

Voting (the "Voting Report"); and this Court having considered the arguments of counsel in presented at the Confirmation Hearing; this Court having taken judicial notice of the papers and pleadings on file in this Bankruptcy Case, including the various certificates of service of the Plan solicitation materials (collectively, the "Certificates of Service"); good and sufficient cause exists for the relief granted in this order, and this Court hereby enters the following findings of fact and conclusions of law with respect to the confirmation of the Plan:¹

FINDINGS OF FACT AND CONCLUSIONS OF LAW

A. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(L). The Debtor was and is qualified to be a debtor under Section 109 of the Bankruptcy Code.

B. Venue of the Bankruptcy Case in the United States Bankruptcy Court for the District of Massachusetts was, and continues to be, proper, pursuant to 28 U.S.C. § 1403.

I. BACKGROUND.

C. On June 23, 2008 (the "Petition Date"), the Debtor commenced the above-captioned bankruptcy case by filing a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code").²

D. The Solicitation Procedures Order, among other things, (i) fixed August 14, 2009 as the deadline to object to confirmation of the Plan and the deadline for submitting ballots, and (ii) established certain procedures for soliciting and tabulating votes with respect to the Plan.

¹ This Confirmation Order constitutes this Court's findings of fact and conclusions of law under Fed. R. Civ. P. 52, as made applicable to this case by Bankruptcy Rules 7052 and 9014. Any finding of fact shall constitute a finding of fact even if it is referred to as a conclusion of law, and any conclusion of law shall constitute a conclusion of law even if it is referred to as a finding of fact.

² Capitalized terms not otherwise defined in this order shall have the meanings ascribed to them in the Plan.

E. As is evidenced by a certificate of service filed with the Court, the Debtor timely mailed Solicitation Packages (as defined in the Solicitations Procedures Order), the Solicitation Procedures Order and, where appropriate, a ballot to creditors and parties-in-interest.

F. Notice of the Confirmation Hearing and service of the Solicitation Packages and the Solicitation Procedures Order was adequate and in accordance with Bankruptcy Rule 2002(b).

G. The Debtor has filed the Voting Report showing the results of the voting on the Plan.

H. The Bruce Affidavit was filed in support of confirmation of the Plan and Jeffrey Bruce appeared and the Confirmation Hearing and was available for examination.

I. The Court conducted the Confirmation Hearing on August 19, 2009.

II. COMPLIANCE WITH THE REQUIREMENTS OF SECTION 1129 OF THE BANKRUPTCY CODE.

J. The Plan complies with all applicable provisions of the Bankruptcy Code, as required by Section 1129(a)(1) of the Bankruptcy Code.

K. The Plan constitutes a plan of liquidation, which provides for the appointment of a Liquidating Supervisor, administration and distribution of assets by the Liquidating Supervisor and the continued existence of the Debtor to the extent necessary to liquidate its assets. The Disclosure Statement and the Plan describe the manner of funding of the Plan.

L. Pursuant to Sections 1122(a) and 1123(a)(1) of the Bankruptcy Code, the Plan designates seven (7) Classes of Claims and Equity Interests. The Claims placed in each Class are substantially similar to other Claims in each such Class, and the claims in each Class are treated the same.

M. Craig Jalbert has been selected as the Liquidating Supervisor. Mr. Jalbert's identity was disclosed in the Disclosure Statement. No one has objected to Mr. Jalbert acting as Liquidating Supervisor.

N. Section 4.7 of the Plan provides that the Liquidating Supervisor shall be vested with all voting rights associated with the Debtor's stock, whether common or preferred, but not with beneficial ownership of such stock. Allowed Class 7 Equity Interests shall receive distributions under the Plan only after all Senior Claims have been paid in full.

O. The Debtor has complied with all applicable provisions of Section 1123(a) of the Bankruptcy Code.

P. The Plan satisfies the requirements of Section 1129(a)(3) of the Bankruptcy Code because the Debtor proposed the Plan in good faith and not by any means forbidden by law.

Q. Any payments made or to be made for services or for costs and expenses accruing prior to Confirmation or in connection with the Bankruptcy Case have, to the extent required by the Bankruptcy Code, been approved by, or are subject to the approval of, the Bankruptcy Court. Section 1129(a)(4) of the Bankruptcy Code has, therefore, been satisfied.

R. The Debtor has complied with Section 1129(a)(5) of the Bankruptcy Code by disclosing (a) that Craig R. Jalbert will serve as the Liquidating Supervisor of the Reorganized Debtor, and (b) that no officers of the Debtor prior to the Effective Date shall serve as officers of the Reorganized Debtor on and after the Effective Date. The Debtor has disclosed that two former officers of the Debtor, John Pastore and Jeffrey Bruce, will continue to provide services to the Reorganized Debtor, on an as needed basis, following confirmation of the Plan. The Debtor has disclosed the rates of compensation for Mr. Pastore and Mr. Bruce.

S. The Debtor's business does not involve the establishment of rates over which any regulatory commission has or will have jurisdiction after Confirmation. Therefore, the requirements of Section 1129(a)(6) of the Bankruptcy Code do not apply in the Bankruptcy Case.

T. With respect to each impaired Class of Claims against or Equity Interests in the Debtor, each holder of an impaired Claim or Interest has accepted or is deemed to have accepted the Plan or will receive or retain under the Plan on account of such Claim or Equity Interest property of a value, as of the Effective Date, that is not less than the amount such holder would receive or retain if the Debtor was liquidated on the Effective Date under Chapter 7 of the Bankruptcy Code. The Plan therefore complies with the requirements of Section 1129(a)(7) of the Bankruptcy Code.

U. Classes 1 through 6 were entitled to vote to accept or reject the Plan. As is evidenced by the Voting Report, Classes 1 through 6 have voted to accept the Plan in accordance with Section 1126(c) of the Bankruptcy Code or were deemed to accept the Plan. *See In re Ruti-Sweetwater, Inc.*, 836 F.2d 1263 (10th Cir. 1988) (nonvoting, non-objecting judgment lien creditor who was only member of class deemed to have accepted plan of reorganization without further showing that plan did not discriminate unfairly or that plan was fair and equitable); *see also In re Adelpia Communications Corp.*, 368 B.R. 140, 260-62 (Bankr. S.D.N.Y. 2007) (same). Because all impaired Classes of Claims have accepted the Plan or are deemed to have accepted the Plan, the requirements of Section 1129(a)(8) of the Bankruptcy Code have been met.

V. The Plan provides for treatment of Allowed Administrative Claims, and Priority Tax Claims in the manner required by Section 1129(a)(9) of the Bankruptcy Code. The Plan, therefore, complies with the requirements of Section 1129(a)(9) of the Bankruptcy Code.

W. Impaired Classes 1, 2 and 5 have affirmatively voted to accept the Plan without including any acceptance of the Plan by any insider. The Plan therefore complies with the requirements of Section 1129(a)(10) of the Bankruptcy Code.

X. Section 1129(a)(11) of the Bankruptcy Code is not applicable to the Plan. The Plan explicitly proposes the liquidation of the Debtor.

Y. Pursuant to Article III, Section 3.2 of the Plan, all quarterly fees due and payable to the Office of the United States Trustee pursuant to Section 1930(a)(6) of Title 28 of the United States Code shall be paid in full on or before the Effective Date. Section 12.13 of the Plan provides that the Liquidating Supervisor will be responsible for the timely payment of fees due to the Office of the United States Trustee after the Effective Date and until the Bankruptcy Case is closed. Accordingly, Section 1129(a)(12) of the Bankruptcy Code is satisfied.

Z. No applicable retirement benefits were in existence prior to confirmation of the Plan. Section 1129(a)(13) of the Bankruptcy Code is, therefore, not applicable to the Plan.

AA. The primary purpose of the Plan is not the avoidance of taxes or the avoidance of the requirements of Section 5 of the Securities Act of 1933 (15 U.S.C. § 77e), as amended. The Liquidating Supervisor remains responsible, on behalf of the Reorganized Debtor, to file post-Effective Date tax returns and pay post-Effective Date taxes, in accordance with applicable law.

ORDER

ACCORDINGLY, THE COURT HEREBY ORDERS THAT:

1. The Plan is hereby confirmed pursuant to Section 1129 of the Bankruptcy Code.

2. Notwithstanding any otherwise applicable law, immediately upon the entry of this Confirmation Order, the terms of the Plan and this Confirmation Order are deemed binding upon all Persons including the Debtor, the Reorganized Debtor, any and all holders of Claims or Equity Interests, any and all nondebtor parties to Executory Contracts and Unexpired Leases with the Debtor including, but not limited to, any and all entities who are parties to or are subject to the releases, waivers, discharges and injunctions under the Plan and the respective heirs, executors, administrators, successors or assigns, if any, of any of the foregoing.

A. CLAIMS BAR DATES AND OTHER CLAIMS MATTERS

i. Bar Date for Administrative Expense Claims

3. All applications for reimbursement of expenses incurred before the Effective Date and all other requests or claims for payment of Administrative Expense Claims incurred on or before the Effective Date under Section 507(a)(1) or 507(b) of the Bankruptcy Code, other than the Professional Fee Claims, shall be filed with the Bankruptcy Court on or before the Administrative Claim Bar Date, which date shall be thirty (30) days after the Effective Date. Any holder of an Administrative Expense Claim, other than Professional Fee Claims, that fails to file and serve an application for allowance of such Claim on or before the Administrative Claim Bar Date shall be forever barred from asserting such Administrative Expense Claim against the Debtor, the Reorganized Debtor, the Debtor's estate or any of their respective properties, and such Claim shall be discharged, released and waived in accordance with the Plan.

ii. Bar Date for Professional Fee Claims.

4. All applications for final compensation and reimbursement of Professional Fee Claims incurred before the Effective Date shall be filed and served on or before thirty (30) days after the Effective Date, unless otherwise ordered by this Court. Any such application shall also

include fees and expenses incurred on or after the Effective Date in preparing the application and attending any hearing on the same, to the extent requested by such Professional.

iii. Bar Date for Rejection Damages Claims and Related Procedures.

5. Upon the Effective Date, any executory contract or unexpired lease (excluding any insurance policy) that (i) has not expired by its own terms on or prior to the Confirmation Date, (ii) has not been assumed, assumed and assigned or rejected with the approval of the Bankruptcy Court on or prior to the Confirmation Date, or (iii) is not the subject of a motion to assume or reject which is pending at the time of the Confirmation Date, shall be deemed rejected as of the Effective Date. Entry of this Confirmation Order by the Bankruptcy Court constitutes approval of such rejection pursuant to Sections 365(a) and 1123(b)(2) of the Bankruptcy Code. All Rejection Claims must be filed with the Bankruptcy Court and served on counsel to the Debtor and counsel to the Liquidating Supervisor on or before thirty (30) days following the Confirmation Date, unless otherwise provided in an order of the Bankruptcy Court. Any such Rejection Claims that are not filed and served within such time shall be forever barred, and shall not share in any Distributions under the Plan.

B. IMPLEMENTATION OF THE PLAN

6. On the Effective Date, the Debtor shall become the Reorganized Debtor and all actions of the Debtor and/or Reorganized Debtor shall be taken by the Liquidating Supervisor, or his or her designee, in the name of and on behalf of the Reorganized Debtor and the Estate.

7. The Reorganized Debtor and the Liquidating Supervisor are authorized to enter into all documents, instruments and agreements reasonably necessary to effectuate the terms of the Plan.

8. Except as provided in, and unless expressly waived, released, compromised or settled in this Order, the Plan, any Non-Appealable Order, or in any contract, instrument, release or other agreement entered into or delivered in connection with this Plan, and in accordance with Section 1123(a)(5)(A) of the Bankruptcy Code, (a) any Claims, demands, rights and Causes of Action that the Debtor or the Estate may hold against any Person or entity are fully preserved and vest with the Reorganized Debtor, and (b) neither the Debtor nor the Reorganized Debtor waive, relinquish, or abandon (nor shall they be estopped or otherwise precluded from asserting) any right, Claim, cause of action, defense, or counterclaim. No preclusion doctrine, including, without limitation, the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise) or laches shall apply to the Debtor or the Reorganized Debtor by virtue of or in connection with the confirmation, consummation of effectiveness of the Plan.

9. Without in any manner limiting the scope of the foregoing, notwithstanding any otherwise applicable principle of law or equity, the failure to list, disclose, describe, identify, or refer to a right, cause of action, defense, or counterclaim, or potential right, cause of action, defense, or counterclaim in the Schedules, the Plan, the Disclosure Statement, or any other document filed with the Bankruptcy Court, shall in no manner waive, eliminate, modify, release, or alter the Reorganized Debtor's right to commence, prosecute, defend against, settle, and realize upon any rights, causes of action, defenses, or counterclaims that any of the Debtor or the Reorganized Debtor have or may have as of the Confirmation Date.

10. On the Effective Date, all property of the Estate shall re-vest in the Reorganized Debtor. Except as may be expressly provided in the Plan or in a Non-Appealable Order of the Bankruptcy Court, no Asset of the Estate shall be deemed abandoned and no defense, set-off,

counterclaim or right of recoupment of the Debtor shall be deemed waived, released or compromised.

11. Pursuant to Section 1146(a) of the Bankruptcy Code, the Debtor may not be taxed under any law imposing a stamp tax or similar tax for the issuance, transfer or exchange of a security, or the making or delivery of an instrument of transfer under a plan confirmed under Section 1129 of this title.

12. The Liquidating Supervisor will be responsible for timely payment of fees incurred pursuant to 28 U.S.C. § 1930(a)(6) until the Bankruptcy Case is closed. After Confirmation of the Plan, the Liquidating Supervisor will serve the United States Trustee with a quarterly report for so long as the Bankruptcy Case remains open. The quarterly report shall include the following:

- (a) A statement of all disbursements made during the course of the month, whether or not pursuant to this Plan;
- (b) With respect to those Allowed Claims whose distribution is being made by the Liquidating Supervisor, a summary, by class, of amounts distributed or property transferred to each recipient under the Plan, and an explanation of the failure to make any distributions or transfers of property under the Plan;
- (c) The Liquidating Supervisor's projections as to his continuing ability to comply with the terms of the Plan;
- (d) A description of any other factors that may materially affect the Liquidating Supervisor's ability to complete his obligations under the Plan; and
- (e) An estimated date when an application for Final Decree will be filed with the court (in the case of the final monthly report, the date the decree was filed).

C. DISCHARGE AND INJUNCTION

13. Except as otherwise expressly provided in Section 1141 of the Bankruptcy Code or the Plan, the distributions made pursuant to the Plan are in full and final satisfaction, settlement, release and discharge as against the Debtor and the Reorganized Debtor of any debt

of the Debtor that arose before the Effective Date, and any debt of the Debtor of a kind specified in Section 502(g), 502(h), or 502(i) of the Bankruptcy Code, and all Claims against the Debtor or the Estate of any nature, whether or not (i) a proof of claim based on such debt, obligation or equity interest is filed or deemed filed under Section 501 of the Bankruptcy Code, (ii) such Claim is Allowed under Section 502 of the Bankruptcy Code, or (iii) the holder of such Claim has accepted the Plan.

14. As of the Effective Date, all Persons are permanently enjoined from commencing or continuing, in any manner or in any place, any action or other proceeding, whether directly, indirectly, derivatively or otherwise against the Debtor, the Estate or the Reorganized Debtor, on account of, or respecting any Claims, debts, rights, Causes of Action or liabilities discharged pursuant to the Plan, except to the extent expressly permitted under this Confirmation Order or the Plan.

15. Neither the Debtor, the Reorganized Debtor, the Liquidating Supervisor, the Creditors' Committee, nor any of their respective present or former members, officers, directors, employees, general or limited partners, advisors, attorneys, agents, successors or assigns, shall have or incur any liability to any holder to a Claim or an Interest, or any other party-in-interest, or any of its respective agents, employees, representatives, financial advisors, attorneys, or affiliates, or any of its successor or assigns, for any act or omission in connection with, relating to, or arising out of, the administration of the Bankruptcy Case, the pursuit of Confirmation of the Plan, the Disclosure Statement, the consummation of the Plan, or the administration of the Plan or the property to be distributed under the Plan, provided that the terms of Article IX, Section 9.2 of the Plan shall not apply to any liability of the Debtor, the Reorganized Debtor, the Liquidating Supervisor, or the Creditors' Committee, nor any of their respective present or

former members, officers, directors, employees, general or limited partners, advisors, attorneys, agents, successors or assigns for their respective negligence, breach of fiduciary duties, bad faith, willful misconduct or gross negligence occurring after the Petition Date.

D. NOTICE OF ENTRY OF CONFIRMATION ORDER.

16. On or before the Effective Date, the Debtor or the Reorganized Debtor (or their agents) shall give notice of the entry of this Confirmation Order, substantially in the form of Exhibit A to this Confirmation Order (the "Notice of Confirmation"), by United States first-class mail postage prepaid, by hand, or by overnight courier service to: (a) the United States Trustee, (b) counsel for the Debtor, (c) counsel for the Committee, (d) each department, agency, or instrumentality of the United States that asserts a non-tax claim against the Debtor, (e) entities which requested notices under Bankruptcy Rule 2002, (f) all creditors who have filed proofs of Claim in the Bankruptcy Case, and (g) all creditors who are listed in the Debtor's Schedules who are not listed as holding contingent, un-liquidated or disputed claims.

17. Notwithstanding anything to the contrary contained in this order, no notice or service of any kind will be required to be mailed or made upon any Person to whom (a) the Debtor mailed a notice of the last date for filing proofs of claim in this Bankruptcy Case, or (b) the Debtor mailed the Solicitation Packages, but received any of such notices returned marked "undeliverable as addressed," "moved - left no forwarding address," or "forwarding order expired," or similar reason, unless the Debtor has been informed in writing by such Person of that Person's new address.

18. Mailing of the Notice of Confirmation in the time and manner set forth in the preceding paragraphs is adequate and satisfies the requirements of Bankruptcy Rules 2002 and 3020(c), and no further notice is necessary.

19. This Court shall retain jurisdiction of all matters arising out of, or related to, the Bankruptcy Case and the Plan to the extent provided in the Plan.

20. The failure to specifically include any particular provision of the Plan in this Confirmation Order shall not diminish or impair the efficacy of such provision, it being understood that the intent of this Court is that the Plan be confirmed and approved in its entirety.

21. This Confirmation Order shall be, and hereby is, deemed recordable in form and any and all recording authorities are directed to accept this Confirmation Order for filing.

Dated: August 19, 2009

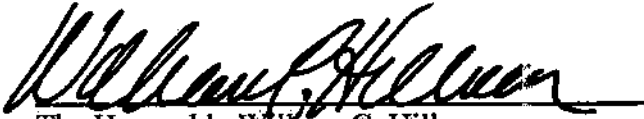

The Honorable William C. Hillman,
United States Bankruptcy Judge

EXHIBIT A

NOTICE OF CONFIRMATION

before the Administrative Expense Claim Bar Date shall be forever barred; any party that seeks payment of Administrative Expense Claim and that (i) is required to file a request for payment of such Administrative Expense Claim and (ii) does not file and serve such a request by the deadline established herein shall be forever barred from asserting such Administrative Expense Claim against the Debtor, the Reorganized Debtor, the Debtor's estate or any of their respective properties.

4. Professional Fee Claims. In accordance with Paragraph 4 of the Order, all applications for final compensation and reimbursement of Professional Fee Claims incurred before the Effective Date shall be filed on or by the Administrative Expense Claim Bar Date, unless otherwise ordered by the Court, and must be filed with the Clerk, Office of the Clerk, United States Bankruptcy Court for the District of Massachusetts (Eastern Division), 1101 Thomas P. O'Neill Federal Office Bldg., 10 Causeway Street, Boston, MA 02222-1074, and served upon the undersigned counsel to the Debtor, so as to be received by the Administrative Expense Claim Bar Date. Any such application shall also include fees and expenses incurred on or after the Effective Date in preparing the application and attending any hearing on the same, to the extent requested by the applicant.

5. Contract/Lease Rejection Claims. All Claims arising from the rejection of executory contracts or unexpired leases under the Plan must be filed with the Clerk, Office of the Clerk, United States Bankruptcy Court for the District of Massachusetts (Eastern Division), 1101 Thomas P. O'Neill Federal Office Bldg., 10 Causeway Street, Boston, MA 02222-1074, and served upon the undersigned counsel to the Debtor and counsel to the Liquidating Supervisor on or before thirty (30) days following the Confirmation Date, i.e., [_____, 2009]. Any such Rejection Claims that are not filed and served within such time shall be forever barred from assertion against the Debtor, the Reorganized Debtor, the estate or any of their respective properties, and shall not share in any Distributions under the Plan.

/s/ Christian J. Urbano
Harold B. Murphy (BBO #326610)
D. Ethan Jeffery (BBO #631941)
Christian J. Urbano (BBO #644471)
HANIFY & KING,
Professional Corporation,
One Beacon Street, 21st Floor
Boston, MA 02108
Tel: (617) 423-0400
Fax: (617) 423-0498
Email: cju@hanify.com

Dated: _____, 2009