

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re

WE THE PEOPLE USA, INC.,

Debtor.

Chapter 11

Case No. 10-10503-KJC

Re Docket Nos. 323 & 340

**ORDER APPROVING FINAL DISTRIBUTIONS, LIQUIDATION
TRUST'S ABANDONMENT OF PROPERTY, AND ENTERING FINAL DECREE**

UPON CONSIDERATION OF the Motion for Approval of Final Distributions, Approval of Liquidation Trust's Abandonment of Property, and Entry of Final Decree (the "Motion") filed by the trustee (the "Liquidation Trustee") of the WTP Liquidation Trust (the "Liquidation Trust"), as plan administrator for the estates of the debtors We The People USA, Inc. and We The People LLC (the "Debtors") in accordance with the confirmed Second Amended Joint Chapter 11 Plan of Liquidation (the "Plan"), and any responses filed thereto; the Court having reviewed the Motion; and the Court finding that (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (ii) venue is proper in this district pursuant to 28 U.S.C. § 1409; (iii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and (iv) notice of the Motion was sufficient under the circumstances; and after due deliberation the Court having determined that the relief requested in the Motion is justified and authorized in accordance with 11 U.S.C. §§ 105(a), 350(a), 554, and 1142(a), Fed. R. Bankr. P. 3022, 5009, and 6007, and the Plan and the order confirming the Plan; it is HEREBY ORDERED as follows:

1. The Motion is SUSTAINED. All capitalized terms not otherwise defined herein shall have the respective meanings set forth in the Motion.

2. The Liquidation Trustee is authorized to make distributions to the Beneficiaries of the Liquidation Trust on account of the holders of Class 3 Claims under the Plan in accordance with the schedule attached hereto as **Exhibit A** (the "Distribution Schedule"). Each of the Beneficiaries listed on the Distribution Schedule shall receive the amount appearing in the column entitled "Distribution on Claim," which shall be the sole and total amount payable on account of such Beneficiary's interest in the Liquidation Trust and on account of such Beneficiary's claim(s) against the Debtors and their bankruptcy estates. Upon making of the foregoing distributions, the Liquidation Trustee is authorized and directed to return the balance of the Class 3 Funding Pool in the amount denoted "Net Returned To DFG" on the Distribution Schedule to DFG.

3. The Liquidation Trustee is authorized to make distributions to the Beneficiaries of the Liquidation Trust on account of the holders of Class 4 Claims under the Plan by making a single payment of \$107.75 to Robert Kines, on account of his interest in the Liquidation Trust arising from Claim No. 32. Upon making of the foregoing distributions, the Liquidation Trustee is authorized and directed to return the \$142.25 balance of the Class 4 Funding Pool to DFG.

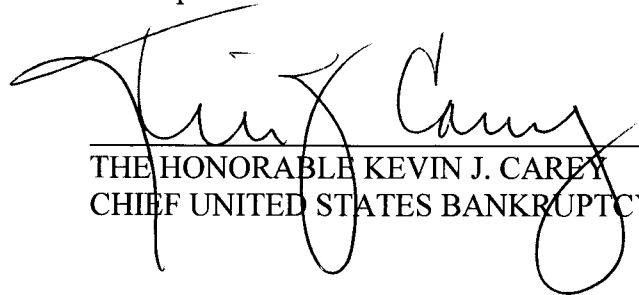
4. The Liquidation Trustee is authorized to abandon or destroy, in the Liquidation Trustee's sole discretion, all remaining assets of the Liquidation Trust after the making of payments and distributions described above and the return of all funds to DFG. Neither the Liquidation Trustee nor his agents, successors, or assigns, shall have any liability to any person on account of the abandonment or destruction of such assets. Notwithstanding the foregoing, the Liquidation Trustee shall be permitted to retain such books and records of the Debtors and the Liquidation Trust as may be necessary or appropriate, in his sole discretion, to prepare any necessary tax filings.

5. The services of BMC Group, Inc. as claims agent are hereby terminated.

6. The above-captioned bankruptcy case is hereby CLOSED, and this order shall constitute the final decree.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation and/or interpretation of this Order.

Dated: March 30, 2011
Wilmington, Delaware



THE HONORABLE KEVIN J. CAREY
CHIEF UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Claim Nbr	OriginalCRDName	Claims Before Claim Objections	Scheduled/Filed Claims After Claim Objections	Distribution on Claim	Class	Notes
Scheduled	1957 WESTCHESTER AVENUE PARTNERS LLC	\$0.00	\$0.00	\$0.00	3	Claim scheduled in this amount, no proof of claim filed.
Scheduled	3480 JEROME ASSOCIATES, LLC	\$0.00	\$0.00	\$0.00	3	Claim scheduled in this amount, no proof of claim filed.
101	ADAMS, JEFFREY C	\$545,350.00	\$0.00	\$0.00	3	Claim disallowed per order at Docket No. 292
Scheduled	ADAMS, JEFFREY C	\$25,000.00	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
10	AMERICAN ARBITRATION ASSOCIATION	\$16,000.00	\$16,000.00	\$4,000.00	3	Claim allowed in the amount filed
11	AMERICAN ARBITRATION ASSOCIATION	\$30,987.50	\$30,987.50	\$7,746.88	3	Claim allowed in the amount filed
26	AMERICAN ARBITRATION ASSOCIATION	\$7,500.00	\$7,500.00	\$1,875.00	3	Claim allowed in the amount filed
Scheduled	AMERICAN ARBITRATION ASSOCIATION	\$0.00	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
66	ASHE, SUSAN M	\$533.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
44	ATTARAN, M B	\$0.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
27	Attorneys Corporation Service, Inc.	\$3,541.59	\$3,541.59	\$885.40	3	Claim allowed in the amount filed
Scheduled	ATTORNEYS CORPORATION SERVICES, INC.	\$6,365.78	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
Scheduled	BARTKO, ZANKEL, TARRANT & Miller	\$59,704.92	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
Scheduled	Blau, Robert, et al	\$0.00	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
60	BLAU, ROBERT, GERALD HAWKINS & RAE HAW	\$45,000,000.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
61	BLAU, ROBERT, GERALD HAWKINS & RAE HAW	\$45,000,000.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
51	BRONX DOCUMENT INC	\$1,777,781.57	\$0.00	\$0.00	3	Claim released by agreement between Debtors and claimant
Scheduled	BRONX DOCUMENTS INC	\$0.00	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
2	CANO, ALBERT	\$249.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
30	CARPENTER, VALERIE	\$2,150.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
41	COCKERILL, JACQUELINE A	\$399.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
17	COLLINS, DESIREE	\$2,000.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
7	D'ANTONIO, ANNETTE KATHLEEN	\$399.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
46	DANCE, APRIL R	\$995.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
74	DAVIS, DANIEL W	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
52	DE LA CRUZ, CARLOS	\$528.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
82	DENNIS MADDOCK & KRISTINA S NOORY	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
97	DOLF, BENJAMIN W	\$4,000.00	\$0.00	\$0.00	3	Claim disallowed per 1st omnibus claims objection
93	DOLLAR FINANCIAL GROUP INC	\$938,970.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per plan/confirmation order
94	DOLLAR FINANCIAL GROUP INC	\$37,238,561.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per plan/confirmation order
Scheduled	DOLLAR FINANCIAL GROUP INC	\$0.00	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
104	DUMORTIER, ROSEMARIE	\$790.00	\$0.00	\$0.00	3	Claim disallowed per 1st & 2nd omnibus claims objections
Scheduled	ELUSSA, NARMELLA	\$10,000.00	\$0.00	\$0.00	3	Claim scheduled as disputed and/or unliquidated, no proof of claim filed.
12	EVERS, GALE E	\$261.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
40	FERGUSON, JEANNINE	\$507.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
77	FINNEY, MICHAEL J	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
36	FITZGIBBON, RICHARD D	\$499.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
Scheduled	GE Capital	\$0.00	\$0.00	\$0.00	1	Scheduled claim superseded by filed proof of claim
105	GENERAL ELECTRIC CAPITAL CORP	\$2,616.23	\$0.00	\$0.00	1	Claim disallowed per 1st omnibus claims objection
96	GIAMMICHÈLE, IRMA	\$700.00	\$0.00	\$0.00	3	Claim disallowed per 1st omnibus claims objection
34	GOMEZ-ORTA, LOURDES	\$750.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
29	GOULDBY, ISABELLA	\$0.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
63	GRAY LAW FIRM LLC, THE	\$3,987.50	\$3,987.50	\$996.88	3	Claim allowed in the amount filed
53	GREENE, THOMAS & REBECCA	\$697,408.00	\$0.00	\$0.00	3	Claim released by agreement between Debtors and claimant
54	GREENE, THOMAS & REBECCA	\$697,408.00	\$0.00	\$0.00	3	Claim released by agreement between Debtors and claimant
Scheduled	GREENE, THOMAS & REBECCA	\$900,000.00	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim

Claim Nbr	OriginalCRDName	Claims Before Claim Objections	Scheduled/Filed Claims After Claim Objections	Distribution on Claim	Class	Notes
16	HARTZELL, PEARL	\$250,000.00	\$0.00	\$0.00	3	Claim disallowed per 2nd omnibus claims objection
25	HAYES, SANDRA M	\$808.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
78	HAZEN, CHRISTOPHER & JACQUELINE L	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
50	HRBEK LAW LLC	\$1,135.00	\$1,135.00	\$283.75	3	Claim allowed in the amount filed
Scheduled	HRBEK, DEBORAH		\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
24	HUH, SEON Y	\$298.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
57	HUNT, GEORGE	\$3,000,000.00	\$0.00	\$0.00	3	Claim disallowed per order at Docket No. 297
58	HUNT, MARY	\$3,000,000.00	\$0.00	\$0.00	3	Claim disallowed per order at Docket No. 297
72	INFOTEL INC DBA WE THE PEOPLE OF 14TH ST	\$5,263,000.00	\$0.00	\$0.00	3	Claim released by agreement between Debtors and claimant
55	IRON MOUNTAIN INFORMATION MANAGEMENT	\$62.18	\$62.18	\$15.55	3	Claim allowed in the amount filed
95	JEFFERYS, KENNEY M	\$568.00	\$0.00	\$0.00	3	Claim disallowed per 1st omnibus claims objection
31	JOHNSON, GWENDOLYN F	\$250.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
4	JONES, ANITA	\$274,000.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
45	JONES, GREGORY	\$468.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
76	JONES, PHILIP H	\$1,795,500.00	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
Scheduled	JONES, PHILIP & CARROLL MARTIN	\$0.00	\$0.00	\$0.00	5	Scheduled claim superseded by filed proof of claim
71	JONES, STEVEN	\$0.00	\$0.00	\$0.00	3	Claim disallowed per 2nd omnibus claims objection
79	KEHOE, SANDRA L	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
80	KINDLE, JOE	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
32	KINES, ROBERT	\$431.00	\$0.00	\$0.00	4	Class 4 Claims receive treatment from Class 4 Funding Pool
Scheduled	KINES, ROBERT	\$201.20	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
81	KLINE, JAMES	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
Scheduled	KUHN LAW FIRM, THE	\$592.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
Scheduled	Law Offices of Hilary B. Miller	\$417.56	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
Scheduled	LAW OFFICES OF NOVAK & BEN-COHEN	\$12,500.00	\$12,500.00	\$3,125.00	3	Claim allowed in the amount filed
5	LEE, SUNG SOO	\$1,323.50	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
64	LINDSAY, DEBBIE JEAN	\$395.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
15	LIVING TRUST OF VICTORIA B NATALE	\$2,000.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
48	MARSHALL, KAREN DELORES	\$698.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
83	MARTENS, ED	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
75	MARTIN, CARROLL	\$1,795,500.00	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
84	MATERN, BARBARA & DANIEL M	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
70	MCKAIN, MARY M	\$129.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
62	MENTZER, MICHAEL & BETTI	\$549.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
18	MILLER ESQ, HILARY B	\$417.56	\$417.56	\$104.39	3	Claim allowed in the amount filed
102	MILLER, LINDA D	\$3,000.00	\$0.00	\$0.00	3	Claim disallowed per 1st omnibus claims objection
73	MILLS, JODI & MIKE	\$595.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
Scheduled	MURPHY, FRANK		\$0.00	\$0.00	4	Claim entitled to no further treatment per plan/confirmation order
42	MURPHY, FRANK	\$18,232.25	\$0.00	\$0.00	4	Claim entitled to no further treatment per plan/confirmation order
43	MURPHY, FRANK	\$1,000,000.00	\$0.00	\$0.00	4	Claim entitled to no further treatment per plan/confirmation order
14	NATALE, FRANK P	\$2,000.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
28	NEWMAN, RENEE	\$1,000.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
22	NICHOLAS M NIGHSWANDER PLLC	\$3,744.00	\$3,744.00	\$936.00	3	Claim allowed in the amount filed
107	NYLAND-PERRY, KRISTY E	\$30.00	\$0.00	\$0.00	3	Claim disallowed per 1st omnibus claims objection
9	O'ROURKE, JOSEPH P	\$450.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
47	OLSON, EILEEN PHYLLIS	\$778.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied

Claim Nbr	OriginalCRDName	Claims Before Claim Objections	Scheduled/Filed Claims After Claim Objections	Distribution on Claim	Class	Notes
65	PACIFIC STATE CORPORATION	\$4,500,000.00	\$0.00	\$0.00	3	Claim released by agreement between Debtors and claimant
1	PADEN, GREGORY P	\$349.00	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
67	PERKINS COIE LLP	\$79,809.51	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
Scheduled	Perkins Coie, LLP	\$81,650.00	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
85	POLLMAN, EUGENE	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
19	POON, BETTINA	\$650.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
8	PORTNOY, ARKADY	\$600,000.00	\$0.00	\$0.00	3	Claim disallowed per order at Docket No. 296
Scheduled	PORTNOY, ARKADY	\$0.00	\$0.00	\$0.00	3	Scheduled claim superseded by filed proof of claim
Scheduled	PRINTELLIGENT	\$16.03	\$16.03	\$4.01	3	Claim allowed in the amount filed
37	PURSLEY, MARGARET	\$449.00	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
68	RAJ, SADIQA	\$0.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
33	REIMCHE, SUSAN	\$750.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
21	SCHAWALDER, PETER	\$498.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
86	SCHULZ, DENISE L	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
87	SELF, SUSANNA	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
38	SHUFORD, ANNE J	\$696.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
69	SMEESTER, BARBARA L	\$100.00	\$0.00	\$0.00	3	Claim disallowed per 2nd omnibus claims objection
3	SPANN-HORNE, DEBRA G	\$50.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
Scheduled	SPENCER FANE BRITT & BROWNE LLP	\$14,196.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
88	STEPHENSON, KELLY M	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
35	SWANSON, DENISE	\$450.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
89	THOMAS, SHARON	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
20	VASQUEZ, SILVIA	\$600.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
90	VAUGH, AMANDA	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
103	VERIZON	\$18,965.15	\$0.00	\$0.00	3	Claim disallowed per 1st omnibus claims objection
91	WALKER, BOBBIE	\$1,795.50	\$0.00	\$0.00	5	Class 5 Claims receive treatment outside of Liquidation Trust
39	WALKER, WILLIAM STANTON	\$557.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
Scheduled	WE THE PEOPLE OF GREATER ST. LOUIS	\$266.50	\$0.00	\$0.00	3	Claim entitled to no further treatment per plan/confirmation order
Scheduled	WE THE PEOPLE OF IRVINE, CA	\$1,323.23	\$1,323.23	\$330.81	3	Claim allowed in the amount filed
56	WE THE PEOPLE OF MECKLENBURG COUNTY L	\$3,000,000.00	\$0.00	\$0.00	3	Claim disallowed per order at Docket No. 297
Scheduled	WELLS FARGO BANK N.A.	\$0.00	\$0.00	\$0.00	1	Claim scheduled as disputed and/or unliquidated, no proof of claim filed.
Scheduled	WELLS FARGO BANK N.A.	\$0.00	\$0.00	\$0.00	1	Claim scheduled as disputed and/or unliquidated, no proof of claim filed.
49	WESTPHAL, CAROL L	\$557.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
23	WHOMSLEY, ELLEN C & LUTHER E	\$538.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
106	WICKENS SR, STEVE R	\$538.00	\$0.00	\$0.00	3	Claim disallowed per 1st omnibus claims objection
13	WOODS, DAVID A	\$468.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
99	ZAMBRANO, DELIA	\$0.00	\$0.00	\$0.00	3	Claim disallowed per 1st omnibus claims objection
98	ZAMBRANO, OLGA	\$0.00	\$0.00	\$0.00	3	Claim disallowed per 1st omnibus claims objection
6	ZEISSNER, JOHN W	\$0.00	\$0.00	\$0.00	3	Claim entitled to no further treatment per 1st motion to mark claims satisfied
100	ZHENG, CYNTHIA	\$425.00	\$0.00	\$0.00	3	Claim disallowed per 1st omnibus claims objection
TOTAL CLAIMS:			\$81,214.59			
CLASS 3 FUNDING POOL:			\$100,000.00			
(less estimated adm'r			\$22,178.79			
NET ASSETS FOR DISTRIB:			\$77,821.21			
TOTAL DISTRIBUTED:				\$20,303.65		
NET RETURNED TO DFG:				\$57,517.56		