

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:

**PERPETUA-BURR OAK HOLDINGS OF
ILLINOIS, L.C.C., et al.,**

Debtors.

Chapter 11 Cases

**Case No. 09-34022
(Jointly Administered)**

Hon. Pamela S. Hollis

**DEBTORS' MODIFIED SECOND AMENDED JOINT CHAPTER 11 PLAN OF
LIQUIDATION**

April 5, 2011

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INTRODUCTION

Perpetua-Burr Oak Holdings of Illinois, L.L.C., Perpetua Holdings of Illinois, Inc. and Perpetua, Inc., debtors in possession in the above captioned chapter 11 cases, propose the following as their modified second amended joint plan of liquidation pursuant to the provisions of chapter 11 of the Bankruptcy Code. Reference is made to the accompanying Disclosure Statement for a discussion of the Debtors' history, businesses, risk factors and other related matters. The Disclosure Statement also provides a summary of this Plan.

The Plan provides for the (a) restoration and long term maintenance of the Burr Oak Cemetery, (b) satisfaction of Burr Oak's obligations to the holders of Pre-Need Contracts and owners of Burr Oak Cemetery burial plots and (c) distribution of Insurance Settlement Proceeds to or for the benefit of Holders of Allowed Claims against the Debtors through the (y) establishment and funding of the Perpetua Trust and (z) establishment and funding of the BOC Trust for the long term maintenance and ownership of the Burr Oak Cemetery. The Debtors believe that the Plan will provide cash and other assets sufficient to pay 100% of the amounts established to be paid to Holders of Allowed Trust Claims under the Plan Documents and to satisfy the other consideration to be provided to Holders of Allowed Trust Claims. The Plan also provides for the payment of all Allowed Administrative, Priority Tax, Non-Tax Priority and Trade Claims.

The Plan is conditioned on, among other things, (i) the Perpetua Trust being established and funded from a portion of the Insurance Settlement Proceeds, as set forth in the Plan, Perpetua Trust Agreement and TDP attached hereto as Exhibits 2 and 3, respectively; (ii) the BOC Trust being established and funded from a portion of the Insurance Settlement Proceeds and established as the owner of the Burr Oak Cemetery, as set forth in the Plan and BOC Trust Agreement attached hereto as Exhibit 4; (iii) the repayment of those amounts owed to the remaining Trustee-Lender pursuant to the Trustee-Lender Financing Order, (iv) the imposition of the Perpetua Channeling Injunction and Releases and (v) the substantive consolidation of the Debtors into one entity, the Consolidated Debtor, under the name Perpetua, Inc.

The Debtors will seek to confirm this Plan pursuant to sections 105, 1129 and other sections of the Bankruptcy Code and will seek the imposition of a "Channeling Injunction" pursuant to which the Channeled Claims, including without limitation any Cemetery Claims and Trust Claims, are channeled to the Perpetua Trust for processing and payment pursuant to the TDP. Following the issuance of the Perpetua Channeling Injunction, Holders of Channeled Claims will be permanently enjoined from seeking satisfaction of their Channeled Claims against any Protected Parties. The release and transfer of the Insurance Settlement Proceeds pursuant to the terms of the Insurance Settlement, and the Releases as set forth in Article V of this Plan are necessary to implement this Plan, and the effectiveness of this Plan is expressly conditioned on the entry of the Perpetua Channeling Injunction and implementation of the Releases. See Exhibit 1 of the Plan or Section 101 of the Bankruptcy Code for definitions of all initially capitalized terms used in the Plan.

ARTICLE I

DEFINED TERMS AND RULES OF INTERPRETATION

1.1 Defined Terms. Initially capitalized terms used herein are defined in Exhibit 1 to the Plan and shall have the respective meanings specified therein. Any initially capitalized term used herein that is not defined in Exhibit 1 or in this Plan shall have the meaning ascribed to such term in the Bankruptcy Code.

1.2 Rules of Interpretation and Computation of Time. For purposes of this Plan, unless otherwise provided herein: (a) whenever from the context it is appropriate, each term, whether stated in the singular or the plural, will include both the singular and the plural; (b) unless otherwise provided in this Plan, any reference in this Plan to a contract, instrument, release or other agreement or document being in a particular form or on particular terms and conditions means that such document will be substantially in such form or substantially on such terms and conditions; (c) any reference in this Plan to an existing document or schedule, Filed or to be Filed, means such document or schedule, as it may have been or may be amended, modified or supplemented pursuant to this Plan; (d) any reference to an Entity as a Holder of a Claim or Interest includes that Entity's successors and assigns; (e) all references in this Plan to Sections, Articles and Schedules are references to Sections, Articles and Schedules of or to this Plan; (f) the words "herein," "hereunder" and "hereto" refer to this Plan in its entirety rather than to a particular portion of this Plan; (g) captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of this Plan; (h) the rules of construction set forth in section 102 of the Bankruptcy Code and in the Bankruptcy Rules will apply; and (i) in computing any period of time prescribed or allowed by this Plan, the provisions of Bankruptcy Rule 9006(a) will apply.

ARTICLE II

PROVISIONS FOR PAYMENT OF ADMINISTRATIVE CLAIMS AND UNCLASSIFIED CLAIMS

2.1 Administrative Expenses.

2.1.1 Post-Petition Trade, Professional Fees and Miscellaneous Claims

In full satisfaction of every Allowed Administrative Claim (not otherwise classified in Section 2.1.2 or 2.1.3) entitled to priority pursuant to sections 507(a)(2) or 507(b) of the Bankruptcy Code, each Holder thereof shall receive from the Consolidated Debtor, on the Effective Date or as soon thereafter that may be practicable, or in accordance with the terms of the particular obligation that gave rise to such Allowed Administrative Claim, (a) Cash equal to the unpaid portion of such Allowed Administrative Claim, or (b) such other treatment agreed to by the Allowed Administrative Claim Holder and the Consolidated Debtor, *provided, however*, that if such Holder's Administrative Claim is (y) disputed as to amount, validity, priority or enforceability or (z) subject to setoff by reason of an action that is or may be brought by the Debtors, Consolidated Debtor, or otherwise, then such Administrative Claim shall be payable only to the extent Allowed by order of the Bankruptcy Court. Furthermore, no payment on account of an Administrative Claim for Professional's Fees allowable pursuant to sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016, or any other applicable provision, shall be made until such Claim is Allowed by order of the Bankruptcy Court.

2.1.2 Claim of PSF for Post-Petition Financing.

In full satisfaction of all amounts owed to PSF on account of the PSF DIP Facility, PSF shall have an Allowed Administrative Claim in the amount of \$150,000 and receive such sum in Cash on the Effective Date, or as soon as practicable thereafter, from the Consolidated Debtor and shall be treated as a Protected Party under the Plan and the Perpetua Channeling Injunction.

PSF shall receive no other monetary distributions on account of any of its Claims or Interests, though PSF and Mesbic, as secured creditors of the Debtors' non-debtor Affiliate, Wade, will retain their rights in the assets of Wade, the equity of which is being abandoned by Perpetua, Inc.

2.1.3 Claim of US Trust, not individually, but solely as the trustee of the Burr Oak Cemetery Perpetual Care Trust, for Trustee-Lender DIP Facility.

The Allowed Administrative Claim of US Trust, not individually, but solely as trustee of the Burr Oak Cemetery Perpetual Care Trust, for the Trustee-Lender DIP Facility shall be paid in full by the Consolidated Debtor upon the Effective Date or as soon thereafter as practicable.

2.2 Priority Tax Claims. In full satisfaction of every Allowed Priority Tax Claim, if any, each Holder thereof shall receive from the Consolidated Debtor, on the Effective Date, or as soon thereafter as may be practicable, (a) Cash equal to the unpaid portion of such Allowed Priority Tax Claim, (b) such other treatment agreed to by the Allowed Priority Tax Claim Holder and the Consolidated Debtor, or (c) in the sole discretion of the Consolidated Debtor, Cash in an aggregate amount of such Allowed Priority Tax Claim payable in installments over a period of not more than five years after the Petition Date, pursuant to section 1129(a)(9)(C) of the Bankruptcy Code.

ARTICLE III

CLASSIFICATION AND TREATMENT OF CLAIMS AND EQUITY INTERESTS

3.1 Classification of Claims and Interests. A Claim or Interest shall be included in a particular Class only to the extent that the Claim or Interest qualifies within the description of that Class and shall be classified in a different Class or Classes to the extent that any remainder of such Claim or Interest qualifies for the description of such different Class or Classes. A Claim or Interest is placed in a particular Class for the purpose of receiving distributions pursuant to the Plan only to the extent that such Claim or Interest is an Allowed Claim or Allowed Interest in

that Class and such Claim or Interest has not been paid, released or otherwise settled before the Effective Date. The Bankruptcy Court shall have exclusive jurisdiction over any dispute concerning the classification of Claims or Interests, and resolution of any such dispute shall not be a condition precedent to entry of a Confirmation Order or consummation of this Plan. The Claims and Interests against or in the Debtors are classified as follows:

3.1.1 Class 1 - Non-Tax Priority Claims.

- a. Classification: Class 1 consists of Non-Tax Priority Claims.
- b. Treatment: In full satisfaction of every Allowed Non-Tax Priority Claim, each Holder thereof shall receive from the Consolidated Debtor on the Effective Date or as soon thereafter as may be practicable, (i) Cash equal to the unpaid portion of such Allowed Non-Tax Priority Claim or (ii) such other treatment agreed to by the Allowed Non-Tax Priority Claim Holder and the Consolidated Debtor.
- c. Voting: Class 1 is Unimpaired and the Holders of Class 1 Non-Tax Priority Claims are deemed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code and, therefore, are not entitled to vote to accept or reject the Plan.

3.1.2 Classes 2A through 2F – Pre-Petition Secured Claims of Mesbic and PSF.

- a. Classification:

Class 2A consists of Mesbic's pre-petition Secured Claim against Burr Oak.

Class 2B consists of Mesbic's pre-petition Secured Claim against Cedar Park.

Class 2C consists of Mesbic's pre-petition Secured Claim against Perpetua.

Class 2D consists of PSF's pre-petition Secured Claim against Burr Oak.

Class 2E consists of PSF's pre-petition Secured Claim against Cedar Park.

Class 2F consists of PSF's pre-petition Secured Claim against Perpetua.

- b. Treatment: PSF and Mesbic shall receive no Distribution on account of their Class 2A through Class 2F Claims and in full satisfaction of their Class 2A through 2F Claims, Mesbic and PSF shall be treated as a Protected Party under the Plan and the Perpetua Channeling Injunction. PSF and Mesbic will also

retain their rights in the assets of the Debtors' non-debtor Affiliate, Wade, the equity in which is being abandoned by Perpetua, Inc. hereunder.

c. Voting: Class 2A through Class 2F Claims are Impaired and each Holder of Class 2A through 2F Claims is entitled to vote to accept or reject the Plan.

3.1.3. Class 3 – The Pre-Petition Secured Claim of US Trust, not individually, but solely as the trustee of the Burr Oak Cemetery Perpetual Care Trust.

a. Classification: Class 3 consists of the pre-petition claim of US Trust, not individually, but solely as the trustee of the Burr Oak Cemetery Perpetual Care Trust, on account of funds advanced to the Receiver pursuant to an order of the Circuit Court of Cook County, Illinois.

b. Treatment: US Trust shall have an Allowed Class 3 Claim in the amount of approximately \$25,000. US Trust's Class 3 Claim shall first be paid from the funds borrowed from US Trust that are still in the possession of the Receiver, if any, and the remaining balance shall then be paid by the Consolidated Debtor in full upon the Effective Date or as soon thereafter as practicable.

c. Voting: Class 3 is Unimpaired and the Holder of the Class 3 Claim is deemed to have accepted the Plan.

3.1.4 Classes 4A through 4C – Miscellaneous Secured Claims

a. Classification:

Class 4A consists of all Miscellaneous Secured Claims against Burr Oak.

Class 4B consists of all Miscellaneous Secured Claims against Cedar Park.

Class 4C consists of all Miscellaneous Secured Claims against Perpetua.

b. Treatment: In full satisfaction of the Allowed Class 4A through 4C Claims, the Holders of such Allowed Class 4A through 4C Claims shall receive on the Effective Date or as soon thereafter as may be practicable, at the sole discretion of the Consolidated Debtor, (i) the Collateral securing their Allowed Class 4A through 4C Claim or (ii) the liquidation proceeds of the Collateral securing their Allowed Class 4A through 4C Claim, less the Consolidated Debtor's costs of liquidation, including the professional fees and expenses incurred in connection therewith. Until each Holder of an Allowed Class 4A through 4C Claim receives on account of its Allowed Class 4A through 4C Claim its Distribution in accordance with the Plan, such Holder shall retain its Lien on the Collateral securing its Allowed Class 4A through 4C Claim or the proceeds thereof. Any Deficiency Claim relating to a Class 4A through 4C Claim shall be treated as a Class 5A through 5C Claim, as applicable.

- c. Voting: Allowed Class 4A through 4C Claims, if any, are Impaired and each Holder of such Allowed Class 4A through 4C Claim is entitled to vote to accept or reject the Plan.

3.1.5. Class 5A through 5C – General Unsecured Trade Claims.

- a. Classification:

Class 5A consists of all General Unsecured Claims of Trade Creditors of Burr Oak.

Class 5B consists of all General Unsecured Claims of Trade Creditors of Cedar Park.

Class 5C consists of all General Unsecured Claims of Trade Creditors of Perpetua.

- b. Treatment: In full satisfaction of Allowed Class 5A through 5C Claims, all Holders thereof shall be paid 33% of the Allowed amount of such Claims by the Consolidated Debtor upon the Effective Date or as soon thereafter as practicable. Except to the extent required by the Bankruptcy Code or ordered by the Bankruptcy Court, no Distribution will be made on account of any Class 5A through 5C Claim for post-petition interest, attorneys' fees or costs, punitive or exemplary damages, or a fine, penalty or forfeiture of any kind.
- c. Voting: Classes 5A through 5C Claims are Impaired and each Holder of an Allowed Class 5A through 5C Claim is entitled to vote to accept or reject the Plan.

3.1.6 Class 6 – Pre-Need Funeralary Claims asserted against Burr Oak Cemetery.

- a. Classification: Class 6 consists of the Claims of Holders of Pre-Need Contracts for burial plots, funeral services and funerary goods at the Burr Oak Cemetery.
- b. Treatment: All other Holders of Class 6 Claims shall have their Claims fully settled and satisfied by the transfer of the Burr Oak Cemetery to the BOC Trust and by the BOC Trust's (i) retention of the Burr Oak Cemetery Operator and (ii) assumption and fulfillment of all unexecuted Pre-Need Contracts pursuant to the terms of the BOC Trust Agreement. Upon the transfer of the Burr Oak Cemetery to the BOC Trust, the BOC Trust shall receive all of Burr Oak's right, title and interest in the Burr Oak Cemetery Merchandise Trust.
- c. Voting: Class 6 is Unimpaired and each Holder of an Allowed Class 6 Claim is deemed to have accepted the Plan.

3.1.7 Classes 7A through 7C – Direct Trust Claims - Automatic Payment Option.

a. Classification:

Class 7A consists of all Direct Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims against Burr Oak, for which the Holders elect the Automatic Payment Option under the TDP.

Class 7B consists of all Direct Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims against Cedar Park, for which the Holders elect the Automatic Payment Option under the TDP.

Class 7C consists of all Direct Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims against Perpetua, for which the Holders elect the Automatic Payment Option under the TDP.

b. Treatment: The Allowance of all Class 7A through 7C Claims shall be determined by the procedures set forth in the TDP. Holders of Allowed Class 7A through 7C Claims shall be fully settled and satisfied by (i) the Perpetua Trust in accordance with the Perpetua Trust Agreement and TDP which provides the Holder of such Allowed Claim an Automatic Payment of up to \$100 on account of such Allowed Claim and (ii) the deposit of a portion of the Insurance Settlement Proceeds into the BOC Trust. In no event shall any Class 7A through 7C Claimant receive more than the Allowed amount of his or her Claim without interest. In addition, if the aggregate amount of Allowed Class 7 Claims that elect the Automatic Payment Option exceeds the amount of the Automatic Payment Allocation, then each Distribution on account of such Allowed Class 7 Claim shall be reduced from \$100 on a Pro Rata basis.

c. Voting: Classes 7A through 7C are Impaired and each Holder of an Allowed Class 7A through 7C Claim is entitled to vote to accept or reject the Plan.

3.1.8

Classes 8A through 8C – Indirect Trust Claims.

a. Classification:

Class 8A consists of all Indirect Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims against Burr Oak, other than those Claims for which the Holders elect to proceed with the TDP Determination Process.

Class 8B consists of all Indirect Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims against Cedar Park, other than those Claims for which the Holders elect to proceed with the TDP Determination Process.

Class 8C consists of all Indirect Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims against Perpetua, other than those Claims for which the Holders elect to proceed with the TDP Determination Process.

b. Treatment: Class 8A through 8C Claims, including shall be fully settled and satisfied by the deposit of a portion of the Insurance Settlement Proceeds into the BOC Trust.

c. Voting: Classes 8A through 8C are Impaired and each Holder of an Allowed Class 8A through 8C Claim is entitled to vote to accept or reject the Plan.

3.1.9 Classes 9A through 9C – Direct and Indirect Trust – TDP Determination Process.

a. Classification:

Class 9A consists of all (a) Direct Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims, against Burr Oak for which the Holders of which do not elect the Automatic Payment Option under the TDP and (b) Indirect Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims, for which the Holders elect to proceed with the TDP Determination Process.

Class 9B consists of all (a) Direct Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims, against Cedar Park for which the Holders of which do not elect the Automatic Payment Option under the TDP and (b) Indirect Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims, for which the Holders elect to proceed with the TDP Determination Process.

Class 9C consists of all (a) Direct Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims, against Perpetua for which the Holders of which do not elect the Automatic Payment Option under the TDP and (b) Indirect Trust Claims, including, without limitation, liquidated and unliquidated tort claims, contract claims and Cemetery Claims, for which the Holders elect to proceed with the TDP Determination Process.

b. Treatment: The Allowance of all Class 9A through 9C Claims shall be determined by the procedures set forth in the TDP, including without limitation, the TDP Determination Process. Holders of Allowed Class 9A through 9C Claims shall be fully settled and satisfied by (i) the ability to exercise their rights in accordance with the TDP and TDP Determination Process, which shall entitle the Holder of any Claim Allowed at the conclusion of the TDP Determination Process to receive a Pro Rata Distribution on account of such Allowed Claim in

accordance with the TDP and (ii) the deposit of a portion of the Insurance Settlement Proceeds into the BOC Trust. In no event shall any Class 9A through 9C Claimant receive more than the Allowed amount of such Claim without interest.

c. Voting: Holders of Allowed 9A through 9C Claims are Impaired and each Holder of an Allowed Class 9A through 9C Claims is entitled to vote to accept or reject the Plan.

3.1.10 Classes 10A through 10C – Non-Insider Indemnification Claims.

a. Classification:

Class 10A consists of all Non-Insider Indemnification Claims against Burr Oak.

Class 10B consists of all Non-Insider Indemnification Claims against Cedar Park.

Class 10C consists of all Non-Insider Indemnification Claims against Perpetua.

b. Treatment: In full satisfaction of all Class 10A through 10C Claims, each Holder of a Non-Insider Indemnification Claim shall be treated as a Protected Party under the Plan and the Perpetua Channeling Injunction. Holders of Class 10A through 10C Claims shall receive no Distribution from the Insurance Settlement Proceeds or otherwise on account of their Class 10A or 10C Claims, or any other Claims they may hold against the Debtors and expressly waive the same.

c. Voting: Holders of Class 10A through 10C Claims are Impaired and each Holder of a Class 10A through 10C Claim is entitled to vote to accept or reject the Plan.

3.1.11 Classes 11A through 11C – Insider Indemnification Claims.

a. Classification:

Class 11A consists of all Insider Indemnification Claims against Burr Oak.

Class 11B consists of all Insider Indemnification Claims against Cedar Park.

Class 11C consists of all Insider Indemnification Claims against Perpetua.

b. Treatment: In full satisfaction of all Class 11A through 11C Claims, each Holder of an Insider Indemnification Claim shall be treated as a Protected Party under the Plan and the Perpetua Channeling Injunction. Holders of Class 11A through 11C Claims shall receive no Distribution from the Insurance Settlement Proceeds or otherwise on account of their Class 11A through or 11C Claims, or any other Claims they may hold against the Debtors and expressly waive the

same except for the Allowed Administrative Claim being paid to PSF pursuant to Article II, Section 2.1.2, above.

c. Voting: Holders of Class 11A through 11C Claims are Impaired and each Holder of a Class 11A through 11C Claim is entitled to vote to accept or reject the Plan.

3.1.12 Class 12 – Inter-Debtor Claims.

a. Classification: All Claims of any Debtor against another Debtor.

b. Treatment: All Inter-Debtor Claims shall be extinguished under the Plan and no Debtor shall receive a Distribution under the Plan on account of such Inter-Debtor Claims.

c. Voting: Class 12 is Impaired and will receive nothing under the Plan; therefore, is deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code.

3.1.13 Classes 13A through 13C- Affiliate Claims.

a. Classification:

Class 13A consists of all Affiliate Claims against Burr Oak.

Class 13B consists of all Affiliate Claims against Cedar Park.

Class 13C consists of all Affiliate Claims against Perpetua.

b. Treatment: In full satisfaction of all Class 13A through 13C Claims, the Holders of Class 13A through 13C Claims shall be treated as a Protected Parties under the Plan and Perpetua Channeling Injunction. The Holders of Class 13A through 13C Claims shall receive no Distribution from the Insurance Settlement Proceeds or otherwise under the Plan on account of their Class 13A through 13C Claims or any other Claims they may hold against the Debtors.

c. Voting: Class 13A through 13C Claims are Impaired and the Holders of Class 13A through 13C Claims and will neither receive nor retain property under the Plan and therefore, are deemed to have rejected the Plan.

3.1.14 Classes 14A through 14C – Equity Interests.

a. Classification:

Class 14A consists of all Interests in Burr Oak.

Class 14B consists of all Interests in Cedar Park.

Class 14C consists of all Interests in Perpetua.

b. Treatment: Holders of Class 14A and 14B Equity Interests shall be treated as Perpetua Protected Parties under the Plan and Perpetua Channeling Injunction and shall receive no Distribution on account of their Class 14A and 14B Interests, or any other Claims against the Debtors except for the Administrative Claim being paid to PSF pursuant to Article II, Section 2.2.2, above. Class 14A and 14B Interests shall be extinguished upon the Effective Date of the Plan.

Holders of Class 14C Interests shall be treated as Perpetua Protected Parties under the Plan and Perpetua Channeling Injunction and shall receive no Distribution on account of their Class 14C Interests, or any other Claims against the Debtors except for the Allowed Administrative Claim being paid to PSF pursuant to Article II, Section 2.1.2, above. Class 13C Interests shall convert to interests in the Consolidated Debtor on the Effective Date. Interests in the Consolidated Debtor shall have no value and shall be extinguished without further order of the Bankruptcy Court upon the dissolution of the Consolidated Debtor pursuant to the terms of Article X, Section 10.4.

c. Voting: Class 14A through 14C Interests are Impaired under the Plan and will neither receive nor retain property under the Plan. Therefore, Holders of Class 14A through 14C Claims are deemed to have rejected the Plan.

3.2 DISTRIBUTIONS UNDER THE PLAN

3.2.1. Timing of Distributions from Consolidated Debtor.

Any Distribution required to be made by the Consolidated Debtor under this Plan shall be deemed to have been timely made if made within thirty (30) days of the time specified in the Plan.

3.2.2 Manner of Payment Under this Plan.

Unless the Holder of an Allowed Claim agrees otherwise, any payment in Cash to be made by the Consolidated Debtor or the Perpetua Trust shall be made, at the election of Consolidated Debtor or Perpetua Trust, as applicable, by check drawn on a domestic bank or by wire transfer from a domestic bank.

3.2.3 Withholding of Taxes.

Neither the Consolidated Debtor nor the Perpetua Trust shall be responsible for the withholding or paying of any taxes to federal, state or local authorities on account of any assets or property distributed to third parties under the terms of this Plan.

3.2.4 Unclaimed Distributions.

All Distributions to be made under this Plan by the Consolidated Debtor that are not negotiated within ninety (90) days after such Distributions are made shall become an Unclaimed Distribution. Immediately prior to the Termination of the Consolidated Debtor, the Consolidated Debtor shall transfer the aggregate amount of all Unclaimed Distributions, after payment of all necessary and final costs of administration of the Consolidated Debtor (“Net Unclaimed Distributions”), to the BOC Trust, which funds shall then be treated pursuant to the terms of the BOC Trust. If the BOC Trust is not in existence as of the date of Termination of the Consolidated Debtor, then Net Unclaimed Distributions shall be transferred to the Burr Oak Cemetery Perpetual Care Trust.

3.2.5 Transfer of Claims.

In the event that the Holder of any Claim transfers such Claim on or after the Confirmation Date, the Holder shall immediately notify the Consolidated Debtor or the Perpetua Trust, as the case may be, in writing of such transfer and the new mailing address of the new Holder. The Consolidated Debtor or the Perpetua Trust, as the case may be, shall be entitled to assume that no transfer of any Claim has been made unless and until it has received written notice of such transfer. If the Consolidated Debtor or Perpetua Trust, as the case may be, receives a notice of transfer under this section, it shall be entitled to assume conclusively that the transferee named in the notice of transfer shall thereafter be vested with all right and power of the transferor of such Claim.

3.2.6 Delivery of Distributions.

Distributions to Holders of Allowed Claims from the Consolidated Debtor shall be made to the address of the Holder of such Claim indicated on the records of the Debtors, or, if a proof of claim has been filed by or on behalf of such Holder, to the address on the proof of claim. Distributions on account of Allowed Trust Claims from the Perpetua Trust shall be made to the mailing address set forth in the Trust Claim Form filed for such Holder.

3.2.7 Minimum Distribution Amounts.

Notwithstanding anything to the contrary contained herein, no Distributions of less than \$50.00 will be made by the Consolidated Debtor.

3.3 PROVISIONS FOR TREATMENT OF DISPUTED CLAIMS

3.3.1 Treatment of Disputed Claims.

Holders of Disputed Administrative Claims and Claims in Classes 1, 3, 4 and 5 may only receive Distributions after such Claims have become Allowed. No interest shall be paid by the Consolidated Debtor on account of a Disputed Claim in such Classes except as provided in section 506(b) of the Bankruptcy Code. Any Disputed Claim in Classes 1, 3, 4 and 5 that has not become Allowed on or before six months after the Effective Date (the “Disputed Claim Deadline”) shall be deemed waived, Disallowed and expunged, unless the Holder of such Claim has, on or before the Disputed Claim Deadline, filed a motion with the Bankruptcy Court requesting an estimation of such Disputed Claim for purposes of allowance pursuant to section 502(c) of the Bankruptcy Code (“Motions for Estimation”). After the later of the Disputed Claim Deadline or the entry of Final Orders on all timely filed Motions for Estimation, the Consolidated Debtor

will no longer be required to hold the Cash Reserve on account of Disputed Claims, and any funds previously held as the Cash Reserve shall be treated in accordance with the terms of the Plan, or if applicable, the Perpetua Trust Agreement and TDP.

Notwithstanding anything to the contrary contained herein, this section does not apply to Claims for Professional Fees which are addressed in Section 12.2.

Disputed Claims in Classes 7, 8 and 9 shall be treated in accordance with the Perpetua Trust Agreement and TDP.

3.3.2 Objection to Claims and Prosecution of Disputed Claims.

The Debtors or Consolidated Debtor may object to the allowance of Administrative Claims and Claims in Classes 1, 3, 4 or 5. The Consolidated Debtor shall have the right to compromise and settle any such Claims after the Effective Date, without notice to Creditors or order of the Bankruptcy Court; except that the settlement of any Administrative Claim must be on notice and order of the Bankruptcy Court.

The Perpetua Trust may object to Class 6, 7, 8 or 9 Claims and may compromise and settle such Claims in accordance with the Perpetua Trust Agreement and TDP, without notice to Creditors or order of the Bankruptcy Court, subject to the provisions of the TDP.

3.3.3 Distributions by Consolidated Debtor on Account of Disputed Claims.

With respect to Disputed Claims in Classes 1, 3, 4 and 5, Distributions to each Holder of a Disputed Claim or any other Claim that is not an Allowed Claim, upon such Claim becoming an Allowed Claim, shall be made in accordance with the Plan. As soon as practicable after the date that any Disputed Claim is Allowed, the Consolidated Debtor shall distribute to the Holder of such Claim the applicable amount of the Cash Reserve

that would have been distributed to such Holder if the Claim had been Allowed as of the Effective Date. No interest shall be paid on account of a Disputed Claim that later becomes Allowed, except as provided in section 506(b) of the Bankruptcy Code. No Distribution shall be made with respect to all or any portion of any Disputed Claim pending the entire resolution thereof.

Distributions to Holders of Disputed Class 7, 8 and 9 Claims shall be treated in accordance with the Perpetua Trust Agreement and TDP.

3.3.4 Cash Reserves.

With regard to Class 1, 3, 4 and 5 Claims, on or before the date of any Distribution to Holders of Allowed Claims, the Consolidated Debtor shall create a segregated account to hold the Cash Reserve, into which account will be placed Cash equal to the Pro Rata Share that the Holder of a Disputed Claim would have received on account of such Disputed Claim if such Claim was Allowed, as Filed, at the time of such Distribution; *provided, however*, that the Consolidated Debtor may seek relief from the Bankruptcy Court if it wishes to hold a lesser amount in the Cash Reserve on account of a particular Disputed Claim. After the Effective Date, whenever a Disputed Claim is Disallowed, in whole or in part and thereby becomes a Resolved Claim, the Cash Reserve shall be adjusted accordingly. First, the amount of Cash to be distributed on account of the Resolved Claim shall be released from the Cash Reserve to the Consolidated Debtor for Distribution on account of the Resolved Claim. Additionally, any amounts previously held on account of the Disputed Claim that are not to be distributed to the Holder thereof on account of the Resolved Claim shall be from the Cash Reserve and treated in accordance with the Plan. In no case will the Holder of any Allowed Claim receive more

that 90% thereof until all Disputed Claims have been Allowed, Disallowed or otherwise Resolved. Distributions may be made at reasonable times, and in any event, a final Distribution shall be made after all Disputed Claims have been Allowed, Disallowed and or otherwise Resolved.

The Cash Reserve, if any, on account of Disputed Class 7, 8 and 9 Claims shall be held and treated in accordance with the Perpetua Trust Agreement and TDP.

3.4 DISTRIBUTION PROCEDURES FOR CLAIMS CHanneled TO THE PERPETUA TRUST

All Class 7, 8 and 9 Claims shall be channeled to the Perpetua Trust and administered in accordance with the Perpetua Trust Agreement, the TDP, and if applicable, Section 3 of the Plan.

The Perpetua Trust shall be separately administered by the Claims Trustee. All Perpetua Trust Expenses, including the costs of litigating or otherwise determining Trust Claims asserted against the Perpetua Trust, shall be borne solely by the Perpetua Trust.

Within twenty-one (21) days of the Effective Date, the Claims Trustee will mail the Trust Claims Form to the Holders of Trust Claims and publish reasonably notice of the Trust Claims Deadline as he or she deems appropriate. The Trust Claim Form shall be in the form attached to the TDP as Exhibit 3. Any Holder of a Trust Claim that fails to timely return a fully executed Trust Claim Form so that it is received by the Claims Trustee by the Trust Claims Deadline (sixty (60) days after the Effective Date) shall forfeit any and all interests in the Perpetua Trust and such Trust Claim shall be deemed as a Disallowed Claim **regardless of whether or not such Holder previously filed a proof of claim with the Bankruptcy Court on account of such Trust Claim.**

The Claims Trustee shall deliver copies of all Trust Claim Forms that it receives to the Consolidated Debtor and Settling Insurers, and the Claims Trustee shall be prohibited from making any Distribution to a Holder of an Allowed Trust Claim unless and until such delivery.

ARTICLE IV

THE PERPETUA TRUST AND BOC TRUST

4.1 The Perpetua Trust.

The Perpetua Trust Agreement, a copy of which is attached hereto and made part hereof as Exhibit “2,” is incorporated into this Plan.

4.1.1 Establishment and Purpose of Perpetua Trust.

On or before the Effective Date, the Perpetua Trust shall be established in accordance with the Plan and the Perpetua Trust Agreement. The Perpetua Trust shall be a “Qualified Settlement Trust” within the meaning of Section 468B of the Internal Revenue Code and Treasury regulations issued pursuant thereto. The Perpetua Trust shall assume all liabilities (whether now existing or arising at any time hereafter) for all Trust Claims and certain other obligations as provided in the Perpetua Trust Agreement. All Trust Claims will be channeled to the Perpetua Trust and shall be paid in accordance with the Perpetua Trust Agreement and TDP. The Perpetua Trust shall use Perpetua Trust Assets to pay Holders of Allowed Trust Claims, and in such a way that all Holders of similar Trust Claims are treated in substantially the same manner and to otherwise comply in all respects with the requirements of the Bankruptcy Code. The Perpetua Trust and TDP shall be administered and implemented by the Claims Trustee as provided in the Perpetua Trust Agreement and TDP.

4.1.2 Funding of the Perpetua Trust.

Upon the Effective Date, the Perpetua Trust will be funded in accordance with the Perpetua Trust Agreement and the Plan, which funding shall include the designated portion of the Insurance Settlement Proceeds.

4.1.3 Termination of the Perpetua Trust.

The Termination of the Perpetua Trust shall occur upon (a) the liquidation of all Perpetua Trust Assets, (b) the payment of all applicable amounts to Holders of Allowed Trust Claims as provided for under this Plan and (c) the transfer of all Excess Trust Claim Funds to the BOC Trust; *provided, however*, if at that time, the BOC Trust no longer exists and owns the Burr Oak Cemetery, than such Excess Trust Claim Funds shall be transferred to the Burr Oak Cemetery Perpetual Care Trust.

4.1.4 Trust Expenses.

The Perpetua Trust shall pay all Perpetua Trust Expenses from the Perpetua Trust Assets as provided for in the Perpetua Trust Agreement.

4.1.5 Selection of Initial Claims Trustee.

The initial Claims Trustee of the Perpetua Trust is Patricia Holmes. Any successor Claims Trustee shall be appointed in accordance with the terms of the Perpetua Trust Agreement. For purposes of the Claims Trustee performing his or her duties and fulfilling his or her obligations under the Perpetua Trust and this Plan, the Perpetua Trust and the Claims Trustee shall be considered a party in interest under section 1109(b) of the Bankruptcy Code.

4.1.6 The Burr Oak Advisory Committee.

The Burr Oak Advisory Committee shall serve as the advisory committee for the Perpetua Trust as provided for in the Perpetua Trust Agreement and TDP. The initial

members of the Burr Oak Advisory Committee shall be those members of the Creditors' Committee as of the Effective Date that are willing to serve in such capacity.

4.1.7 Access to Book and Records.

The Consolidated Debtor and the BOC Trust shall be obligated to provide the Claims Trustee and the Perpetua Trust with reasonable access to the books and records of the Burr Oak Cemetery as might be needed by the Perpetua Trust and the Claims Trustee to fulfill their obligations under the Perpetua Trust Agreement, TDP and the Plan.

4.1.8 Certain Property Held in Trust by Consolidated Debtor.

If and to the extent that any property that is supposed to be transferred or otherwise assigned to the Perpetua Trust under the terms of the Plan cannot be transferred by the Debtors to the Perpetua Trust, then the Consolidated Debtor shall hold such property in trust for the benefit of the Perpetua Trust, and shall take such reasonable lawful actions with respect to such property as the Claims Trustee directs in writing.

4.2 BOC Trust.

The BOC Trust Agreement, a copy of which is attached hereto and made part hereof as Exhibit "4," is incorporated into this Plan.

4.2.1 Establishment and Purpose of the BOC Trust.

On or before the Effective Date, the BOC Trust shall be established in accordance with the Plan and the BOC Trust Agreement as further consideration for the settlement and satisfaction of Trust Claims. The Burr Oak Cemetery shall be transferred to the BOC Trust within ninety (90) days of the Effective Date unless such time period is extended by further order of the Bankruptcy Court. The BOC Trust shall oversee the operations and use of its assets for the benefit of the Burr Oak Cemetery in accordance with the

provisions of the BOC Trust Agreement, the Plan and the Burr Oak Transfer Documents.

4.2.2 Funding of the BOC Trust.

Upon the Effective Date, the BOC Trust will be funded with the designated portion of the Insurance Settlement Proceeds as provided in the Plan.

4.2.3 Trust Expenses.

The BOC Trust shall pay all BOC Trust Expenses from the BOC Trust Assets as provided for in the BOC Trust Agreement.

4.2.4 Selection of Initial Cemetery Trustee.

The initial Trustee of the BOC Trust is Patricia Holmes. Any successor Cemetery Trustee shall be appointed in accordance with the terms of the BOC Trust Agreement.

4.2.5 The Burr Oak Advisory Committee.

The Burr Oak Advisory Committee shall serve as the advisory committee for the BOC Trust as provided for in the BOC Trust Agreement.

ARTICLE V

INJUNCTIONS, RELEASES AND DISCHARGE

5.1 Terms of Certain Injunctions and Automatic Stay.

5.1.1 The Adadevoh Injunction and Automatic Stay in existence immediately prior to the Confirmation Date shall remain in full force and effect until the Injunctions as provided for by this Plan become effective. In addition, on or after the Confirmation Date, the Debtors may seek such further orders as they deem necessary to preserve the status quo during the time period between the Confirmation Date and the Effective Date.

5.1.2 Each of the Injunctions shall become effective on the Effective Date and shall continue to be effective at all times thereafter.

5.2 Releases by Holders of Claims and Equity Interests.

5.2.1 On and after the Effective Date, the rights afforded under this Plan and the treatment of all Claims and Interests herein shall be in consideration and exchange for a complete satisfaction, discharge, and release of all Channeled Claims of any nature whatsoever, including any interest accrued thereon from and after the Petition Date, against the Protected Parties or any of their assets, properties, or interests in property; *provided, however*, that all of the rights conferred upon the Holders of such Channeled Claims to pursue such Channeled Claims against the Perpetua Trust pursuant to the terms of this Plan shall survive. The releases set forth in Sections 5.2.1 and 5.2.2 of this Article V shall be collectively referred to as the “Releases”.

5.2.2 The Consolidated Debtor shall not be responsible for any obligations of the Debtors except those expressly assumed by it under this Plan. The Perpetua Trust and BOC Trust shall not be responsible for any obligations of the Debtors except those expressly assigned to them under this Plan. All Entities shall be precluded and forever barred from asserting against the Protected Parties and their respective successors or assigns, or their assets, properties, or interests in property, any other or further Claims, including, but not limited to all Channeled Claims of any nature whatsoever, including any interest accrued thereon from and after the Petition Date, whether or not the facts or legal basis therefore were known or existed prior to the Effective Date, *and whether or not there are sufficient funds in the Perpetua Trust to pay all Allowed Trust Claims in full*.

5.2.3 The Releases shall not apply to any claims to enforce the terms of the Plan, Perpetua Trust Agreement, TDP or the contracts, instruments, agreements, releases and documents delivered thereunder.

5.3 Discharge Injunction.

The Confirmation Order shall provide for and constitute, as of the Effective Date, an permanent injunction prohibiting and enjoining the commencement or continuation of any action, the employment of process or any other act to collect, recover from, or offset any Claim (including, but not limited to all Channeled Claims, Cemetery Claims, Trust Claims and Enjoined Claims, including any interest accrued thereon from and after the Petition Date) or Interests against the Debtors and Consolidated Debtor by any Entity. In addition, the Confirmation Order shall provide that all Holders of Claims and Interests and other parties in interest, along with the respective present or former employees, agents, officers, directors or principals, shall be enjoined from taking any actions to interfere with the implementation or consummation of the Plan, except to enforce the terms of the Plan and the contracts, instruments, agreements, releases and documents delivered thereunder.

5.4 The Perpetua Channeling Injunction.

In order to supplement the injunctive effect of the Discharge Injunction, and pursuant to section 105 and 1129 of the Bankruptcy Code, the Confirmation Order shall provide for the following permanent injunction to take effect as of the Effective Date:

5.4.1 Channeling Injunction.

The Channeling Injunction is necessary to preserve and promote the Insurance Settlement, including, without limitation, the Settling Insurers' purchase of the Insurance Policies from the Debtors free and clear of all Claims pursuant to section 363(f) of the Bankruptcy Code, the treatment afforded Holders of Trust Claims under the Plan, and the other settlements, releases and transactions contemplated by this Plan, and to supplement,

where necessary, the injunctive effect of the discharge both provided by sections 1141 and 524 of the Bankruptcy Code and as described in this Article V of the Plan. The Channeling Injunction is being implemented pursuant to the equitable jurisdiction and powers of the Bankruptcy Court under section 105(a) of the Bankruptcy Code, and in consideration of the undertakings of the Protected Parties under the Plan and pursuant to the Insurance Settlement. Pursuant to the Channeling Injunction, all Entities which have held or asserted, which hold or assert, or which may in the future hold or assert any Channeled Claims, including any interest accrued thereon from and after the Petition Date against the Protected Parties, or any of them, whenever and wherever arising or asserted, shall be:

(a) permanently stayed, restrained and enjoined from taking any action for the purposes of directly or indirectly asserting, enforcing or attempting to assert or enforce any Channeled Claim, including, without limitation -

1. commencing or continuing in any manner, any action or any other proceeding of any kind with respect to any such Channeled Claim, against any of the Protected Parties or against any property of the Protected Parties, with respect to any such Claim;

2. seeking the enforcement, attachment, collection or recovery, by any manner or means, of any judgment, award, decree or order against any of the Protected Parties, or against the property

of any of the Protected Parties, with respect to any such Channeled Claim;

3. creating, perfecting or enforcing any encumbrance or lien of any kind against any of the Protected Parties, or the property of any of the Protected Parties, with respect to any such Channeled Claim;

4. asserting or accomplishing any setoff, right of subrogation, indemnity, contribution or recoupment of any kind against any obligation due any Protected Party, or the property of any of the Protected Parties, with respect to such Channeled Claim; or

5. taking any action, in any manner, and in any place whatsoever, that does not conform to, or comply with, the provision of this Section 5.4.1 of the Plan and/or the Confirmation Order with respect to such Channeled Claim.

(b) required to bring before the Bankruptcy Court any dispute regarding whether a Claim is properly classified as a Trust Claim; *provided, however*, that nothing in this provision is meant to prejudice the rights of the Holder of any Disputed Trust Claim to exercise the arbitration and litigation rights granted to it under the TDP.

5.4.2 Reservations.

Notwithstanding anything to the contrary herein, the Perpetua Channeling Injunction shall not enjoin:

A. the rights of Holders of Claims and Interests to the treatment accorded them under Article II of this Plan, including the right of the Holders of Class 7, 8 and 9 Claims to assert such Claims in accordance with the terms of the Perpetua Trust Agreement and TDP, nor the rights of any Entity to assert entitlement to payment of Perpetua Trust Expenses solely against the Perpetua Trust;

B. the rights of any Entity to assert entitlement to payment of BOC Trust Expenses solely against the BOC Trust;

C. the rights of any Entity to assert entitlement to payment of Consolidated Debtor Expenses solely against the Consolidated Debtor;

D. the rights of any Entity to assert any claim, debt, litigation or liability against the BOC Trust on account of debts, claims and other obligations that arose from acts or omissions occurring after the date of the transfer of the Burr Oak Cemetery to the BOC Trust;

E. the rights of any Entity to assert any claim, debt, litigation or liability against the Cedar Park Purchaser on account of debts, claim and other obligations that arose from acts or omissions occurring after July 15, 2010 (the closing date of the sale of the Cedar Park Cemetery); and

F. the Perpetua Trust or the BOC Trust from asserting their respective rights under their respective Trust Agreements.

In the event that any Entity takes any action that is prohibited by or is otherwise inconsistent with the provisions of this Article V of the Plan, then, upon notice to the Bankruptcy Court by an affected party, the Bankruptcy

Court shall transfer the action or proceeding in which the Claim of such Entity is asserted to the Bankruptcy Court for enforcement of the provisions of Article V of the Plan. The foregoing injunctive provisions are an integral part of the Plan and are essential to its implementation.

5.4.3 Terms of Injunctions or Stays.

All injunctions or stays provided for in this Plan, the injunctive provisions of sections 524 and 1141 of the Bankruptcy Code, and all injunctions or stays protecting the Settling Insurers and their respective predecessors, successors and assigns that have purchased the Insurance Policies pursuant to section 363 of the Bankruptcy Code from the Debtors pursuant to the Insurance Settlement, are permanent and will remain in full force and effect following the Effective Date.

5.4.4 Modifications.

There can be no modification, dissolution or termination of the Perpetua Channeling Injunction, which shall be a permanent injunction.

5.4.5 Non-Limitation.

Nothing in this Plan shall be construed in any way to limit the scope, enforceability or effectiveness of the Perpetua Channeling Injunction or the Perpetua Trust's assumption of all liabilities with respect to Trust Claims.

5.4.6 Bankruptcy Rule 3016 Compliance.

The Debtors' compliance with the requirements of Bankruptcy Rule 3016 shall not constitute an admission that this Plan provides for an

injunction against conduct not otherwise enjoined under the Bankruptcy Code.

ARTICLE VI

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

6.1 Assumption or Rejection of Executory Contracts and Unexpired Leases.

6.1.1 Executory Contracts and Unexpired Leases.

Except for Pre-Need Contracts and executory contracts and unexpired leases as to which the Debtors have previously obtained Court approved assumption or rejection or filed a motion to assume or reject prior to the Confirmation Date, all executory contracts and unexpired leases for goods, services or premises to which the Debtors were or are a party shall be deemed to have been rejected and the Plan shall constitute a motion to reject the same. Subject to the occurrence of the Effective Date, the entry of the Confirmation Order by the Clerk of the Bankruptcy Court shall constitute approval of such rejection pursuant to section 365 of the Bankruptcy Code and a finding by the Bankruptcy Court that each such rejection is in the best interests of the Debtors and their Estates.

6.1.2 Claims Arising from Rejection.

Claims created by the rejection or termination of executory contracts or unexpired leases must be filed with the Bankruptcy Court and served on the Consolidated Debtor no later than thirty (30) days after such rejection and shall be treated as Class 5 Claims. Any rejection Claims for which a proof of claim is not timely filed will be forever barred and shall not be enforceable against the

Debtors or the Consolidated Debtor, or their Estates or property or the BOC Trust or the Perpetua Trust.

6.2 Pre-Need Contracts.

To the extent that any of the Debtors' pending Pre-Need Contracts are deemed to be executory under section 365 of the Bankruptcy Code (and despite the inclusion of Pre-Need Contracts in this Article of the Plan, the Debtors do not believe this to be the case), all pending Pre-Need Contracts shall be deemed to have been assumed and assigned to the BOC Trust.

Subject to the occurrence of the Effective Date, the entry of the Confirmation Order shall constitute approval, retroactive approval or conditional approval, if necessary, of such assumption and assignment of pending Pre-Need Contracts pursuant to section 365 of the Bankruptcy Code and a finding by the Bankruptcy Court that each such assumption and assignment of pending Pre-Need Contracts is in the best interests of the Debtors and their Estates. With respect to each such pending Pre-Need Contract, if determined to be executory, unless otherwise determined by the Bankruptcy Court pursuant to a Final Order or agreed to by the parties thereto prior to the Effective Date, the dollar amount required to cure any defaults of the Debtors existing as of the Confirmation Date shall be conclusively presumed to be zero.

ARTICLE VII

ACCEPTANCE OR REJECTION OF THE PLAN

7.1 Acceptance by Impaired Classes.

In accordance with section 1126(c) of the Bankruptcy Code and except as provided under sections 1126(e) and (g) of the Bankruptcy Code, an Impaired Class of Claims shall have accepted the Plan if the Plan is accepted by the Holders of at least two-

thirds (2/3) in dollar amount and more than one-half (1/2) in number of the Allowed Claims of such Class that have timely and properly voted to accept or reject the Plan.

7.2 Acceptance by Unimpaired Classes and Unclassified Claims.

Pursuant to section 1126(f) of the Bankruptcy Code, each Unimpaired Class of Claims is presumed to have accepted the Plan and, therefore, votes to accept or reject this Plan will not be solicited from such Classes. To the extent that a Holder of an Administrative Claim, a Priority Tax Claim or a Non-Tax Priority Claim does not file a timely and proper objection to the Plan in accordance with the requirements set forth herein, such Holder may be deemed to have accepted the treatment as set forth in Article II the Plan.

7.3 Cramdown.

If any Impaired Class of Claims or Interests entitled to vote shall not accept the Plan by the requisite majorities provided in sections 1126(c) or 1126(d) of the Bankruptcy Code, as applicable, the Debtors reserve the right to (i) amend the Plan, (ii) to undertake to have the Bankruptcy Court confirm the Plan under section 1129(b) of the Bankruptcy Code, or (iii) both amend this Plan and seek Confirmation of any amended plan pursuant to section 1129(b) of the Bankruptcy Code.

ARTICLE XIII

MODIFICATION, REVICATION OR WITHDRAWAL OF THE PLAN

8.1 Modification of the Plan.

8.1.1 The Debtors, unless otherwise provided for in this Plan or the Plan Documents, may alter, amend, or modify this Plan and the Plan Documents under section 1127(a) of the Bankruptcy Code at any time prior to the entry of the

Confirmation Order so long as the Plan and the Plan Documents, as modified, meet the requirements of sections 1122 and 1123 of the Bankruptcy Code.

8.1.2 After the Confirmation Date and prior to the Effective Date, unless otherwise provided in the Plan or the Plan Documents, the Debtors may alter, amend, or modify this Plan and the Plan Documents in accordance with section 1127(b) of the Bankruptcy Code; *provided, however*, that without the written consent of (i) the Creditors Committee, which consent may not be unreasonably withheld, there shall be no amendment, modification or supplementation of the Plan that would adversely affect the Holders of Claims or Interests and (ii) the Settling Insurers, which consent may not be unreasonably withheld, there shall be no amendment, modification or supplementation of the Injunctions.

8.1.3 From and after the Effective Date, unless otherwise provided for in this Plan or the Plan Documents, the Consolidated Debtor reserves the authority and right to amend, modify or supplement this Plan and the Plan Documents, and/or agree to the amendment, modification or supplementation of the Plan and Plan Documents and all exhibits thereto in accordance with the terms of the Plan and Plan Documents: *provided, however*, without the written consent of the Burr Oak Advisory Committee, which consent may not be unreasonably withheld, there shall be no amendment, modification or supplementation of the Plan following the Effective Date that would adversely affect the Holders of Trust Claims.

8.2 Revocation or Withdrawal.

8.2.1 Right to Revoke.

The Debtors may revoke or withdraw this Plan at any time prior to the entry of the Confirmation Order. The Debtors may revoke or withdraw this Plan at any time after the Confirmation Date; *provided, however*, that the Debtors may not revoke or withdraw this Plan after the Confirmation Date without the written consent of the Creditors Committee and Settling Insurers, which consent may not be unreasonably withheld.

8.2.2 Effect of Withdrawal or Revocation.

If the Debtors withdraw or revoke this Plan, then this Plan shall be deemed null and void. In such event, nothing contained herein or in any of the Exhibits hereto shall be deemed to constitute an admission of liability by the Debtors or any other Entity nor a waiver or release of any Claims by the Debtors or any other Entity or to prejudice in any manner the rights of the Debtors or any other Entity in any further proceedings involving the Debtors.

ARTICLE IX

CONDITIONS PRECEDENT

9.1 Conditions Precedent to Plan Confirmation.

The Confirmation Order shall be entered and shall be in form and substance reasonably acceptable to the Debtors. As a condition precedent to confirmation, the following findings of fact and conclusions of law shall be contained in the Confirmation Order entered by the Bankruptcy Court:

9.1.1 As of the Petition Date, the Debtors have been named as defendants in the Burr Oak Litigation seeking the recovery of damages on account of Cemetery Claims arising out of the alleged torts and other alleged wrongful acts of the Debtors, their agents, officers, directors, interest holders and employees.

9.1.2 This Plan establishes in Classes 7, 8 and 9 separate classes of Entities whose Cemetery Claims are to be addressed by the Perpetua Trust and one or more of those Classes have voted in requisite numbers and amounts required by sections 1126 and 1129 of the Bankruptcy Code in favor of this Plan.

9.1.3 The Perpetua Trust, as of the Effective Date, will assume the liabilities of the Debtors and Protected Parties with respect to the Trust Claims.

9.1.4 The Perpetua Trust, upon the Effective Date, shall have received the Perpetua Trust Assets, or, if applicable, the right to receive such assets in accordance with the terms of this Plan.

9.1.5 The Perpetua Trust shall use the Perpetua Trust Assets and income thereon to satisfy and settle the Trust Claims in accordance with the Plan, Perpetua Trust Agreement and TDP.

9.1.6 Pursuit of the Trust Claims, including, without limitation, the Cemetery Claims, outside the procedures prescribed in this Plan is likely to threaten this Plan's purpose to deal equitably with such Trust Claims.

9.1.7 The Debtors are likely to be subject to substantial Cemetery Claims other than those already asserted in the Burr Oak Litigation arising out of the same or similar conduct that gave rise to the current Trust Claims, which are addressed by the Channeling Injunction, Perpetua Trust Agreement and TDP.

9.1.8 The actual amount, numbers and timing of the Trust Claims cannot be determined.

9.1.9 The sole and exclusive remedy of the Holders of Trust Claims against the Protected Parties shall be against the Perpetua Trust and no such Claims may be asserted against any Protected Party.

9.1.10 In light of the respective direct and substantial benefits provided, or to be provided, to the Perpetua Trust by or on behalf of each Protected Party, the Perpetua Channeling Injunction is fair and equitable with respect to the Entities that might subsequently seek to assert Channeled Claims against a Protected Party.

9.1.11 The terms of the Perpetua Channeling Injunction, including any provisions barring actions against third parties, are set out in conspicuous language in the Plan and in the Disclosure Statement.

9.1.12 Pursuant to Bankruptcy Court orders or otherwise, the Perpetua Trust will operate through mechanisms such as structured, periodic or supplemental payments, pro rata distributions, periodic review of estimates of the numbers and values of the Trust Claims, or other comparable mechanisms, that provide reasonable assurance that the Perpetua Trust will value, and be in a financial position to pay, Trust Claims that involve similar claims in substantially the same manner.

9.1.13 The Insurance Settlement has already been conclusively determined by Final Order of the Bankruptcy Court to be fair and equitable consideration for the Debtors' and the Estates' releases of the Settling Insurers and accordingly, along with the treatment of their respective Claims under the Plan, constitute fair and equitable consideration for the treatment of the Settling

Insurers as Protected Parties, and no Entity shall be entitled to assert, by way of set-off, counterclaim, cross claim, contribution claim, or otherwise, that the Insurance Settlement was insufficient.

9.1.14 The release of Claims, Interests and other consideration provided by the Protected Parties as set forth in this Plan constitutes fair and equitable consideration for the resolution of the Channeled Claims asserted against them, and no Entity shall be entitled to assert, by way of set-off, counterclaim, cross claim, contribution claim, or otherwise, that such consideration was insufficient.

9.1.15 Causes of Action against the Protected Parties relating to the alleged events that gave rise to the Cemetery Claims are inextricably intertwined with the Causes of Action against the Debtors.

9.1.16 The assertion of the Channeled Claims against the Protected Parties for alleged events that gave rise to the Cemetery Claims for which the Debtors would otherwise share liability with the Protected Parties would give rise, under applicable law, to demands for contribution, indemnity, or other similar relief by the Protected Parties in the absence of protection from the Bankruptcy Court.

9.1.17 The Insurance Settlement Proceeds, as well as the releases and waivers and other consideration from the Protected Parties, are each substantial contributions and fundamental components of the Plan.

9.1.18 The Perpetua Channeling Injunction, as applied to the Channeled Claims against the Protected Parties, is essential and necessary to the Plan because, among other reasons, the Protected Parties would not be willing to make

these contributions without the protection provided by the Perpetua Channeling Injunction.

9.1.19 The Plan provides a mechanism to pay for all, or substantially all, of the Trust Claims.

9.1.20 The transfer of the Perpetua Trust Assets does not violate any obligations of the Debtors.

9.1.21 The Perpetua Channeling Injunction is essential to this Plan and the fair and equitable treatment of all Holders of Claims and Interests against the Debtors.

9.1.22 The Perpetua Channeling Injunction is consistent with the equitable nature of the Bankruptcy Code, generally, and the provisions of section 105 of the Bankruptcy Code, specifically.

9.1.23 The Perpetua Channeling Injunction does not violate any provision of the Bankruptcy Code or other applicable law.

9.1.24 The Bankruptcy Court has subject matter jurisdiction to issue the Perpetua Channeling Injunction and the Confirmation Order.

9.1.25 The Plan complies with all applicable sections of the Bankruptcy Code and the Debtors have complied with all applicable sections of the Bankruptcy Code.

9.1.26 The proposed transfer of the Burr Oak Cemetery to the BOC Trust free and clear of liens, claims, encumbrances and interests pursuant to the provisions of the Plan has been entered into in good faith, is in the best interests of the Debtors and their Estates, and is approved as set forth in the Plan.

9.1.27 The proposed abandonment of Perpetua's ownership interests in Perpetua Holdings, Inc. d/b/a the Wade Funeral Home to the secured creditors of Perpetua Holdings, Inc. pursuant to the provisions of the Plan is appropriate in light of the nominal or negative value such asset has to Perpetua and its Estate and the burden such asset places upon Perpetua and its Estate, and is within Perpetua's sound business judgment and is approved as set forth in the Plan.

9.1.28 The proposed substantive consolidation of the Debtors into the Consolidated Debtor pursuant to the provisions of the Plan is well founded in fact and appropriate under the circumstances, including, without limitation, that the overwhelming number and amount of Claims asserted against the Debtors are Cemetery Claims, is in the best interests of the Debtors and their Estates and is approved as set forth in the Plan.

9.2 Conditions Precedent to the Effective Date.

The "substantial consummation," of the Plan as used in section 1101 of the Bankruptcy Code, shall not occur, and this Plan shall be of no force and effect, until the Effective Date. The occurrence of the Effective Date is subject to satisfaction of the following conditions precedent.

9.2.1 The Bankruptcy Court shall have entered the Confirmation Order in a form acceptable to the Debtors and the Settling Insurers, in their reasonable discretion, confirming this Plan and the Confirmation Order shall have become a Final Order.

9.2.2 There is no stay in effect with respect to the Confirmation Order and the Confirmation Order, including the Perpetua Channeling Injunction, shall be in full force and effect.

9.2.3 There is no order issued by any court of competent jurisdiction that invalidates the Perpetua Channeling Injunction or deprives any of the Protected Parties of the protections of the Perpetua Channeling Injunction.

9.2.4 The Perpetua Trust shall have been settled and the portion of the Insurance Settlement Proceeds needed to fund the Perpetua Trust is ready and available to be transferred pursuant to the terms of the Plan and Perpetua Trust Agreement.

9.2.5 The BOC Trust shall have been settled and the portion of the Insurance Settlement Proceeds needed to fund the BOC Trust is ready and available to be transferred pursuant to the terms of the Plan and the BOC Trust Agreement.

9.2.6 The Bankruptcy Court order approving the Insurance Settlement shall have become a Final Order.

9.2.7 As of the Effective Date, the Insurance Settlement is in full force and effect, each of the actions required thereby has been taken, and all conditions precedent therein has occurred or has been satisfied.

9.3 Effect of Failure of Conditions.

If any of the conditions set forth in Article IX, Section 9.2 of this Plan are not met, the Plan shall not become Effective and the Debtors may act in accordance with Article VIII of the Plan.

ARTICLE X

IMPLEMENTATION OF THE PLAN

10.1 Perpetua Trust.

The Perpetua Trust shall be established, funded, administered and Terminated as set forth in Section 4.1 of this Plan.

10.2 BOC Trust.

The BOC Trust shall be established, funded administered and Terminated as set forth in Section 4.2 of this Plan.

10.3 Substantive Consolidation.

The Plan shall be implemented, in part, through the substantive consolidation of the assets and liabilities of the Debtors (the “Substantive Consolidation”), the effect of which shall be deemed to be effective immediately prior to the Effective Date, subject to the occurrence of the Effective Date. The Confirmation Order shall contain findings supporting the conclusions providing for Substantive Consolidation as set forth in this Section. The substantive consolidation of the assets and liabilities shall have the effects set forth in this Section.

10.3.1 The Cases shall be consolidated into the Perpetua-Burr Oak Holdings of Illinois, L.L.C. Chapter 11 Case.

10.3.2 All Claims against each of the Estates shall be deemed to be Claims against the Consolidated Debtor, all proofs of claim filed against one or more Debtors shall be deemed to be a single proof of claim filed against the Consolidated Debtor, and all duplicate proofs of claims for the same claims filed against one or more Debtor shall be expunged.

10.3.3 As set forth in Section 3.1.11 of the Plan, all Inter-Debtor Claims (Class 12) are hereby extinguished and no Distributions shall be made on account thereof.

10.3.4 All Interests in Burr Oak and Cedar Park (Classes 14A and 14B) shall be extinguished pursuant to Section 3.1.13 of the Plan. All Interests in Perpetua, Inc. shall be treated in accordance with Class 14C under Section 3.1.13 of the Plan.

10.3.5 All guarantees by one Debtor in favor of or on accounts of debt owed by another Debtor shall be eliminated, and no Distributions under this Plan shall be made on account of Claims based on such guarantees.

10.3.6 For purposes of determining the availability of the right of setoff under section 553 of the Bankruptcy Code, subject to other provisions of section 553 of the Bankruptcy Code, debts due to any of the Debtors may be set off against debts of any other of the Debtors.

10.3.7 Substantive Consolidation shall have no effect on valid, enforceable and unavoidable liens of the remaining Trustee-Lender (US Trust).

10.3.8 Substantive Consolidation shall not have the effect of creating a Claim in a Class different from the Class in which a Claim would have been placed in the absence of Substantive Consolidation.

10.3.9 Substantive Consolidation shall not affect any applicable date(s) for the purposes of pursuing any avoidance actions or other actions reserved to any Causes of Action.

10.3.10 Substantive Consolidation shall not impact or otherwise affect provisions of the Plan, if any, which provide that specific Entities comprising the Debtors shall be liable on specific obligations under the Plan.

10.4 Consolidated Debtor. As of the Effective Date, all assets and property of the Estates other than property transferred to the Perpetua Trust or BOC Trust or expressly

abandoned under this Plan and pursuant to the Confirmation Order, shall automatically vest with and be transferred to the Consolidated Debtor for continued treatment pursuant to the Plan. The Amended and Restated Certificate of Incorporation of the Consolidated Debtor and Amended and Restated Bylaws shall be in substantially the form set forth in Exhibit 5, hereto. The Consolidated Debtor's sole director shall be Melvin Bryant and its sole officer shall be Randy Sanderson.

10.4.1 Corporate Action. All matters provided for under this Plan involving the corporate structure of the Debtors, any corporate action to be taken by, or required of the Debtors, shall be deemed to have occurred and be effective as provided herein, and shall be authorized and approved in all respects without any requirement for further action or vote by the stock holders or directors of any such Entities.

10.4.2 Effectuating Documents and Further Transaction. Any officer of the Consolidated Debtor shall be authorized to execute, deliver, file or record such contracts, instruments, releases or other agreements or documents and take or direct such action as may be necessary or appropriate to effectuate and further evidence the terms and conditions of this Plan.

10.4.3 Dissolution. Upon the completion of all of its obligation under this Plan, including satisfaction or provision for all Consolidated Debtor Expenses, the Consolidated Debtor shall transfer all remaining Available Cash to the BOC Trust and thereafter the Consolidated Debtor shall be Terminated. At such time, all equity interests in the Consolidated Debtor shall be extinguished.

10.5 Title to Assets. Except as otherwise provided in this Plan, on the Effective Date title to all assets and properties and interest in properties dealt with by this Plan and (a)

vested in and transferred to the Consolidated Debtor, Perpetua Trust or BOC Trust or (b) abandoned under Section 10.7 of the Plan, shall be free and clear of all Claims and Interests and the Confirmation Order shall be a judicial determination of discharge of the liabilities of the Debtors, except as provided in this Plan.

10.6 Treatment of Causes of Action and Other Rights.

Pursuant to section 1123(b)(3)(B) of the Bankruptcy Code, all Causes of Action, other than the Retained Causes of Action, shall be deemed Abandoned Causes of Action. On the Effective Date, all Retained Causes of Action shall vest in the Consolidated Debtor and the Consolidated Debtor, may pursue, litigate, compromise, and settle any Retained Causes of Action as it deems appropriate without further notice to Creditors.

10.7 Abandonment of Perpetua Holdings, Inc. (Wade Funeral Home). Upon the Effective Date, Perpetua, Inc.'s equity interests in Wade shall be deemed abandoned free and clear of all Claims and Interests, to PSF and Mesbic in pro-rata percentages based on the amount of each of their secured debt.

10.8 Disposition of the Burr Oak Cemetery.

Within ninety (90) days of the Effective Date, unless such time period is extended by Order of the Bankruptcy Court, the Burr Oak Cemetery will be transferred to the BOC Trust free and clear of all Liens, Claims, encumbrances and Interests. The BOC Trust shall retain a Burr Oak Cemetery Operator to manage and maintain the Burr Oak Cemetery; *provided, however*, that the operation of the Burr Oak Cemetery shall be limited to (i) servicing its obligations under pending Pre-Need Contracts as of the BOC Transfer Date, (ii) providing single select burial and pre-need services if, in the discretion of the Cemetery Trustee there is appropriate space available at the Burr Oak Cemetery to do so; (iii) providing loved ones and family members access to Decedents, (iv) providing community access to the Burr Oak Cemetery for educational

and historical purposes and (v) taking such other actions consistent with the BOC Trust's obligations under subsections (i), (ii), (iii) and (iv). Further, the following sections of the Burr Oak Cemetery will no longer be available for any burials: West Edgewood, West Evergreen, Locust Lane, Southlawn, North Locust Lane, Edgewood and 5.9 Acres. In addition, to the extent that the BOC Trust, in its discretion, proposes the placement of a memorial within the 5.9 Acres, the Trustee shall provide the Sheriff with a copy of its plans to do so and provide the Sheriff with no less than sixty (60) days to raise any issues thereto. After the BOC Transfer Date, the BOC Trust shall not provide burial or other funerary services other than those allowed to be conducted pursuant to the terms of the Plan and the BOC Trust Agreement. The Burr Oak Advisory Committee shall serve in an advisory role to the BOC Trust. The term and responsibilities of the BOAC and its members shall be as set forth in the respective Trust's governing documents.

10.9 Insurance Settlement.

10.9.1 Insurance Compromise and Settlement.

The Settling Insurers have entered into the Insurance Settlement in consideration of confirmation of the Plan and the Perpetua Channeling Injunction and have paid or will pay the Insurance Settlement Proceeds set forth in the Insurance Settlement to or for the benefit of the Debtors, the Estates and the Holders of Allowed Claims. On the Effective Date, the injunction against and release of all claims to coverage under the Insurance Policies shall become effective in consideration of the entry of the Perpetua Channeling Injunction and Injunctions in accordance with the terms of the Insurance Settlement and the Insurance Settlement Orders and as a condition to the payment of the Insurance

Settlement Proceeds thereunder. Paragraph VIII. A of the Insurance Settlement Order specifically found that the consideration given by the Settling Insurers under the Insurance Settlement “constitutes valid and valuable consideration for the releases by the Debtors, Debtors’ Insureds and Debtors’ Releasing Parties set forth in the [Insurance Settlement].”

10.9.2 Compromise and Settlement of All Insider and Non-Insider Indemnification Claims.

The Plan and Confirmation Order shall effectuate the settlement and compromise of any and all Channeled Claims, including any and all Insider Indemnification Claims and Non-Insider Indemnification Claims. In exchange for the consideration given by the Holders of Non-Insider Indemnification Claims and Holders of Insider Indemnification Claims under the Plan, including, without limitation, their release and discharge of all (i) Claims in and to the Insurance Settlement Proceeds of every kind and nature which they may hold and (ii) Claims and rights to payment under any of the Insurance Policies, including any claims or causes of action for breach of contract, wrongful denial of coverage, failure to defend or indemnify or settle relating to any Cemetery Claim, including, without limitation, Enjoined Claims, the Holders of Insider Indemnification Claims and Non-Insider Indemnification Claims shall be deemed to be Protected Parties under the Plan entitled to the protections of the Releases and Perpetua Channeling Injunction.

10.9.3. Release of Causes of Action Against Settling Insurers.

On the Effective Date, all Causes of Action arising under Chapter 5 of the Bankruptcy Code against the Settling Insurers, or any other Entity obtaining a

release under the Insurance Settlement approved by the Bankruptcy Court between the Debtors and the Settling Insurers shall be deemed released.

10.9.4 Release of Insurance Settlement Proceeds.

Upon the Effective Date, the Insurance Settlement Proceeds shall be released from the Insurance Settlement Proceeds Escrow Account and be distributed as follows: (a) \$2.6 Million shall be transferred to the BOC Trust to be treated under the terms of the Plan and the BOC Trust Agreement, (b) \$3.15 Million shall be transferred to the Perpetua Trust for payment of Perpetua Trust Expenses, Automatic Claim Payments and other Distributions and (c) the balance, approximately \$1.9 Million shall be retained by the Consolidated Debtor for the implementation and satisfaction of its obligations under the Plan to Holders of Allowed non-classified Claims and Class 1 through 5 Claims under the Plan and for the payment of United States Trustee Fees.

10.10 Compromise of Controversies. In consideration for the classification, Distributions and other benefits provided for under this Plan, the provisions of this Plan shall constitute a good faith compromise and settlement of all Claims, Interests and controversies resolved pursuant to this Plan. The entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of each of the compromises and settlements provided for in this Plan, and the Bankruptcy Court's findings shall constitute its determination under the standards of Bankruptcy Rule 9019 that such compromises and settlements are in the best interests of the Debtors and their Estates. The Debtors expressly reserve the right (with Court approval, following appropriate notice and

opportunity for hearing) to compromise and settle other Claims and Interests up and including the Effective Date.

10.11 Repayment of Postpetition Financing to Trustee-Lender. Upon the Effective Date, the outstanding Claims of the Trustee-Lender shall be treated in accordance with Section 2.1.3 of the Plan.

10.12 Retention of Defenses and Rights of Setoff Regarding Claims. Except as otherwise provided for in the Plan, nothing shall prejudice the Consolidated Debtor's or the Perpetua Trust's rights and defenses, both legal and equitable, with respect to any Claims, including, but not limited to, all rights of setoffs or recoupment with respect to such Claims.

10.13 Release of Liens of PSF and Mesbic. On the Effective Date, all interests, mortgages, deeds of trust, Liens or other security interests against the property of the Estates held in favor of Mesbic and PSF will be fully released and satisfied pursuant to the treatment set forth in Section 2.1.2 and Section 3.1.2 of the Plan.

10.14 Incorporation of Plan Documents. The Plan Documents are hereby incorporated into and made a part of this Plan.

10.15 Effect of Appeals. Provided that the Confirmation Order is not stayed pending appeal, the Debtors may consummate the Plan notwithstanding such pending appeal, or the timely service and filing of a motion pursuant to Bankruptcy Rules 7052, 7062, 8002(b), 8002(c), 8003, 8015, 9023 or 9024.

ARTICLE XI

RETENTION OF JURISDICTION

11.1 General Jurisdiction.

11.1.1 The Bankruptcy Court shall retain the most extensive jurisdiction permissible and necessary to ensure that the purposes and intent of this Plan are carried out as set forth herein. Except as otherwise provided in the Plan, the Bankruptcy Court shall retain jurisdiction to hear and determine all Claims against and Interests in the Debtors, to adjudicate and enforce all Causes of Action which may exist and to enforce the Injunctions and address disputes related to the same, the Insurance Settlement and the provisions herein. Nothing contained herein shall prevent the Debtors, Consolidated Debtor or Perpetua Trust from taking such action as may be necessary in the enforcement of any Retained Cause of Action which the Debtors have or may have and which may not have been enforced or prosecuted by the Debtors, which Cause of Action shall survive confirmation of this Plan and shall not be affected hereto except as specifically provided for herein.

11.1.2 Following the entry of the Confirmation Order, the administration of the Chapter 11 Cases will continue and the Consolidated Debtor shall remain subject to the jurisdiction of the Bankruptcy Court. Moreover, the Perpetua Trust shall be subject to the continued jurisdiction of the Bankruptcy Court in accordance with the requirements of Section 468(B) of the Internal Revenue Code and Treasury Regulations issued pursuant thereto. The Bankruptcy Court shall also retain jurisdiction for the purpose of classification of any Claim, the re-examination of Claims that have been temporarily Allowed for purposes of voting on the Plan, the determination of whether a claim is a Trust Claim or an Entity is an Insured, and the determination of such objections as may be filed with the Bankruptcy Court with respect to any Claim; *provided, however*, that the Bankruptcy Court's jurisdiction over Trust Claims shall be limited by the rights of

Holders of Trust Claims as granted by the TDP. The failure of the Debtors to object to or examine any Claim for purposes of voting on the Plan shall not be deemed to be a waiver of the right of the Debtors, Consolidated Debtor or Perpetua Trust to object to such Claim or re-examine such Claim in whole or part for any other purpose.

11.2 Specific Jurisdiction. Without limiting the generality of the foregoing, the Bankruptcy Court shall retain jurisdiction as follows:

(i) ***Actions.*** To determine all applications, motions, adversary proceedings, contested matters and any other litigated matters instituted in the Chapter 11 Cases by or on behalf of the Debtors or that may be brought after the Effective Date by either the Consolidated Debtor or Perpetua Trust;

(ii) ***Professional Fees.*** To determine any and all applications by Professionals for compensation and reimbursement of expenses before the Effective Date, as provided for in the Plan;

(iii) ***Injunctions.*** To issue injunctions or take such other actions or make such other orders as may be necessary or appropriate to restrain interference with the Plan or its execution or implementation by any entity, to construe and to take any other action to enforce and execute the Plan, the Confirmation Order, the Perpetua Channeling Injunction or any other order of the Bankruptcy Court, to issue such orders as may be necessary for the implementation, execution, performance and consummation of the Plan and all matters referred to herein, and to determine all matters that may be pending before the Bankruptcy Court in the Chapter 11 Cases on or before the Effective Date;

(iv) ***Classification and Allowance of Claims.*** To determine the allowance and classification of any Claims, including any Administrative Claim, Priority Tax Claim, Non-Tax Priority Claim, along with any request for payment of an Administrative Claim;

(v) ***Dispute Resolution.*** To resolve any dispute arising under or related to the implementation, execution, consummation or interpretation of the Plan and the making of Distributions thereunder, including, without limitation, any dispute concerning payment of Professional Fees and expenses of the Perpetua Trust or BOC Trust;

(vi) ***General Matters.*** To determine such other matters, and for such other purposes, as may be provided in the Confirmation Order or may be authorized under provisions of the Bankruptcy Code;

(vii) ***Plan Modification.*** To modify the Plan under section 1127 of the Bankruptcy Code, remedy any defect, cure any omission, or reconcile any inconsistency in the Plan or the Confirmation Order so as to carry out its intent and purpose;

(viii) ***Aid Consummation.*** To issue such orders in aid of consummation of the Plan and the Confirmation Order notwithstanding any otherwise applicable non-bankruptcy law, with respect to any Entity, to the full extent authorized by the Bankruptcy Code;

(ix) ***Implementation of Confirmation Order.*** To enter and implement such orders as may be appropriate in the event the Confirmation Order is for any reason stayed, revoked, modified or vacated;

(x) ***Enforcement of Orders and Obligations.*** To enforce and interpret all orders, judgments, injunctions (including the Perpetua Channeling Injunction), releases, exculpations, indemnifications, discharges (including those under section 524(a) and 1141(d) of the Bankruptcy Code) and rulings entered in connection with the Chapter 11 Cases and to assure the performance by the Consolidated Debtor and Perpetua Trust of their respective obligations under this Plan;

(xi) ***Taxes.*** To hear and determine matters concerning state, local and federal taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code

(xii) ***Channeling Mechanism.*** To interpret, enforce and administer the terms of the Perpetua Trust Agreement and TDP only to the extent that the documents do not provide for an alternative forum for resolution and to hear and determine any proceeding that involves the validity, application, construction, enforceability or modification of the Perpetua Channeling Injunction and Releases.

(xiii) To enforce the terms of the Insurance Settlement and determine whether an Entity in an Insured or Claim is a Trust Claim.

(xiv) ***Final Decree.*** To enter a final decree closing the Chapter 11 Cases.

11.3 Forum Selection. Notwithstanding any forum selection clause (including, but not limited to, any agreement to arbitrate disputes) in any contract, instrument, release, indenture or other agreement, whether entered into before, on or after the Petition Date, and unless the Consolidated Debtor or the Perpetua Trustee, as applicable, agree on or after the Effective Date to the enforcement of any such forum selection clause, the Bankruptcy Court shall retain and may exercise subject matter jurisdiction over all proceedings arising in the Chapter 11 Cases or related thereto to the fullest extent permissible under applicable law; *provided, however*, that the allowance of Trust Claim will be governed in accordance with the procedures established by the TDP.

ARTICLE XII

MISCELLANEOUS PROVISIONS

12.1 Reservation of Rights Regarding Avoidance Actions. Except as set forth in this Plan, any rights, claims, Causes of Action accruing to the Debtors pursuant to sections 544, 545, 547, 548, 549, 550, 551, and 553 of the Bankruptcy Code shall remain assets of the Estates and, on the Effective Date, shall be vest with the Consolidated Debtor or be transferred to the Perpetua Trust as applicable and provided herein.

12.2 Professional Fee Claims. All final request for compensation or reimbursement of Professional Fees pursuant to sections 327, 328, 330, 331, 503(b) or 1103 of the Bankruptcy Code for services rendered prior to the Effective Date and substantial contribution claims under section 503(b)(4) of the Bankruptcy Code must be filed and served within sixty (60) days of the Effective Date, or such later date as the Bankruptcy Court may allow. Objections to applications of Professionals or other entities for compensation or reimbursement of expenses must be filed and served on the requesting Professional no later than twenty-one (21) days after the date on which the applicable application for compensation or reimbursement was served, or such longer period as may be allowed by order of the Bankruptcy Court.

12.3 Non-Trust Claims Bar Dates.

12.3.1 Administrative Claims Bar Date (Non-Professionals)

All requests for allowance and/or payment of an Administrative Claim (other than as set forth in Section 12.2 of this Plan) must be filed with the Bankruptcy Court and served on those parties that electronic service pursuant to the Courts Electronic Case Filing “ECF” System, no later than thirty (30) days after the Effective Date. Unless such request is objected to, such Administrative Claim shall be deemed Allowed in the amount

requested. In the event that an Administrative Claim is objected to, the Bankruptcy Court shall determine the Allowed amount of such Administrative Claim.

12.3.2 Non-Trust Claims Bar Date

All proofs of claim on account of non-Trust Claims in Classes 2, 3, 4, 5, 10, 11, 12, 13 and 14 must be filed with the Bankruptcy Court if not previously filed or deemed filed under Bankruptcy Rule 3003(c)(2), no later than thirty (30) days after the Effective Date. Unless such request is objected to by the Consolidated Debtor, such Claims shall be deemed Allowed in the amount requested. Failure to timely file a proof of claims as set forth above shall result in such claims being waived and Disallowed.

12.3.3 Trust Claims Bar Date

The deadline to file Trust Claim Forms on account of Trust Claims (Claims in Classes 7, 8 and 9) shall be as set forth in Trust Agreement and TDP.

12.4 Exculpation and Release. From and after the Effective Date, to the fullest extent permitted by applicable law, (i) the Debtors' post-Petition Date directors, officers and employees; (ii) the Debtors' agents, attorneys, accountants, consultants (and their officers, directors, and shareholders) retained by order of the Bankruptcy Court; (iii) the Consolidated Debtor, (iv) the Creditors' Committee and its agents, attorneys, accountants, consultants (and their officers, directors, and shareholders) retained by order of the Bankruptcy Court; (v) the Settling Insurers and their directors, officers, employees, agents, attorneys, accountant, consultants (and their officers, directors and shareholders); and (vi) any Entity that may be liable derivatively through any of the foregoing and each of their representatives (collectively, the parties identified will be individually referred to as an "Exculpated Party" and collectively referred to as "Exculpated Parties") shall be released

from, and not have and shall not incur any liability to any Entity for any and all claims (including all Claims, and Interests), causes of action and other assertions of liability, or for any act or omission arising in connection with, relating to or arising out of the Cases, the formulation, preparation, dissemination, negotiation or filing of the Disclosure Statement, Plan or Plan Documents, the pursuit of confirmation of this Plan, the implementation, consummation or administration of this Plan or the Plan Documents, the existence of the Perpetua Trust or its assets, the existence of the BOC Trust or its Assets, or any other property to be distributed or abandoned under this Plan (the “Exculpated Claims”) except for any such Exculpated Party’s willful misconduct or fraud as determined by a Final Order. All rights of the Entities exculpated and released pursuant hereto shall survive confirmation of the Plan and the closing of the Cases.

Before any party pursues any claims, causes of action, liabilities, obligations, losses, costs, judgments, damages (including attorney fees and costs) for any act or omission in connection with or otherwise related to an Exculpated Claim against any of the Exculpated Parties, such party must first obtain an order of the Bankruptcy Court authorizing such pursuit in accordance with the *Barton* doctrine and Section 12.4 of this Plan.

12.5 Section 346 Injunction. Pursuant to section 346(b) of the Bankruptcy Code, for purposes of any state or local law imposing a tax, income will not be realized by the Debtors or Consolidated Debtor by reason of the forgiveness of debt or discharge of indebtedness resulting from the consummation of this Plan. As a result, each state or local taxing authority is permanently enjoined and restrained, after the Confirmation Date, from commencing, continuing, or taking any act to impose, collect or recover in any manner any tax against the

Debtors or Consolidated Debtor arising by reason of forgiveness or discharge of indebtedness under this Plan.

12.6 Exemption from Taxes. Pursuant to section 1146(c) of the Bankruptcy Code, the issuance, transfer, or exchange of any equity security under this Plan, the creation of any mortgage, deed of trust or other security interest, the making or assignment of any lease or sublease, or the making or delivery of any deed or other instrument of transfer under, in furtherance of, or with respect to this Plan shall be exempt from all transfer and recordation taxes, stamp taxes or similar taxes.

12.7 Rule 3020(e) Waiver. The Debtor requests that the Bankruptcy Court include in the Confirmation Order a waiver of the fourteen (14) day stay provided for in Bankruptcy Rule 3020(e).

12.8 Payment of Statutory Fees. All pre-Effective Date fees payable pursuant to 28 U.S.C. § 1930 shall be paid by the Debtors on or before the Effective Date and all post-Effective Date fees due thereafter shall be paid by the Consolidated Debtor on or before the entry of a final decree closing the Chapter 11 Cases.

12.9 Creditors' Committee Dissolution. Upon the Effective Date, the Creditors' Committee shall dissolve automatically, and members thereof shall be released and discharged from all rights, duties, responsibilities, and liabilities arising from, or related to, the Chapter 11 Cases and under the Bankruptcy Code.

12.10 Headings. The headings used in this Plan are inserted for convenience only and do not constitute a portion of this Plan or in any manner affect the construction of the provisions of this Plan.

12.11 Governing Law. Unless a rule of law or procedure is governed by federal

law (including the Bankruptcy Code and Bankruptcy Rules) the laws of the state of Illinois, without giving effects to the conflicts of laws principles thereof, shall govern the construction of this Plan and any agreements, documents and instruments executed with respect to this Plan, except as otherwise expressly provided in such instruments, agreements or documents.

Dated: April 5, 2011

Respectfully submitted,

PERPETUA, INC

By: /s/ *Melvin Bryant*
Its Authorized Signatory

PERPETUA-BURR OAK HOLDINGS OF
ILLINOIS, L.L.C.

By: /s/ *Melvin Bryant*
Its Authorized Signatory

PERPETUA HOLDINGS OF ILLINOIS, INC.

By: /s/ *Melvin Bryant*
Its Authorized Signatory

By: /s/ *Brian L. Shaw*
One of their attorneys

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Exhibit 1

DEFINITIONS

“5.9 Acres” means that approximately 5.9 acres of land located in the Burr Oak Cemetery that abuts 123rd Street and was identified by the Sheriff as Crime Scene A.

“Abandoned Causes of Action” mean those Causes of Action, other than Retained Causes of Action, assigned to the Perpetua Trust on the Effective Date.

“Adedevoh Injunction” means the preliminary injunction entered and continuing in the adversary proceeding captioned *Perpetua-Burr Oak Holdings of Illinois, L.L.C. et al. v. Adedevoh et al*, Case No. 09 A 943, by the Bankruptcy Court.

“Administrative Claim” means a Claim for a cost or expense of administration of the Chapter 11 Cases allowable under sections 503(b) or 1114(e)(2) of the Bankruptcy Code and entitled to priority pursuant to section 507(a) of the Bankruptcy Code, including: (i) any actual and necessary cost and expense, incurred by the Debtors after the Petition Date, of preserving the Estates and operating the Debtors’ businesses, including wages, salaries or commissions for services rendered after the Petition Date; (ii) Professional Claims; and (iii) all fees and charges properly assessed against the estates pursuant to 28 U.S.C. § 1930.

“Affiliate” has the meaning set forth in § 101(2) of the Bankruptcy Code.

“Affiliate Claims” means the Claims of Wade or any other Affiliate of the Debtors against any of the Debtors, other than any Administrative Claims or Claims in Classes 2, 10, 11, 12 and 14.

“Allowed” means all or that portion, as applicable, of any Claim against any Debtor (i) that has been listed by the Debtors in the Schedules, as such Schedules may be amended by the Debtors from time to time, as liquidated in amount and not disputed or contingent, and for which no contrary or superseding Proof of Claim has been filed, (ii) that has been expressly allowed by Final Order or under the Plan, (iii) that has been compromised, settled or otherwise resolved pursuant to Final Order of the Bankruptcy Court or the Plan, or (iv) that the is not timely objected to in accordance with the Plan; provided, however, that Claims allowed solely for the purpose of voting to accept or reject the Plan shall not be considered “Allowed Claims” for any other purpose under the Plan or otherwise, except if and to the extent otherwise determined to be Allowed as provided herein. Unless otherwise specified under the Plan, under the Bankruptcy Code or by order of the Bankruptcy Court, Allowed Claims shall not, for any purpose under the Plan, include any interest, costs, fees, penalties, punitive damages or charges on such Claim from and after the Petition Date.

“Allowed Claim” or “Allowed Class __ Claim” means a Claim designated as falling under one of the Classes of Claims described in Article II of this Plan that is Allowed.

“Automatic Payment” means the payment of up to \$100 to be made to Holders of Allowed Class 7 Claims.

“Automatic Payment Allocation” means the Trust Assets allocated to the satisfaction of Allowed Automatic Payment Claims under the Perpetua Trust Agreement.

“Automatic Payment Claim” means an Allowed Class 7 Claim.

“Automatic Payment Option” means the option by which Holders of Trust Claims that are Lineal Descendants may elect to receive an Automatic Payment under Class 7 in lieu of other submitting such Claim to the TDP Determination Process under Class 9.

“Automatic Stay” means the automatic stay imposed under section 362(a) of the Bankruptcy Code.

“Available Cash” means the Cash available for distribution by the Consolidated Debtor after payment or the provision for all of the Consolidated Debtor Expenses.

“Bankruptcy Code” means title 11, United States Code, as now in effect or hereafter amended.

“Bankruptcy Court” means the United States District Court having jurisdiction over the Chapter 11 Cases pursuant to section 1334 of title 28 of the United States Code and, to the extent any reference of the Chapter 11 Cases is made pursuant to section 157 of title 28 of the United States Code and the internal procedures of the District Court, the bankruptcy unit of the District Court and the Bankruptcy Judge presiding over the Chapter 11 Cases.

“Bankruptcy Rules” means the Federal Rules of Bankruptcy Procedure as promulgated by the United States Supreme Court under section 2075 of title 28 of the United States Code, as amended from time to time, and any Local Rules of the Bankruptcy Court, as now in effect or hereafter amended.

“Bar Date” means April 7, 2010 as subject to the Bar Date Order.

“Bar Date Order” means the order entered by the Bankruptcy Court on or about February 19, 2010 establishing the Bar Date.

“BOC Trust” has the meaning proscribed to it under Article IV of the Plan.

“BOC Trust Expenses” means any and all costs, expenses, fees, disbursements, debts or other obligations for the administration of the BOC Trust, incurred pursuant to the Plan or the BOC Trust Agreement, to be paid by the BOC Trust.

“BOC Transfer Date” means the date on which ownership of the Burr Oak Cemetery is transferred to the BOC Trust.

“Burr Oak” means Perpetua-Burr Oak Holdings of Illinois, L.L.C.

“Burr Oak Cemetery” means the business operated by Burr Oak.

“Burr Oak Cemetery Merchandise Trust” means that certain merchandise trust maintained by the Burr Oak for the benefit of certain of its customers.

“Burr Oak Cemetery Operator” means that entity required to be retained by the Historical Trust to maintain and operate the Burr Oak Cemetery as set forth in Section 10.8.2 of the Plan.

“Burr Oak Cemetery Perpetual Care Trust” means that certain trust maintained by Burr Oak for perpetual care as required by the laws of the State of Illinois.

“Burr Oak Litigation” means those causes of action brought by some holders of Trust Claims on account of alleged events at Burr Oak Cemetery prior to September 14, 2010.

“Burr Oak Transfer Documents” means the documents pursuant to which the Burr Oak Cemetery is transferred to the BOC Trust.

“Burr Oak Advisory Committee” or “BOAC” has the meaning prescribed to it in Article IV of the Plan.

“Business Day” means any day other than a Saturday, Sunday, or any other day on which commercial banks in the State of Illinois are required or authorized to close by law or executive order.

“Cash” means legal tender of the United States of America and equivalents thereof.

“Cash Reserve” means the reserve required to be maintained by the Consolidated Debtor on account of Disputed or Contingent Claims in Classes 1, 3, 4 and 5.

“Causes of Action” means any claim, cause of action, controversy, demand, right, action, 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, liquidated or unliquidated, disputed or undisputed, secured or unsecured, that may be asserted 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. Without limiting the foregoing, Causes of Action include: (a) any right of setoff, counterclaim, or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity; (b) the right to object to Claims or Interests; (c) any claim pursuant to sections 362, 510, 542, 543, 544 through 550, or 553 of the Bankruptcy Code; (d) any claim or defense including fraud, mistake, duress, and usury and any other defenses set forth in section 558 of the Bankruptcy Code; (e) any state law fraudulent transfer claim; (f) any claim against or on account of any insurance policy issued to or for the benefits of the Debtors’ other than in connection with the Channeled Claims; (g) any claim that any Debtor or the Consolidated Debtor may have for contribution or other causes of action against any entity in connection with the Channeled Claims; and (h) any claims and causes of action that the Debtors, the Consolidated Debtor or the Perpetua Trust and their professionals may discover.

“Cedar Park” means Perpetua Holdings of Illinois, Inc.

“Cedar Park Cemetery” means the cemetery and funeral home operated by Cedar Park.

“Cedar Park Purchaser” means the Entity that purchases or purchased the Cedar Park Cemetery and all of its operating assets from Cedar Park.

“Cemeteries” means, collectively, the Cedar Park Cemetery and Burr Oak Cemetery.

“Cemetery Claim” means any and all Claims whether known or unknown, by reason of any actual or alleged act, omission, transaction, practice, conduct, statement, occurrence, or other matter arising out of or relating to the Debtors' business, the Cemeteries, the operation, administration, management, ownership, control, maintenance or supervision of the Debtors' business and the Cemeteries, and/or the treatment or internment of bodies, and including, but not limited to, improper or illegal disinterment, desecration, removal and/or disposal of bodies, containers, grave sites, and/or grave markers, and/or the mutilation, stockpiling, or double stacking of human remains; and including, without limitation, Claims for negligence, negligent infliction of emotional distress, intentional infliction of emotional distress, negligent supervision, rescission, restitution, trespass, nuisance, invasion of privacy, wrongful eviction, wrongful entry, invasion of right of private occupancy, replevin, breach of contract, breach of fiduciary duty, interference with the right of the next of kin to possess, preserve, and make appropriate disposition of the body of a decedent, conversion, demand for assurance, replevin, contribution, indemnity, and/or for damages of any sort, and including, without limitation, Claims for violation or breach of any statutes, including but not limited to, the following: Dismembering A Human Body (720 ILCS 5/12-20.5); Burial of Dead Bodies Act (410 ILCS 5/2); Burial Lot Perpetual Trust Act (760 ILCS 90/1); Cemetery Protection Act (765 ILCS 835/1); Illinois Vital Records Code (77 Ill. Admin. Code, tit. 500.50) Illinois Cemetery Care Act (760 ILCS 100/1); Pre-Need Cemetery Sales Act (ILCS Ch. 815, ACT 390); Illinois Funeral or Burial Funds Act (225 ILCS 45/1); and Consumer Fraud and Deceptive Business Practices Act (815 ILCS 505/1), arising out of or related to any of the foregoing.

“Cemetery Sale Motion” means the motion pursuant to which Burr Oak and Cedar Park asked for and received the authority to sell the Burr Oak Cemetery and Cedar Park Cemetery, respectively.

“Cemetery Trustee” means the trustee of the BOC Trust.

“Channeled Claims” means all Trust Claims, Cemetery Claims and Enjoined Claims against the Protected Parties which shall be channeled, treated and administered pursuant to the provisions of the Channeling Injunction, Plan, Confirmation Order, Perpetua Trust Agreement and TDP.

“Chapter 11 Cases” or **“Cases”** means the cases under chapter 11 of the Bankruptcy Code commenced by the Debtors in the Bankruptcy Court on the Petition Date.

“Claim” shall have the meaning set forth in section 101(5) of the Bankruptcy Code.

“Claims Trustee” means the trustee of the Perpetua Trust.

“Class” means a category of Holders of Claims or Interests as described in Article II of this Plan.

“Collateral” means any property or interest in property of the Estates subject to a Lien to secure a payment or performance of a Claim, which Lien is not subject to avoidance under the Bankruptcy Code or otherwise invalid under the Bankruptcy Code or applicable law.

“Confirmation Date” means the date on which the Clerk of the Bankruptcy Court enters the Confirmation Order on the docket of the Bankruptcy Court.

“Confirmation Hearing” means the hearing held by the Bankruptcy Court pursuant to section 1128 of the Bankruptcy Code to consider confirmation of this Plan, as such hearing may be adjourned or continued from time to time.

“Confirmation Order” means the order of the Bankruptcy Court confirming this Plan pursuant to section 1129 of the Bankruptcy Code.

“Consolidated Debtor” has the meaning prescribed to it in Article X, Section 10.4 of the Plan.

“Consolidated Debtor Expenses” mean any and all costs, expenses, fees, disbursements, debts or other obligations incurred for the administration of the Consolidated Debtor, to be paid by the Consolidated Debtor.

“Creditors’ Committee” means the Official Committee of Unsecured Creditors appointed in the Chapter 11 Cases.

“Debtors” means Perpetua, Inc., Perpetua-Burr Oak Holdings of Illinois, LLC d/b/a Burr Oak Cemetery and Perpetua Holdings of Illinois, Inc. d/b/a Cedar Park Cemetery.

“Decedents” means all decedents buried at the Burr Oak Cemetery.

“Deficiency Claim” means any Allowed Claim remaining of a Holder of an Allowed Secured Claim, after application of all net proceeds from the liquidation of the Collateral applicable to such Allowed Secured Claim.

“Direct Trust Claim” means a Claim held by (a) an Entity in contractual privity with the Burr Oak Cemetery under a contract regarding the provision of funerary services or (b) Lineal Descendants of a decedent buried at the Burr Oak Cemetery.

“Disallowed,” Disallowed Claim” or “Disallowed Class _ Claim” means a Claim that has been disallowed pursuant to (a) a Final Order or (b) the agreement of the Holder of such Claim.

“Discharge Injunction” means the injunction issued pursuant to Article V, Section 5.3 of the Plan.

“Disclosure Statement” means that certain document as defined in section 1125(b) of the Bankruptcy Code relating to this Plan, including all exhibits and schedules thereto, as amended or supplemented from time to time, and as approved by order of the Bankruptcy Court.

“Disputed Claim” means any Claim (a) as to which any party in interest has interposed a timely objection or request for estimation in accordance with the Bankruptcy Code, the Bankruptcy Rules or the Perpetua Trust Agreement, (b) scheduled as disputed, unliquidated or contingent, or not scheduled, (c) subject to setoff, recoupment or any avoidance action arising under sections 544-550 of the Bankruptcy Code, or (d) otherwise disputed by any party in interest in accordance with applicable law, which objection has not been withdrawn or determined by a Final Order.

“Disputed Claim Deadline” has the meaning set forth in Article III, Section 3.3.1 of the Plan.

“Distribution” means any distribution of Cash (and in the case of Consolidated Debtor, Available Cash) by the Consolidated Debtor or Perpetua Trust or provided for under the Plan.

“Distribution Date” means the initial date after the Effective Date upon which the initial and all subsequent Distributions will be made on account of Allowed Claims.

“Effective Date” shall be the first Business Day on which all of the conditions precedent in Article IX of the Plan are satisfied or waived, or if a stay of the Confirmation Order is in effect on such a date, the first Business Day after the expiration, dissolution, or lifting of such stay.

“Enjoined Claim” means any Claim relating to the any of the Insurance Policies including, without limitation, (i) any Claim against Settling Insurers, seeking any type of relief, including, but not limited to compensatory, exemplary or punitive damages, penalties, attorneys’ fees, interest, costs, litigation expenses, or any other type of relief, arising out of (a) alleged bad faith; (b) failure to provide insurance coverage under any of the Insurance Policies; (c) failure or refusal to compromise and settle any Claim under any of the Insurance Policies; (d) failure to act in good faith; (e) violation of any duty of good faith and fair dealing; (f) violation of any unfair claims practices act or similar statute, regulation or code; (g) any type of alleged misconduct; (h) any other act or omission of the insurer of any type for which the claimant seeks relief other than coverage for any Claim, including, without limitation any Cemetery Claim or (j) the conduct of the Settling Insurers or Debtors with respect to the negotiation of the Insurance Settlement; (ii) any Claim by or on behalf of a Holder of a Cemetery Claim, whenever and wherever arising or asserted, whether sounding in tort, contract, warranty or any other theory of law, equity or admiralty, including but not limited to all Claims by way of direct action, statutory or regulatory action, or otherwise, Claims for damages of any sort, and including but not limited to Claims for exemplary or punitive damages for attorneys’ fees and other expenses, costs, or for any equitable remedy and (iii) any Claim by any Entity, including, but not limited to, any insurers of any of the Debtors or any of the Protected Parties, based on the Insurance Policies, any contract, contribution, indemnity, subrogation, equitable subrogation, recoupment, quantum meruit, “other insurance clauses” rights, or any similar Claim or legal theories (including attorneys’ fees and costs) relating to or arising out of, directly or indirectly, the Insurance Policies.

“Entity” or “Entities” means an individual, corporation, partnership, limited liability company, association, joint stock company, joint venture, estate, trust, unincorporated organization, government or any political subdivision thereof, the United States Trustee, any party in interest or other person.

“Estates” means the Debtors’ estates created under section 541 of the Bankruptcy Code.

“Excess Trust Claim Funds” means any funds remaining in the Perpetua Trust after the Perpetua Trust has met its obligations to all Holders of Allowed Class 7, 8 and 9 Claims pursuant to the terms of the Plan, Perpetua Trust Agreement and TDP, which funds shall be treated in accordance with the terms of Section 4.1.3 of the Plan.

“Exculpated Claim” has the meaning set forth in Section 12.4 of the Plan.

“Exculpated Party” has the meaning set forth in Section 12.4 of the Plan.

“Exculpation and Release” has the meaning set forth in Section 12.4 of the Plan.

“Federal Rate” means the interest rate applicable to money judgments entered in federal civil cases on the Effective Date pursuant to 28 U.S.C. § 1961(a).

“File”, “Filed” or “Filing” means file, filed or filing with the Bankruptcy Court.

“Final Order” means an order of the Bankruptcy Court or other court of competent jurisdiction that has not been reversed, stayed, modified or amended and, as to which the time to appeal, petition for certiorari or motion for reconsideration under Rule 59(b) or 59(e) of the Federal Rules of Civil Procedure, for a new trial, reargument or rehearing has expired and as to which no appeal, petition for certiorari or other proceedings for reconsideration, new trial, reargument or rehearing shall then be pending or as to which any right to appeal, petition for certiorari, or motion to reconsider, reargue or rehear shall have been waived in writing in form and substance satisfactory to the Debtors or, in the event that an appeal, writ of certiorari or as to which any motions for reconsideration, a new trial, reargument or rehearing thereof has been sought, such order of the Bankruptcy Court shall have been determined by the highest court to which such order was appealed, or certiorari, reconsideration, new trial, reargument or rehearing shall have been denied and the time to take any further appeal, petition for certiorari or motion for reconsideration, reargument or rehearing shall have expired; *provided, however*, that the possibility that a motion under Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules, may be filed with respect to such order shall not preclude such order from being a Final Order.

“General Unsecured Claim” means a Claim that is not an Administrative Claim, a Priority Tax Claim, a Non-Tax Priority Claim, or a Secured Claim. Claims arising from the rejection of executory contracts or unexpired leases and Claims allowable under section 502(h) of the Bankruptcy Code shall be General Unsecured Claims.

“Harleysville” means Harleysville Lake States Insurance Company, Harleysville Group, Inc., and each of their respective past, present and future shareholders, parent corporations, companies or partnerships, subsidiaries, affiliates, divisions, associated, merged or acquired companies or operations and their respective predecessors, successors and assigns.

“Holder” means an Entity, person or governmental unit that owns a Claim or Interest.

“Impaired” means, when used in reference to a Claim or Interest, a Claim or Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

“Indirect Trust Claim” means a Trust Claim that is not a Direct Trust Claim.

“Injunctions” means the Perpetua Channeling Injunction, Discharge Injunction, Releases and Exculpation and Release as provided for under the Plan.

“Insider” has the meaning prescribed to it under section 101(31) of the Bankruptcy Code and applies to all such parties regardless of when they ended their relationship with the Debtors.

“Insider Indemnification Claim” means any Claim of any Insider against any of the Debtors for indemnification on account of any alleged acts or events that occurred prior to the Petition Date at the Cemeteries; under any of the Insurance Policies, for, *inter alia*, payment or reimbursement of attorney’s fees, costs, litigation expenses, indemnity, or for damages of any sort or nature; and against the Insurance Settlement Proceeds pursuant to the Insurance Settlement and Insurance Settlement Orders.

“Insurance Policies” mean any and all insurance policies, known or unknown, issued or allegedly issued to any of the Debtors by the Settling Insurers.

“Insurance Settlement” means those certain settlement, sale and release agreements between the Debtors, on the one hand, and Harleysville and Travelers, on the other hand, and approved by the Bankruptcy Court by the entry of the Insurance Settlement Orders.

“Insurance Settlement Orders” mean the Final Orders approving the Insurance Settlement entered by the Bankruptcy Court on or about July 13, 2010.

“Insurance Settlement Proceeds” means the consideration paid by the Settling Insurers to the Debtors pursuant to the terms of the Insurance Settlement, which, until the Effective Date, is to be held in the Insurance Settlement Proceeds Escrow Account.

“Insurance Settlement Proceeds Escrow Account” means the escrow account into which the Settling Insurers shall pay the Insurance Settlement Proceeds pursuant to the terms of the Insurance Settlement.

“Inter-Debtor Claims” means any Claim of one or more Debtors against one or more other Debtors.

“Interest” means the legal, equitable, contractual and other rights of the Holders of any equity interest in the Debtors, including the rights of any entity to purchase or demand the issuance of any equity interest, including (a) conversion, exchange, voting, participation and dividend rights; (b) liquidation preferences; (c) stock options, warrants and put rights; and (d) share-appreciation rights, or (e) any other right, whether preferred or common, pertaining or relating in any way to the Debtors.

“Lien” shall have the meaning set forth in section 101(37) of the Bankruptcy Code.

“Lineal Descendent” means a person, who by birth, marriage or law is a parent, spouse, sibling or child of a decedant.

“Mesbic” means Mesbic Ventures, Inc. and any of its successors in interest or assigns.

“Miscellaneous Secured Claims” means a Claim that is secured by a Lien on property in which the Estate has an interest or that is subject to setoff under section 553 of the Bankruptcy Code (other than the Secured Claims of Mesbic, PSF and the Trustee-Lenders), to the extent of the value of the Holder’s interest in the Estates’ 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 a setoff, pursuant to section 553 of the Bankruptcy Code.

“Motions for Estimation” has the meaning set forth in Section 3.3.1 of the Plan.

“Non-Insider Indemnification Claim” means any Claim of any Entity other than an Insider against any of the Debtors for indemnification on account of any alleged acts or events that occurred prior to the Petition Date at the Cemeteries; under any of the Insurance Policies, for, *inter alia*, payment or reimbursement of attorney’s fees, costs, litigation expenses, indemnity, or for damages of any sort or nature; and against the Insurance Settlement Proceeds pursuant to the Insurance Settlement and Insurance Settlement Orders.

“Notice of Objection” means an Objection to a Trust Claim filed by the Claims Trustee pursuant to the provisions of the TDP.

“Non-Tax Priority Claim” means a Claim, other than an Administrative Claim or Priority Tax Claim, that is entitled to priority in payment pursuant to sections 507(a)(1), (4), (5), (6), and (7) of the Bankruptcy Code.

“Objection Response” means a response to a Notice of Objection filed pursuant to the terms of the TDP.

“Perpetua” means Perpetua, Inc.

“Perpetua Channeling Injunction” or **“Channeling Injunction”** has the meaning prescribed to it in Article V of the Plan.

“Perpetua Trust” has the meaning prescribed to it under Article IV of the Plan and the Perpetua Trust Agreement.

“Perpetua Trust Agreement” is the controlling agreement for the Perpetua Trust, a true and correct copy of which is attached to the Plan as Exhibit 2.

“Perpetua Trust Assets” mean the aggregate of the designated portion of the Insurance Settlement Proceeds and Assigned Causes of Action that are to be transferred to the Perpetua Trust pursuant to the Plan on the Effective Date.

“Perpetua Trust Expenses” mean any and all costs, expenses, fees, disbursements, debts or other obligations incurred for the administration of the Perpetua Trust, pursuant to the

Plan or the Perpetua Trust Agreement, to be paid by the Perpetua Trust, other than those costs associated with disputing, liquidating or otherwise fixing any Disputed or Contingent Class 7 or 8 Claims.

“Petition Date” means September 14, 2009, the date on which the Debtors filed their petitions for relief commencing the Chapter 11 Cases.

“Plan” means this Chapter 11 Plan of Liquidation and all supplements, appendices and schedules hereto, either in its present form or as the same may be altered, amended or modified from time to time.

“Plan Documents” mean the Plan, the definitions thereto, the Perpetua Trust Agreement, the TDP, the BOC Trust Agreement, Disclosure Statement, and any Exhibits to such Plan Documents.

“Plan Proponents” means the Debtors.

“Post Effective Date Protected Party” has the meaning to it prescribed in Section 12.4 of the Plan.

“Postpetition Protected Party” has the meaning prescribed to it in Section 12.4 of the Plan.

“Postpetition Trade Claims” means those Claims arising subsequent to the Petition Date on account of the provision of good and services to the Debtors for the operation of their businesses.

“Pre-Need Contract” means a contract with Burr Oak for burial plots, funeral services and/or funerary goods at the Burr Oak Cemetery.

“Priority Tax Claim” means a Claim of a governmental unit of the kind specified in sections 502(i) and 507(a)(8) of the Bankruptcy Code.

“Professional” means (a) any professional employed in the Chapter 11 Cases pursuant to section 327 or 1103 of the Bankruptcy Code or otherwise, and (b) any professional or other entity seeking compensation or reimbursement of expenses in connection with the Chapter 11 Cases pursuant to section 503(b)(4) of the Bankruptcy Code.

“Pro-Rata Share” means with regard to a particular Allowed Claim and any distribution on account of that Allowed Claim, the ratio of the amount of such Allowed Claim to the aggregate amount of all Allowed Claims in the same Class (but not including Claims disallowed by a Final Order).

“Professional Fees” means fees and expenses of a Professional for which and authorization is sought or to be sought from the Bankruptcy Court.

“Protected Party” or **“Protected Parties”** means each of: (a) the Debtors; (b) the Consolidated Debtor; (c) the Settling Insurers; (d) PSF; (e) Mesbic; (f) Holders of Insider

Indemnification Claims; (g) Holders of Non-Insider Indemnification Claims; (h) the Cedar Park Purchaser; (i) the BOC Trust; and (j) the Committee. The term “Protected Party” or “Protected Parties” also includes, with respect to each of the foregoing Entities in clauses (a) through (e), such Entities’ subsidiaries, affiliates, parents, officers, directors, principals, employees, partners, members, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives (including their respective officers, directors, members, employees and professionals) and other professionals; provided, however, that with regard to the foregoing Entities’ officers, directors, principals, employees, partners, members, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives (including their respective officers, directors, members, employees and professionals) and other professionals shall only be Protected Parties to the extent acting in such capacity for the foregoing Entities.

“**PSF**” shall mean the Pacesetter Growth Fund, Inc. or any of its successors in interest or assigns.

“**PSF DIP Facility**” shall mean the post-petition secured financing that the Debtors obtained from PSF under the PSF Financing Order in the principal amount of \$575,000.

“**PSF Financing Order**” shall mean the Final Order (1) Authorizing Debtors To Obtain Secured Post-Petition Financing, (2) Granting Priming Liens, Superpriority Administrative Expense Status, And Adequate Protection, (3) Modifying The Automatic Stay, And (4) Authorizing Debtor To Enter Into Post-Petition Agreements With Its Lender, as amended, pursuant to which the Debtor obtained authority to obtain the PSF DIP Facility from PSF, and pursuant to which PSF obtained then first priority liens in and to substantially all of the assets of the Debtors.

“**PSF Postpetition Secured Claim**” means the Claim of PSF on account of the PSF DIP Facility and PSF Financing Order.

“**Receiver**” means Roman Szabelski, not individually, but solely in his capacity as the Receiver of the Burr Oak Cemetery as appointed by the Circuit Court of Cook County, Illinois, Chancery Division.

“**Releases**” has the meaning set forth in Sections 5.2.1 and 5.2.2 of the Plan.

“**Released Matter**” has the meaning prescribed to it in Section 12.4 of the Plan.

“**Resolved Claim**” means a Disputed Claim that has become either an Allowed Claim or a Disallowed Claim.

“**Retained Causes of Action**” mean those Causes of Action retained under the Plan whether or not brought on behalf of the Debtors, Estates or Consolidated Debtor, whether arising under the Bankruptcy Code or other applicable law, and that lie against the Holders of Class 1, 3, 4 or 5 Claims.

“**Sale Agreement**” means that certain agreement attached to the Cemetery Sale Motion.

“Sale Order” means that certain Final Order entered by the Bankruptcy Court that approved the sale of the (a) Cedar Park Cemetery to the Cedar Park purchaser free and clear of Claims and Interests and (b) Burr Oak Cemetery to the Burr Oak Purchaser free and clear of Claims and Interests.

“Secured Claim” means a Claim that is secured by a Lien on property in which an Estate has an interest or that is subject to setoff under section 553 of the Bankruptcy Code, to the extent of the value of the Claim Holder’s interest in an 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 a setoff, pursuant to section 553 of the Bankruptcy Code.

“Settling Insurers” means Travelers and Harleysville.\

“Sheriff” means the Sheriff of Cook County, Illinois.

“Substantive Consolidation” has the meaning prescribed to it under Article X of the Plan.

“TDP Determination Process” means the process why which a disputed Trust Claim shall be determined pursuant to the terms of the TDP.

“Termination” or **“Terminated”** means the proper wind down and dissolution of any Entity under applicable law.

“Trade Claims” means Claims for goods and services incurred by any of the Debtors in the ordinary course of the operation of their respective businesses on or before the Effective Date.

“Trade Creditors” means a creditor whose Claim against a Debtor arose from providing that Debtor goods and/or services in the ordinary course of operations of the Debtor’s business on or before the Effective Date.

“Travelers” means The Travelers Indemnity Company, Inc., St. Paul Fire and Marine Insurance Company and each of their respective past, present and future shareholders, parent corporations, companies or partnerships, subsidiaries, affiliates, divisions, associated, merged or acquired companies or operations and their respective predecessors, successors and assigns.

“Trust Claim Form” means the form prepared by the Perpetua Trust and sent to potential Holders of Class 7, 8 and 9 Claims that must be completed by such Holder and returned to the Perpetua Trust as a condition precedent of receiving any distribution under the TDP.

“Trust Claims” mean those Claims in Classes 7, 8 and 9, including, without limitation, Cemetery Claims, which shall be channeled to the Perpetua Trust and shall be treated in accordance with the Plan, Perpetua Trust Agreement and TDP.

“Trust Claims Deadline” means the date sixty (60) days after the Effective Date by which Holders of Trust Claims must submit a properly completed Trust Claim Form to the

Claims Trustee, or be forever barred from receiving a Distribution from the Claims Trust on account of its Trust Claim.

“Trust Distribution Procedures” or “TDP” means the procedures that govern the claims resolution and distribution process of the Perpetua Trust with regard to Class 7, 8 and 9 Claims.

“Trustee-Lender” has the meaning prescribed to them pursuant to the Trustee-Lender Financing Order.

“Trustee-Lender DIP Facility” means that postpetition secured financing the Debtors obtained pursuant to the Trustee-Lenders Financing Order.

“Trustee-Lender Financing Order” means that Final Order, as amended, pursuant to which the Debtors received authority to obtain the Trustee-Lender Facility from the Burr Oak and Cedar Park Perpetual Care Trusts and pursuant to which the Trustee-Lenders obtained first priority Liens in all of the assets of the Debtors.

“Unclaimed Distributions” has the meaning set forth in Section 3.2.4 of the Plan.

“Unimpaired” means, when used in reference to a Claim or Interest, a Claim that is not impaired within the meaning of section 1124 of the Bankruptcy Code.

“US Trust” means US Trust, an affiliate of Bank of America that serves as the trustee of the Burr Oak Cemetery Perpetual Care Trust.

“Wade” means Perpetua Holdings, Inc., a non-debtor Affiliate operating a funeral home in St. Louis, Missouri.

Exhibit 2

PERPETUA TRUST AGREEMENT

This Perpetua Trust Agreement (for ease of reference hereinafter the “Agreement”) is by and between Perpetua-Burr Oak Holdings of Illinois, L.L.C. (“Burr Oak”), Perpetua Holdings of Illinois, Inc. (“Cedar Park”), Perpetua, Inc. (“Perpetua,” collectively with Burr Oak and Cedar Park, the “Debtors”) and the Consolidated Debtor (collectively, with the Debtors, the “Settlers”), and Patricia Holmes (“Trustee”), pursuant to the Modified Second Amended Joint Plan of Reorganization of the Debtors dated April 5, 2011 (the “Plan”).

WHEREAS, the Debtors have sought and obtained confirmation of the Plan under the provisions of chapter 11 of the Bankruptcy Code in the Cases pending in the United States Bankruptcy Court for the Northern District of Illinois known as In re Perpetua-Burr Oak Holding of Illinois, L.L.C., et al., Jointly Administered at Case No. 09-34022;

WHEREAS, as of the Petition Date, the Debtors had been named as defendants in many lawsuits asserting Cemetery Claims (“Burr Oak Litigation”);

WHEREAS, the Plan provides, inter alia, for the creation of the Perpetua Trust (“Trust”);

WHEREAS, the Plan provides, inter alia, that all Class 7, 8 and 9 Trust Claims shall be channeled to and become obligations of the Trust (the “Obligations”);

WHEREAS, pursuant to the Plan, the Trust is to be funded with a portion of the Insurance Settlement Proceeds (collectively, the “Trust Assets”);

WHEREAS, pursuant to the Plan, the Trust is to use the Trust Assets to satisfy the Obligations to Holders of Allowed Trust Claims pursuant to the Plan, this Agreement and the Trust Distribution Procedures (“TDP”);

WHEREAS, the Plan provides, among other things, for the complete settlement and satisfaction of all Claims against and interests in the Debtors, and all Cemetery Claims against the Protected Parties for consideration as set forth in the Plan, which consideration includes the Obligations;

WHEREAS, pursuant to the Plan the Trust is intended to qualify as a “Qualified Settlement Fund” within the meaning of Section 1.468B-I of the Treasury Regulations promulgated under Section 468B of the Internal Revenue Code; and

WHEREAS, the Bankruptcy Court has determined that the Trust and the Plan satisfy all prerequisites for a supplemental injunction under the Bankruptcy Code, which Perpetua Channeling Injunction has been issued in connection with the Confirmation Order, which is now a Final Order.

NOW, THEREFORE, it is hereby agreed as follows:

ARTICLE I

DEFINITIONS

All capitalized terms used herein and not otherwise defined in a provision of this Agreement shall have the meaning assigned to them in the Plan, TDP and/or Bankruptcy Code, which definitions are incorporated by reference herein. All references to Sections or Articles shall be to sections or articles of this Trust unless expressly stated otherwise.

ARTICLE II

AGREEMENT OF TRUST

2.1. Creation and Name. The Settlor hereby create the Trust as the Perpetua Trust as provided for and reflected in the Plan. The Trustee of the Trust may transact the business and affairs of the Trust in the name "Trust."

2.2. Purpose. The purpose of the Trust is to assume pursuant to the Plan any and all liabilities of the Debtors and Protected Parties, their successors and predecessors in interest or their affiliates, solely with respect to any of the Channeled Claims; to use the Trust Assets and income thereon to pay Holders of Allowed Trust Claims in such a way that holders of similar Allowed Trust Claims are paid in substantially the same manner, and to otherwise comply in all respects with the requirements of the Trust under the Plan for the benefit of the Holders of Trust Claims. This purpose shall be fulfilled in accordance with the TDP.

2.3. Funding of the Trust.

- (a) The Trust shall be funded with the Trust Assets as set forth in the Plan.
- (b) The Trust Assets (and any income realized therefrom) shall first be allocated to the provision of the distribution contemplated in section 2.3(e) and for incurred or expected Trust Expenses, and an appropriate reserve shall be established by the Trustee to provide for such Trust Expenses.
- (c) \$500,000 of the Trust Assets (and any income realized therefrom) shall be allocated for Automatic Payments of Distributions on account of Allowed Trust Claims that are Class 7 (Lineal Descendant) Claims (the "Automatic Payment Allocation") as to which the Holders thereof have elected to be treated pursuant to the Automatic Payment provision set forth in Section 2.2.1.A of the TDP (the "Automatic Payment Claims"). Any portion of the Automatic Payment Allocation remaining after payment of all Allowed Automatic Payment Claims shall then be available for Distributions pursuant to 2.3(d).
- (d) The remaining Trust Assets and any portion of the Automatic Payment Allocation remaining after the satisfaction of all Allowed Automatic Payment Claims shall

be allocated to Distributions of Allowed Trust Claims (other than Automatic Payment Claims) in the following priority: First, for Distributions on account of Allowed Class 7 and 9 Claims that were Allowed pursuant to the TDP Determination Process; and second for Distributions, if any, on account of Allowed Class 8 Claims that were Liquidated pursuant to the TDP Determination Process; provided, however, that no Distribution under this subsection may be made until the Trustee establishes an appropriate reserve to ensure that all Allowed Claims of the same priority are treated similarly.

- (e) Upon receipt of the Trust Assets, the Trust shall donate the sum of \$50,000 to the Catholic Cemeteries of Chicago in honor of Roman Szabelski in appreciation for the assistance he provided to the Burr Oak Cemetery and the Cases.

2.4. Acceptance of Assets and Assumption of Liabilities.

- (a) In furtherance of the purposes of the Trust, the Trustee, on behalf of the Trust, hereby expressly accepts the transfer and assignment to the Trust of the Trust Assets.
- (b) In furtherance of the purposes of the Trust, and subject to the Plan, TDP and this Agreement, the Trustee, not individually, but solely on behalf of the Trust, expressly assumes all liability for all Trust Claims, now or as prospectively accrued, as provided for in Article IV, Section 4.1 of the Plan. The Trust shall have all defenses, cross-claims, offsets, and recoupments regarding Trust Claims that the Debtors have or would have had under applicable law.
- (c) No provision herein or in the TDP shall be construed to mandate Distributions on account of any Claims or other actions that would contravene the Trust's compliance with the requirements of a qualified settlement fund within the meaning of Section 468B of the Internal Revenue Code. Nothing in this section or any other section of this Agreement or TDP shall be construed in any way to limit the scope, enforceability, or effectiveness of the Perpetua Chanceling Injunction issued in connection with the Plan or the Trust's assumption of all liabilities with respect to the Trust Claims.

ARTICLE III

POWERS AND TRUST ADMINISTRATION

3.1. Powers.

- (a) The Trustee is and shall act as a fiduciary to the Trust in accordance with the provisions of this Trust Agreement, TDP and the Plan. The Trustee shall, at all times, administer the Trust Assets in accordance with the purposes set forth in Section 2.2. Subject to the limitations set forth in this Agreement, the Plan and the TDP, the Trustee shall have the power to take any and all actions that, in the judgment of the Trustee, are necessary or proper to fulfill the purposes of the Trust, including, without limitation, each

power expressly granted in this Section 3.1, any power reasonably incidental thereto, and any trust power now or hereafter permitted under the laws of the State of Illinois.

(b) Except as otherwise specified herein, the Trustee need not obtain the order or approval of any court in the exercise of any power or discretion conferred hereunder or in the TDP.

(c) Without limiting the generality of Section 3.1(a), the Trustee shall have the power to:

- (i) receive and hold the Trust Assets;
- (ii) invest the monies held from time to time by the Trust;
- (iii) sell, transfer or exchange any or all of the Trust Assets for such consideration and upon such terms as the Trustee may consider proper, consistent with the other terms of this Trust Agreement;
- (iv) enter into leasing and financing agreements with third parties to the extent such agreements are reasonably necessary to permit the Trust to operate.
- (v) pay liabilities and expenses of the Trust;
- (vi) establish such funds, reserves and accounts within the Trust, as deemed by the Trustee to be useful in carrying out the purposes of the Trust and the terms of the Plan and TDP;
- (vii) sue and be sued and participate, as a party or otherwise, in any judicial, administrative, arbitral or other proceeding;
- (viii) pay employees, legal, financial, accounting, investment, audit, forecasting and other consultants, advisors and agents reasonable compensation, including without limitation, compensation at rates approved by the Trustee for services rendered prior to the execution hereof, which compensation may be for services provided for by any form or organization with which the Trustee is associated provided, however, that the rate to be paid for legal services shall be a blended rate of no more than \$350.00 per hour of licensed attorney legal services rendered, adjusted on the first day of each year by the increase, from January 1, 2011, in the Consumer Price Index, All Urban Consumers, U.S. City Average, All-Items Index (1982-84=100), published by the Bureau of Labor Statistics of the United States Department of Labor ("CPI-U"), or a comparable index if CPI-U is no longer published;
- (ix) compensate the Trustee and his or her employees, legal, financial, accounting, investment audit, forecasting and other advisors, consultants, independent contractors, and agents and reimburse such persons, as well as the

members of the BOAC for all reasonable out-of-pocket costs and expenses incurred by such persons in connection with the performance of their duties hereunder, including without limitation, costs and expenses incurred prior to the execution hereof;

(x) execute and deliver such deeds, leases and other instruments as the Trustee consider proper in administering the Trust;

(xi) enter into such other arrangements with third parties as are deemed by the Trustee to be useful in carrying out the purposes of the Trust, provided such arrangements do not conflict with any other provision of this Agreement;

(xii) in accordance with Section 5.6, indemnify and hold harmless (and purchase insurance indemnifying) the Trustee and his or her officers, employees, agents, advisers and representatives of the Trust to the fullest extent that a corporation or trust organized under the law of the Trust's domicile is from time to time entitled to indemnify and/or insure its directors, Trustee, officers, employees, agents, advisers and representatives;

(xiii) delegate any or all of the authority herein conferred with respect to the investment of all or any portion of the Trust Assets to any one or more reputable individuals or recognized institutional investment advisers or investment managers without liability for any action taken or omission made because of any such delegation, except as provided in Section 5.4;

(xiv) consult with the Consolidated Debtor or the BOAC at such times and with respect to such issues relating to the conduct of the Trust as required by this Trust Agreement or the TDP, or as the Trustee consider desirable; and

(xv) make, pursue (by litigation or otherwise), collect, compromise or settle any claim, right, action or cause of action included in the Trust Assets or which may otherwise hereafter accrue in favor of the Trust.

(d) The Trustee, or any firm or corporation of which the Trustee is a member, director or officer, may be engaged by the Trustee to render legal, accounting or consulting services to the Trust, even though the Trustee shall make or participate in the decision to engage himself or herself or that firm or corporation. Any individual, firm or corporation so engaged shall be entitled to receive its fair, usual and customary compensation for such legal, accounting or consulting services, and the Trustee shall be entitled to receive compensation without diminution by any compensation paid to him or her, or to that firm or corporation, by the Trust or any compensation received by the Trustee from that firm or corporation; provided, however, that the Trustee shall not be compensated more than once for the same services, and may only be compensated for his or her services as Trustee at the compensation rates set forth as in this Agreement.

3.2. General Administration.

(a) The Trustee shall act in accordance with this Agreement, the bylaws, Plan, Confirmation Order and the TDP.

(b) The Trustee shall timely file such income tax and other returns and statements and comply with all withholding obligations, as required under the applicable provisions of the Internal Revenue Code and of any applicable state law and the regulations promulgated thereunder.

(c) Annual Report.

(i) The Trustee shall cause to be prepared and filed with the Bankruptcy Court within ninety (90) days following the end of each fiscal year, an annual report containing financial statements of the Trust (including, without limitation, a balance sheet of the Trust as of the end of such fiscal year and a statement of operations for such fiscal year).

(ii) Simultaneously with delivery of each set of financial statements referred to in Section 3.2(c)(i), the Trustee shall cause to be prepared and filed with the Bankruptcy Court a report containing a summary regarding the number and type of Claims disposed of during the period covered by the financial statements.

(iii) All materials required to be filed with the Bankruptcy Court by this Section 3.2 shall be available for inspection by the public in accordance with procedures established by the Bankruptcy Court.

(d) Satisfaction of Trust Expenses. All Trust Expenses shall be satisfied or accounted for prior to any Distributions on account of Allowed Trust Claims. Further, any Perpetua Trust Expenses arising out of the Trust's review of Trust Claims forms, preparation of Notice of Objections and review of Objection Responses thereto and participation in the TDP Determination Process shall be satisfied prior to Distributions on account of any Allowed Trust Claims that were Liquidated pursuant to the TDP Determination Process.

(e) The Trustee must have the consent of the Bankruptcy Court or other court of competent jurisdiction in order to:

(i) amend the TDP or this Agreement in any respect; or

(ii) acquire an interest in, merge with, or participate in any claims resolution facility that was not specifically created under this Agreement or the TDP.

(f) The Trustee shall meet with the BOAC as necessary to carry out the purposes of the Trust, such meetings to be held no less than annually at the discretion of the Trustee or as requested by the BOAC.

3.3. Trust Fund Budget. . By October 1 of each calendar year, the Trustee shall submit to BOAC a proposed budget (the "Proposed Budget") for the succeeding calendar year. Such Proposed Budget shall set forth in reasonable detail the anticipated Expenses for the Trust for the succeeding calendar year and cash flow projections. The BOAC shall have thirty (30) days within which to provide the Trustee with any suggestions regarding the Proposed Budget, such suggestions to be in writing; and the Trustee shall give due consideration to any such suggestions but shall not be required to adopt any suggestions, the final decision on the Proposed Budget being in the sole discretion of the Trustee. Upon conclusion of any such process, the Proposed Budget must be filed with the Bankruptcy Court, which filing shall occur no later than January 1 of the applicable calendar year. The Trustee may continue to pay all Trust Expenses, and all costs associated with disputing, liquidating or otherwise fixing any Trust Claims, regardless of the status of any Proposed Budget.

3.4. Claims Administration.

(a) General Principles. The Trustee shall proceed quickly to implement the Plan and TDP. The Trust shall pay Holders of Allowed Trust Claims in accordance with the provisions hereof, the Plan and the TDP. In its administration of the TDP, the Trustee shall favor settlement over arbitration, arbitration over resort to the tort system, fair resolution and compensation of Trust Claims in all cases, in a manner as inexpensive and efficient as reasonably possible, in accordance with the Plan and TDP.

(b) Trust Claims. The Trustee shall administer the processing and payment of Trust Claims in accordance with the Plan and TDP, a copy of the TDP is attached to the Plan as Exhibit3, as the same may be amended from time to time, in accordance with the provisions hereof and thereof. The Trustee shall be prohibited from making any Distributions to a Holder of a Trust Claim unless and until (i) the Trust Claim becomes an Allowed Trust Claim in accordance with the TDP and (ii) the Trustee delivers a duly executed Trust Claim Form to both the Consolidated Debtor and the Settling Insurers.

ARTICLE IV

ACCOUNTS, INVESTMENTS, AND PAYMENTS

4.1. Accounts. The Trustee may, from time to time, create such accounts and reserves within the Trust as it may deem necessary, prudent or useful in order to provide for the payment of Expenses and Allowed Trust Claims and may with respect to any such account or reserve, restrict the use of monies therein.

4.2. Investments. The Trust shall be invested solely in debt instruments issued by the United States Government or its agencies and instrumentalities or FDIC insured deposits, in each case with maturities of one year or less, or money market mutual funds that invest

primarily in securities issued by the United States Government or its agencies or instrumentalities.

- 4.3. Source of Payments. All Perpetua Trust Expenses, payments and all liabilities with respect to Trust Claims shall be payable solely out of the Trust, which shall be funded solely in accordance with the Plan and Section 2.3 of this Agreement. None of the Consolidated Debtor, BOC Trust, BOAC, Protected Parties, the Trustee, or any of their respective successors in interest, subsidiaries, officers, agents, advisers or employees shall be liable for the payment of any Trust Expenses or any Trust Claim or any other liability of the Trust.

ARTICLE V

TRUSTEE

- 5.1. Number. There shall be only be one Trustee at any time. Patricia Holmes shall be the initial Trustee.

- 5.2. Term of Service.

(a) The Trustee shall serve until the earlier of (i) his or her death, (ii) his or her resignation pursuant to Section 5.2(b), (iii) his or her removal pursuant to Section 5.2(c), or (iv) the termination of the Trust pursuant to Section 7.3, at which time the term shall terminate automatically. The resignation of the Trustee shall be effective, and the Trustee shall be relieved of any further duties and obligations as Trustee, as of the date specified in the notice pursuant to Section 5.2(b) even if no successor Trustee is acting.

(b) The Trustee may resign at any time by giving written notice to the BOAC. Such notice shall specify a date when such resignation shall take effect, which shall not be less than ninety (90) days after the date such notice is given.

(c) The Trustee may be removed in the event that the Trustee becomes unable to discharge his or her duties hereunder due to accident or physical or mental deterioration, or for other good cause. Good cause shall be deemed to include, without limitation, any failure to comply with Section 5.9, a consistent pattern of neglect and failure to perform the duties of the Trustee, or repeated nonattendance at scheduled meetings. If good cause exists, such removal also shall require a majority decision and directive from the BOAC or (ii) an order from the Bankruptcy Court upon the petition for removal for good cause by the Consolidated Debtor or the BOAC. Such removal shall take effect at such time as the BOAC determines or as ordered by the Bankruptcy Court.

- 5.3. Appointment of Successor Trustee.

(a) In the event of a vacancy in the position of Trustee, whether by death, resignation or removal, the Trustee (or if the Trustee fails for any reason to appoint, then the

Bankruptcy Court until all Cases have been closed, and if all Cases have been closed, then the Circuit Court of Cook County) shall appoint a successor Trustee as soon as possible, and preferably prior to the effectiveness of the such vacancy.

(b) Immediately upon the appointment of any successor Trustee, all rights, titles, duties, powers and authority of the predecessor Trustee hereunder shall be vested in, and undertaken by, the successor Trustee without any further act. No successor Trustee shall be liable personally for any actor omission of his or her predecessor Trustee.

5.4. Liability of Trustee, Officers and Employees. No Trustee, officer, or employee of the Trust shall be liable to the Trust, to any person holding a Trust Claim, or to any other Person on account of the obligations of the Trust or the actions of the Trust, except for such Trustee's, officer's or employee's own breach of trust committed in bad faith or for willful misappropriation.

5.5. Compensation and Expenses of Trustee.

(a) The Trustee shall receive compensation from the Trust for serving as Trustee and accepting the fiduciary duties and responsibilities imposed on the Trustee under the Agreement in the amount of \$50,000 per annum, plus an hourly rate for all time the Trustee devotes to trust administration and legal matters at the same rate as provided for legal services provided to the Trust as set forth in Section 3.1(c)(viii) of this Agreement.

(b) The Trust will promptly reimburse the Trustee for all reasonable out-of-pocket costs and expenses incurred by the Trustee in connection with the performance of duties hereunder.

5.6. Indemnification of Trustee and Others.

(a) The Trust shall indemnify and defend the Trustee, the Trust's officers, agents, advisers or employees, to the fullest extent that a corporation or trust organized under the laws of Illinois is from time to time entitled to indemnify and defend its directors, Trustee, officers, employees, agents or advisers against any and all liabilities, expenses, claims, damages or losses incurred by them in the performance of their duties hereunder. Notwithstanding the foregoing, the Trustee shall not be indemnified or defended in any way for any liability, expense, claim, damage or loss for which it is liable under Section 5.4 of this Agreement.

(b) The Trust shall indemnify, defend and hold the Consolidated Debtor and Protected Parties harmless from and against all Claims and causes of action against the Consolidated Debtor, any of the Protected Parties or against any property of the Consolidated Debtor or any of the Protected Parties arising out of or related to Channeled Claims.

(c) Reasonable expenses, costs and fees (including attorneys' fees) incurred by or on behalf of a Trustee or other party in connection with any action, suit, or proceeding, whether civil, administrative or arbitral from which they are indemnified by the Trust pursuant to this Section 5.6 may be paid by the Trust in advance of the final disposition thereof upon receipt of an undertaking by or on behalf of the Trustee to repay such amount unless it shall be determined ultimately that the Trustee is entitled to be indemnified by the Trust.

(d) Any indemnification under Section 5.6(a) shall be made by the Trust upon a determination that indemnification of such person is proper in the circumstances. Such determination shall be made by the Trustee, or, if the Trustee is the party requesting such indemnification, by legal counsel to the Trust.

(e) The Trustee may purchase and maintain reasonable amounts and types of insurance on behalf of an individual who is or was a Trustee, officer, employee, agent or representative of the Trust against liability asserted against or incurred by such individual in that capacity or arising from his or her status as a Trustee, officer, employee, agent, representative, subject to and in accordance with the budget requirements of Section 3.3(d).

5.7. Trustee's Lien. The Trustee shall have a prior lien upon the Trust corpus to secure the payment of any amounts payable to him/her pursuant to Sections 5.5 and 5.6.

5.8. Trustee's Employment of Experts. The Trustee may, but shall not be required to, consult with counsel, accountants, appraisers and other parties deemed by the Trustee to be qualified as experts on the matters submitted to him or her (regardless of whether any such party is affiliated with any of the Trustee in any manner, except as otherwise expressly provided in this Agreement), and the written opinion of any such parties on any matters submitted to them by the Trustee shall be full and complete authorization and protection in respect of any action taken or not taken by the Trustee hereunder in good faith and in accordance with the written opinion of any such party.

5.9. Trustee's Independence. No Trustee shall, during the term of his or her service, hold a Trust Claim or act as an attorney or advisor for any person who holds a Trust Claim.

5.10. Bond. The Trustee shall not be required to post any bond or other form of surety or security unless otherwise ordered by the Bankruptcy Court, and in any event, solely from Trust Assets.

ARTICLE VI

BURR OAK ADVISORY COMMITTEE (BOAC)

The BOAC shall be formed in accordance with the Plan. The Trustee may consult with the BOAC on any matter affecting the Trust, including regarding the implementation and

administration of the Trust and TDP but in no event shall the Trustee be required to consult with or obtain consent from, the BOAC . The members of the BOAC shall serve in a fiduciary capacity representing all Holders of Allowed Trust Claims and shall act in the best interests of such Holders.

ARTICLE VII

GENERAL PROVISIONS

7.1 Procedure for Consulting With or Obtaining Consent of the BOAC.

(a) Consultation Process. In the event the Trustee elects to consult with the BOAC pursuant to this Agreement, the TDP or on other matters, the Trustee shall provide the BOAC with written advance notice of the matter under consideration and with all relevant information concerning the matter as is reasonably practicable under the circumstances, including such reasonable access to any experts retained by the Trustee as the BOAC may reasonably request during the time that the Trustee is considering such matters, and shall also provide the BOAC the opportunity, at reasonable times and for reasonable periods of time, to discuss and comment on such matter with the Trustee.

(b) Consent Process.

(i) In the event the Trustee elects to request the consent of the BOAC pursuant to the terms hereof or the TDP, the Trustee shall provide the BOAC with the appropriate information and written notice regarding the matter in question.

(ii) The written notice provided by the Trustee shall state that BOAC's consent is being sought pursuant to the Trustee's election to seek consent, describe in detail the nature and scope of the action the Trustee proposes to take, and explain in detail the reasons why the Trustee desires to take such action. The Trustee shall provide the BOAC as much relevant additional information concerning the proposed action as is reasonably practicable under the circumstances. The Trustee shall also provide the BOAC with reasonable access to the experts retained by the Trustee as the BOAC may reasonably request during the time that the Trustee is considering such action, and shall also provide the BOAC the opportunity, at reasonable times and for reasonable periods of time, to discuss and comment on such action with the Trustee. If consent from the BOAC is granted or deemed to have been granted, then the Trustee shall in no event have any liability for implementing the proposed action.

(iii) The BOAC must consider in good faith and in a timely fashion any request for its consent by the Trustee, and must, in any event, advise the Trustee in writing of its consent or its objection to the proposed action within thirty (30)

days of receiving the original request for consent from the Trustee. This thirty (30) day period may be extended with the consent of the Trustee. The BOAC may not withhold consent unreasonably. If the BOAC decides to withhold its consent, it must explain in detail its objections to the proposed action. If the BOAC does not advise the Trustee in writing of its consent or objections to the action within thirty (30) days of receiving notice regarding such request, the consent of the BOAC to the proposed actions shall be deemed to have been affirmatively granted.

(iv) If, after following the procedures specified in this Section 7.1(b), the BOAC continues to object to the proposed action and to withhold its consent to the proposed action, the Trustee may file a motion with and seek the authority for such action from the Bankruptcy Court, subject to proper notice and opportunity for hearing and the burden of proof with respect to the validity of the objection of the BOAC shall be on the objecting party.

(v) At any time after a request from the Trustee, the Trustee may withdraw the request and proceed as if no request had been made.

7.2 Irrevocability. The Trust is irrevocable, but is subject to amendment as provided in Section 7.4.

7.3 Termination.

(a) The Trust shall automatically terminate on the date (the "Termination Date") ninety (90) days after the Trustee determines that the Trust has fulfilled all of its obligations to the Holders of Allowed Trust Claims under the terms of the Plan and TDP and shall otherwise be Terminated as set forth in this Agreement and the Plan.

(b) During the ninety (90) day period after the occurrence of the event provided for in Section 7.3(a), but prior to the Termination Date, any remaining Trust Assets shall be sold and liquidated by the Trustee.

(c) On the Termination Date, after payment of all the Trust Expenses and the provision for any other liabilities, all monies remaining in the Trust shall be transferred pursuant to Article IV, Section 4.1.3 of the Plan.

7.4 Amendments. Subject to Section 3.2(e) of this Agreement, the Trustee may modify or amend this Agreement or the TDP; *provided, however*, that no amendment shall be inconsistent with the Plan, or the Confirmation Order. Any modification or amendment made pursuant to this Article must be done in writing, and must be described in the annual report to be filed by the Trustee with the Bankruptcy Court or other Court pursuant to Section 3.2. Notwithstanding anything contained in this Agreement to the contrary, neither this Agreement, the TDP, nor any document annexed to the foregoing shall be modified or amended in any way that could jeopardize, impair, or modify the

applicability of the Bankruptcy Code, the efficacy or enforceability of the Injunctions entered under the Plan and the Confirmation Order including the Perpetua Channeling Injunction, or the Trust's qualified settlement fund status under Section 468B of the Internal Revenue Code. No consent from any person or entity shall be required to modify or amend this Trust Agreement or any document annexed to it consistent with the Plan and the Confirmation Order.

- 7.5 Meetings. For purposes of this Agreement, the Trustee and BOAC members may attend meetings by telephone.
- 7.6 Severability. Should any provision in this Agreement be determined to be unenforceable, such determination shall in no way limit or affect the enforceability and operative effect of any and all other provisions of this Agreement.
- 7.7 Notices. Notices to persons asserting Claims shall be given at the address of such person, or, where applicable, such person's legal representative, in each case as provided on such person's Trust Claim Form submitted to the Trust with respect to his or her Trust Claim. Any notices or other communications required or permitted hereunder shall be in writing and delivered at the addresses designated below, or sent by telecopy pursuant to the instructions listed below, or mailed by overnight delivery or registered or certified mail, return receipt requested, postage prepaid, addressed as follows, or to such other address or addresses as may hereafter be furnished by any of the BOAC members, Trustee, Consolidated Debtor or BOC Trust (through its Trustee) to the others in compliance with the terms hereof.

To the BOAC

and

To Consolidated Debtor:

Perpetua, Inc.
c/o Shaw Gussis Fishman Glantz
Wolfson & Towbin LLC
321 N. Clark Street, Suite 800
Chicago, Illinois 60654
(f) (312) 980-3888

To BOC Trust

Patricia Brown Holmes
Schiff Hardin LLP

233 S. Wacker Drive
Suite 6600
Chicago, IL 60606
(312) 258-5500

All such notices and communications shall be effective when delivered at the designated addresses or when the telecopy communication is received at the designated addresses and confirmed by the recipient by return telecopy in conformity with the provisions hereof.

- 7.8 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall constitute an original, but such counterparts shall together constitute but one and the same instrument.
- 7.9 Successors and Assigns. The provisions of this Agreement shall be binding upon and inure to the benefit of the Debtors, the Consolidated Debtor, the Trust, the Trustee and Holders of Allowed Trust Claims and their respective successors and assigns, except that neither the Debtors, the Consolidated Debtor, the Trust, nor the Trustee may assign or otherwise transfer any of its, or his or her rights or obligations under this Trust Agreement except, in the case of the Trust and the Trustee, as contemplated by Section 3.1.
- 7.10 Limitation for Securities Laws Purposes. Trust Claims, and any interests therein, shall not (a) be assigned, conveyed, hypothecated, pledged or otherwise transferred, voluntarily or involuntarily, directly or indirectly, except by will or under the laws of descent and distribution; (b) be evidenced by a certificate or other instrument; (c) possess any voting rights; and (d) be entitled to receive any dividends or interest.
- 7.11 Entire Agreement; No Waiver. The entire agreement of the parties relating to the subject matter of this Agreement is contained herein and in the documents referred to herein, and this Agreement and such documents supersede any prior oral or written agreements concerning the subject matter hereof. No failure to exercise or delay in exercising any right, power or privilege hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any right, power or privilege hereunder preclude any further exercise thereof or of any other right, power or privilege. The rights and remedies herein provided are cumulative and are not exclusive of rights under law or in equity.
- 7.12 Headings. The headings used in this Agreement are inserted for convenience only and neither constitutes a portion of this Agreement nor in any manner affects the construction of the provisions of this Agreement.
- 7.13 Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Illinois.

- 7.14 Dispute Resolution. Unless expressly set forth to the contrary herein, any disputes that arise under this Agreement or under the TDP shall be resolved by submission of the matter to the Bankruptcy Court (until all Cases have been closed, or after all Cases have been closed, the Circuit Court of Cook County) for a judicial determination of the matter. Notwithstanding anything else herein contained, to the extent any provision of this Agreement is inconsistent with any provision of the Plan or the TDP, the Plan or the TDP shall control.
- 7.15 Enforcement and Administration. The parties hereby acknowledge the Bankruptcy Court's continuing exclusive jurisdiction to interpret and enforce the terms of the TDP, this Agreement and the annexes hereto, pursuant to Article XI of the Plan.
- 7.16 Effectiveness. This Trust Agreement shall not become binding or effective until it has been executed and delivered by all the parties hereto and until the Effective Date of the Plan (i.e., the "Effective Date" of the Trust).

IN WITNESS WHEREOF, the parties have executed this Agreement this _____ day of _____, 2011.

SETTLORS:

PERPETUA-BURR OAK HOLDINGS OF ILLINOIS, L.L.C.

BY: _____

Name: _____

Title: _____

PERPETUA HOLDINGS OF ILLINOIS, INC.

BY: _____

Name: _____

Title: _____

PERPETUA, INC.

BY: _____
Name: _____
Title: _____

CONSOLIDATED DEBTOR.

BY: _____
Name: _____
Title: _____

TRUSTEE:

TRUST ADVISORY COMMITTEE:

DRAFT

Exhibit 3

TRUST DISTRIBUTION PROCEDURES

These Trust Distribution Procedures (for ease of reference hereinafter the “TDP”) provide for the resolution of all Trust Claims as provided in and required by the Debtors’ Second Amended Joint Plan of Liquidation dated April 5, 2011 (“Plan”) and the Perpetua Trust Agreement (the “Agreement”). The Plan and Agreement establish the Perpetua Trust (the “Trust”). The Trustee of the Trust shall implement and administer the TDP in accordance with the Agreement and the Plan. Capitalized terms used herein and not otherwise defined shall have the meanings assigned to them in the Plan and the Agreement. All references to “Section(s)” herein shall be to section(s) of this TDP unless expressly stated otherwise.

SECTION I

Introduction

1.1 Purpose. The TDP has been adopted pursuant to the Agreement and the Plan. It is designed to provide fair and equitable treatment in substantially the same manner for all Trust Claims.

1.2 Effective Date. The TDP shall not be effective until the Agreement becomes effective.

SECTION II

Overview

2.1 Trust Goals. The goal of the Trust is to treat all Trust Claims equitably and in accordance with the requirements of the Bankruptcy Code, Plan and Agreement through a fair allocation of the Trust Assets. The TDP furthers that goal by setting forth procedures for processing and paying Trust Claims on an impartial basis.

2.2 Trust Claim Liquidation Procedures. All Holders of Trust Claims must submit a duly completed and executed Trust Claim Form to the Trust in compliance with Section 5.1 that is received by the Trust on or before the Trust Claims Deadline. A copy of the Trust Claim Form is attached hereto as Exhibit A.

EVERY HOLDER OF A TRUST CLAIM MUST FILE A TRUST CLAIM FORM REGARDLESS OF WHETHER SUCH ENTITY FILED OR WAS DEEMED TO HAVE FILED A PROOF OF CLAIM IN THE CASES. FAILURE TO TIMELY FILE A PROPERLY COMPLETED, EXECUTED TRUST CLAIM FORM WILL RESULT IN THE EXTINGUISHMENT OF YOUR TRUST CLAIM AND YOUR INABILITY TO RECEIVE A DISTRIBUTION UNDER THE PLAN FROM THE TRUST OR OTHERWISE.

2.2.1 Direct Trust Claims. Direct Trust Claims (Class 7 or 9) are Cemetery Claims held by (a) an Entity in contractual privity with the Burr Oak Cemetery or (b) a Lineal Descendant (i.e., parent, spouse, sibling or child) of a Decedent. In order to be classified as a Direct Trust Claim, the Trust Claim Form submitted on account of such Claim must be accompanied by proof that (y) the applicable Decedent was buried at Burr Oak Cemetery and (z) the Holder of such Claim (i) is a Lineal Descendant of such Decedent or (ii) has contractual privity with Burr Oak. Any Trust Claim Form asserting a Direct Trust Claim that is not accompanied by this evidence shall be reclassified as a Indirect Trust Claim (Class 8).

Holders of Direct Trust Claims may opt to have their Claim treated pursuant to the Automatic Payment Option (Class 7) subject to such Claim becoming an Allowed Claim. The Automatic Payment Option enables a Holder of an Allowed Direct Trust Claim to be treated under Class 7 of the Plan and to receive, in addition to benefit of the the general distribution of

Insurance Settlement Proceeds to the BOC Trust, up to a \$100.00 payment in full satisfaction of the Allowed Direct Trust Claim. Any Holder of a Direct Trust Claim that does not elect the Automatic Payment Option or whose Claim is objected to by the Trustee (both Class 9) shall be subject to the TDP Determination Process set forth in Section IV. A Trust Claim Form submitted on account of Direct Trust Claim that does not designate a Treatment Option shall be conclusively deemed to have elected the Automatic Payment Option.

2.2.2 Indirect Trust Claims. Indirect Trust Claims (Class 8 or 9) are Cemetery Claims that are not Direct Claims. Holders of Indirect Trust Claims in Class 8 shall receive no Distribution from the Trust other than the benefit of the general distribution of Insurance Settlement Proceeds to the BOC Trust. Holders of Trust Claims in Class 9, in addition to the benefit of the general distribution of Insurance Settlement Proceeds to the BOC Trust, shall receive a Pro Rata Distribution to the extent any such Claim is Allowed pursuant to the TDP Determination Process. Holders of Indirect Trust Claims may elect to participate in the TDP Determination Process on the Trust Claim Form. However, for a Holder of an Indirect Trust Claim to proceed with the TDP Determination Process, his or her Indirect Trust Claim Form must be accompanied by evidence that supports the basis of such Claim, including, without limitation, all of the documents required to be submitted as set forth in Section IV. Any Indirect Trust Claim Form submitted without such evidence shall be reclassified as a Class 8 Claim and shall not be entitled to participate in the TDP Determination Process.

2.3 Limitations on Payments to Holders of Allowed Trust Claims.

Regardless of the aggregate amount of Allowed Trust Claims submitted, the aggregate Distributions on account of Allowed Trust Claims shall not exceed the amount of Cash available for Distributions to Holders of Allowed Trust Claims after satisfaction (payment or reserve) of

all Trust Expenses (including the costs and expenses related to the assessment and resolution of all Trust Claims not electing the Automatic Payment Option). Further, Holders of Allowed Trust Claims that were liquidated pursuant to the terms of the TDP (Class 9) shall receive a Pro Rata Distribution of the remaining Cash in the Trust only after the provision for the Automatic Payment Allocation and Trust Expenses.

In addition, Allowed Trust Claims shall not include any amount for punitive or exemplary damages, i.e., damages other than compensatory damages, and punitive and exemplary damages shall not be considered or Allowed, notwithstanding their availability under applicable non-bankruptcy law.

SECTION III

TDP Administration

3.1 Burr Oak Advisory Committee. Pursuant to the Plan and the Agreement, the Trustee may consult with the Burr Oak Advisory Committee (“BOAC”) regarding the TDP. The Trustee may elect to obtain the consent or seek consultation of the BOAC as provided in the Plan and the Agreement. The initial members of the BOAC are identified in the Plan.

3.2 Consent and Consultation Procedures. BOAC consent and consultation procedures are set forth in Section 7.1 of the Agreement.

SECTION IV

Claim Review and Determination Process

4.1 Processing of Claims. The Trust will review each Trust Claim Form timely submitted to it. Trust Claim Forms received after the Trust Claims Deadline shall, without any notice, be automatically deemed Disallowed. In addition, nothing in Section IV is meant to, nor

shall it, relieve the Holders of Trust Claims from their obligation to provide the documentation required to be submitted with Trust Claim Forms (*see* Sections 2.2.1 and 2.2.2).

4.2 Notice of Objection. The Trustee may issue a Notice of Objection to the Holder of any Trust Claim on or before sixty (60) days after the Trust Claims Deadline, unless the deadline to issue a Notice of Objection is extended by Order of the Bankruptcy Court. The Notice of Objection must be sent to the Holder of the subject Trust Claim at the address set forth on the Trust Claim Form by United States Mail, first class postage prepaid. The Notice of Objection shall be deemed to have been properly sent to such Holder if deposited in the mail and evidenced by a proper certificate of service.

Each Notice of Objection must clearly identify the subject Trust Claim, the basis for the Objection, the proposed treatment and/or reclassification of the Trust Claim if the Notice of Objection is sustained and the time by which the Holder of the Trust Claim must respond in writing thereto. Any response to a Notice of Objection (“Objection Response”) must be in writing and served on the Trustee so that it is received on or before thirty (30) days after the date of service of the Notice of Objection. If an Objection Response is not timely received by the Trustee, the subject Trust Claim will be treated as proposed in the Notice of Objection and the Holder of that Trust Claim will have no further rights with regard to its Trust Claim other than the proscribed treatment in the Notice of Objection and, if applicable, under the TDP.

If a timely Objection Response is received by the Trustee, then the subject Trust Claim shall be treated in accordance with the TDP Determination Process set forth in Section 4.4. Any dispute arising from a Notice of Objection and Objection Response shall be resolved by the Bankruptcy Court.

4.3 Statutes of Limitations, Processing and Payment of Claims.

4.3.1 Effect of Statutes of Limitations and Repose. Trust Claims first asserted against the Debtors through any Burr Oak Litigation must satisfy the applicable federal, state, or foreign statute of limitations or repose that was in effect at the time of the commencement of the applicable Burr Oak Litigation. Trust Claims that were not asserted through Burr Oak Litigation prior to the Petition Date must satisfy the applicable federal, state or foreign statute of limitations or repose that was in effect at the time of the earlier of (a) the filing of a Proof of Claim in the Cases on account of such Trust Claim or (b) the receipt of a Trust Claim Form by the Trustee on account of such Trust Claim. In addition, the running of the applicable statute of limitations or repose shall be deemed tolled for purposes of this section as of the earliest of (i) the commencement of the Burr Oak Litigation asserting the applicable Trust Claim; (ii) the filing of a Proof of Claim against the Debtors in the Cases on account of such Trust Claim; or (iii) the timely filing of a duly completed and executed Trust Claim Form prior to the Claims Trust Deadline.

4.3.2 Payment of Claims. Payments to Holders of Allowed Trust Claims shall be made pursuant to the terms of the Plan, the Agreement and the TDP, subject to the restrictions set forth in Section 2.3.

4.4 TDP Determination Process.

4.4.1 Preclusive Treatment. Trust Claims (a) to which the Trustee served a Notice of Objection that was timely responded to by the Holder of such Trust Claim or (b) for which the Holder elected to be treated pursuant to the TDP Determination Process shall be subject to the TDP Determination Process and may not be treated otherwise unless agreed to in writing by the Trustee.

4.4.2 Supporting Documentation. Holders of Trust Claims alleged to be Direct Trust Claims that (1) elect to be treated pursuant to the TDP Determination Process or (2) contest a Notice of Objection through the timely filing of an Objection Response, must include with their Trust Claim Form or Objection Response, as applicable, all documentation supporting their Trust Claim, including, without limitation, copies of the decedent's death certificate, Pre-Need Contract and other relevant contracts, proof of wrongful act, birth certificate, marriage license, or any other documentation evidencing relationship to decedent, as well as a quantitative statement and objective evidence of damages. Any asserted Direct Trust Claim that is subject to the TDP Determination Process but for which adequate documentation is not timely submitted shall be reclassified as a Class 8 Claim; *provided; however,* that if and only if the supporting documentation supports the assertion of a Direct Trust Claim, such Claim may be reclassified as a Class 7 Claim.

Holders of Trust Claims alleged to be Indirect Trust Claims that (1) elect to be treated pursuant to the TDP Determination Process or (2) contest a Notice of Objection through the timely filing of an Objection Response must include with their Trust Claim Form or Objection Response, as applicable, all documentation supporting their Trust Claim, including, without limitation, copies of the decedent's death certificate, Pre-Need Contract and other relevant contracts, proof of wrongful act, birth certificate, marriage license, or any other documentation evidencing relationship to decedent, as well as a quantitative statement and objective evidence of damages. Any asserted Indirect Trust Claim that is subject to the TDP Determination Process but for which adequate documentation is not timely submitted shall be reclassified as a Class 8 Claim.

4.4.3 Determination of a Class 9 Claim - Election to Arbitrate or Litigate.

Holders of Direct or Indirect Trust Claims that (a)(i) elect to be treated pursuant to the TDP Determination Process or (ii) contest a Notice of Objection through the timely filing of an Objection Response and (b) timely submit adequate documentary evidence supporting such Claim pursuant to section 4.4.2 shall be entitled to proceed with the TDP Determination Process and elect to have such Claim submitted to binding arbitration or a court of competent jurisdiction (subject to the provisions below).

Holders of Direct or Indirect Trust Claims electing to submit such Claim to the TDP Determination Process must state in their Trust Claim Form (in the applicable space) or in their Objection Response whether they agree to submit such Claim to binding arbitration (“Arbitration Election”) or wish to proceed with litigation in a court of competent jurisdiction (“Litigation Election”). If the Holder of a Trust Claim fails to properly make the Arbitration or Litigation Election, he or she shall be conclusively deemed to have made the Arbitration Election. Such Litigation or Arbitration Election shall be binding upon the applicable Holder of the Trust Claim unless the Trustee agrees in writing otherwise. The adverse party to the Holder of a Trust Claim being treated under the TDP Determination Process will be the Trustee, and the costs incurred by the Trustee in contesting any such Trust Claim shall be Trust Expenses. The Holder of a Trust Claim shall be responsible for all of the fees and expenses associated with the pursuit and defense of such Trust Claim.

4.4.4 Arbitration. If a Trust Claim is submitted to the TDP Determination Process and the Holder of such Trust Claim is entitled to proceed with litigation or arbitration and has made an Arbitration Election, then the Trustee shall serve the Holder of such Class 9 Claim with a notice of right to arbitrate (“Arbitration Notice”). The Arbitration Notice must be

served within thirty (30) days of the determination that such Class 9 Claim is entitled to proceed with arbitration and a certificate of service of the Arbitration Notice must be filed with the Bankruptcy Court. Subsequently, the Holder of the affected Class 9 Claim shall submit its Arbitration Statement to the Trustee within forty-five (45) days of the service of the Arbitration Notice and if it fails to do so, such Claim shall be conclusively deemed to be reclassified as a Class 8 Claim.

Arbitration shall be conducted by a single arbitrator in accordance with the Commercial Arbitration Rules promulgated by the American Arbitration Association (“AAA”); *provided, however*, that the arbitration may be conducted by an arbitrator approved or under the employment of the AAA or such other comparable arbitrator or association as selected in the sole discretion of the Trustee. Arbitration shall be conducted in Cook County, Illinois and the costs of the arbitration shall be borne equally by the Trust and the applicable Holder of the Trust Claim. The arbitrator may require a deposit to be made by both the Trustee and the applicable Holder of the Trust Claim prior to the commencement of any arbitration. Each party shall bear the costs of its own counsel and witnesses.

4.4.5 Litigation. If a Trust Claim is submitted to the TDP Determination Process and the Holder of such Trust Claim is entitled to proceed with litigation or arbitration and has made a Litigation Election, then the Trustee shall serve the Holder of such Class 9 Claim with a notice of right to litigate (“Litigation Notice”). The Litigation Notice must be served within thirty (30) days of the determination that such Trust Claim is a Class 9 Claim and a certificate of service of the Litigation Notice must be filed with the Bankruptcy Court.

Within thirty (30) days of service of the Litigation Notice, the Holder of the affected Trust Claim must commence litigation of the Disputed Trust Claim in the Burr Oak

Litigation (if applicable and subject to the restrictions of this paragraph) or file the appropriate pleading commencing an action to prosecute the Disputed Trust Claim; *provided, however*, that any such lawsuit shall only be filed by the Claim Holder in his or her own right and name and not as a member or representative of a class, and no such lawsuit may be consolidated with any other lawsuit. **The failure to strictly comply with this requirement will result in the Trust Claim being conclusively Disallowed with no value.**

All defenses (including, with respect to the Trust, all defenses which could have been asserted by the Debtors or their predecessors) shall be available to both sides at trial; *provided, however*, the Trust may waive any defense and/or concede any issue of fact or law. The adverse party in the litigation with the Claim Holder shall be the Trust. Pursuant to the Agreement, the Claim Trustee may retain counsel to represent the Trust in this litigation and the Trust's expenses incurred with regard to the litigation, including attorneys' fees, shall be a Trust Expense.

If the Holder of a Trust Claim obtains a final, non-appealable judgment in a court of competent jurisdiction, the Class 9 Claim shall be deemed Allowed in the amount of such judgment and will be entitled to a Pro Rata Distribution as a Class 9 Claim pursuant to the terms of the TDP, including, but not limited to, the restrictions set forth in Section 2.3. Under no circumstances shall fees, costs or interest be paid or included in an Allowed Trust Claim under otherwise applicable non-bankruptcy law on any judgments obtained in a court of competent jurisdiction.

SECTION V

Notice of Trust Claims Deadline

5.1 Claims Materials. The Trust shall provide the Trust Claim Form and Notice of the Trust Claim Deadline to all known Holders of Trust Claims, and publish notice of the same as the Trustee deems appropriate, on or before the twenty first (21st) day after the Plan Effective Date.

5.2 Submission of Trust Claim Form. The Trust Claim Form shall be duly completed and executed as set forth in the TDP. Each submitted Trust Claim Form must include a sworn certification by the Holder of the Trust Claim, or if accompanied by a proper power of attorney, such Holder's attorney, concerning the accuracy of the information set forth on the Trust Claim Form. The failure to properly complete, execute and submit the Trust Claim Form (except with regard to the provision for election of the Automatic Payment Option verses TDP Determination Process and arbitration verses litigation) shall result in the subject Trust Claim being conclusively deemed Disallowed.

SECTION VI

General Guidelines for Liquidating and Paying Claims

6.1 Costs Considered. Notwithstanding any provisions of the TDP to the contrary, the Trustee shall always give appropriate consideration to the cost of disputing questionable Trust Claims so that the payment of all Allowed Trust Claims is not further impaired by such processes. The Trustee shall also have the latitude to make judgments regarding the amount of transaction costs to be expended by the Trust so that Allowed Trust Claims are not unduly further impaired by the costs of additional investigation. Nothing herein shall prevent the Trustee, in appropriate circumstances, from contesting the validity of any Claim against the Trust whatever the costs.

6.2 Discretion to Vary the Order and Amounts of Payments. Consistent with the provisions hereof, the Trustee shall proceed as quickly as possible to liquidate Trust Claims, and shall make Distributions to Holders on account of Allowed Trust Claims in accordance with the TDP, Agreement and the Plan. Because of the uncertainty of the Trust Claims process and the estimates inherent therein, nothing herein requires the Trustee to make any Distribution on account of Allowed Trust Claims (Classes 7, 8 and 9) until all Trust Claims are Allowed. The Trustee shall be prohibited from making any Distributions on account of a Trust Claim unless and until the Trustee first delivers a Trust Claim Form with respect to such Trust Claim to both the Consolidated Debtor and Settling Insurers.

6.3 Trust Disclosure of Information. Periodically, but not less often than once a year, the Trust shall file with the Bankruptcy Court a report of the number of Trust Claims by that have been Liquidated or Allowed pursuant to the terms of the TDP during the previous year.

SECTION VII

Miscellaneous

7.1 Amendments. The Trustee may modify or amend the TDP ; provided, however, that no amendment shall be inconsistent with the Plan, or the Confirmation Order. Any modification or amendment made pursuant to this Article must be done in writing, and, so long as the bankruptcy cases remain open, must be filed by the Trustee with the Bankruptcy Court. Notwithstanding anything contained in the TDP to the contrary, neither the TDP, nor any document annexed to the foregoing, shall be modified or amended in any way that could jeopardize, impair, or modify the applicability of the Bankruptcy Code, the efficacy or enforceability of the Injunctions entered under the Plan and the Confirmation Order including the Perpetua Channeling Injunction, or the qualified settlement fund status of the Trusts created

pursuant to the Plan under Section 468B of the Internal Revenue Code. No consent from any person or entity shall be required to modify or amend this Trust Agreement or any document annexed to it consistent with the Plan and the Confirmation Order.

7.2 Severability. Should any provision contained in the TDP be determined to be unenforceable, such determination shall in no way limit or affect the enforceability and operative effect of any and all other provisions of the TDP.

7.3 Governing Law. Except for purposes of determining the liquidated value of any Trust Claim, administration of the TDP shall be governed by, and construed in accordance with, the laws of the State of Illinois. The law governing the liquidation of Trust Claims shall be the law of the jurisdiction in which the acts underlying the Claim took place.

7.4 Notice. Written notice required hereunder shall be served on the notice address provided for in the Plan; *provided, however*, notices required to be served on Holders of Trust Claims shall be served on the address set forth on their Trust Claim Form by United States Mail, first class postage prepaid and shall be deemed served when mailed.

Exhibit A

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS**

IN RE: PERPETUA-BURR OAK HOLDINGS OF ILLINOIS, LLC
CASE NO. 09-34022

TRUST CLAIM FORM AND INSTRUCTIONS

IT IS IMPORTANT THAT YOU READ AND FOLLOW THESE INSTRUCTIONS CAREFULLY

YOU MUST SUBMIT A FULLY EXECUTED TRUST CLAIM FORM TO BE CONSIDERED FOR A DISTRIBUTION
FROM THE PERPETUA CLAIMS TRUST TO:

If by First Class Mail – BMC Group, Inc., Attn: Perpetua Claims Processing, P.O. Box 3020, Chanhassen, MN 55317 or if by Overnight or Hand Delivery - BMC Group Inc., Attn: Perpetua Claims & Balloting Processing, 18750 Lake Drive East, Chanhassen, MN 55317

**YOU MUST MAIL ALL ORIGINAL COMPLETED FORMS AND COPIES OF ANY SUPPORTING
DOCUMENTATION INCLUDING ANY SUPPORTING AFFIDAVIT TO THE PERPETUA TRUST
ADMINISTRATOR SO THAT IT IS RECEIVED NO LATER THAN _____, 2011**

PLEASE COMPLETE THE ENTIRE CLAIM FORM.

PLEASE USE BLUE OR BLACK INK AND PRINT NEATLY USING ONLY ONE BOX FOR EACH LETTER.

CLAIMANT INFORMATION (Please Complete)

ID Number:	(If you received notice of the settlement in the mail, please copy your ID number from the mailing label. Otherwise, leave blank.)		
Your Name:	First Name Last name	Middle Initial Suffix (e.g. Jr, Sr, III)	
Your Mailing Address	Street City	Apt. / Unit / Space # State	Zip Code
Your Telephone	() - () -	Home Cell	
Your Social Security Number		Your Birth Date:	/ /

DECEDENT INFORMATION (Please Complete)

Decedent's Name	First Name Last name	Middle Initial Suffix (e.g. Jr, Sr, III)	
Decedent's Date of Death	/ /	Decedent's Date of Birth	/ /
Have you attached a copy of the decedent's death certificate to this claim or a completed Affidavit to this claim?		Yes	No
Have you attached copies of any relevant Burr Oak Cemetery Contract to this claim?		Yes	No
Have you attached proof of your relationship (birth certificate, marriage license, etc.) or a completed Affidavit to this claim?		Yes	No
Were you party to a contract with Burr Oak Cemetery, if so:	Date of Contract: _____ Contract Provided For: (Circle One)	Deeded Lot	Burial Services Both

CLAIM INFORMATION – EACH CLAIM CAN ONLY BE IN ONE CLASS
(Please Complete)

<div>Class 7 Claim <input type="checkbox"/></div> <div>Direct Trust Claim</div> <div>Automatic Payment Option</div>	<div>Basis of Claim:</div> <div>Contract <input type="checkbox"/> Lineal Decedent <input type="checkbox"/></div>	<div>Will you donate payment for up keep and maintenance of Burr Oak Cemetery</div> <div>Yes <input type="checkbox"/> No <input type="checkbox"/></div>
For Class 7 Claims Only – Please Note Relationship to Decedent below and on completed Affidavit:		
Spouse <input type="checkbox"/> Child <input type="checkbox"/> Parent <input type="checkbox"/> Sibling <input type="checkbox"/> Other _____		
<div>Class 8 Claim <input type="checkbox"/></div> <div>Indirect Trust Claim</div> <div>Trust Distribution Only</div>	<div>Basis of claim (fill in):</div>	
<div>Class 9 Claims (Other) <input type="checkbox"/></div> <div>State Basis and Amount of Claim</div>	<div>Basis of Claim (fill in):</div>	<div>Quantified Damages:</div> <div>\$ _____</div>

THE PLAN AND TDP REQUIRE THAT YOU PROVIDE DOCUMENTARY OR AN AFFIDAVIT IN SUPPORT FOR YOUR CLAIM. ACCEPTABLE PROOF INCLUDES, WITHOUT LIMITATION, BIRTH CERTIFICATE(S), DEATH CERTIFICATE(S), MARRIAGE LICENSE(S), OR IN SOME CASES, OTHER STATE ISSUED DOCUMENTATION AS WELL AS A QUANTIFIED STATEMENT AND EVIDENCE OF DAMAGES. FAILURE TO PROVIDE ADEQUATE SUPPORT OF YOUR CLAIM MAY RESULT IN THE DENIAL OF YOUR CLAIM. IF YOU ARE UNABLE TO OBTAIN THE NECESSARY DOCUMENTATION, PLEASE EXPLAIN YOUR REASONS IN WRITING ON A SEPARATE PIECE OF PAPER. THE DETERMINATION OF THIS CLAIM IS CONTROLLED BY THE PLAN AND TDP.

RELEASE AND CERTIFICATION (COMPLETION IS NECESSARY FOR CLAIM CONSIDERATION)

BY YOUR SIGNATURE HEREIN BELOW, YOU ACKNOWLEDGE THAT YOU ARE ALREADY BOUND BY THE TERMS OF THE DEBTORS' AMENDED JOINT CHAPTER 11 PLAN OF LIQUIDATION DATED FEBRUARY 18, 2011 ("PLAN"), AS AMENDED, THE ORDER OF THE UNITED BANKRUPTCY COURT CONFIRMING THE PLAN, AND THE PERPETUA CHANNELING INJUNCTION SET FORTH THEREIN AND IMPLEMENTED THEREUNDER. YOU FURTHER AGREE AND CONFIRM YOUR RELEASE OF ANY AND ALL CLAIMS, INCLUDING WITHOUT LIMITATION, CHANNELED CLAIMS (AS THAT TERMS IS DEFINED IN THE PLAN) THAT WERE CLASSIFIED AND AFFORDED TREATMENT IN THE PLAN.

I certify under penalty of perjury under the laws of the State of Illinois and the United States that I am authorized to make this claim and that the information on the front and back of this form (and in any attached documents) is true, correct and complete. I understand that, if I submit, or cause to be submitted, a false claim, I will waive any and all rights I have under the Perpetua Trust Agreement and related TDP (including but not limited to the right to receive money) and I will be required to reimburse the Perpetua Trust for any and all money paid in connection with the false claim.

Dated: ____/____/____

Your Signature

If you are submitting this Form on someone else's behalf, you must provide a copy of the document providing you with the power of attorney or legal right to do so or the applicable Claim will be denied

**THIS CLAIM FORM MUST BE MAILED TO PERPETUA CLAIMS PROCESSING AND
POSTMARKED ON OR BEFORE _____, 2011**

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re

PERPETUA- BURR OAK HOLDINGS OF
ILLINOIS, L.L.C., *et al.*,

Debtor.

Chapter 11

Case No. 09-34022

Jointly Administered

AFFIDAVIT

STATE OF _____)
County of _____) ss.

I, _____, being sworn on oath, state as follows:

1. I am over 18 years of age and have personal knowledge of the facts stated below.

2. I was born on _____ in the city of

_____, in the state of _____.

3. I have filed a claim in the Perpetua-Burr Oak Holdings of Illinois bankruptcy
because a family member is buried at Burr Oak Cemetery.

4. That family member's name is _____.

5. That family member is my _____ (e.g. mother, father,
spouse, child).

6. That family member died on _____ (date).

Further Affiant sayeth not.

AFFIANT SIGNATURE

Signed and Sworn to before me on
this _____ day of _____ 2011

Notary Public

Exhibit 4

BOC TRUST AGREEMENT

This Burr Oak Cemetery Trust Agreement (for ease of reference hereinafter the "Agreement") is among Perpetua-Burr Oak Holdings of Illinois, L.L.C. ("Burr Oak"), Perpetua Holdings of Illinois, Inc. ("Cedar Park") and Perpetua, Inc. ("Perpetua," collectively with Burr Oak and Cedar Park, the "Debtors") and the Consolidated Debtor (collectively, with the Debtors, the "Settlors"), and Patricia Holmes ("Trustee"), pursuant to the Modified Second Amended Joint Plan of Liquidation of the Debtors dated April 5, 2011 (the "Plan").

WHEREAS, the Debtors have sought and obtained confirmation of the Plan under the provisions of Chapter 11 of the Bankruptcy Code in cases pending in the United States Bankruptcy Court for the Northern District of Illinois known as In re Perpetua-Burr Oak Holding of Illinois, L.L.C. et al., jointly administered at Case No. 09-34022 (the "Chapter 11 Cases");

WHEREAS, the Plan provides, inter alia, for the creation of the BOC Trust ("Trust");

WHEREAS, pursuant to the Plan, the Burr Oak Cemetery is to be transferred to the Trust;

WHEREAS, also pursuant to the Plan, the Trust shall receive a cash distribution from certain Insurance Settlement Proceeds as well as rights to receive certain remaining proceeds, if any, from the Consolidated Debtor and Perpetua Trust;

WHEREAS, also pursuant to the Plan, Burr Oak's interest in and to the Burr Oak Cemetery Merchandise Trust and the Burr Oak Cemetery Perpetual Care Trust shall be transferred to the Trust and received by the Trust;

WHEREAS, the Plan provides that the Trust shall retain a Burr Oak Cemetery Operator to manage and maintain the Burr Oak Cemetery; *provided, however*, that the operation of the Burr Oak Cemetery shall be limited to (i) servicing its obligations under Pre-Need Contracts as of the BOC Transfer Date, (ii) providing single select burial or pre-need services, if, in the discretion of the Trustee, there is appropriate space available at the Burr Oak Cemetery to do so; (iii) providing loved ones and family members access to those already buried at the Burr Oak Cemetery, (iv) providing community access to the Burr Oak Cemetery for educational and historical purposes and (v) taking such other actions consistent with the Trust's obligations under subsections (i), (ii), (iii) and (iv);

WHEREAS, Plan provides that the Trust shall not (i) provide burial or other funerary services to parties other than those allowed to be conducted pursuant to the terms of the Plan and this Agreement and (ii) shall not utilize the following sections of the Burr Oak Cemetery for any burials: West Edgewood, West Evergreen, Locust Lane, Southlawn, North Locust Lane, Edgewood and 5.9 Acres.

WHEREAS, the Plan has now been confirmed by a Final Order.

NOW, THEREFORE, it is hereby agreed as follows:

ARTICLE I

DEFINITIONS

All capitalized terms used herein and not otherwise defined in a provision of this Agreement shall have the meaning assigned to them in the Plan and/or Bankruptcy Code, which definitions are incorporated by reference herein. All references to “Sections” herein shall be to sections of this Agreement unless expressly stated otherwise.

ARTICLE II

AGREEMENT OF TRUST

- 2.1. Creation and Name. The Settlers hereby create the Trust as provided for and reflected in the Plan. The Trustee of the Trust may transact the business and affairs of the Trust in the name “BOC Trust” or the “Burr Oak Cemetery.”
- 2.2. Purpose. The purpose of the Trust is to upgrade, maintain and operate the Burr Oak Cemetery pursuant to the terms and conditions of the Plan and this Agreement, including to seek an appropriate arrangement for the long terms operation of the Burr Oak Cemetery.
- 2.3. Funding of the BOC Trust.
- (a) Pursuant to the Plan, the Trust shall receive the Burr Oak Cemetery from Burr Oak (or the Consolidated Debtor), including Burr Oak’s rights in the Perpetual Burr Oak Cemetery Care Trust and Burr Oak Cemetery Merchandise Trust.
 - (b) The Trust shall receive a designated portion of the Insurance Settlement Proceeds as set forth in the Plan, which proceeds shall be used consistent with terms of this Agreement and the Plan.
 - (c) The Trust shall have the right to receive certain remaining funds from the Perpetua Trust and/or Consolidated Debtor, if any, as set forth in the Plan and the Perpetua Trust Agreement.
 - (d) The Trust shall have the right to retain the net proceeds from the operations of the Burr Oak Cemetery and any income it receives from the Burr Oak Cemetery Merchandise Trust and the Burr Oak Cemetery Perpetual Care Trust that it is otherwise entitled to use under Illinois law.
- 2.4. Acceptance of Assets and Assumption of Liabilities.
- (a) In furtherance of the purposes of the Trust, the Trustee, not individually, but solely on behalf of the Trust, hereby expressly accepts the transfer and assignment of the assets transferred to it pursuant to the Plan.

(b) In furtherance of the purposes of the Trust, the Trustee, not individually, but on behalf of the Trust, expressly assumes all liability for BOC Trust Expenses as prospectively accrued, as provided for in the Plan.

ARTICLE III

POWERS AND BOC TRUST ADMINISTRATION

3.1 Powers.

(a) The Trustee is and shall act as a fiduciary to the Trust in accordance with the provisions of this Agreement and the Plan. The Trustee shall administer the Trust and the Burr Oak Cemetery in accordance with the purposes set forth in this Agreement. Subject to the limitations set forth in this Agreement, the Trustee shall have the power to take any and all actions that, in the judgment of the Trustee, are necessary or proper to fulfill the purposes of the Trust, including, without limitation, each power expressly granted in this Section 3.1, any power reasonably incidental thereto, and any trust power now or hereafter permitted under the laws of the State of Illinois.

(b) Except as otherwise specified herein, the Trustee need not obtain the order or approval of any court in the exercise of any power or discretion conferred hereunder.

(c) Without limiting the generality of Section 3.1 (a), the Trustee shall have the power to:

(i) receive and hold the Burr Oak Cemetery and other assets transferred to the Trust under the Plan;

(ii) retain a Burr Oak Cemetery Operator to manage and maintain the Burr Oak Cemetery;

(iii) operate the Burr Oak Cemetery, provided that such operation is limited to (a) servicing its obligations under Pre-Need Contracts as of the BOC Transfer Date, (b) providing single select burial services and pre-need services, if, in the discretion of the Trustee, there is appropriate space available at the Burr Oak Cemetery to do so; (c) providing loved ones and family members access to those already buried at the Burr Oak Cemetery, (d) providing community access to the Burr Oak Cemetery for educational and historical purposes and (e) taking such other actions consistent with the Trust's obligations under subsections (a), (b), (c) and (d); *provided, however*, that the following sections of the Burr Oak Cemetery will no longer be utilized for burials: West Edgewood, West Evergreen, Locust Lane, Southlawn, North Locust Lane and Edgewood;

(iv) operate the Burr Oak Cemetery after the BOC Transfer Date consistent with the provisions of the Plan and this Agreement;

- (v) invest the monies held from time to time by the Trust;
- (vi) sell, transfer or exchange any or all of the assets of the Burr Oak Cemetery for such consideration and upon such terms as the Trustee may consider proper, consistent with the other terms of this Agreement;
- (vii) enter into leasing and financing agreements with third parties to the extent such agreements are reasonably necessary to permit the Burr Oak Cemetery and the Trust to operate;
- (viii) pay liabilities and expenses of the Trust;
- (ix) establish such funds, reserves and accounts within the Trust as deemed by the Trustee to be useful in carrying out the purposes of the Trust;
- (x) sue and be sued and participate, as a party or otherwise, in any relevant judicial, administrative, arbitral or other proceeding;
- (xi) adopt and subsequently amend any bylaws;
- (xii) appoint such officers, hire such employees and engage such legal, financial, accounting, investment, audit, forecasting and other consultants, advisors, alternative dispute resolution panelists, and agents as the business of the Trust may require, and to delegate to such persons such powers and authorities as the fiduciary duties of the Trustee permit and as the Trustee, in his or her discretion, deem advisable or necessary in order to carry out the terms of this Trust;
- (xiii) pay employees, legal, financial, accounting, investment, audit, forecasting and other consultants, advisors and agents reasonable compensation, including without limitation, compensation at rates approved by the Trustee for services rendered prior to the execution hereof, which compensation may be for services provided for by any firm or organization with which the Trustee is associated, provided, however, that the rate to be paid for legal services shall be a blended rate of no more than \$350.00 per hour of licensed attorney legal services rendered, adjusted on the first day of each year by the increase, from January 1, 2011, in the Consumer Price Index, All Urban Consumers, U.S. City Average, All-Items Index (1982-84=100), published by the Bureau of Labor Statistics of the United States Department of Labor ("CPI-U"), or a comparable index if CPI-U is no longer published;
- (xiv) compensate the Trustee and his or her employees, legal, financial, accounting, investment audit, forecasting and other advisors, consultants, independent contractors, and agents and reimburse such persons, including without limitation, costs and expenses incurred prior to the execution hereof;

(xv) execute and deliver such deeds, leases and other instruments as the Trustee consider proper in administering the Trust;

(xvi) enter into such other arrangements with third parties as are deemed by the Trustee to be useful in carrying out the purposes of the Trust, provided such arrangements do not conflict with any other provision of this Agreement;

(xvii) purchase insurance indemnifying the Trustee and his or her officers, employees, agents, advisers and representatives of the BOC Trust to the fullest extent that a corporation or trust organized under the law of the State of Illinois is from time to time entitled to indemnify and/or insure its directors, trustees, officers, employees, agents, advisers and representatives; and

(xviii) delegate any or all of the authority herein conferred with respect to the investment of all or any portion of the BOC Assets to any one or more reputable individuals or recognized institutional investment advisers or investment managers.

(d) The Trustee, or any firm or corporation of which the Trustee is a member, director or officer, may be engaged by the Trustee to render legal, accounting or consulting services to the Trust, even though the Trustee shall make or participate in the decision to engage himself or herself or that firm or corporation. Any individual, firm or corporation so engaged shall be entitled to receive its fair, usual and customary compensation for such legal, accounting or consulting services, and the Trustee shall be entitled to receive compensation without diminution by any compensation paid to him or her, or to that firm or corporation, by the Trust or any compensation received by the Trustee from that firm or corporation; provided, however, that the Trustee shall not be compensated more than once for the same services at the compensation rates set forth as in this Agreement.

3.2. General Administration.

(a) The Trustee shall act in accordance with this Agreement.

(b) The Trustee shall timely file such income tax and other returns and statements and comply with all withholding obligations, as required under the applicable provisions of the Internal Revenue Code and of any applicable state law and the regulations promulgated thereunder.

(c) Annual Report.

(i) The Trustee shall cause to be prepared and filed with the Bankruptcy Court, as soon as available, and in any event within ninety (90) days following the end of fiscal year 2011, 2012 and 2013, an annual report containing financial statements of the BOC Trust (including, without limitation, a balance sheet of the

BOC Trust as of the end of such fiscal year and a statement of operations for such fiscal year).

(ii) The Trustee shall also cause to be filed with the appropriate authorities all such other documents required to be filed by the state of domicile and federal government with regard to the Trust and Burr Oak Cemetery.

(d) For fiscal year 2011, 2012 and 2013, the Trustee shall cause to be prepared as soon as practicable prior to the commencement of each fiscal year, a cash flow projection covering such fiscal year.

(e) Through the end of fiscal year 2013, the Trustee shall meet with the BOAC as necessary to carry out the purposes of the Trust, such meetings to be held no less frequently than annually at the discretion of the Trustee or as reasonably requested by the BOAC.

ARTICLE V

TRUSTEES

5.1. Patricia Holmes shall be the initial Trustee.

5.2. Term of Service.

(a) The Trustee shall serve until the earlier of (i) death, (ii) resignation pursuant to Section 5.2(b) or (iii) removal pursuant to Section 5.2(c).

(b) The Trustee may resign at any time by providing written notice to the Trust and either the Board (as defined below) or the BOAC. In addition, such notice shall specify a date when such resignation shall take effect, which date shall not be less than 90 days after the date such notice is given. The resignation of the Trustee shall be effective, and the Trustee shall be relieved of any further duties and obligations as Trustee, as of the date specified in the notice pursuant to this Section 5.2(b) even if no successor Trustee is acting.

(c) The Trustee may be removed in the event that such Trustee becomes unable to discharge his or her duties hereunder due to accident or physical or mental deterioration, or for other good cause. Good cause shall be deemed to include, without limitation, a consistent pattern of neglect and failure to perform or participate in performing the duties of the Trustee hereunder, or repeated nonattendance at properly scheduled meetings. If good cause exists, such removal also shall require an order from the Bankruptcy Court or other court of competent jurisdiction upon the petition for removal for good cause by the BOAC. Such removal shall take effect at such time as the Bankruptcy Court or other court of competent jurisdiction shall determine, even if no successor Trustee is acting.

5.3. Appointment of Successor Trustee.

(a) In the event of a vacancy in the position of Trustee, whether by death, resignation or removal, the Trustee (or if the Trustee fails for any reason to appoint, then the Bankruptcy Court until all the Cases have been closed, or after all Cases have been closed, the Circuit Court of Cook County) shall appoint a successor Trustee as soon as possible, and preferably prior to the effectiveness of such vacancy.

(b) Immediately upon the appointment of any successor Trustee, all rights, titles, duties, powers and authority of the predecessor Trustee hereunder shall be vested in, and undertaken by, the successor Trustee without any further act. No successor Trustee shall be liable personally for any act or omission of the predecessor Trustee.

5.4. Compensation and Expenses of Trustees.

The Trustee shall receive compensation from the Trust for serving as Trustee and accepting the fiduciary duties and responsibilities imposed on the Trustee under this Agreement and the Perpetua trust Agreement in the amount of \$50,000 per annum (provided that the \$50,000 per annum amount shall be paid only once by either this Trust, or the Perpetua Trust, or partly by each), plus an hourly rate for all time the Trustee devotes to trust administration and legal matters at the same rate as provided for legal services provided to the Trust as set forth in Section 3.1(c)(xiii) of this Agreement.

5.5. Indemnification of Trustees and Others.

(a) The Trust shall indemnify and defend the Trustee, the Trust's officers, agents, advisers or employees, to the fullest extent that a corporation or trust organized under the laws of the State of Illinois is from time to time entitled to indemnify and defend its directors, trustees, officers, employees, agents or advisers against any and all liabilities, expenses, claims, damages or losses incurred by them in the performance of their duties hereunder.

(b) Reasonable expenses, costs and fees (including attorneys' fees) incurred by or on behalf of a Trustee or other party in connection with any action, suit, or proceeding, whether civil, administrative or arbitral from which they are indemnified by the Trust pursuant to this Section 5.5, may be paid by the Trust in advance of the final disposition thereof upon receipt of an undertaking by or on behalf of such Trustee to repay such amount unless it shall be determined ultimately that such Trustee is entitled to be indemnified by the Trust.

(c) Any indemnification under Section 5.5(a) shall be made by the Trust upon a determination that indemnification of such person is proper in the circumstances. Such determination shall be made by the Trustee, or, if the Trustee is the party requesting such indemnification, by legal counsel to the Trust.

(d) The Trustee may purchase and maintain reasonable amounts and types of insurance on behalf of an individual who is or was a Trustee, officer, employee, agent or

representative of the BOC Trust against liability asserted against or incurred by such individual in that capacity or arising from his or her status as a Trustee, officer, employee, agent, and representative.

5.6 Trustee's Service as Officer or Consultant to the Trust. The Trustee may, but is not required to, serve as an officer or manager of the Trust or as a consultant to the Trust. In the event the Trustee serves the Trust in such a capacity, the Trust shall compensate the Trustee in an amount agreed to by the BOAC or Board, as applicable. Compensation for a Trustee's service as an officer or manager of the Trust or as a consultant to the Trust shall be in addition to compensation paid pursuant to Section 5.4, but subject to the rate limitations contained herein.

5.7. Bond. The Trustee shall not be required to post any bond or other form of surety or security.

5.8. Trustee's Lien. The Trustee shall have a prior lien upon the Trust corpus to secure the payment of any amounts payable to him/her pursuant to Sections 5.4 and 5.5.

5.9 Trustee's Employment of Experts. The Trustee may, but shall not be required to, consult with counsel, accountants, appraisers and other parties deemed by the Trustee to be qualified as experts on the matters submitted to him or her (regardless of whether any such party is affiliated with the Trustee in any manner, except as otherwise expressly provided in this Agreement), and the written opinion of any such parties on any matters submitted to them by the Trustee shall be full and complete authorization and protection in respect of any action taken or not taken by the Trustee hereunder in good faith and in accordance with the written opinion of any such party.

ARTICLE VI

TRUSTS ADVISORY COMMITTEE AND BOARD OF DIRECTORS

6.1 Burr Oak Advisory Committee. The Trustee may consult with the BOAC or the Board on any matter affecting the Trust.

6.2 Board of Directors. By the third anniversary of the Effective Date of the Plan, the Trustee and BOAC in consultation with each other shall appoint a board of directors ("Board") for the Trust that shall succeed to the former role of the BOAC with regard to the Trust. The final decision on the Board members and Board's powers and duties shall be the sole province of the Trustee.

ARTICLE VII

GENERAL PROVISIONS

7.1 Amendments. The Trustee may modify or amend this Agreement ; provided, however, that no amendment shall be inconsistent with the Plan, or the Confirmation Order. Any modification or amendment made pursuant to this Article must be done in writing, and , so long as the bankruptcy cases remain open, must be described in the annual report to be filed by the Trustee with the Bankruptcy Court pursuant to Section 3.2. Notwithstanding anything contained in this Agreement to the contrary, neither this Agreement, nor any document annexed to the foregoing, shall be modified or amended in any way that could jeopardize, impair, or modify the applicability of the Bankruptcy Code, the efficacy or enforceability of the Injunctions entered under the Plan and the Confirmation Order including the Perpetua Channeling Injunction, or the Trust's qualified settlement fund status under Section 468B of the Internal Revenue Code. No consent from any person or entity shall be required to modify or amend this Trust Agreement or any document annexed to it consistent with the Plan and the Confirmation Order.

7.2 Meetings. For purposes of this Agreement, the Trustee and BOAC or Board, as applicable, may attend meetings by telephone.

7.3 Severability. Should any provision of this Agreement be determined to be unenforceable, such determination shall in no way limit or affect the enforceability and operative effect of any and all other provisions of this Agreement.

7.4 Notices. Any notices or other communications required or permitted hereunder shall be in writing and delivered at the addresses designated below, sent by telecopy pursuant to the instructions listed below or mailed by overnight delivery addressed as follows, or to such other address or addresses as may hereafter be furnished by any of the BOAC members, Trustee, or Trust (through the Trustee) and Board.

To the BOAC

and

To Consolidated Debtor:

Shaw Gussis Fishman Glantz
Wolfson & Towbin LLC
321 N. Clark Street, Suite 800
Chicago, Illinois 60654
(f) (312) 980-3888

To BOC Trust and Board

Patricia Brown Holmes
Schiff Hardin LLP

233 S. Wacker Drive
Suite 6600
Chicago, IL 60606
(312) 258-5500

All such notices and communications shall be effective when sent to the designated addresses in conformity with the provisions hereof.

7.5 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall constitute an original, but such counterparts shall together constitute but one and the same instrument.

7.6 Successors and Assigns. The provisions of this Agreement shall be binding upon and inure to the benefit of the Debtors, the Consolidated Debtor, the Trust and the Trustee and their respective successors and assigns, except that neither the Debtors, the Consolidated Debtor, the Trust nor the Trustee may assign or otherwise transfer any of their respective rights or obligations under this Agreement except, in the case of the Trust and the Trustee, as contemplated by Sections 2.2 and 3.1.

7.7 Entire Agreement; No Waiver. The entire agreement of the parties relating to the subject matter of this Agreement is contained herein and in the documents referred to herein, and this Agreement and such documents supersede any prior oral or written agreements concerning the subject matter hereof. No failure to exercise or delay in exercising any right, power or privilege hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any right, power or privilege hereunder preclude any further exercise thereof or of any other right, power or privilege. The rights and remedies herein provided are cumulative and are not exclusive of rights under law or in equity.

7.8 Headings. The headings used in this Agreement are inserted for convenience only and neither constitutes a portion of this Agreement nor in any manner affects the construction of the provisions of this Agreement.

7.9 Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Illinois.

7.10 Dispute Resolution. Any disputes that arise under this Agreement shall be resolved by submission of the matter to an alternative dispute resolution (“ADR”) process mutually agreeable to the parties involved. Should the dispute not be resolved by the ADR process within thirty (30) days after submission, the parties are free to seek resolution of such dispute in a court of competent jurisdiction.

7.11 Effectiveness. This Agreement shall not become binding or effective until it has been executed and delivered by all the parties hereto and until the Effective Date of the Plan (i.e., the "Effective Date" of the Trust).

IN WITNESS WHEREOF, the parties have executed this Burr Oak Cemetery Trust Agreement this ____ day of _____, 2011.

SETTLORS:

PERPETUA-BURR OAK HOLDINGS OF
ILLINOIS, L.L.C.

By: _____
Name: _____
Title: _____

PERPETUA HOLDINGS OF ILLINOIS,
INC.

By: _____
Name: _____
Title: _____

PERPETUA, INC.

By: _____
Name: _____
Title: _____

CONSOLIDATED DEBTOR.

By: _____
Name: _____
Title: _____

TRUSTEE:

BURR OAK ADVISORY COMMITTEE:

DRAFT

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DRAFT

Exhibit 5

BY-LAWS
OF
PERPETUA (CONSOLIDATED), INC.

ARTICLE I
SHAREHOLDERS

Section 1.1 - Annual Meeting. An annual meeting of the shareholders of Perpetua (Consolidated), Inc. (the “**Corporation**”) shall be held on the first Monday of October at 10:00 a.m. Central Time each year, for the purpose of electing director(s) for the board (the “**Board of Directors**”) and for the transaction of such other business as may come before the meeting; provided, however, that if in any year such date shall be a legal holiday, such meeting shall be held on the next succeeding business day.

Section 1.2. - Place of Meeting The Board of Directors may designate any place, as the place of meeting for any annual meeting or for any special meeting called by the Board of Directors. Absent such direction, meetings shall be held at the principal office of the Corporation.

Section 1.3 - Special Meetings. Special meetings of the shareholders, for any purpose or purposes, unless otherwise prescribed by law, may be called by the President and shall be called by the Secretary (a) at the direction of a majority of the Board of Directors, or (b) at the request in writing of shareholders owning a majority in amount of the entire capital stock of the Corporation issued and outstanding and entitled to vote.

Section 1.4 - Notice of Meetings. Written notice of each meeting of the shareholders indicating the place, date and time of the meeting shall be given not less than ten nor more than sixty days before the date of the meeting or, in the case of a merger, consolidation, share exchange, dissolution or sale, lease or exchange of assets, not less than twenty nor more than sixty days before the date of the meeting, to each shareholder entitled to vote at such meeting.

The notice of any special meeting of shareholders shall state the purpose or purposes for which the meeting is called.

Section 1.5 - Quorum. The holders of a majority of the shares issued and outstanding and entitled to vote at the meeting in question, present in person or represented by proxy, shall constitute a quorum at all meetings of the shareholders for the transaction of business, except as otherwise provided by law.

If a quorum is not present or represented, the holders of the shares present in person or represented by proxy at the meeting and entitled to vote shall have power, by the affirmative vote of the holders of a majority of such shares, to adjourn the meeting to another time and/or place, without notice other than announcement at the meeting, until a quorum shall be present or represented. At any such adjourned meeting at which a quorum shall be present or represented any business may be transacted which might have been transacted at the original meeting. If the adjournment is for more than 30 days, or if after the adjournment a new record date is fixed for the adjourned meeting, a notice of the adjourned meeting shall be given to each shareholder of record entitled to vote at the meeting.

Section 1.6 - Voting. At all meetings of the shareholders, each shareholder shall be entitled to vote in person or by proxy the shares of voting stock owned by such shareholder of record on the record date for the meeting.

When a quorum is present or represented at any meeting, the vote of the holders of a majority of the shares having voting power present in person or represented by proxy shall decide any question brought before such meeting, unless the question is one upon which, by express provision of law or of the Articles of Incorporation, a different vote is required, in which case such express provision shall govern and control the decision of such question. Voting on any question may be by voice unless the presiding officer shall deem that voting be by ballot.

Section 1.7 - Informal Action by Shareholders. Unless otherwise provided by the Articles of Incorporation or these By-Laws, any action required to be taken at a meeting of the shareholders, or any other action which may be taken at a meeting of the shareholders, may be taken without a meeting and without a vote if a consent in writing, setting forth the action so taken, shall be signed by all of the shareholders entitled to vote with respect to the subject matter thereof.

Any action required or permitted to be taken at a meeting of the shareholders, or any other action which may be taken at a meeting of the shareholders, may be taken without a meeting and without a vote, if consent in writing, setting forth the action so taken, shall be signed by the holders of outstanding shares having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting at which all shares entitled to vote thereon were present and voting; provided that if such consent is signed by less than all of the shareholders entitled to vote, then such consent shall become effective only if at least five days prior to the execution of such consent a notice in writing shall have been delivered to all of the shareholders entitled to vote with respect to the subject matter thereof, and, after the effective date of the consent, prompt notice of the taking of the corporate action without a meeting and by less than unanimous written consent shall be delivered in writing to those shareholders who have not consented in writing.

Section 1.8 – Obligation to Abide by Plan. Notwithstanding anything to the contrary contained herein, Shareholders may take no action is inconsistent with the Debtors' Joint Plan of Liquidation, as

amended and confirmed on _____, 2011 (the "Plan") by the United States Bankruptcy Court for the Northern District of Illinois.

ARTICLE II

DIRECTORS

Section 2.1 - General. Their shall be no less than one and no more than three directors who controlled under the direction of a Board of Directors.

Section 2.2 - Election. The number of directors shall be determined by the Shareholders and shall be elected at the annual shareholders meeting and shall hold office until his successor is elected and qualified.

Section 2.3 - Regular Meetings. A regular meeting of the Board of Directors shall be held without other notice than these By-Laws, immediately after the annual meeting of shareholders. If the Board of Directors resolves to hold any additional regular meetings such resolution shall constitute sufficient notice thereof.

Section 2.4 - Special Meetings. Special meetings of the Board of Directors may be called by or at the request of the president and the director. The person or persons authorized to call special meetings of the Board of Directors may fix any place as the place for holding any special meeting of the Board of Directors called by them. Written notice of any special meetings shall be delivered to each director at his business address at least ten (10) days previous to said meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid. If notice be given by telegram, such notice shall be deemed to be delivered when the telegram is delivered to the telegram company.

Section 2.5 - Vacancies. Vacancies and newly created directorships resulting from any increase in the number of directors shall be filled by election of the shareholders.

Section 2.6 - Quorum. At all meetings of the Board of Directors a majority of the total number of directors shall constitute a quorum for the transaction of business and the act of a majority of the directors present at any meeting at which there is a quorum shall be the act of the Board of Directors, except as may be otherwise specifically provided by law.

If a quorum shall not be present at any meeting of the Board of Directors, the directors present may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present.

Section 2.7 - Informal Action. Unless otherwise provided by the Articles of Incorporation or these By-Laws, any action required by the Illinois BCA to be taken at a meeting of the Board of Directors, or any other action which may be taken at a meeting of the Board of Directors may be taken without a meeting, if a consent in writing, setting forth the action so taken, shall be signed by all of the directors entitled to vote with respect to the subject matter thereof.

Section 2.8 – Obligation to Abide by Plan. Notwithstanding anything to the contrary herein, Directors may take no action inconsistent with the Plan.

ARTICLE III

OFFICERS

Section 3.1 - Election and Term of Office. The officers of the Corporation shall be as set forth in the Plan.

Section 3.2 - Number. The officers of the Corporation shall be at least a president and a secretary and can be held by the same person.

Section 3.3 - The President. The president shall be the chief executive officer of the Corporation. Subject to the direction and control of the Board of Directors (a) he shall be in charge of the day-to-day business of the Corporation; (b) he shall see that the resolutions and direction of the Board of Directors are carried into effect in those instances in which that responsibility is assigned him by the Board of Directors; (c) he shall have the authority to make reasonable expenditures for the day-to-day operation of the Corporation's business; (d) he shall have the right to employ and dismiss employees and agents of the Corporation (but not without the approval of the Board of Directors in the case of architects, contractors, attorneys or accountants) and (e) in general, he shall discharge all duties incident to the office of chief executive officer and such other duties as may be prescribed by the Board of Directors from time to time. The President shall preside at all meetings of the shareholders and of the Board of Directors. In those instances where authority is delegated to him by the Board of Directors, he shall execute for the Corporation any contracts, deeds, mortgages, bonds or other instruments which the Board of Directors has authorized to be executed, and he may accomplish such execution either individually or with the Secretary, any Assistant Secretary, or any other officer thereunto authorized by the Board of Directors, according to the requirements of the form of the instrument.

Section 3.4 - The Secretary. The secretary shall attend all meetings of the Board of Directors and all meetings of the stockholders and record all the proceedings of the meetings of the Corporation and of the Board of Directors in a book to be kept for that purpose. He shall give, or cause to be given, notice of all meetings of the stockholders and special meetings of the Board of Directors and shall perform such other duties as may be prescribed by the Board of Directors or the chief executive officer, under whose supervision he shall be. He shall have custody of the corporate seal of the Corporation and he, or an assistant secretary, shall have authority to affix the seal to any instrument requiring it, and when so affixed, the seal may be attested by his signature or by the signature of such assistant secretary. The Board of Directors may give general authority to any other officer to affix the seal of the Corporation to attest the affixing by his signature.

Section 3.5 - Obligation to Abide by Plan. Notwithstanding anything to the contrary herein, Shareholders may take no action that is inconsistent with the Plan.

ARTICLE IV

CONTRACTS, LOANS, CHECKS AND DEPOSITS

Section 4.1 - Contracts. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confirmed to specific instances.

Section 4.2 - Loans. No loans shall be contracted on behalf of the Corporation and no evidences of indebtedness shall be issued in its name.

Section 4.3 - Checks, Drafts, etc. All checks, drafts or other orders for payment of money, notes or other evidences of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

Section 4.4 - Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may select.

ARTICLE V

CERTIFICATES FOR SHARES AND THEIR TRANSFER

Section 5.1 - Certificates for Shares. Certificates representing shares of the Corporation shall be signed by the President.

Section 5.2 - Lost Certificates. If a certificate representing shares has allegedly been lost or destroyed the Board of Directors may in its discretion, except as may be required by law, direct that a new certificate be issued upon such indemnification and other reasonable requirements as it may impose.

Section 5.3 - Transfers of Shares. There shall be no transfers of shares of the Corporation.

ARTICLE VI

FISCAL YEAR

The fiscal year of the Corporation shall be fixed by resolution of the Board of Directors.

ARTICLE VII

WAIVER OF NOTICE

Whenever any notice is required to be given under the provisions of these By-Laws or under the provisions of the Articles of Incorporation or under the provisions of The Business Corporation Act of the State of Illinois, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE VIII

INDEMNIFICATION

Section 8.1 - Indemnification of Directors, Officers, Employees or Agents.

(a) The Corporation shall, to the fullest extent to which it is empowered to do so by The Illinois Business Corporation Act or any other applicable laws as may from time to time be

in effect, indemnify any person who was or is a party, or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Corporation), by reason of the fact that he or she is or was a director, officer, employee or agent of the Corporation, or who is or was serving at the request of another Corporation, partnership, joint venture, trust or other enterprise, against all expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit or proceeding if such person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

(b) The Corporation shall, to the fullest extent to which it is empowered to do so by The Illinois Business Corporation Act or any other applicable laws as may from time to time be in effect, indemnify any person who was or is a party, or is threatened, pending or completed action or suit by or in a right of the Corporation to procure judgment in its favor by reason of the fact that such person is or was a director, officer, employee or agent of another Corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees) actually and reasonably incurred by such person in connection with the defense or settlement of such action or suit, if such person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to the best interests of the Corporation, provided that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable for negligence or misconduct in the performance of his or her duty to the Corporation, unless, and only to the extent that the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability, but in view of all of the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses as the court shall deem proper.

Section 8.2 - Contract with the Corporation. The provisions of this Article VIII shall be deemed to be a contract between the Corporation and each director, officer, employee or agent who serves in any such capacity at any time while this Article VIII and the relevant provisions of the Act or other applicable law, if any, are in effect, and any repeal or modification of any such law or of this Article V shall not affect any rights or obligations then existing with respect to any stage of facts then or heretofore existing or any action, suit or proceeding theretofore or thereafter brought or threatened based in whole or in part upon such state of facts. However, the provisions of this Article V shall not be deemed to be a contract between the Corporation and any directors, officers, employees, and/or agents of any Corporation (the "Predecessor Corporation") which shall merge into or consolidate with this Corporation when this Corporation shall be the surviving or resulting Corporation, and any such directors, officers, employees and/or agents of the Predecessor Corporation shall be indemnified to the extent required under Section 8.75 of the Act only at the discretion of the Board of Directors of this Corporation.

ARTICLE IX

AMENDMENTS

Subject to the provisions of the Articles of Incorporation of the Corporation and the Plan, these By-Laws may be altered, amended or repealed or new By-Laws may be adopted by the Board of Directors.

The fact that the power to amend, alter, repeal or adopt the By-Laws has been conferred upon the Board of Directors shall not divest the shareholders of the same powers.

Notwithstanding any provisions herein to the contrary, in the event that there is a conflict or inconsistency between the provisions of these Bylaws and the provisions of the Articles of Incorporation of the Corporation, the provisions of the Articles of the Incorporation of the Corporation shall govern and control.

Notwithstanding any provisions herein to the contrary, in the event there is a conflict or inconsistency between the provisions of the Bylaws and the Plan, the Plan shall govern.

DRAFT

File a Plan:09-34022 Perpetua-Burr Oak Holdings of Illinois, L.L.C.

Type: bk

Chapter: 11 v

Office: 1 (Chicago)

Assets: y

Judge: PSH

Case Flag: JNTADMN, LEAD

U.S. Bankruptcy Court**Northern District of Illinois**

Notice of Electronic Filing

The following transaction was received from Brian L Shaw entered on 4/5/2011 at 3:14 PM CDT and filed on 4/5/2011

Case Name: Perpetua-Burr Oak Holdings of Illinois, L.L.C.**Case Number:** 09-34022**Document Number:** 833**Docket Text:**

Second Modified Chapter 11 Plan of Liquidation Pro Rata percentage to be paid to Unsecured Creditors. Filed by Brian L Shaw on behalf of Perpetua Holdings of Illinois, Inc., Perpetua, Inc., Perpetua-Burr Oak Holdings of Illinois, L.L.C.. (Attachments: # (1) Exhibit 1# (2) Exhibit 2# (3) Exhibit 3# (4) Exhibit A to Exhibit 3# (5) Exhibit 4# (6) Exhibit 5)(Shaw, Brian)

The following document(s) are associated with this transaction:

Document description:Main Document**Original filename:**C:\fakepath\A0288183.PDF**Electronic document Stamp:**

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Document description:Exhibit 1**Original filename:**C:\fakepath\A0288184.PDF**Electronic document Stamp:**

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Document description:Exhibit 3**Original filename:**C:\fakepath\A0288187.PDF**Electronic document Stamp:**

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Document description:Exhibit A to Exhibit 3

Original filename:C:\fakepath\A0288188.PDF

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Document description:Exhibit 4

Original filename:C:\fakepath\A0288189.PDF

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Document description:Exhibit 5

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09-34022 Notice will be electronically mailed to:

Farris M Alkaraki on behalf of Creditor Aaron King
malkaraki@leahylaw.com, mocampo@leahylaw.com

Kimberly A Bacher on behalf of Debtor Perpetua-Burr Oak Holdings of Illinois, L.L.C.
kbacher@shawgussis.com

Sisavanh B Baker on behalf of Interested Party Thomas J. Dart Sheriff of Cook County
sibaker@cookcountygov.com

Edric S Bautista on behalf of Interested Party Harleysville Lake States Company and Harleysville
Group, Inc.
ebautista@sanchezdh.com

Aaron R. Bilton on behalf of Interested Party Thomas J. Dart Sheriff of Cook County
aaronbilton@ameritech.net

Michael F Bonamarte on behalf of blank Christy Coleman
mfb@levinperconti.com

Carl B Boyd on behalf of Creditor Angelina Eiland-Frazier
starksboyd@sbcglobal.net

David H Charlip on behalf of Creditor Abdurrahim Khan
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Patience R Clark on behalf of Creditor Jessie & Maxine Taylor
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Nathan F Coco on behalf of Creditor Bank of America, N.A.
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Joseph R Curcio on behalf of Creditor Bessie Smith
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Yao O Dinizulu on behalf of Creditor Wilma Allen
dinizulu@dinizululawgroup.com

Faith Dolgin on behalf of Interested Party State OF Illinois
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