

EXHIBIT A

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

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In re: : Chapter 11
 : Case No. 09-11960 (BLS)
ALSET OWNERS, LLC, et al., : Jointly Administered
 :
 :
Debtors. :
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STIPULATION AND SETTLEMENT REGARDING TAX ESCROW

This stipulation and settlement (the “Stipulation”) is entered into by and among (i) the Liquidation Trust of Alset Owners, LLC, *et al.* (the “Liquidation Trust”), as successor in interest to the above captioned debtors (the “Debtors”), and (ii) Checkerco, Inc. (together with certain of its relevant affiliates, the “Buyer”, and together with the Liquidation Trust, the “Parties”) in the above-referenced chapter 11 cases (the “Cases”), by and through their respective undersigned counsel.

WHEREAS:

A. On June 5, 2009 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”) in the United States Bankruptcy Court for the District of Delaware (the “Court”). On June 24, 2009, the United States Trustee appointed the official committee of unsecured creditors in these Cases (the “Committee”).

B. On June 19, 2009, the Debtors filed a motion (the “Sale Motion”) ¹ pursuant to section 363 of the Bankruptcy Code authorizing and approving, among other things, the sale

¹ The title of the motion is “Motion For Entry of Orders under 11 U.S.C. §§ 105(a), 363, and 365 and Federal Rules of Bankruptcy Procedure 2002, 6004, 6006 and 9014 (I)(A) Approving Bidding and Auction Procedures and Bidding Incentives for the Stalking Horse Bidder; (B) Approving Notice Procedures for the

to the Buyer of substantially all of the Debtors' assets (the "Sale") on the terms set forth in that certain Asset Purchase Agreement dated as of June 5, 2009 (as amended, the "Asset Purchase Agreement").

C. In connection with the closing of the Sale, a disagreement arose with respect to the payment of certain taxes due under leases being assumed by the Buyer pursuant to the Asset Purchase Agreement (the "Tax Issue"). To allow the Sale to close, an escrow arrangement was entered into with the Committee pursuant to which Blank Rome LLP, Debtors' counsel, would serve as escrow agent, and \$185,372.00 (the "Escrow Funds") of the purchase price was paid over to the escrow agent to be held in escrow pending a resolution of the Tax Issue.

D. On February 22, 2010, the Bankruptcy Court entered an order (the "Confirmation Order") confirming the Joint Chapter 11 Plan of Liquidation of the Debtors and Debtors-in-Possession, dated December 2, 2009 (the "Plan").

E. Pursuant to the Confirmation Order, the Plan became effective in accordance with its terms. The effective date of the Plan occurred on March 9, 2010 (the "Effective Date").

F. Pursuant to the terms of the Plan, on or prior to the Effective Date, the Liquidation Trust Agreement was executed, thereby creating the Liquidation Trust and appointing Invotex Group as Liquidation Trustee of the Liquidation Trust. On the Effective Date, among other things, all assets of the Debtors became assets of the Liquidation Trust and

Solicitation of Bids, an Auction, and the Assumption and Assignment of Executory Contracts and Unexpired Leases; and (C) Scheduling an Auction and Sale Hearing for the Sale of All or Substantially All of Debtors' Assets; (II) Approving the Sale of Substantially All of the Debtors' Assets and Approving the Assumption and Assignment of Executory Contracts and Unexpired Leases; and (III) Granting Related Relief."

the Liquidation Trust became the successor in interest to the Debtors as more fully described in the Plan.

G. Following good faith negotiations and to avoid the expense and uncertainty of litigation, the Parties have reached an agreement with respect to the Tax Issue as further described in this Stipulation.

H. As the successor in interest to the Debtors, the Liquidation Trust, through the Liquidation Trustee, has full authority to enter into this settlement.

NOW, THEREFORE, for good and valuable consideration, the sufficiency of which is hereby acknowledged, the Parties hereby stipulate and agree, subject to the Court's approval of this Stipulation (on the date so approved, the "Approval Date"), as follows:

1. Immediately following the Approval Date, the Escrow Funds shall be released as follows: \$150,000 shall be paid to the Liquidation Trust and \$35,372 of the Escrow Funds to be paid to the Buyer, with any accrued interest thereon to be paid to the Liquidation Trust and the Buyer on a proportionate basis.

2. The Liquidation Trust shall be solely responsible for paying the cost of all goods and services delivered to the Debtors prior to the closing of the Sale with respect to signage and equipment (the "Pre-Closing Purchases"), and shall hold the Buyer harmless with respect thereto.

3. Upon the Approval Date, except as otherwise expressly provided in this Stipulation, all claims, causes of action, rights, liabilities, obligations, lawsuits and demands of any kind, known or unknown, whether previously asserted or unasserted that the Liquidation Trust has against the Buyer in connection with the Tax Issue, the Escrow Funds or the Pre-Closing Purchases are forever waived and discharged.

4. Upon the Approval Date, Buyer hereby releases, waives and discharges the Liquidation Trust from any claims, causes of action, rights, liabilities, obligations, lawsuits and demands of any kind, know or unknown, whether previously asserted or unasserted that the Buyer may have against the Liquidation Trust in connection with the Tax Issue or the Escrow Funds.

5. The automatic stay imposed by section 362 of the Bankruptcy Code shall be, and hereby is, lifted and vacated to the extent necessary, if any, to authorize the payments hereunder and to implement and effectuate the terms and conditions of this Stipulation.

6. The Liquidation Trust shall use its reasonable best efforts to obtain the approval of this Stipulation as soon as practicable. If, however, this Stipulation is not approved by the Court by May 30, 2010, then it shall be void in its entirety and the rights of the Parties hereto shall be fully restored to the status quo ante as if the Parties had not entered into this Stipulation.

7. Upon the Approval Date, this Stipulation shall be binding and enforceable on the Parties and any successor(s) to the Parties and the Debtors' estates.

8. Each person who executes this Stipulation on behalf of a Party hereto represents that he or she is duly authorized to execute this Stipulation on behalf of such Party.

9. This Stipulation can only be amended or otherwise modified by an agreement in writing signed by all the Parties.

10. This Stipulation shall be governed by, and construed in accordance with the laws of, the State of Delaware (without regard to the conflicts of laws provisions thereof), and to the extent applicable, the Bankruptcy Code.

11. This Stipulation may be executed in one or more counterparts, all of which shall be considered one and the same document, and, subject to the Approval Date, shall become effective when one or more counterparts have been signed by each of the Parties and delivered to the other party, it being understood that all Parties need not sign the same counterpart.

12. The Court shall retain exclusive jurisdiction to resolve any disputes or controversies arising from or related to this Stipulation.

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Dated: Wilmington, Delaware
April 8, 2010

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