors in Possession

EXHIBIT A

Assumed Executory Contracts and Unexpired Leases Schedules

None.

EXHIBIT B

LIQUIDATING TRUST AGREEMENT

This Liquidating Trust Agreement (the "Liquidating Trust Agreement"), is being entered into as of _____, by and between IDEX Wind Down, Inc. f/k/a Ideanomics, Inc., WAVE Wind Down, LLC f/k/a Wireless Advanced Vehicle Electrification, LLC, Timios Holdings Corp., Justly Holdings Inc., Justly Markets Wind Down LLC f/k/a Justly Markets LLC f/k/a Delaware Board of Trade Holdings, Inc., VIA Motors International, Inc., and VIA Motors, Inc. (collectively, the "Debtors"), in a chapter 11 case (the "Chapter 11 Case") pending in the United States Bankruptcy Court for the District of Delaware, (the "Bankruptcy Court"), and J.S. Held LLC, ("J.S." or "Liquidating Trustee," together with the Debtors, the "Parties") solely in its capacity as trustee under this Liquidating Trust Agreement.

RECITALS

A. On December 4, 2024 (the "Petition Date"), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No official committees have been appointed in these Chapter 11 Cases, and no request has been made for the appointment of a trustee or examiner.

B. On November 25, 2025, the Debtors filed the *Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation of IDEX Wind Down, Inc. f/k/a Ideanomics, Inc. and Certain of Its Debtor Affiliates* [Docket No. 571-1] (the "Combined DS and Plan").

C. On November 25, 2025, the Bankruptcy Court entered the *Order (I) Approving (A) the Combined Disclosure Statement and Plan on an Interim Basis, (B) the Solicitation and Tabulation Procedures, and (C) the Forms of Ballots, Solicitation Package, and Notices, (II) Establishing Certain Dates and Deadlines in Connection with the Solicitation and Confirmation of the Combined Disclosure Statement and Plan, (III) Scheduling a Combined Hearing for Final Approval and Confirmation of the Combined Disclosure Statement and Plan, and (IV) Granting Related Relief* [Docket No. 573] (the "Solicitation Order").

D. On _____, 2026, the Bankruptcy Court entered an order ("Confirmation Order") [Docket No. ___] confirming the Combined DS and Plan, which the Combined DS and Plan became effective on _____ (the "Effective Date"). A copy of the Confirmation Order is attached as **Exhibit A**.

E. The Combined DS and Plan provides for the establishment of the Liquating Trust (the "Liquidating Trust") effective on the Effective Date of the Combined DS and Plan.

F. The Confirmation Order provides for the appointment of the Liquidating Trustee as the Liquidating Trustee of the Liquidating Trust, and the Combined DS and Plan and this Liquidating Trust Agreement provide for the appointment as necessary of any successor Liquidating Trustee of the Liquidating Trust.

NOW, THEREFORE, in accordance with the Combined DS and Plan and the Confirmation Order, and in consideration of the promises, and the mutual covenants and agreements of the Parties contained in the Combined DS and Plan and herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and affirmed, the Parties agree and declare as follows:

ARTICLE I
GENERAL

Section 1.1 Definitions. Unless the context otherwise requires, a capitalized term used but not defined herein shall have the meaning given to such term in the Combined DS and Plan. All capitalized terms not defined herein or in the Combined DS and Plan, but defined in the Bankruptcy Code or Bankruptcy Rules shall have the meanings ascribed to them by the Bankruptcy Code and Bankruptcy Rules, and such definitions are incorporated herein by reference.

Section 1.2 Descriptive Headings. The headings contained in this Liquidating Trust Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Liquidating Trust Agreement.

Section 1.3 Preamble. The statements and provisions of the foregoing recitals are, by this reference, incorporated into and made a part of this Liquidating Trust Agreement.

Section 1.4 Interpretation. All references herein to specific provisions of the Combined DS and Plan or the Confirmation Order are without exclusion or limitation of other applicable provisions of the Combined DS and Plan or the Confirmation Order. Words denoting the singular number shall include the plural number and vice versa, and words denoting one gender shall include the other gender.

Section 1.5 Construction of Agreement. This Liquidating Trust Agreement shall not be construed to impair or limit in any way the rights of any Person under the Combined DS and Plan.

Section 1.6 Conflict Among Documents. In the event of any inconsistency between the Combined DS and Plan and the Confirmation Order, as applicable, on the one hand, and this Liquidating Trust Agreement, on the other hand, the Combined DS and Plan or the Confirmation Order, as applicable, shall control and take precedence.

ARTICLE II

DECLARATION OF TRUST

Section 2.1 Effectiveness of Agreement; Name of Liquidating Trust. This Liquidating Trust Agreement shall become effective on the Effective Date. The Liquidating Trust established hereby shall be known as the "Ideanomics Liquidating Trust." In connection with the exercise of its powers, the Liquidating Trustee may use the name or such variation thereof as it sees fit and may transact the affairs of the Liquidating Trust in such name.

Section 2.2 Purpose of the Liquidating Trust. The Debtors and the Liquidating Trustee, pursuant to the Combined DS and Plan and the Confirmation Order and in accordance with the Bankruptcy Code, applicable tax statutes, rules and regulations, to the extent incorporated in this Liquidating Trust Agreement, hereby settle the Liquidating Trust on behalf of and for the sole benefit of the Liquidating Trust Beneficiaries and for the sole purpose of liquidating and distributing the Liquidating Trust Assets in accordance with Treasury Regulation section 301.7701-4(d) and as a "grantor trust" for U.S. federal income tax purposes, pursuant to sections 671 through 679 of the Internal Revenue Code (excluding any Disputed Claims Reserve). The Liquidating Trust has no objective to continue or engage in the conduct of a trade or business except to the extent reasonably necessary to, and consistent with, the sole purpose of the Liquidating Trust. It shall not be the objective or purpose of this Liquidating Trust to, and the Liquidating Trustee shall have no authority to, conduct a trade or business except as reasonable and necessary to, and consistent with, the liquidation of the Liquidating Trust Assets. In particular, the Liquidating Trust, through the Liquidating Trustee, will do the following: (i) hold the assets of the Liquidating Trust for the benefit of the Liquidating Trust Beneficiaries; (ii) have the power and authority to hold, manage, sell and distribute Cash or non-Cash assets of the Liquidating Trust obtained through the exercise of its power and authority in accordance with the Combined DS and Plan; (iii) have the power and authority to investigate, prosecute and resolve, in the name of the Debtors and/or the name of the Liquidating Trustee, any Preserved Estate Claims and to enter into arrangements to fund such litigation with third parties and/or certain Holders of beneficial interests in such Liquidating Trust on such terms as are determined to be reasonable and in the interest of the Liquidating Trust (provided, that any such funding with respect to the Preserved Estate Claims shall have recourse solely to the proceeds of the Preserved Estate Claims); (iv) have the power and authority to perform such other functions as are provided in the Combined DS and Plan; and (v) have the power and authority to administer the closure of the Chapter 11 Cases. The Liquidating Trustee shall be responsible for all decisions and duties with respect to the Liquidating Trust and the Liquidating Trust Assets. In all circumstances, the Liquidating Trustee shall act in the best interests of all beneficiaries of the Liquidating Trust and in furtherance of the purpose of the Liquidating Trust.

Section 2.3 Rights of the Debtor. Except as otherwise provided herein, the Debtors shall have no claim to or right or interest in, whether direct, residual, contingent or otherwise, in the Liquidating Trust Assets once such assets have been transferred to the Liquidating Trust.

Section 2.4 Transfer of Assets to Create Liquidating Trust. Effective as of the Effective Date, the Debtors hereby grant, release, transfer, convey and deliver to the Liquidating Trustee and its successors the Liquidating Trust Assets, all assets free and clear of clear of all Claims, Liens, and other interests, subject only to the Allowed Claims as set forth in the Combined DS and Plan and the expenses of the Liquidating Trust as set forth herein and the Combined DS and Plan. Through the transfer of the Liquidating Trust Assets and except as otherwise provided herein or in the Combined DS and Plan, the Liquidating Trust has the sole and exclusive right, title and interest in and possession of the Liquidating Trust Assets.

Section 2.5 Acceptance by Liquidating Trustee. The Liquidating Trustee hereby accepts and confirms the following: (a) the appointment to serve as Liquidating Trustee; (b) the Transfer of the Liquidating Trust Assets, and all right, title and interest therein, to the Liquidating Trust; and (c) the obligations and duties imposed on it by this Liquidating Trust Agreement. The

Liquidating Trustee agrees to receive, hold, administer and distribute the Liquidating Trust Assets and the income derived therefrom, and to reconcile, administer and satisfy Allowed Claims pursuant to the terms of the Combined DS and Plan, the Confirmation Order, and this Liquidating Trust Agreement.

ARTICLE III
TERMINATION OF TRUST

Section 3.1 Maximum Term. The Liquidating Trust shall terminate its existence upon (a) the occurrence of the complete liquidation, administration and distribution of its assets in accordance with the Combined DS and Plan; (b) the filing by or on behalf of the Liquidating Trust of a certification of dissolution with the Bankruptcy Court; (c) the full performance of all other duties and functions set forth in the Combined DS and Plan and this Liquidating Trust Agreement; and (d) the closing of the Chapter 11 Cases or any other action deemed appropriate by the Liquidating Trustee. Notwithstanding the foregoing, the Liquidating Trust shall terminate no later than the three (3) years following the Effective Date (the "Initial Liquidating Trust Term"), unless the Bankruptcy Court approves an extension based upon a finding that such extension is necessary for the Liquidating Trust to complete its Claims resolution and liquidating purpose. If the Initial Liquidating Trust Term has not expired, the Liquidating Trustee may seek such an extension. The Liquidating Trustee may, if the Initial Liquidating Trust Term has expired, seek entry of an order from the Bankruptcy Court providing for a reinstatement and implementation of a supplemental Liquidating Trust term.

Section 3.2 Winding Up and Discharge of the Liquidating Trustee. For purposes of winding up the affairs of the Liquidating Trust at its termination, the Liquidating Trustee shall continue to act as Liquidating Trustee until its duties have been fully discharged. After doing so, the Liquidating Trustee, its agents, professionals and employees, if any, shall have no further duties or obligations hereunder, except as required by this Liquidating Trust Agreement, the Combined DS and Plan, the Confirmation Order or applicable law concerning the termination of a trust.

Section 3.3 Unclaimed/Undelivered Distributions. All unclaimed or undelivered payments or distributions made to Holders of Allowed Claims under the Combined DS and Plan on behalf of Debtor, including but not limited to, unnegotiated checks or drafts, shall revert, within 180 days after the Plan Distribution was deliverable to such Holder of Allowed Claim to the Liquidating Trustee to be redistributed pursuant to the Combined DS and Plan, and shall be forfeited as to the affected Holders of Allowed Claims. Any holder of Allowed Claim whose payment is forfeited under this provision will thereafter be treated as having a Disallowed Claim and shall be forever barred and enjoined from asserting any such Claim for an undeliverable or unclaimed Plan Distribution or any subsequent Plan Distribution on account of its Allowed Claims against the Debtors, the Estates, its property or the Assets. At such time as the Liquidating Trustee has declared and made the final Plan Distribution to allowed beneficial interests in the Liquidating Trust, and when six (6) months from that final Plan Distribution is made, any unclaimed funds shall be deemed forfeited by the creditor not claiming such funds. Thereafter, the Liquidating Trustee shall be authorized to distribute any such remaining unclaimed funds to any not-for-profit tax-exempt institution of the Liquidating Trustee's choice, so long as it complies with 11 U.S.C. §347.

ARTICLE IV
OBLIGATIONS OF THE LIQUIDATING TRUSTEE

Section 4.1 Establishment and Maintenance of Accounts and Reserves. On the Effective Date, or as soon thereafter as practicable, the Liquidating Trustee shall establish accounts and reserves as required by the Combined DS and Plan and shall utilize the monies in such accounts and reserves to make the payments specified in the Combined DS and Plan and this Liquidating Trust Agreement. Changes in the amounts maintained in any account or reserve may be made at any time thereafter in the discretion of the Liquidating Trustee.

Section 4.2 Reserves.

(a) On the Effective Date, and after making all Plan Distributions required to be made on the Effective Date under the Combined DS and Plan, the Liquidating Trustee shall establish and maintain a separate reserve (each, a "Reserve") for the estimated amount of the Liquidating Trust Expenses (the "Liquidating Trust Expense Reserve"), as well as each Class of Claims, which Reserve shall be administered by the Liquidating Trustee. To the extent that Reserves are established and maintained for the benefit of any holder of a Disputed Claim, such Reserves shall include an amount of Cash equal to the Plan Distributions that would have been made to the holder of such Disputed Claim if it were an Allowed Claim in an amount equal to the lesser of (a) the amount of the Disputed Claim, (b) the amount in which the Disputed Claim shall be estimated by the Bankruptcy Court pursuant to section 502 of the Bankruptcy Code for purposes of allowance, which amount, unless otherwise ordered by the Bankruptcy Court, shall constitute and represent the maximum amount in which such Claim ultimately may become an Allowed Claim, or (c) such other amount as may be agreed upon by the holder of such Disputed Claim and the Liquidating Trustee.

(b) After a Final Order has been entered or other final resolution has been reached with respect to any given Disputed Claim for which cash was reserved in a Disputed Claims Reserve, the balance, if any, of Cash remaining in such Disputed Claims Reserve on account of such Disputed Claim, after making any distribution to which the holder of such Claims may have become entitled by virtue of such Final Order or other final resolution, shall be transferred to any other reserve established by the Liquidating Trustee.

Section 4.3 Use of Assets. All Cash or other property held or collected by the Liquidating Trustee shall be used solely for the purposes contemplated by the Combined DS and Plan or this Liquidating Trust Agreement.

Section 4.4 Distributions. Unless otherwise provided herein or by Bankruptcy Court order, after the Effective Date, the Liquidating Trustee will make all Plan Distributions that become deliverable to Holders of Allowed Claims as soon as reasonably practicable in accordance with the Combined DS and Plan.

ARTICLE V
POWERS AND DUTIES OF THE LIQUIDATING TRUSTEE

Section 5.1 Duties of Liquidating Trustee. The Liquidating Trustee shall have such duties and responsibilities as are specified in the Combined DS and Plan, the Confirmation Order and this Liquidating Trust Agreement.

Section 5.2 Authority of Liquidating Trustee. The Liquidating Trust and the Liquidating Trustee shall be vested with the property, rights, interests, and powers of the Debtor transferred to the Liquidating Trust, as specified in the Combined DS and Plan or the Confirmation Order. The Liquidating Trustee shall make continuing efforts to dispose of the Liquidating Trust Assets, make timely distributions, and not unduly prolong the duration of the Liquidating Trust. The Liquidating Trustee's rights and authority include, without limitation, all of the following:

(a) to hold legal title to any and all rights of the Liquidating Trust Beneficiaries in or arising from the Liquidating Trust Assets, including, without limitation, collecting and receiving any and all money and other property belonging to the Liquidating Trust;

(b) to perform the duties, exercise the powers, and assert the rights of a trustee under sections 704 and 1106 of the Bankruptcy Code, including, without limitation, (i) commencing, prosecuting or settling causes of action, (ii) enforcing contracts, (iii) asserting claims, defenses, offsets and privileges, and (iv) interposing and prosecuting objections to Claims;

(c) receive, control, manage and dispose of all Liquidating Trust Assets for the benefit of the Liquidating Trust Beneficiaries who may receive distributions under the Combined DS and Plan;

(d) wind down, dissolve, and liquidate the Debtors;

(e) administer the closing of the Chapter 11 Cases in accordance with the Bankruptcy Code and the Bankruptcy Rules;

(f) cause the Liquidating Trust to enter into any agreement or execute any document or instrument required by or consistent with the Combined DS and Plan, the Confirmation Order or this Liquidating Trust Agreement, and to perform all obligations thereunder;

(g) act as custodian of the Liquidating Trust Assets and liquidate and reduce such assets to cash at such time as the Liquidating Trustee deems appropriate to accomplish the purpose of the Liquidating Trust, in accordance with the terms of the Combined DS and Plan and the Liquidating Trust Agreement;

(h) calculate and pay all distributions required or permitted to be made from the Liquidating Trust Assets under the Combined DS and Plan, this Liquidating Trust Agreement and/or orders of the Bankruptcy Court;

(f) subject to the provisions of the Combined DS and Plan and this Liquidating Trust Agreement, establish, fund, and/or administer the Disputed Claims Reserve and such other

reserves and accounts as may be authorized by this Liquidating Trust Agreement, the Combined DS and Plan, or order of the Bankruptcy Court;

(g) employ, supervise and compensate attorneys, accountants, financial advisors and other professionals or other persons retained to represent the interests of and serve on behalf of the Liquidating Trust (the "Trust Professionals") and waive any conflicts of interest as deemed necessary or appropriate in its sole discretion. The Liquidating Trustee may commit the Liquidating Trust to and shall pay such Trust Professionals reasonable compensation for services rendered and expenses incurred;

(h) make and file tax elections, returns, periodic operating reports, and other documents, as necessary, on behalf of the Liquidating Trust;

(i) object to, assert counterclaims to, or seek to recharacterize, reclassify or subordinate Claims filed against any of the Debtors and compromise and settle, abandon or dismiss any and all Disputed Claims in accordance with the terms of the Combined DS and Plan;

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

(k) seek determination of tax liability of the Liquidating Trust under section 505 of the Bankruptcy Code;

(l) pay all expenses and make other necessary payments relating to the Liquidating Trust Assets consistent with the terms of the Combined DS and Plan, Confirmation Order, and/or this Liquidating Trust Agreement;

(m) assert any privilege or defense of the Liquidating Trust Assets or waive, with the consent of the Debtors, any privilege or defense of the Debtors;

(n) prepare and file post-Effective Date operating reports;

(o) perform any and all acts necessary or appropriate for the conservation and protection of the Liquidating Trust Assets;

(p) exercise all powers and rights, and take all actions contemplated by or provided for under this Liquidating Trust Agreement; and

(q) take any and all other actions necessary or appropriate to implement or consummate the Combined DS and Plan and the provisions of this Liquidating Trust Agreement.

Section 5.3 Limitations on the Liquidating Trustee. Notwithstanding anything in this Liquidating Trust Agreement to the contrary, the Liquidating Trustee, in its capacity as such, shall not do or undertake any of the following: (i) guaranty any debt; (ii) loan Liquidating Trust Assets; (iii) purchase Liquidating Trust Assets from the Liquidating Trust; (iv) transfer Liquidating Trust Assets to another trust with respect to which the Liquidating Trustee serves as trustee; or (v) take, or fail to take, any action that would jeopardize treatment of the Liquidating Trust as a

"liquidating trust" for U.S. federal income tax purposes; or (vi) except as otherwise reasonably necessary to maintain the value of the Liquidating Trust Assets.

Section 5.4 Liquidating Trustee and Conflicts of Interest. If the Liquidating Trustee determines, in the exercise of its reasonable discretion, that it has a material conflict of interest with respect to the settlement of a Claim, the resolution or prosecution of a Cause of Action, or any other matter, the Liquidating Trustee may select a designee to act on behalf of the Liquidating Trust solely with respect to such matter (the "Designee"), with such Designee's authority to act on behalf of the Liquidating Trust to terminate upon the matter's conclusion. If the Designee files a pleading, motion or other filing with a court or tribunal on behalf of the Liquidating Trust, it shall do so in its own name as "Designee of the Liquidating Trust."

Section 5.5 Register of Liquidating Trust Beneficiaries. The Debtors, as applicable, shall provide the Liquidating Trustee with a register of the names, addresses and amounts of Allowed Claims of the Liquidating Trust Beneficiaries (the "Register") within three (3) business days after occurrence of the Effective Date. Thereafter, the Register will be maintained by the Liquidating Trustee, and changes thereto will be made upon notification proper under this Liquidating Trust Agreement submitted to the Liquidating Trustee. The Liquidating Trustee shall not be liable for relying on the accuracy of the Register, provided that it has properly maintained the Register in accordance with this Liquidating Trust Agreement.

Section 5.6 Post-Confirmation Reporting. The Liquidating Trustee will also file unaudited reports of its activities and the financial affairs of the Liquidating Trust with the Bankruptcy Court on a quarterly basis, within thirty (30) days after the conclusion of each such quarterly period until the earlier of the entry of a final decree closing the Chapter 11 Case or a Bankruptcy Court order converting or dismissing the Chapter 11 Case. Such filed unaudited quarterly reports will contain information regarding the distributions made by the Liquidating Trustee and other matters required to be included in such reports in accordance with the Liquidating Trust Agreement and any applicable Bankruptcy Court and United States Trustee guidelines for such matters. Further, the Liquidating Trustee will provide a written report to Tillou on any and all uses of the Tillou Cash Payment on the 15th day and the last day of each month after the Effective Date.

Section 5.7 Books and Records. The Liquidating Trustee also shall maintain in respect of the Liquidating Trust and the Liquidating Trust Beneficiaries, books and records relating to the Liquidating Trust Assets and income realized therefrom and the payment of expenses of and claims against or assumed by the Liquidating Trust in such detail and for such period of time as may be necessary to enable it to make full and proper reports in respect thereof. Such books and records shall be maintained in a manner consistent with the Combined DS and Plan and this Liquidating Trust Agreement. Except as expressly provided in this Liquidating Trust Agreement, the Combined DS and Plan or the Confirmation Order, nothing in the Liquidating Trust Agreement is intended to require the Liquidating Trustee to file any accounting or seek approval of any court with respect to the administration of the Liquidating Trust, or as a condition for making any payment or distribution out of the Liquidating Trust Assets.

Section 5.8 Final Accounting of Liquidating Trustee. The Liquidating Trustee shall within thirty (30) days after the final Distribution and termination of the Liquidating Trust,

but prior to closing or dismissal of the Chapter 11 Case, render a final accounting containing at least the following information:

(a) A description of the Liquidating Trust Assets and their disposition;

(b) A summarized accounting in sufficient detail of all gains, losses, receipts, disbursements and other transactions in connection with the Liquidating Trust and the Liquidating Trust Assets during the Liquidating Trustee's term of service, including their source and nature;

(c) Separate entries for all receipts of principal and income;

(d) The ending balance of all Liquidating Trust Assets as of the date of the Liquidating Trustee's accounting, including the cash balance on hand and the name and location of the depository where it is kept;

(e) All known liabilities owed by the Liquidating Trust; and

(f) The then current Register of Allowed and Disputed Claims.

The final accounting shall be filed with the Bankruptcy Court.

ARTICLE VI
LIABILITY OF LIQUIDATING TRUSTEE

Section 6.1 Appointment. The Liquidating Trustee is J.S. serving solely in the capacity as Liquidating Trustee of the Liquidating Trust and not otherwise.

Section 6.2 Resignation. The Liquidating Trustee may resign by giving not less than fourteen (14) days' prior written notice thereof to the Bankruptcy Court and the U.S. Trustee; provided, however, such resignation shall not become effective until the appointment of a successor by the resigning Liquidating Trustee and Bankruptcy Court approval of a successor Liquidating Trustee in accordance with Section 6.4 hereof. If a Liquidating Trustee resigns from its position hereunder, subject to a final accounting, such Liquidating Trustee shall be entitled to all accrued but unpaid fees, expenses, and other compensation to the extent incurred, arising or relating to events occurring before such resignation, and any out-of-pocket expenses reasonably incurred in connection with the transfer of all powers and duties to the successor Liquidating Trustee.

Section 6.3 Removal. Any person serving as the Liquidating Trustee may be removed, only for cause, and replaced by an order of the Bankruptcy Court. The removal shall be effective on the date specified in the applicable Bankruptcy Court order. For purposes of this Section 5.3, "cause" shall mean: (a) an act of fraud, embezzlement, or theft in connection with the Liquidating Trustee's duties or in the course of its employment in such capacity, (b) the intentional wrongful damage to the Liquidating Trust Assets, (c) the intentional wrongful disclosure of confidential information of the Liquidating Trust resulting in material harm to the Liquidating Trust, or (d) gross negligence by the Liquidating Trustee in connection with the performance of its duties under this Liquidating Trust Agreement. Unless the Bankruptcy Court orders immediate removal, the Liquidating Trustee shall continue to serve until a Successor Liquidating Trustee is

appointed, and such appointment becomes effective, in accordance with Section 6.4 hereof. If the Liquidating Trustee is removed for cause, such Liquidating Trustee shall not be entitled to any accrued but unpaid fees, expenses or other compensation under this Liquidating Trust Agreement or otherwise. If the Liquidating Trustee is unwilling or unable to serve for any other reason whatsoever other than for "cause," subject to a final accounting, such Liquidating Trustee shall be entitled to all accrued but unpaid fees, expenses, and other compensation, to the extent incurred, arising or relating to events occurring before its removal or resignation, and to any out-of-pocket expenses reasonably incurred in connection with the transfer of all powers and duties and all rights to any Successor Liquidating Trustee.

Section 6.4 Appointment of Successor Liquidating Trustee. In the event of a vacancy by reason of the closure or immediate removal of the Liquidating Trustee or prospective vacancy by reason of resignation or removal, the Bankruptcy Court shall be vested with final authority to appoint the Successor Liquidating Trustee consistent with the best interests of the Liquidating Trust Beneficiaries. Every Liquidating Trustee appointed hereunder shall execute, acknowledge and deliver to the Bankruptcy Court and the retiring Liquidating Trustee, if any, an instrument accepting such appointment subject to the terms and provisions hereof. The Successor Liquidating Trustee, without any further act, shall become vested with all the rights, powers and duties of the Liquidating Trustee; provided, however, no Liquidating Trustee shall be liable for the acts or omissions of any prior or later Liquidating Trustee.

Section 6.5 Continuity. The resignation or removal of the Liquidating Trustee shall not terminate the Liquidating Trust or revoke any existing agency (other than any agency of such Liquidating Trustee as a Liquidating Trustee) created pursuant to the Liquidating Trust Agreement or invalidate any action theretofore taken by the Liquidating Trustee, and the Successor Liquidating Trustee agrees that the provisions of the Liquidating Trust Agreement shall be binding on and inure to the benefit of each Successor Liquidating Trustee and all its heirs and legal and personal representatives, successors or assigns. In the event of the resignation or removal of the Liquidating Trustee, such Liquidating Trustee shall (a) execute and deliver by the effective date of its resignation or removal such documents, instruments and other writings as may be reasonably required to effect the termination of such Liquidating Trustee's capacity under this Liquidating Trust Agreement and (b) assist and cooperate in effecting the assumption of such Liquidating Trustee's obligations and functions by the Successor Liquidating Trustee. If, for any reason, the Liquidating Trustee fails to execute the documents described in clause (a) of the preceding sentence, the Bankruptcy Court may enter such orders as are necessary to effect termination of such Liquidating Trustee's capacity under this Liquidating Trust Agreement.

Section 6.6 Compensation. The Liquidating Trustee shall be compensated on an hourly basis based on its normal and customary rates for such services and shall be entitled to reimbursement of expenses incurred, payable exclusively from the Liquidating Trust Assets set aside in the Liquidating Trust Expense Reserve. Any Trust Professionals or agents retained or utilized by the Liquidating Trustee shall be entitled to reasonable compensation for services rendered and reimbursement of expenses incurred, payable exclusively from the Liquidating Trust Expense Reserve. After the Effective Date, the payment of the fees and expenses of the Liquidating Trustee and its agents, financial advisors, attorneys, consultants, independent contractors, representatives and other Trust Professionals shall be made in the ordinary course of business and shall not be subject to the approval of the Bankruptcy Court. Any Successor

Liquidating Trustee shall receive such reasonable compensation and reimbursement of expenses in the same manner as the initial Liquidating Trustee, payable exclusively from the Liquidating Trust Cost Reserve. The Trust Professionals shall transmit all invoices detailing their services and expenses to the Liquidating Trustee. The Liquidating Trustee shall have thirty (30) business days to notify the Trust Professional of an objection to such invoice. If no objection to the invoice is made, the Liquidating Trustee shall be authorized to remit payment to the Trust Professional. If objection is made to an invoice, the Liquidating Trustee and Trust Professional shall attempt to reach an amicable resolution to the dispute, but if no resolution is made after thirty (30) days from the date such objection is made, the Trust Professional may submit the dispute to the Bankruptcy Court for determination of the appropriate amount to be paid. In the event that the total amount of the Liquidating Trust Expenses is less than the Liquidating Trust Expense Reserve, the Liquidating Trustee shall distribute such funds in accordance with the Combined DS and Plan.

Section 6.7 Indemnification; Limitation of Liability etc.

(a) The Liquidating Trust shall indemnify, defend, and hold harmless each of (i) the Liquidating Trustee and (ii) the Trust Professionals and its/their heirs, legal representatives and permitted assigns (collectively, the "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, with respect to the Liquidating Trust Agreement, the Estates or the implementation or administration of the Combined DS and Plan, except to the extent it is finally determined by a final and non-appealable order from a federal court with competent jurisdiction within the District of Delaware that such Indemnified Party was grossly negligent or acted in bad faith or in a manner whereby such Indemnified Party knew or should have known to be not in, or opposed to, the best interests of the Liquidating Trust Beneficiaries, or, with respect to any criminal action or proceeding, had reasonable cause to believe its conduct was unlawful. Specifically, the Liquidating Trustee and the Trust Professionals shall not be liable for any negligence or any error of judgment made in good faith with respect to any action taken or omitted to be taken in good faith. To the extent the Liquidating Trust indemnifies and holds harmless the Indemnified Parties as provided above, the legal fees and related costs incurred by counsel to the Liquidating Trustee in monitoring and participating in the defense of the claims giving rise to the right of indemnification shall be paid from the Liquidating Trust Assets, payable exclusively from the Liquidating Trust Expense Reserve.

(b) Each of the Indemnified Parties, whether or not acting upon the advice of counsel, shall incur no liability because of any error of law or fact, mistake of judgment or any matter or thing done or omitted under this Liquidating Trust Agreement except to the extent it is finally determined by a final and non-appealable order from a federal court with competent jurisdiction within the District of Delaware that such Indemnified Party was grossly negligent or acted in bad faith or in a manner whereby such Indemnified Party knew or should have known to be not in, or opposed to, the best interests of the Liquidating Trust Beneficiaries, or, with respect to any criminal action or proceeding, such Indemnified Party had reasonable cause to believe its conduct was unlawful. Anything done or suffered in good faith by an Indemnified Party in accordance with the advice of counsel which is reasonably relied upon shall be conclusively decided in favor of such Indemnified Party against the Liquidating Trust or other interested party.

(c) Any Person acting on behalf of J.S. in its capacity as Liquidating Trustee or a Trust Professional shall not be liable for acts or defaults of any other person acting at any other time in any such capacity. Each Indemnified Party shall be protected and free from liability in acting upon any notice, request, consent, certificate, declaration, guarantee, affidavit or other paper or document or signature reasonably believed by it to be genuine and to have been signed by the proper party or parties or by the party or parties purporting to have signed the same.

(d) No provision of this Liquidating Trust Agreement shall require any Indemnified Party to expend or risk its own funds or otherwise incur any financial liability in the performance of any of its duties hereunder, or in the exercise of any of its rights or powers, if they shall have reasonable grounds for believing that repayment of such funds or adequate indemnity against such risk or liability is not reasonably assured to him.

Section 6.8 Insurance. The Liquidating Trustee shall be authorized to obtain all reasonably necessary insurance coverage for itself and the Trust Professionals, including, but not limited to, coverage with respect to (i) any property that is or may in the future become the property of the Liquidating Trust, and (ii) the liabilities, duties and obligations of the Liquidating Trustee and the Trust Professionals (in the form of an errors and omissions policy or otherwise), the latter of which insurance coverage may, at the sole option of the Liquidating Trustee, remain in effect for a reasonable period after the conclusion of the Liquidating Trustee's service, and the costs and expenses of such insurance coverage shall be an expense for which the Liquidating Trustee is entitled to reimbursement hereunder and exclusively payable from the Liquidating Trust Expense Reserve.

Section 6.9 Reliance by Liquidating Trustee. The Liquidating Trustee may rely, and shall be fully protected in acting or refraining from acting, if it relies upon any resolution, statement, certificate, instrument, opinion, report, notice, request, consent, order, or other instrument or document that the Liquidating Trustee reasonably believes to be genuine and to have been signed or presented by the proper party or parties or, in the case of cables, telecopies, e-mails and telexes, to have been sent by the proper party or parties, and the Liquidating Trustee may conclusively rely as to the truth of the statements and correctness of the opinions expressed therein. The Liquidating Trustee may consult with counsel and other professionals with respect to matters in their area of expertise (and the reasonable fees and expenses of such counsel shall be an expense for which the Liquidating Trustee is entitled to reimbursement hereunder), and any advice of counsel reasonably relied upon shall be full and complete authorization and protection in respect of any action taken or not taken by the Liquidating Trustee. The Liquidating Trustee shall be entitled to rely upon the advice of such professionals in acting or failing to act and shall not be liable for any act taken or not taken in reliance thereon. The Liquidating Trustee shall have the right at any time to seek and rely upon instructions from the Bankruptcy Court concerning this Liquidating Trust Agreement, the Combined DS and Plan, the Solicitation Order or any other document executed in connection herewith or therewith, and the Liquidating Trustee shall be entitled to rely upon such instructions in acting or failing to act and shall not be liable for any act taken or not taken in reliance thereon. The Liquidating Trustee may rely upon the Debtors' filed schedules and statements of financial affairs and all other information provided by the Debtors or their representatives to the Liquidating Trustee concerning Claims filed against the Debtors, and its reconciliation and documents supporting such reconciliation.

Section 6.10 Reliance by Persons Dealing with the Liquidating Trustee. In the absence of actual knowledge to the contrary, any person dealing with the Liquidating Trustee shall be entitled to rely on the authority of the Liquidating Trustee to act on behalf of the Liquidating Trust and shall have no obligation to inquire into the existence of such authority.

ARTICLE VII
BENEFICIARIES

Section 7.1 Beneficial Interest Only. The ownership of a beneficial interest in the Liquidating Trust shall not entitle any Liquidating Trust Beneficiary to any title in or to the Liquidating Trust Assets or to any right to call for a partition or division of the Liquidating Trust Assets or to require an accounting, except as specifically provided by this Liquidating Trust Agreement.

Section 7.2 Evidence of Beneficial Interest. Ownership of a beneficial interest in the Liquidating Trust Assets shall not be evidenced by any certificate, security or receipt or in any other form or manner whatsoever, except as maintained on the books and records of the Liquidating Trust by the Liquidating Trustee.

Section 7.3 Registration of Beneficial Interest. The Liquidating Trustee shall cause the Register to be kept at its office or at such other place or places as may be designated by the Liquidating Trustee from time to time. The Register shall reflect the ownership of the beneficial interests of the Liquidating Trust Beneficiaries.

Section 7.4 Absolute Owners. The Liquidating Trustee may deem and treat the Beneficiaries reflected as the owner of a beneficial interest on the Register as the absolute owner thereof for the purposes of receiving distributions and payments on account thereof for U.S. federal and state income tax purposes and for all other purposes whatsoever.

Section 7.5 Standing of Liquidating Trust Beneficiary. Except as expressly provided in the Liquidating Trust Agreement, the Combined DS and Plan or the Confirmation Order, a Liquidating Trust Beneficiary does not have standing to direct the Liquidating Trustee to do or not to do any act or to institute any action or proceeding at law or in equity against any party (other than the Liquidating Trustee) upon or with respect to the Liquidating Trust Assets.

ARTICLE VIII
TAXES

Section 8.1 Income Tax Treatment. The Debtors, the Liquidating Trustee and the Liquidating Trust Beneficiaries shall treat the Liquidating Trust as a "liquidating trust" within the meaning of Treasury Regulation § 301.7701-4(d) and any comparable provision of state or local law. For U.S. federal income tax purposes, the Debtors, the Liquidating Trustee and the Liquidating Trust Beneficiaries shall treat the transfer of the Liquidating Trust Assets (which, for the avoidance of doubt, includes the Net Proceeds of the Liquidating Trust, and the Liquidating Trust's rights thereto, pursuant to Article VIII.A.2) by the Debtor to the Liquidating Trust (a) in part as the transfer of Assets, subject to any liabilities of the Debtors or the Liquidating Trust payable from the proceeds of such Assets, by the Debtors to the Holders of Allowed General Unsecured Claims, followed by the transfer of such Assets (subject to such liabilities) by such

Holders to the Liquidating Trust in exchange for the Liquidating Trust Units, and (b) in part as the transfer of such Assets by the Debtors to one or more Disputed Claims Reserves, and to the extent permitted by applicable law, all relevant parties shall report consistently for state and local income tax purposes. Notwithstanding the foregoing, in the event of a final determination under section 1313(a) of the Internal Revenue Code that the Liquidating Trust does not qualify as a grantor trust, the Liquidating Trust Beneficiaries and the Liquidating Trustee intend that the Liquidating Trust (excluding any Disputed Claims Reserve) be treated as a partnership for U.S. federal income tax purposes and will take all actions reasonably necessary to cause the Liquidating Trust (excluding any Disputed Claims Reserve) to be treated as such a partnership.

Section 8.2 Disputed Claims Reserve. Notwithstanding anything herein otherwise, the Liquidating Trustee shall treat each Disputed Claims Reserve as a "disputed ownership fund" governed by Treasury Regulation section 1.468B-9 (and make any appropriate elections consistent with such tax treatment). The Liquidating Trustee shall be the administrator of the Disputed Claims Reserves within the meaning of Treasury Regulation section 1.468B-9(b)(2) and shall be responsible for all tax reporting and withholding required by the Disputed Claims Reserves. Pursuant to Treasury Regulation section 1.468B-9, no Holder of a Claim will be treated as the grantor or deemed owner of any asset reserved for Disputed Claims until such Holder receives or is allocated an interest in such asset.

Section 8.3 Tax Returns. The Liquidating Trustee shall cause all Tax returns required to be filed on a basis consistent with the treatment of the Liquidating Trust in part as a liquidating trust described in Treasury Regulation section 301.7701-4(d) (and grantor trust pursuant to Treasury Regulation section 1.671-l(a)) and in part as one or more Disputed Claims Reserves taxed as disputed ownership funds, and will pay all taxes imposed on the Liquidating Trust (including any taxes imposed on any Disputed Claims Reserve) from Liquidating Trust Assets (although any taxes imposed on any Disputed Claims Reserve will be paid out of such Disputed Claims Reserve and not out of general assets held by the Liquidating Trust).

Section 8.4 Tax Withholding. The Liquidating Trustee shall withhold and pay over to the appropriate taxing authority any amount required to be withheld from any payment made pursuant to this Liquidating Trust Agreement or the Combined DS and Plan. Any tax withheld shall be treated as distributed to the Liquidating Trust Beneficiary for purposes of this Liquidating Trust Agreement. The Liquidating Trustee may require that each Liquidating Trust Beneficiary certify such Liquidating Trust Beneficiary's taxpayer identification number, and that payments to such Liquidating Trust Beneficiary are exempt from backup withholding. The Liquidating Trustee may condition payment to a Liquidating Trust Beneficiary on prior receipt of such information.

ARTICLE IX
MISCELLANEOUS PROVISIONS

Section 9.1 Amendment. After the Effective Date, this Liquidating Trust Agreement may not be amended except by an instrument executed by the Liquidating Trustee with the approval of the Bankruptcy Court; provided, however, that such amendment may not be inconsistent with the Combined DS and Plan or the Confirmation Order.

Section 9.2 Governing Law. This Liquidating Trust Agreement shall be governed by and construed in accordance with the laws of the State of Delaware without regard to the rules of conflict of laws of the State of Delaware or any other jurisdiction.

Section 9.3 Counterparts; Effectiveness. This Liquidating Trust Agreement may be executed in two or more counterparts, each of which shall be deemed to be an original but all of which shall constitute one and the same agreement. This Liquidating Trust Agreement shall become effective when each party hereto shall have received counterparts thereof signed by all the other parties hereto.

Section 9.4 Severability; Validity. If any provision of this Liquidating Trust Agreement or the application thereof to any person or circumstance is held invalid or unenforceable, the remainder of this Liquidating Trust Agreement, and the application of such provision to other persons or circumstances, shall not be affected thereby, and to such end, the provisions of this Liquidating Trust Agreement are agreed to be severable.

Section 9.5 No Waiver. No failure or delay of any party to exercise any right or remedy pursuant to this Liquidating Trust Agreement shall affect such right or remedy or constitute a waiver thereof.

Section 9.6 Preservation of Privilege and Defenses. In connection with the rights, claims, and any objections to Disputed Claims prosecuted or resolved by the Liquidating Trustee in accordance with the Combined DS and Plan, the Liquidating Trustee may request copies of any documents and other information gathered, and relevant work product developed, by the Debtors' counsel and professionals during the Chapter 11 Case in connection with its investigation of Disputed Claims, provided that the provision of any such documents and information will be without waiver of any evidentiary privileges, including, without limitation, the attorney-client privilege, work-product privilege or other privilege or immunity attaching to any such documents or information (whether written or oral) *provided* further that the sharing of such documents and information with the Liquidating Trust shall be within the sole and complete discretion of the Debtors' counsel, as applicable.

Section 9.7 Notices. Any notice or other communication hereunder shall be in writing and shall be deemed given upon (a) confirmation of receipt of a facsimile transmission, (b) confirmed delivery by a standard overnight carrier or when delivered by hand, or (c) the expiration of five (5) Business Days after the day when mailed by registered or certified mail (postage prepaid, return receipt requested), addressed to the respective parties at the following addresses (or such other address for a party as shall be specified by like notice):

If the Liquidating Trustee, to:

_____

_____

With a copy (which shall not constitute notice) to:

[IF APPLICABLE]

Section 9.8 Irrevocability. The Liquidating Trust is irrevocable.

Section 9.9 Relationship to the Combined DS and Plan. The Liquidating Trustee shall have full power and authority to take any action consistent with the purposes and provisions of the Combined DS and Plan. However, in the event that the provisions of this Liquidating Trust Agreement are found to be inconsistent with the provisions of the Combined DS and Plan, the provisions of the Combined DS and Plan shall control.

Section 9.10 Successors or Assignees. The terms of the Liquidating Trust Agreement shall be binding upon, and shall inure to the benefit of the parties hereto and their respective successors and assigns.

[Signatures on following pages]

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

_____

By:_____

Name:

Title:

Date:

and

_____

As Liquidating Trustee

By: _____

Date: _____

EXHIBIT C

Debtor	Party	Cause of Action
Ideanomics	Osirius	Fraudulent Transfer/Preference Claim
Ideanomics	Sullivan & Worcester	Preference Claim
WAVE	Ricardo	Preference Claim