

**SUPPLEMENTAL ASSET PURCHASE AND TRANSITION SERVICES
AGREEMENT**

THIS SUPPLEMENTAL ASSET PURCHASE AND TRANSITION SERVICES AGREEMENT (this “Agreement”), dated as of January 28, 2015 is hereby entered into by and between RNS Servicing, LLC (“Buyer”) and David P. Leibowitz (“Seller”), not individually but solely in his capacity as chapter 7 trustee for the estate of IFC Credit Corporation (the “Debtor”). The Buyer and Seller shall be collectively referred to herein as the “Parties”.

RECITALS

WHEREAS, on July 27, 2009 the Debtor filed a petition for relief under Chapter 7 of Title 11 of the United States Code, 11 U.S.C. §§ 101, et seq. (“Bankruptcy Code”) in the United States Bankruptcy Court for the Northern District of Illinois (“Bankruptcy Court”), case number 09-27094 (the “Bankruptcy Case”). On the Petition Date, Seller was appointed to serve as chapter 7 trustee of the Debtor and continues to serve in that capacity.

WHEREAS, the Debtor was in the business of equipment leasing (the “Business”);

WHEREAS, the Seller, through analysis, litigation and settlement, has created an estate which consists of certain properties of the Debtor;

WHEREAS, on or about August 27, 2014, pursuant to that Asset Purchase and Transition Services Agreement (the “Original Agreement”) Buyer purchased from Seller certain assets of Buyer, and Buyer agreed to provide certain services to Seller;

WHEREAS, in exchange for additional services to be provided by Buyer, Seller agrees to sell additional assets to Buyer; and

WHEREAS, the Seller will seek the entry of an order from the Bankruptcy Court authorizing the sale of certain additional assets to the Buyer on the terms set forth herein.

AGREEMENT

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and promises contained herein and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties hereto, intending to be legally bound hereby, agree as follows:

ARTICLE I - - ADDITIONAL DEFINITIONS

1.1 **New Defined Terms.** The defined terms set forth in the Original Agreement shall have the same meaning herein, except that:

“Supplemental Purchased Assets” shall include, other than the Excluded Assets, the following of any of the Consolidated Sellers: (i) any claims or judgments against Tissue Products Technology Corp., Partners Concepts Development, Inc., and Ronald H. Van Den

Heuvel, and (ii) all notes and other claims and rights against any of First Mac Trucks, Inc., First Mac Trucks II, LLC, The Canham Group, Thomas R. Canham, and Erick E. Salazar.

“Supplemental Sale Approval Order” shall mean an order of the Bankruptcy Court, in a form reasonably satisfactory to Buyer and Seller, authorizing the Seller’s execution and performance under this Agreement.

“Excluded Assets” shall mean all of Seller’s rights to recoveries in connection with (1) litigation brought by the Seller against Jack Whittington Trust, David Holden, Joyce Holden, Robert Mathison, Nancy Mathison, Daniel Devoe, and Silent Partner Advisors (referred to as the “Holden Litigation”); (2) any rights to amounts owed from any government agencies for the return or refund of taxes or fees previously paid by any of the Consolidated Sellers; (3) any rights or claims Seller may have as a plaintiff in any class action litigation; and (4) all other assets not included within Leasing Assets or not specifically enumerated herein. The Parties agree that Excluded Assets, as defined herein and in the Original Agreement, does not include any rights to amounts owed from any government agency related to any Leasing Asset (as defined in the Original Agreement).

ARTICLE II - - PURCHASE AND SALE AGREEMENT

2.1 **Transfer and Assignment of Purchased Assets.** Upon the terms and subject to the conditions and provisions contained herein, at the Closing (as defined herein) Consolidated Seller shall sell, convey, transfer, assign and deliver to Buyer, and Buyer shall acquire and accept from Consolidated Seller, the Supplemental Purchased Assets free and clear of all Encumbrances.

2.2 **Authority to Negotiate Payments.** Consolidated Seller hereby grants to Buyer the full power and authority to endorse and negotiate (in the name of Seller, if necessary), deposit, and use as Buyer sees fit any check or other instrument that is received by Buyer on account of a Purchased Asset or Supplemental Purchased Asset.

2.3 **Excluded Assets.** Notwithstanding anything to the contrary contained herein, the Supplemental Purchased Assets transferred pursuant to this Agreement shall not include, and Seller shall retain all its rights, title and interests (if any) in and to, and shall not sell, transfer, assign and deliver to Buyer, any of the Excluded Assets.

2.4 **No Assumption of Liabilities.** Buyer is not agreeing herein to assume, agree to pay, perform or discharge or otherwise have any responsibility for any Liabilities or obligations of any Consolidated Seller or Debtor, fixed or contingent, and whether arising or to be performed prior to, on or after the Closing Date. Without in any way limiting the generality of the foregoing, Buyer does not assume the Excluded Liabilities as defined in the Original Agreement.

2.5 **Purchase Price.** Upon the terms and subject to the conditions set forth herein, Buyer shall pay Ten Thousand Dollars (\$10,012.50) (“Purchase Price”) to Seller for the sale, transfer, assignment, conveyance and delivery of the Supplemental Purchased Assets free and clear of all Encumbrances. Payment shall be made as set forth in Article IV below.

2.6 **No Representations And Warranties -- “As Is, Where Is and With All Faults”.**

OTHER THAN AS EXPRESSLY SET FORTH IN THIS AGREEMENT, BUYER AGREES THAT NO REPRESENTATIONS OR WARRANTIES BY OR ON BEHALF OF THE DEBTOR OR THE SELLER HAVE BEEN MADE TO BUYER AS TO THE SUPPLEMENTAL PURCHASED ASSETS, INCLUDING, WITHOUT LIMITATIONS, THE CONDITION OF THE PERSONAL PROPERTY, THE APPLICABILITY OF ANY GOVERNMENTAL REQUIREMENTS OR ENVIRONMENTAL LAWS, OR THE SUITABILITY OF THE SUPPLEMENTAL PURCHASED ASSETS FOR ANY PURPOSE WHATSOEVER, MERCHANTABILITY, OR FITNESS FOR ANY PARTICULAR PURPOSE AS TO THE OPERATIONS OF THE PURCHASED ASSETS; AND THAT EXCEPT AS SET FORTH IN THIS AGREEMENT, BUYER IS BUYING THE SUPPLEMENTAL PURCHASED ASSETS “AS IS, WHERE IS” AND “WITH ALL FAULTS”. BUYER REPRESENTS TO THE SELLER THAT THE BUYER HAS MADE ITS OWN INDEPENDENT INVESTIGATION OF THE SUPPLEMENTAL PURCHASED ASSETS AND IS RELYING SOLELY ON THE INDEPENDENT INVESTIGATION IN MAKING ITS DECISION TO ACQUIRE THE SUPPLEMENTAL PURCHASED ASSETS.

ARTICLE III - CLOSING

3.1 **Closing.** Subject to the conditions set forth herein, the closing of the transactions contemplated herein (“Closing”) shall be held within ten (10) business days after entry of the Supplemental Sale Approval Order.

3.2 **Conveyances at Closing.** At the Closing, the Seller shall deliver to Buyer:

- (i) A bill of sale conveying all of the Supplemental Purchased Assets free and clear of all Encumbrances substantially in the form attached hereto as **Exhibit A**; and
- (ii) A general assignment of all judgments in the form attached hereto as **Exhibit B** (which assignment shall include judgments that are part of the Supplemental Purchased Assets hereunder and that are part of the Purchased Assets under the Original Agreement);
- (iii) An assignment of the VanDenHuevel judgment in the form of **Exhibit C** hereto;
- (iv) The original of each promissory note included in the Supplemental Purchased Assets along with, for each note, an allonge or other written evidence of transfer; and
- (v) possession and control of the Supplemental Purchased Assets.

3.3 **Removal of Supplemental Purchased Assets.** As soon as practicable after the Closing, Buyer shall remove from the premises of the Seller all Supplemental Purchased Assets that exist in physical form.

3.4 **Other Closing Matters.** On the terms and subject to the conditions of this Agreement, each of the Parties shall use their reasonable efforts to take such other actions required hereby to be performed by it prior to or on the Closing Date.

3.5 **Bankruptcy Court Approval.** The Parties acknowledge that this Agreement is subject to Bankruptcy Court approval after a motion seeking approval of this Agreement in accordance with the terms of this Agreement.

3.6 **Closing Costs and Other Expenses of the Transaction.** Except as otherwise provided in this Agreement, each Party hereto will bear its own costs and fees incident to its negotiation and preparation of this Agreement and to its performance and compliance with all agreements contained herein on its part to be performed, including the fees, expenses, and disbursements of its respective professionals. Buyer shall pay any transfer taxes.

3.7 **Post-Closing.** After the Closing the Buyer shall have sole and exclusive rights to the Supplemental Purchased Assets and Seller shall not take any action with regard to the Supplemental Purchased Assets except as requested by Buyer.

ARTICLE IV - TRANSITION SERVICES

4.1 **Post-Closing Services.** Effective January 15, 2015 through the completion of the tasks listed below, but not later than April 15, 2015, Buyer shall provide to Seller administrative support (the "Support") reasonably requested by Seller, but limited to such tasks and services as necessary or advisable for Seller to complete and close the Bankruptcy Case. The Support may include:

- Resolving unregistered sales tax issues;
- Assisting with the last Omnibus Objection to claims;
- Reconciling claim amounts (post vs. pre petition amounts due);
- Reconciling and updating Master Claims Report;
- Completion of claims analysis;
- Handling distributions to taxing jurisdictions and discharge of related claims;
- Identifying and noticing taxing jurisdictions re no further claims.

4.2 **Compensation.** For the Support, Seller pay to Buyer \$225 for every hour worked by Rebecca Elli and Steve Csar on the Support. Buyer shall send to Seller weekly statements of time spent (by the tenth of the hour) in providing the Support. Compensation for the first 44.5 hours of such services shall be credited against the Purchase Price. Any compensation in excess of \$10,012.50 for Support shall be paid to Buyer in cash within two weeks of Seller's receipt of an invoice from Buyer. In the event total compensation is less than \$10,012.50, Buyer shall pay the balance of the Purchase Price within two weeks of when Seller confirms to Buyer that no

further Support is needed. Except as set forth herein, Seller shall have no obligation to provide any compensation or benefits to Buyer for the Support.

ARTICLE V - - REPRESENTATIONS AND WARRANTIES OF SELLER

Seller incorporates herein the representations and warranties given to Buyer in Article V of the Original Agreement, provided that, for purposes of this Agreement, any reference therein to "Agreement" shall mean this Agreement and any reference therein to "Purchased Assets" shall mean the Supplemental Purchased Assets.

ARTICLE VI - - REPRESENTATIONS AND WARRANTIES OF BUYER

Buyer incorporates herein the representations and warranties given to Seller in Article VI of the Original Agreement, provided that, for purposes of this Agreement, any reference therein to "Agreement" shall mean this Agreement.

ARTICLE VII - - ADDITIONAL COVENANTS

The Parties incorporate herein the Additional Covenants in Article VII of the Original Agreement, provided that, for purposes of this Agreement, any reference therein to "Agreement" shall mean this Agreement, any reference to "Purchased Assets" means Supplemental Purchased Assets, any reference to "Closing" means Closing as defined herein, and the reference to "Sale Approval Order" means the Supplemental Sale Order.

ARTICLE VIII - - CONDITIONS TO SELLER'S OBLIGATIONS

The obligations of Seller to sell the Supplemental Purchased Assets and to consummate the transactions contemplated hereby are subject to the satisfaction on or prior to the Closing of each of the following conditions, any of which may be waived (in whole or in part) by Seller in writing:

8.1 **Entry of Supplemental Sale Approval Order.** The Supplemental Sale Approval Order shall have been entered by the Bankruptcy Court and shall not have been stayed.

8.2 **Litigation.** There shall not be any judgment, decree, injunction, order or ruling in effect preventing the consummation of the transactions contemplated by this Agreement.

8.3 **Covenants and Representations.** Buyer shall have performed in all material respects all agreements and covenants required hereby to be performed under this Agreement by Buyer prior to the Closing.

8.4 **Deliveries.** At the Closing Date, Buyer shall have delivered to Seller the items set forth in Section 3.2(b) above and such other documents or instruments as Seller or its counsel may reasonably request to effect the transactions contemplated hereby.

ARTICLE IX - - CONDITIONS TO BUYER'S OBLIGATIONS

The obligations of Buyer to purchase the Supplemental Purchased Assets and to consummate the transactions contemplated hereby are subject to the satisfaction, on or prior to the Closing, of each of the following conditions, any of which may be waived (in whole or in part) by Buyer in writing:

9.1 **Entry of Supplemental Sale Approval Order.** The Sale Approval Order shall have been entered by the Bankruptcy Court and no appeal or reconsideration of the Sale Approval Order shall have been taken and no stay of the Sale Approval Order shall have been requested or granted.

9.2 **Litigation.** There shall not be any judgment, decree, injunction, order or ruling in effect preventing the consummation of the transactions contemplated by this Agreement.

9.3 **Covenants and Representations.** Seller shall have performed in all material respects all agreements and covenants required hereby to be performed by Seller prior to the Closing, and the representations and warranties of Seller in Article IV shall be true and correct in all material respects as of the Closing with the same force and effect as if such representations and warranties had been made on and as of the Closing.

9.4 **Instruments of Conveyance, Certificates.** Seller shall have executed (as applicable) and delivered to Buyer the items set forth for in Section 3.2(a) above and such other documents or instruments as Seller or its counsel may reasonably request to effect the transactions contemplated hereby.

ARTICLE X - - TERMINATION

10.1 **Termination.** This Agreement may be terminated: (a) by mutual written agreement of Seller and Buyer; (b) by either Seller or Buyer if the Bankruptcy Court approves a higher or better offer for all or some of the Supplemental Purchased Assets; (c) by Buyer if Seller has not filed with the Bankruptcy Court by January 31, 2015 a motion for entry of the Supplemental Sale Approval Order; (d) by either Seller or Buyer if the Bankruptcy Court fails to enter the Supplemental Sale Approval Order by February 11, 2015; (e) by Buyer if any of the conditions set forth in Article IX herein have not been satisfied within the time set forth herein for the Closing; and (f) by Seller if any of the conditions set forth in Article VIII have not been satisfied within the time set forth herein for the Closing.

10.2 **In the Event of Termination; Remedies.** In the event of termination of this Agreement pursuant to Section 10.1:

(a) each Party shall return or destroy all documents, work papers and other material provided by the other Party relating to the transactions contemplated hereby, whether obtained before or after the execution hereof, to the Party furnishing the same;

(b) except as expressly provided otherwise herein, all obligations of the parties hereto under this Agreement shall terminate and there shall be no liability of any Party hereto to any

other party and each Party hereto shall bear its own expenses incurred in connection with the negotiation, preparation, execution and performance of this Agreement.

ARTICLE XI - MISCELLANEOUS

The parties incorporate herein the Miscellaneous provisions in Article XI of the Original Agreement, provided that, for purposes of this Agreement, any reference therein to “Agreement” shall mean this Agreement, any reference to “Purchased Assets” means Supplemental Purchased Assets, any reference to “Closing” means Closing as defined herein, and the reference to “Sale Approval Order” means the Supplemental Sale Order.

IN WITNESS WHEREOF, the Parties hereto have caused this Supplemented Asset Purchase Agreement to be executed by their respective duly authorized person as of the day and year first above written.

SELLER:
DAVID P. LEIBOWITZ, CHAPTER 7
TRUSTEE FOR ESTATE OF IFC CREDIT
CORPORATION

By: _____
Name: David P. Leibowitz
Title: Chapter 7 Bankruptcy Trustee

BUYER:
RNS SERVICING, LLC

By: _____
Name:
Title:

EXHIBIT A

BILL OF SALE AND ASSIGNMENT

THIS BILL OF SALE AND ASSIGNMENT, is made and delivered this ____ day of February, 2015, by **David P. Leibowitz, Chapter 7 Trustee for the estate of IFC CREDIT CORPORATION and the following Substantively Consolidated Entities:** (a) Augusta Mill Acquisition LLC; (b) Augusta Real Estate Owner, LLC; (c) First Portland Corporation; (d) FP Holdings, Inc.; (e) FPC Leasing, LLC; (f) IFC Capital Funding III, LLC; (g) IFC Capital Funding VII, LLC; and (h) Pioneer Capital Corporation of Texas (all collectively, “Seller”), to RNS Servicing , LLC, an Illinois limited liability company (“Buyer”).

WHEREAS, for good and valuable consideration, Seller has agreed to transfer and assign to Buyer, and Buyer has agreed to accept and take from Seller, all of Seller’s right, title and interest in and to the Supplemental Purchased Assets, as such term is defined in that certain Supplemental Asset Purchase And Transition Services Agreement (the “Supplemental Purchase Agreement”) by and between Buyer and Seller dated as of January 28, 2015 (the “Purchased Assets”) free and clear of all Encumbrances. All capitalized terms not herein defined shall have the same meanings as set forth in the Supplemental Purchase Agreement.

NOW, THEREFORE, pursuant to the consideration set forth above, the receipt and sufficiency of which are hereby acknowledged, it is hereby agreed that:

1. Conveyance. Seller hereby assigns, transfers, conveys and delivers to Buyer all of the right, title and interest of Seller in and to the Supplemental Purchased Assets free and clear of all Encumbrances.
2. Representation and Warranty. OTHER THAN AS SET FORTH IN THE SUPPLEMENTAL PURCHASE AGREEMENT, THE SUPPLEMENTAL PURCHASED ASSETS ARE BEING SOLD WITHOUT ANY REPRESENTATION OR WARRANTY INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.
3. Power of Attorney. Seller hereby irrevocably designates, makes, constitutes and appoints Buyer, its successors or assigns, the true and lawful attorney (and agent-in-fact) of Seller with full power of substitution, for the benefit and at the expense of Buyer (a) where such proceedings cannot be in the name of Buyer, its successors and assigns, to institute and prosecute all proceedings that Buyer may deem proper in order to collect, assert or enforce any claim, right or title of any kind in or to any item of the Supplemental Purchased Assets, to defend or compromise any and all actions, suits or proceedings in respect of any item of the Supplemental Purchased Assets, and to do all such acts and things in relation thereto as Buyer shall deem advisable, provided that Buyer provides Seller with contemporaneous notice of each instance when it invokes this power of attorney; and (b) to endorse Seller’s name on any payment, instrument, notice, or other similar document or agreement relating to the Supplemental Purchased Assets for the period commencing with the date hereof that may come in to the possession of Buyer or under Buyer’s control with respect to the Supplemental Purchased Assets.

Seller acknowledges that the foregoing powers are coupled with an interest and shall be irrevocable by Seller in any manner or for any reason.

4. Undertakings. If, subsequent to the date hereof, any property that is part of the Supplemental Purchased Assets herein conveyed comes into possession of Seller, Seller shall promptly deliver the same to Buyer.

5. Governing Law. This Bill of Sale and Assignment shall be governed by and construed in accordance with the laws of the State of Illinois without regard to conflicts of laws principles.

IN WITNESS WHEREOF, the undersigned has caused this Bill of Sale and Assignment to be executed and delivered as of the date first above written.

SELLER:

**DAVID P. LEIBOWITZ, CHAPTER 7
TRUSTEE FOR THE ESTATE OF IFC
CREDIT CORPORATION**

By: _____
Name: David P. Leibowitz
Title: Chapter 7 Bankruptcy Trustee

BUYER

By: _____

EXHIBIT B

Assignment of Judgment

DAVID P. LEIBOWITZ, CHAPTER 7 TRUSTEE FOR THE ESTATE OF IFC CREDIT CORPORATION including the following entities consolidated into the bankruptcy estate of IFC Credit Corporation: (a) Augusta Mill Acquisition LLC; (b) Augusta Real Estate Owner, LLC; (c) First Portland Corporation; (d) FP Holdings, Inc.; (e) FPC Leasing, LLC; (f) IFC Capital Funding III, LLC; (g) IFC Capital Funding VII, LLC; and (h) Pioneer Capital Corporation of Texas (collectively, the “Assignors”), hereby irrevocably, absolutely, and without recourse, assigns and transfers to RNS Servicing, LLC (“Assignee”), all of Assignors’ rights and claims under any judgment entered by any court in favor of any of the Assignors (the “Assigned Judgments”), including without limitation the judgments listed on Schedule A hereto. Assignee may file or record this Assignment in any court where an Assigned Judgment has been entered and in any recording office where the recordation of an Assigned Judgment or this Assignment will perfect the rights of the Assignee against the judgment debtor or its assets. This Assignment includes any rights related to or derivative of the Assigned Judgments, including (i) claims against any person under the fraudulent transfer or fraudulent conveyance laws of any jurisdiction and (ii) the right to file a proof of claim and other participate as a creditor in the bankruptcy of any judgment debtor.

Dated: February __, 2015

**DAVID P. LEIBOWITZ, CHAPTER 7 TRUSTEE FOR
THE ESTATE OF IFC CREDIT CORPORATION**

Schedule A

Court name and location	Case No.	Plaintiff	Defendant	Approximate Date of Judgment
Superior Court, Los Angeles CA	05K02195	IFC Credit Corporation	Jang W. Choi dba CF Cutting & Fusing Co.	2/28/05
Snohomish County District Court, Everett WA	C053171	First Portland Corporation	Time Out Incorporated and Todd A. Weir	2/22/08
Superior Court of King County, Seattle WA	08-2-02509-8 SEA	First Portland Corporation	Seal-Rite Plastics Corp and Jane Winnow	2/22/08
Circuit Court Multnomah County, OR	0806-08087	IFC Credit Corporation dba FIRSTCORP	The Maintenance Crew, Inc. and Elaine West and Raymond West	9/17/08
Northern District of Illinois, Eastern Division	06 C 6338	IFC Credit Corporation	Centrix Consolidated LLC, et al	10/6/09
Superior Court of California, County of Riverside	RIC418795	First Portland Corporation	Sheldon Kennedy dba Allied Tech Lapping & Polishing dba Allied Technology	8/29/14
Cowlitz County Superior Court, WA	041010710	First Portland Corporation	Industrial Electrical Specialists Inc. and Jeffrey Wayne Strong	11/30/05
Circuit Court of Cook County, IL, Municipal Department, Second District	08 M2 2173	IFC Credit Corporation	Classic Professional Services Inc. dba Carla Hazel	6/9/09

Court name and location	Case No.	Plaintiff	Defendant	Approximate Date of Judgment
District Court Tarrant County, TX	141-234015 08	First Portland Corporation/IFC Credit Corporation dba CDW Leasing,	Techline, Inc. and James and Cynthia Rose	5/6/09
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 813	IFC Credit Corporation	Sedona Patio Furnishings, LLC	6/3/08
Multnomah County Superior Court, State of OR	050303134	First Portland Corporation	Pop's Chicago Pizza et all	05/19/06
Trial Court of Massachusetts, District Court Department	200862CV001034	IFC Credit Corporation	K. E. Asmussen dba Kris Asmussen	6/30/08
Circuit Court of Cook County, IL Municipal Department, Second District	06 M2 2818	IFC Credit Corporation	Castellano Contracting, LLC and Francis Castellano	10/25/07
State Court of Cobb County, GA	07-A-13656	IFC Credit Corporation	Gaby's Music & Video Inc., Elida Montes et al	11/16/07
Circuit Court of Cook County, IL Municipal Department, Second District	08 L 9058	IFC Credit Corporation	Georgia Auto Legal Sales & Services, Inc. and Bruce Banks	5/29/09
Circuit Court of Cook County, IL Municipal Department, Second District	07 M2 341	IFC Credit Corporation	OAS, Inc. and Cory Thomas	12/5/07
District Court Tarrant County, TX	236-233733-08	IFC Credit Corporation	Kazi Zahid Elahi	11/10/08

Court name and location	Case No.	Plaintiff	Defendant	Approximate Date of Judgment
Circuit Court of Cook County, IL Municipal Department, Second District	08 M@ 1593	IFC Credit Corporation	Good Hands Association, Inc.	10/29/08
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 2940	IFC Credit Corporation	Horia C. Onofrei dba Architectural Woodworking and Design	4/15/09
Superior Court of King County, Seattle WA	08-2-278B-1 SEA	IFC Credit Corporation	Columbia Rail	4/18/08
Circuit Court of Cook County, IL Municipal Department, Second District	07 M2 1317	IFC Credit Corporation	W&J Auto Body Shop, LLC and Washington Vasquez	3/5/08
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 1226	IFC Credit Corporation	Whitfield Furniture Company, Inc., and Michael Whitfield	8/27/08
Northern District of Illinois, Eastern Division	08-3902	IFC Credit Corporation	Pack Medical, Inc. and Charles Vanover	12/3/08
Circuit Court of Cook County, IL Municipal Department, Second District	06 M2 886	IFC Credit Corporation	Allender & Associates, Inc. and Kerri Allender	6/20/06
Circuit Court of Cook County, IL Municipal Department, Second District	07 M2 1513	IFC Credit Corporation	Timothy Wayne Myers	9/4/07
Northern District of Illinois, Eastern Division	07 C 4515	IFC Credit Corporation	Amerin Group, Limited dba Travel Lodge	1/17/08

Court name and location	Case No.	Plaintiff	Defendant	Approximate Date of Judgment
Circuit Court of Cook County, IL Municipal Department, Second District	07 M2 2332	IFC Credit Corporation	Food & Beverage International, Inc.	7/8/08
Circuit Court of Cook County, IL Municipal Department, Second District	06 M2 791	IFC Credit Corporation	Anna Karen, Inc. and Joo S. Sun	5/30/06
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 1987	IFC Credit Corporation	Players Empire, LLC and Peter Pham	4/22/09
Superior Court of California, County of Los Angeles	BC 338 679	IFC Credit Corporation	Houstonian Back & Neck Pain Center, Ali Sephari and Zhila Taymouri Sajadi	5/11/07
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 1225	IFC Credit Corporation	La Palma Buena Park Open MRI Medical Corporation and Moosa Heikali	4/15/09
Circuit Court of Cook County, IL Municipal Department, Second District	07 M2 867	IFC Credit Corporation	Veronica Garcia dba Victoria Landscapes and Waterfalls	12/5/07
Circuit Court of Cook County, IL Municipal Department, Second District	07 M2 01851	IFC Credit Corporation	Chi S. Chung aka David Chung aka Paul Chung	10/9/07

Court name and location	Case No.	Plaintiff	Defendant	Approximate Date of Judgment
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 2939	IFC Credit Corporation	Paragon MedManagement, LLC, Robert Pellar and William Gray	4/15/09
Circuit Court of Cook County, IL Municipal Department, Second District	07 M2 1316	IFC Credit Corporation	Dartmouth Medical Equipment, Inc. dba Fall River Medical Equipment and Colleen Carreiro	8/9/07
District Court Tarrant County, TX	2007-054421-3	IFC Credit Corporation	Ned E. Smith dba Texas Compressor Rebuilders	4/3/08
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 1986	IFC Credit Corporation	2310 Tillotson Corp and Bobbie Acoff	6/10/09
Circuit Court of Cook County, IL Municipal Department, Second District	07 M2 2518	IFC Credit Corporation	Tops Pizza Factory, inc. Anthony Maness and Gina Maness	1/2/08
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 946	IFC Credit Corporation	Ididnotforgetyou, Inc. dba Nova A Team, Anslem Jackson and Corliss Jackson	6/17/08
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 1420	IFC Credit Corporation	Bruce Foster Restaurants Las Vegas, Inc. dba Rosati's Pizza	8/12/08
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 2201	IFC Credit Corporation	Plumbing By Us, Inc. and Leonard Blumberg	6/17/09

Court name and location	Case No.	Plaintiff	Defendant	Approximate Date of Judgment
Circuit Court DeKalb County, AL	CV07-199	IFC Credit Corporation	Timothy Barksdale dba Moutaineer, Inc.	10/26/07
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 1416	IFC Credit Corporation	Associated Spinal Care Network, LLC and Dan Puffenberger and Arthur Hargraves	8/12/08
Circuit Court of Cook County, IL Municipal Department, Second District	06 M2 000869	IFC Credit Corporation	ANew Touch Corp, and Vladimir Shuster	11/14/06
New York County Civil Court, NY	CV-043270-08/NY	IFC Credit Corporation	G&J Pizza Too Corp. dba Anna Maria Pizzeria, Joseph D Angelo	12/16/08
Circuit Court of Cook County, IL Law Department,	07 L 3025	IFC Credit Corporation	Fishers of Men Christian Fellowship Church	5/22/08
District Court Tarrant County, TX	2008-067824-2	IFC Credit Corporation	Guthrie's Destin XXVI, LLC Hal Guthrie Jr., Joe Guthrie, et al	3/9/09
District Court, Bowie County, TX	0700778-202	IFC Credit Corporation	Gladys Hill and Elbert Hill dba Scotter's Pizza	11/21/07
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 1206	IFC Credit Corporation	Mikhail Dzhaparidze dba Michael's Jewlery Services	12/18/08
Circuit Court of Cook County, IL Municipal Department, Second District	08 M2 1047	IFC Credit Corporation	JNP Properties, Inc. and John Paul	7/1/08

Court name and location	Case No.	Plaintiff	Defendant	Approximate Date of Judgment
Circuit Court of Cook County, IL Municipal Department, Second District	05 M2 01589	IFC Credit Corporation	Houston Remediation Resources, Inc. and Glen Johnson and Todd Evans	12/19/06
Circuit Court of Cook County, IL Municipal Department, Second District	06 M2 3027	IFC Credit Corporation	National Emergency Vehicles, Inc. and Lawrence Cauthen	10/1/08

EXHIBIT C
UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

IFC CREDIT CORPORATION,

Plaintiff,

v.

TISSUE PRODUCTS TECHNOLOGY
CORP., PARTNERS CONCEPTS
DEVELOPMENT, INC., and RONALD H.
VAN DEN HEUVEL

Defendants.

Case No. 07-C-4351

Judge Robert Dow

ASSIGNMENT OF JUDGMENT

David P. Leibowitz, Chapter 7 Trustee for the Estate of IFC Credit Corporation (the “Assignor”), hereby irrevocably, absolutely, and without recourse, assigns and transfers to RNS Servicing, LLC, all of Assignor’s rights and claims under the judgment entered in this case on August 13, 2008. This Assignment includes any rights related to or derivative of the judgment, including (i) claims against any person under the fraudulent transfer or fraudulent conveyance laws of any jurisdiction and (ii) the right to file a proof of claim and other participate as a creditor in the bankruptcy of any judgment debtor.

Dated: February __, 2015

**DAVID P. LEIBOWITZ, CHAPTER 7 TRUSTEE FOR
THE ESTATE OF IFC CREDIT CORPORATION**