

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re:

CHAPTER 11

PALM BEACH FINANCE PARTNERS, L.P.,
PALM BEACH FINANCE II, L.P.,

Case No. 09-36379-PGH
Case No. 09-36396-PGH
(Jointly Administered)

Debtors.

**PALM BEACH TRUSTEE'S MOTION TO
APPROVE JPMC TRUSTEE SETTLEMENT AGREEMENT¹**

Barry E. Mukamal, in his capacity as liquidating trustee ("***Palm Beach Trustee***") for the Palm Beach Finance Partners Liquidating Trust and the Palm Beach Finance Partners II Liquidating Trust (collectively, the "***Palm Beach Liquidating Trusts***"), pursuant to Rule 9019 of the Federal Rules of Bankruptcy Procedure ("***Bankruptcy Rules***"), files this *Motion to Approve JPMC Trustee Settlement Agreement* ("***Motion***"). In support of this Motion, the Palm Beach Trustee states as follows:

PRELIMINARY STATEMENT

On April 15, 2016, the Minnesota bankruptcy court confirmed a Second Amended Chapter 11 Plan of Liquidation for Petters Company, Inc. and several affiliated entities ("***PCI Plan***"), all of which were tied up in a massive Ponzi scheme orchestrated by Thomas Petters. Because the Palm Beach funds were substantial investors the Petters entities, the Palm Beach Trustee was a co-proponent of the PCI Plan.² Pursuant to the PCI Plan, the PCI Liquidating

¹ Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the JPMC Trustee Settlement Agreement.

² See *In re Petters Company, Inc., et al.*, Case No. 08-45257 (Bankr. D. Minn.) (ECF Nos. 3263, 3305).

Trustee has the power to settle Trust Claims subject to the approval of, or at the direction of, the PCI Liquidating Trustee Committee, of which the Palm Beach Trustee is one of five members.

In his capacity as a member of the PCI Liquidating Trust Committee and on behalf of the Palm Beach Liquidating Trusts, on May 17, 2017, and continuing into October 2017, the Palm Beach Trustee participated in a mediation (“**Mediation**”) with (i) Douglas A. Kelley, in his capacity as the PCI Liquidating Trustee (“**PCI Liquidating Trustee**”) for the PCI Liquidating Trust, (ii) John R. Stoebner, in his capacity as the Chapter 7 Trustee (“**Polaroid Trustee**”) for the Polaroid Debtors, (iii) Randall L. Seaver, in his capacity as Chapter 7 Trustee (“**Petters Capital Trustee**”) for the Petters Capital Debtor, (iv) Ronald R. Peterson, as a member of the PCI Liquidating Trust Committee and in his capacity as Chapter 7 Trustee (“**Lancelot Trustee**”) of Lancelot Investors Fund, L.P., *et al.* (“**Lancelot Debtors**”),³ (v) Michael Stern (“**Stern**”) as a member of the PCI Liquidating Trust Committee and on behalf of Greenpond South, LLC (“**Greenpond**”); (vi) Lance Breiland (“**Breiland**”), as a member of the PCI Liquidating Trust Committee and on behalf of Interlachen Harriet Investments Limited (“**Interlachen**”); (vii) Charles H. Cremens (“**Cremens**,” and collectively with the Lancelot Trustee, the Palm Beach Trustee, Stern, Greenpond, Breiland and Interlachen, the “**PCI Trust Committee Members**”) as a member of the PCI Liquidating Trust Committee; (viii) JPMorgan Chase & Co., JPMorgan Chase Bank, N.A., JP Morgan Securities LLC, and One Equity Partners, LLC (the “**JPMC Entity Defendants**”); and (ix) Jacques A. Nasser, Lee M. Gardner, Charles F. Auster, James W.

³ Ronald R. Peterson is the Chapter 7 trustee for SWC Services, LLC; Lien Acquisition, LLC; AGM, LLC; AGM II, LLC; KD1, LLC; KD2, LLC; KD3, LLC; KD4, LLC; KD5, LLC; KD6, LLC; KD7, LLC; KD8, LLC; RWB Services, LLC; Surge Capital II, LLC; Colossus Capital Fund, L.P.; Colossus Capital Fund, Ltd.; Lancelot Investors Fund, L.P.; Lancelot Investors Fund II, L.P.; and Lancelot Investors Fund, Ltd, whose bankruptcy proceedings are being jointly administered under the caption *In re Lancelot Investors Fund, L.P., et al.*, Bky. Case No. 08-28225 (Bankr. N.D. Ill.).

Koven, Rack A. Lazio, J. Michael Pocock, William L. Flaherty, and Ira H. Parker (“*JPMC Individual Defendants*,” and collectively with the JPMC Entity Defendants, the “*JPMC Defendants*”).

The result of the mediation was the JPMC Trustee Settlement Agreement attached as “Exhibit 1” and described in detail below. Attached as “Exhibit 2” is a form of proposed Order approving the JPMC Trustee Settlement Agreement.

Under the JPMC Trustee Settlement Agreement, the JPMC Defendants have agreed to pay \$30,725,000.00 (“*Trustee Settlement Amount*”) in settlement of the Joint Adversary Proceedings and in settlement of the PGW Adversary Proceeding. Importantly, the Parties to the JPMC Trustee Settlement Agreement, including the Palm Beach Trustee as a PCI Trust Committee Member, are required to execute mutual releases of claims in exchange for the JPMC Defendants’ payment of the Trustee Settlement Amount. Approval of JPMC Trustee Settlement Agreement by this Court⁴ is a material term of the JPMC Settlement Agreement, in particular to ensure the effectiveness of the release given by the Palm Beach Trustee. As a result of the settlement, the Palm Beach estates will receive direct and indirect distributions of part of the Trustee Settlement Amount as further described below.

The JPMC Trustee Settlement Agreement also includes a bar order (“*Bar Order*”) to be entered by the District Court for the District of Minnesota, barring derivative or duplicate

⁴ The JPMC Trustee Settlement Agreement is expressly conditioned upon an order approving it by this Court, the Bankruptcy Court for the District of Minnesota and the Bankruptcy Court for Northern District of Illinois, and approval by the District Court for the District of Minnesota of a separate settlement agreement between the JPMC Defendants and the Receiver for Thomas Petters and affiliated entities that are not in bankruptcy.

claims.⁵ The proposed Bar Order is an essential and necessary part of the JPMC Trustee Settlement Agreement because it will give the JPMC Defendants assurance that they will not be subject to future claims that are being settled under the JPMC Trustee Settlement Agreement.

The JPMC Trustee Settlement Agreement settles complex claims against the JPMC Defendants which otherwise would result in protracted and expensive litigation to the detriment of the estates and their creditors, including the Palm Beach Liquidating Trusts. Moreover, as a result of the Palm Beach Trustee's position as the second-largest creditor⁶ in the Petters Bankruptcy Cases,⁷ the Palm Beach Trustee anticipates he will receive a substantial distribution from the PCI Liquidating Trustee's share of the Trustee Settlement Amount. Specifically, as a result of that certain Joint Reimbursement and Recovery Agreement (as amended) ("**Joint Reimbursement and Recovery Agreement**")⁸ between the Trustees, the PCI Liquidating Trust

⁵ The Palm Beach Trustee is not seeking a bar order from this Court; rather, the Polaroid Trustee, the PCI Liquidating Trustee and the Petters Capital Trustee ("**Trustees**") will be seeking approval of the bar order described in the JPMC Trustee Settlement Agreement from the Bankruptcy Court for the District of Minnesota contemporaneously with this Motion.

⁶ Geoffrey Varga in his capacity as Offshore Liquidator asserts a substantial claim in the Petters Bankruptcy Cases before the Minnesota Bankruptcy Court. The PCI Liquidating Trustee has objected to this claim. The outcome of that process may materially affect the Palm Beach Trustee's position as the second-largest creditor (and his distribution percentage) in the Petters Bankruptcy Cases. *See e.g.* ECF No. 3391 at ¶¶ 26-30.

⁷ The Petters Bankruptcy Cases includes the following bankruptcy cases pending in the United States Bankruptcy Court for the District of Minnesota: Petters Company, Inc., Case No. 08-45257; Petters Group Worldwide, LLC, Case No. 08-45258; PC Funding, LLC, Case No. 08-45326; Thousand Lakes, LLC, Case No. 08-45327; SPF Funding, LLC, Case No. 08-45328; PL Ltd., Inc., Case No. 08-45329; Edge One, LLC, Case No. 08-45330; MGC Finance, Inc., Case No. 08-45331; PAC Funding, LLC, Case No. 08-45371; and Palm Beach Finance Holdings, Inc., Case No. 08-45392.

⁸ On October 15, and October 18, 2010, the Polaroid Trustee, the PCI Chapter 11 Trustee and the Petters Capital Trustee filed Motions to Authorize the Joint Reimbursement Agreement ("**Motions to Authorize**") [Polaroid ECF Doc. No. 1057, PCI ECF Doc. No. 701, and Petters Capital ECF Doc. No. 64] and filed Motions to File Joint Reimbursement Agreement Under Seal

will receive a significant share of the Trustee Settlement Amount. This is of significant benefit to the Palm Beach estates, because the Palm Beach Liquidating Trusts collectively hold 1/3 of the claims against the PCI estates (subject to the claim dispute referenced in fn. 6). In addition, the Palm Beach Trusts will receive an indirect distribution from the Petters Capital estate as a result of the PCI Liquidating Trustee holding 100% of the claims against the Petters Capital estate. The exact amount that will be available for distribution to the Palm Beach Liquidating Trusts depends on, among other things, the amount of attorney's fees and expenses that must be reimbursed to the Trustees.⁹ In addition, the Trustees have a dispute with a prior terminated counsel as to asserted outstanding fees.¹⁰

(“*Motions to Seal*”) [Polaroid ECF Doc. No. 1058, PCI ECF Doc. No. 702, and Petters Capital ECF Doc. No. 65]. On November 8, and November 23, 2010, the Court issued orders granting the Motions to Authorize and the Motions to Seal. [Polaroid ECF Doc. Nos. 1080, 1081, PCI ECF Doc. Nos. 740, 741, and Petters Capital ECF Doc. Nos. 83, 84]. On July 16, 2014 the Polaroid Trustee and the PCI Chapter 11 Trustee filed Motions to File the First Amendment under Seal (“*Motions to Seal First Amendment*”) [Polaroid ECF Doc. No. 2181, PCI ECF Doc. No. 2404], and filed Motions to Authorize the First Amendment (“*Motions to Authorize First Amendment*”) [Polaroid ECF Doc. No. 2182, PCI ECF Doc. No. 2405]. These motions were not filed in the Petters Capital Case where the terms of the First Amendment did not affect the Petters Capital Estate. The First Amendment related only to the allocation of costs between the Polaroid Estates and the PCI Estates. On July 30, 2014 the Court issued orders granting the Motions to Seal First Amendment and the Motions to Authorize First Amendment. [Polaroid ECF Doc. Nos. 2194, 2196, PCI ECF Doc. Nos. 2419, 2421].

⁹ After reimbursement for certain expenses (in an amount yet to be determined), distribution of the “Net Settlement Amount” will flow in accordance with the percentages set forth in the Joint Reimbursement and Recovery Agreement (as amended) which was filed under seal in the Bankruptcy Court for the District of Minnesota in the cases described in fn. 6. Approval of the *Second* Amendment to the Joint Reimbursement and Recovery Agreement will be sought from the Bankruptcy Court for the District of Minnesota prior to or contemporaneously with the JPMC Trustee Settlement Agreement.

¹⁰ See ECF No. 3393.

Any amounts received by the Palm Beach Liquidating Trusts as a result of the JPMC Trustee Settlement will in turn enable the Palm Beach Trustee to make further distributions to the stakeholders of the Palm Beach Liquidating Trusts.

Accordingly, the Palm Beach Trustee respectfully requests an Order from this Court approving the JPMC Trustee Settlement Agreement.

JURISDICTION

1. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334.

2. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

3. The statutory predicates for the relief sought in this Motion are Rule 9019 of the Bankruptcy Rules.

BACKGROUND REGARDING PCI AND THE RECEIVERSHIP

4. Receivership. On October 2, 2008, the United States, in support of a criminal investigation, sought an asset freeze and receivership under the Anti-Fraud Injunction Act, 18 U.S.C. § 1345, for the benefit of victims of Thomas J. Petters' massive fraud in the United States District Court for the District of Minnesota, captioned *United States v. Thomas Joseph Petters, et al.*, Civil Case No. 08-05348 ADM/JSM (the "***Receivership Proceeding***"). On October 6, 2008, the Honorable Ann D. Montgomery issued an Order for Entry of Preliminary Injunction, Order Appointing Receiver and Other Equitable Relief, [ECF Doc. No. 12], as subsequently amended on December 8, 2008 [ECF Doc. No. 127] appointing Douglas A. Kelley as Receiver (the "***Receiver***") for, among others, Thomas J. Petters ("***Petters***") and any affiliates, subsidiaries, divisions, successors, or assigns owned 100% or controlled by him, including, but not limited to,

Petters Company, Inc. (“**PCI**”), Petters Group Worldwide, LLC (“**PGW**”), PBE Corporation, f/k/a Polaroid Corporation (“**PBE Corporation**”), and Petters Capital, LLC.

5. Chapter 11 Filings. Between October 11, 2008, and October 19, 2008, the Receiver filed Chapter 11 bankruptcy petitions in this Court for PCI, PGW and PCI’s subsidiaries. The above-referenced bankruptcy cases are jointly administered as *In re Petters Company, Inc., et al.*, Case No. 08-45257 (the “**PCI Cases**”).

6. Douglas A. Kelley – Chapter 11 Trustee. On December 24, 2008, the Office of the United States Trustee for the District of Minnesota appointed Douglas A. Kelley as the Chapter 11 trustee (“**PCI Chapter 11 Trustee**”) for all of the Debtors in the PCI Cases. On February 26, 2009 the Bankruptcy Court approved that appointment.

PCI Plan and PCI Liquidating Trust. On April 15, 2016, the Bankruptcy Court confirmed the Second Amended Chapter 11 Plan of Liquidation (the “**PCI Plan**”) in the PCI Cases. The effective date of the PCI Plan was April 22, 2016. See Notice, Doc. No. 3346, in the PCI Cases. The term “**PCI Liquidating Trust**” refers to the Trust created under the PCI Plan. Douglas A. Kelley is the “**PCI Liquidating Trustee**” of the PCI Liquidating Trust.

BACKGROUND REGARDING POLAROID

7. Chapter 11 Filing. On December 18, 2008, Polaroid Corporation (“**Polaroid**”), Polaroid Consumer Electronics, LLC (“**PCE**”), and eight affiliated entities (together, the “**Polaroid Debtors**”) filed voluntary petitions commencing Chapter 11 bankruptcy cases in the Bankruptcy Court (collectively, the “**Polaroid Cases**”). The Polaroid Cases are jointly administered as *In re Polaroid Corporation, et al.*, Case No. 08-46617. The term “**Polaroid Case**” refers to the Chapter 7 proceedings of Polaroid, Bky. No. 08-46617. The term “**PCE**

Case” refers to the Chapter 7 proceeding of Polaroid Consumer Electronics, LLC, Bky. No. 08-46620.

8. Chapter 7 Proceeding. On August 31, 2009, the Polaroid Cases were converted to cases under Chapter 7 of the Bankruptcy Code and on September 1, 2009, the Polaroid Trustee was duly qualified and appointed as the Chapter 7 Trustee for all of the Polaroid Debtors and their respective bankruptcy estates.

BACKGROUND REGARDING PETTERS CAPITAL

9. Chapter 7 Filing. On June 12, 2009, the Receiver filed a voluntary Chapter 7 bankruptcy petition in this Court on behalf of Petters Capital, LLC (the “*Petters Capital Case*”). The Petters Capital Case is being administered as *In re Petters Capital, LLC*, Case No. 09-43847. Randall L. Seaver is the Chapter 7 trustee in the Petters Capital, LLC’s Chapter 7 case (the “*Petters Capital Trustee*”).

BACKGROUND REGARDING PALM BEACH

10. Pursuant to the confirmed PCI Plan,¹¹ the claim of Palm Beach Finance Partners, L.P. (“*PBFP*”) is allowed in full on a Net Invested Capital Basis in the amount of \$85,987,311.00, and the claim of Palm Beach Finance II, L.P. is allowed in full on a Net Invested Capital Basis of \$565,755,364.00. Together, Palm Beach’s claims (including interest through the petition dates for the Petters estates) represent the second-largest group of claims asserted against the Petters estates and approximately one-third (1/3) of the entire creditor body in the Petters Bankruptcy Cases.

¹¹ See PCI Plan at section 5.2(c) (d); Order Confirming Second Amended Plan of Liquidation (“*PCI Confirmation Order*”) (Bankr. D. Minn.) (Case No. 08-45257, ECF No. 3346).

11. On November 30, 2009, PBF and PBF II filed voluntary petitions under chapter 11 of the United States Bankruptcy Code. By subsequent Order of this Court, the cases are jointly administered.

12. On January 28, 2010, the Court entered its *Agreed Order Directing Appointment of Chapter 11 Trustee and Denying United States Trustee's Motion to Convert Cases to Cases under Chapter 7* [ECF No. 100].

13. On January 29, 2010, the United States Trustee appointed the Palm Beach Trustee as Chapter 11 Trustee in both of the Debtors' estates [ECF No. 107].

14. On October 21, 2010, the Court entered its *Order Confirming Second Amended Plan of Liquidation* [ECF No. 444], creating the Palm Beach Liquidating Trusts, appointing Barry E. Mukamal as Liquidating Trustee (a/k/a Palm Beach Trustee), and appointing Geoff Varga as the trust monitor for the Palm Beach Finance II Liquidating Trust ("***Trust Monitor***").

BACKGROUND REGARDING THE JPMC TRUSTEE SETTLEMENT AGREEMENT

15. Joint Adversary Proceedings. The term "***Joint Adversary Proceedings***" refers collectively to three adversary proceedings: Adversary Proceeding Nos. 10-04443, 10-04444, and 10-04445, commenced by the PCI Liquidating Trustee, the Polaroid Trustee and the Petters Capital Trustee, titled, *Douglas A. Kelley, in his Capacity as the PCI Liquidating Trustee for the PCI Liquidating Trust, John R. Stoebner, Trustee for Polaroid Corporation, et. al., and Randall L. Seaver, Trustee for Petters Capital, LLC v. JPMorgan Chase & Co., JPMorgan Chase Bank, N.A., J.P. Morgan Securities LLC, One Equity Partners LLC, Jacques A. Nasser, Lee M. Gardner, Charles F. Auster, James W. Koven, Rick A. Lazio, J. Michael Pocock, William L. Flaherty, Ira H. Parker, and John and Jane Does 1-30.*

16. PGW Adversary Proceeding. The PCI Liquidating Trustee on behalf of PGW commenced Adversary Proceeding No. 10-04446 (“**PGW Adversary Proceeding**”) against JPMorgan Chase Bank, N. A. The PGW Adversary Proceeding asserted a preference claim in the amount of \$300,000.00. The defendant JPMorgan Chase Bank, N. A. is one of the JPMC Defendants. This is not one of the Joint Adversary Proceedings.

17. Acquisition. In April 2005, through a series of wholly-owned entities, Thomas Petters purchased Polaroid Corporation (“**Acquisition**”). Specifically, on April 27, 2005, Petters Consumer Brands, LLC (“**PCB**”), a subsidiary of PGW, merged with Polaroid Holding Company (“**PHC**”), which in turn owned 100% of Polaroid Corp. To complete the transaction, PCB was required to purchase all of the outstanding shares of PHC, which was a public company at the time. One Equity Partners LLC, together with several individuals affiliated with One Equity Partners, owned a majority of PHC’s shares prior to the Petters acquisition. At the time of the transaction, One Equity Partners was wholly owned by JPMorgan Chase & Co. (“**JPM**”).

18. Funding of the Acquisition. Petters funded the acquisition of Polaroid primarily by borrowing funds from outside, third-party financing sources and by using money obtained in the operation of his Ponzi scheme. Some of this money originated from, or flowed through, PCI, the main vehicle used by Petters to operate his Ponzi scheme. Certain funds flowed through Petters Capital, LLC. These funds were ultimately placed into escrow and were used to pay the shareholders of PHC in connection with the Acquisition.

19. Credit Facilities. Following completion of the Acquisition, entities affiliated with JPM entered into a term loan agreement and revolving credit facility (collectively “**Credit Facilities**”) with the Petters-owned Polaroid entity. Portions of the new loans were used to repay selected sources of financing for the Acquisition.

RECEIVER ACTION

20. Receiver Action. The term “***Receiver Action***” refers to the complaint filed by Douglas A. Kelley as ***Receiver*** on December 29, 2010, captioned Kelley v. JPMorgan Chase & Co, et al., No. 10-cv-04999 (D. Minn.). This is not one of the Joint Adversary Proceedings.

MEDIATION AND THE SETTLEMENT AGREEMENT WITH THE JPMC DEFENDANTS

21. Mediation and settlements. Mediation was held on May 17, 2017 and continuing into October 2017 with Robert A. Meyer (“***Mediator***”), serving as the Mediator. After extensive negotiations, the Mediator presented a Mediator’s proposal for settlement which was accepted by all Parties. The global settlement includes two separate settlements. The first settlement is the JPMC Trustee Settlement Agreement among the JPMC Defendants, the Trustees and the PCI Committee Members. The second settlement is among the JPMC Defendants and the Receiver (“***Receiver Settlement Agreement***”). Under the JPMC Trustee Settlement Agreement, the JPMC Defendants will pay the Trustee Settlement Amount in settlement of the Joint Adversary Proceedings and the PGW Adversary Proceeding. Under the Receiver Settlement Agreement, the JPMC Defendants will pay \$2,500,000.00 in settlement of the Receiver Action. The Receiver Settlement Agreement is the subject of a separate motion filed or to be filed by the Receiver in the Receivership Proceeding.¹²

22. Summary of the JPMC Trustee Settlement Agreement. Under the JPMC Trustee Settlement Agreement, the JPMC Defendants have agreed to pay \$30,725,000.00 (“***Trustee***

¹² Although the Palm Beach Trustee is not a party to the Receiver Settlement Agreement and will receive no distribution directly or indirectly through it, the effectiveness of the JPMC Trustee Settlement Agreement is conditioned upon approval of the Receiver Settlement Agreement, and for that reason it is brought to this Court’s attention.

Settlement Amount”) in settlement of the Joint Adversary Proceedings and in settlement of the PGW Adversary Proceeding.

23. Other Terms Relevant to the Palm Beach Liquidating Trusts. Other terms of the JPMC Trustee Settlement Agreement include the following (as more fully described in the JPMC Trustee Settlement Agreement):

a) Mutual Releases. The Parties, including the PCI Committee Members, are exchanging mutual releases of claims. Because some of the PCI Trust Committee Members (including the Palm Beach Trustee) serve as board members in their capacity as Trustees for now bankrupt entities that lent money to Petters, their releases will require approval by the courts in which bankruptcy proceedings for those entities are pending. Obtaining final approval from those courts is a condition precedent to the effectiveness of the JPMC Trustee Settlement Agreement. This Motion is to obtain one such order.

b) Bar Order. The JPMC Trustee Settlement Agreement and the proposed order from the Minnesota Bankruptcy Court approving the JPMC Trustee Settlement Agreement include a bar order (“**Bar Order**”) that bars duplicate and derivative claims. The Bar Order is an essential and necessary part of the JPMC Trustee Settlement Agreement. The agreement by the Trustees and the PCI Trust Committee Members to obtain a Bar Order was negotiated at arms’ length between the parties and in good faith. The proposed order will bar claims that belong to the Trustees and the PCI Trust Committee Members and give the JPMC Defendants assurance that they will not be subject to future suits, claims and causes of actions of any claims being settled under the JPMC Trustee Settlement Agreement. The Bar Order is a material term of the JPMC Trustee Settlement Agreement and a failure to obtain the Bar Order renders the JPMC Trustee Settlement Agreement null and void.

c) Dismissal of the Adversary Proceedings. The filing of dismissals with prejudice with respect of the Joint Adversary Proceedings and the PGW Adversary Proceeding.

d) Amount to be paid to each estate. The amount to be paid to the PCI Liquidating Trust, the Polaroid estates, and the Petters Capital estate is addressed in a separate joint motion filed by the Trustees requesting approval of the Second Amendment to the Joint Reimbursement and Recovery Agreement.

24. Court Approval; Effective Date. The JPMC Trustee Settlement Agreement is expressly conditioned upon entry of orders approving the various agreements as set forth below:

a) Approval by the following Bankruptcy Courts of the JPMC Trustee Settlement Agreement:

i) The Bankruptcy Court for the District of Minnesota in the following cases: (i) *In re Polaroid Corporation, et al.*, Bky. No. 08-46617 (ii) *In re Petters Company, Inc., et al.*, Bky. No. 08-45257; and (iii) *In re Petters Capital, LLC*, Bky. No. 09-43847.

ii) The United States Bankruptcy Court for the Northern District of Illinois in the jointly administered cases captioned *In re Lancelot Investors Fund, L.P., et al.*, Bky. No. 08-28225; and

iii) The United States Bankruptcy Court for the Southern District of Florida in the jointly administered cases captioned *In re Palm Beach Finance Partners, L.P., et al.*, Bky. No. 09-36379.

b) Approval by the District Court for the District of Minnesota of the Receiver Settlement Agreement.

25. The term “***Bankruptcy Court Approval Orders***” refers to the orders referenced in ¶25 a) above.

RELIEF REQUESTED

26. By this Motion, The Palm Beach Trustee seeks entry of an order approving the JPMC Trustee Settlement Agreement.

BASIS FOR RELIEF REQUESTED

Bankruptcy Rule 9019

27. Bankruptcy Rule 9019(a) provides in relevant part that “[o]n motion ... and after notice and a hearing, the court may approve a compromise or settlement.”

28. Approval of a settlement in a bankruptcy proceeding is within the sole discretion of the Court and will not be disturbed or modified on appeal unless approval or disapproval is an abuse of discretion. *In re Arrow Air*, 85 B.R. 886, 890-91 (Bankr. S.D. Fla. 1988).

29. The standards for approval are well-settled and require the Court to inquire into the reasonableness of the proposed settlement. *See, e.g., Protective Comm. for Indep. Stockholders of TMT Trailer Ferry, Inc. v. Anderson*, 390 U.S. 414, 424 (1968); *In re W.T. Grant Co.*, 699 F.2d 599, 608 (2d Cir. 1983); *Florida Trailer and Equip. Co. v. Deal*, 284 F.2d 567, 571 (5th Cir. 1960). The inquiry need only determine whether the settlement falls below the lowest point of the range of reasonableness. *See W.T. Grant Co.*, 699 F.2d at 608; *see also In re Martin*, 91 F.3d 389 (3rd Cir. 1996); *In re Louise's Inc.*, 211 B.R. 798, 801 (D. Del. 1997) (setting forth considerations by the Court for approval of a settlement, including: (i) the probability of success in litigation, (ii) the likely difficulties in collection; (iii) the complexity of the litigation involved, and the expense, inconvenience and delay necessarily attending it; and (iv) the paramount interest of the creditors) (citing *Protective Comm.*, 390 U.S. at 424).

A. The JPMC Trustee Settlement Agreement Should Be Approved

30. Based upon the above legal principles, the Palm Beach Trustee asserts that the JPMC Trustee Settlement Agreement falls well above the lowest point of the range of reasonableness and thus, should be approved.

31. The JPMC Trustee Settlement Agreement was the product of arms' length negotiations and a mediation process approved by the Bankruptcy Court for the District of Minnesota. The terms are reasonable and in the best interests of the Palm Beach Liquidating Trusts. Application of the applicable factors favors the approval of the JPMC Trustee Settlement Agreement.

Probability of success in litigation

32. This is a significant consideration that militates in favor of approval of the Settlement.

33. The Trustees in the Joint Adversary Proceedings asserted claims against the JPMC Defendants in an amount exceeding \$626 million, including claims for: a) avoidance of transfers and fees relating to the Acquisition, b) avoidance of transfers relating to the Credit Facilities, and c) claims for aiding and abetting breach of fiduciary duty. The JPMC Defendants dispute these claims and further assert that 11 U.S.C. § 546(e) bars recovery of some of the claims. The PGW Adversary Proceeding asserts preference claims of approximately \$300,000.00.

34. While the Palm Beach Trustee, as a member of the PCI Liquidating Trust Committee, remains confident in the Trustees' legal positions, he is cognizant of the magnitude of the factual issues in dispute and the potential strength of a 546(e) defense. The Palm Beach Trustee is also aware that there is no certainty the Trustees will ultimately prevail after the expenditure of additional estate funds and the delay of time associated with further litigation.

Collectability

35. Collectability does not appear to be a factor relating to JPMC Entity Defendants, as these entities are large financial institutions. Collectability with respect to the Individual JPMC Defendants is unknown, although the Palm Beach Trustee will presume the Individual JPMC Defendants have substantial wealth.

Complexity of litigation and attendant expense, inconvenience and delay

36. The Joint Adversary Proceedings and the PGW Adversary Proceeding have been pending since October 2010. The JPMC Defendants filed motions to dismiss the complaints and the amended complaints in the Joint Adversary Proceedings and the PGW Adversary Proceeding. The Bankruptcy Court for the District of Minnesota entered several rulings with respect to the motions to dismiss. Discovery in the Joint Adversary Proceedings has been

extensive. The Trustees noticed 13 depositions and have taken 7 depositions. The JPMC Defendants noticed 13 depositions and have taken 4 depositions. Absent a settlement, the Trustees would be required to spend significant additional resources with respect to taking and defending the remaining depositions, further review of the voluminous documents, retention of expert witnesses and preparation for trial and pre-trial motions.

Paramount interest of creditors

37. The settlement was based on the Mediator's proposal that was accepted by all parties. The JPMC Trustee Settlement Agreement is in the best interest of all creditors, where it resolves a substantial claim against the JPMC Defendants. A settlement also avoids the expense and delay of a protracted trial and avoids further attorneys' fees and expert witness fees which would be required to prepare the case for trial.

CONCLUSION

38. The JPMC Trustee Settlement Agreement was the product of an arms' length mediated negotiation process. After extensive multi-day negotiations, the Parties accepted the Mediator's proposal. Absent a settlement, the Trustees would be required to incur substantial attorneys' fees and costs, such as expert witness fees. The JPMC Trustee Settlement Agreement is reasonable and in the best interests of the Palm Beach estates, and is also in the best interest of the Palm Beach Liquidating Trusts and their creditors.

WHEREFORE, the Palm Beach Trustee respectfully requests approval of the JPMC Trustee Settlement Agreement and for such other and further relief as the Court deems just and proper.

Dated: April 6, 2018.

s/ Michael S. Budwick
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Attorneys for the Palm Beach Trustee

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served on April 6, 2018, via the Court's Notice of Electronic Filing upon registered Users listed on the attached **Exhibit 3**, via U.S. Mail upon the parties listed on the attached Manual Notice List attached as **Composite Exhibit 4**, upon the Court's Matrices in Case No. 09-36379-BKC-PGH and Case No. 09-36396-BKC-PGH attached as **Composite Exhibit 5**¹³, and upon those additional addresses set forth on **Composite Exhibit 6**.

s/ Michael S. Budwick
Michael S. Budwick, Esquire

¹³ "ADDL" means these additional parties served as a courtesy. See **Composite Exhibit 5**.

"BAD" means that it is a known bad address; hence, no service by mail.

"DUP" means that the address appears more than once on this exhibit and is only being served one time by mail.

"INC" means that the Matrix contains an incomplete addresses; hence, no service by mail.

"NEF" means that service was made by Notice of Electronic Filing as set forth on **Exhibit 3** and is not being additionally served by mail.

"NNR" means no notice is required. Examples are professionals retained.

"N-WD" means no notice required as such party has filed a Notice of Withdrawal with this Court.

"PBFP" means that entity appears on both matrices and only being served once.

¹³ See footnote 1.

SETTLEMENT AGREEMENT

THIS SETTLEMENT AGREEMENT (the “Agreement”), dated as of April 4, 2018, is made and entered into by and among:

- DOUGLAS A. KELLEY (the “PCI Liquidating Trustee”), in his capacity as the PCI Liquidating Trustee for the PCI Liquidating Trust established under the Second Amended Chapter 11 Plan of Liquidation in the Chapter 11 bankruptcy proceedings jointly administered under the caption *In re Petters Company, Inc., et al.*, Bky. Case No. 08-45257 (Bankr. D. Minn.) (the “PCI Bankruptcy Cases”), and as successor in interest to the Chapter 11 trustee for debtors Petters Company, Inc., Petters Group Worldwide, LLC, PC Funding, LLC, Thousand Lakes, LLC, SPF Funding, LLC, PL Ltd., Inc., Edge One, LLC, MGC Finance, Inc., PAC Funding, LLC, and Palm Beach Finance Holdings, Inc. (collectively, the “PCI Debtors”) in the PCI Bankruptcy Cases, and each of their respective bankruptcy estates (the “PCI Estates”);
- JOHN R. STOEBCNER (the “Polaroid Trustee”), in his capacity as the Chapter 7 trustee for debtors Polaroid Corporation, Polaroid Holding Company, Polaroid Consumer Electronics, LLC, Polaroid Capital, LLC, Polaroid Latin America I Corporation, Polaroid Asia Pacific LLC, Polaroid International Holding LLC, Polaroid New Bedford Real Estate, LLC, Polaroid Norwood Real Estate, LLC, and Polaroid Waltham Real Estate, LLC (collectively, the “Polaroid Debtors”), and each of their respective bankruptcy estates (the “Polaroid Estates”), whose bankruptcy proceedings are being jointly administered under the caption *In re Polaroid Corporation, et al.*, Bky. Case No. 08-46617 (Bankr. D. Minn.) (the “Polaroid Bankruptcy Cases”);
- RANDALL L. SEAVER (the “Petters Capital Trustee,” and collectively with the PCI Liquidating Trustee and the Polaroid Trustee, the “Trustees”), in his capacity as the Chapter 7 trustee for debtor Petters Capital, LLC (the “Petters Capital Debtor”), and its bankruptcy estate (the “Petters Capital Estate”), whose bankruptcy proceeding is being administered under the caption *In re Petters Capital, LLC*, Bky. Case No. 09-43847 (Bankr. D. Minn.) (the “Petters Capital Bankruptcy Case”);
- RONALD R. PETERSON (the “Lancelot Trustee”), as a member of the PCI Liquidating Trust Committee and in his capacity as the Chapter 7 trustee for SWC Services, LLC; Lien Acquisition, LLC; AGM, LLC; AGM II, LLC; KD1, LLC; KD2, LLC; KD3, LLC; KD4, LLC; KD5, LLC; KD6, LLC; KD7, LLC; KD8, LLC; RWB Services, LLC; Surge Capital II, LLC; Colossus Capital Fund, L.P.; Colossus Capital Fund, Ltd.; Lancelot Investors Fund, L.P.; Lancelot Investors Fund II, L.P.; and Lancelot Investors Fund, Ltd. (the “Lancelot Debtors”), and each of their respective bankruptcy estates (the “Lancelot Estates”), whose bankruptcy proceedings are being jointly administered under the caption *In re Lancelot Investors Fund, L.P., et al.*, Bky. Case No. 08-28225 (Bankr. N.D. Ill.) (the “Lancelot Bankruptcy Cases”);
- BARRY E. MUKAMAL (the “Palm Beach Trustee”), as a member of the PCI Liquidating Trust Committee and in his capacity as the Liquidating Trustee for the Palm Beach Finance

Partners Liquidating Trust and the Palm Beach Finance II Liquidating Trust established under the Second Amended Joint Plan of Liquidation in the Chapter 11 bankruptcy proceedings jointly administered under the caption *In re Palm Beach Finance Partners, L.P., et al.*, Bky. Case No. 09-36379 (Bankr. S.D. Fla.) (the “Palm Beach Bankruptcy Cases”), and as successor in interest to the Chapter 11 trustee for debtors Palm Beach Finance Partners, L.P. and Palm Beach Finance II, L.P. (the “Palm Beach Debtors”) in the Palm Beach Bankruptcy Cases, and each of their respective bankruptcy estates (the “Palm Beach Estates”);

- MICHAEL STERN (“Stern”), as a member of the PCI Liquidating Trust Committee and on behalf of GREENPOND SOUTH, LLC (“Greenpond”);
- LANCE BREILAND (“Breiland”), as a member of the PCI Liquidating Trust Committee and on behalf of INTERLACHEN HARRIET INVESTMENTS LIMITED (“Interlachen”);
- CHARLES H. CREMENS (“Cremens,” and collectively with the Lancelot Trustee, Palm Beach Trustee, Stern, Greenpond, Breiland, and Interlachen, the “PCI Trust Committee Members”), as a member of the PCI Liquidating Trust Committee;
- JPMORGAN CHASE & CO., JPMORGAN CHASE BANK, N.A., J.P. MORGAN SECURITIES LLC, and ONE EQUITY PARTNERS LLC (the “Entity Defendants”); and
- JACQUES A. NASSER, LEE M. GARDNER, CHARLES F. AUSTER, JAMES W. KOVEN, RICK A. LAZIO, J. MICHAEL POCOCK, WILLIAM L. FLAHERTY, and IRA H. PARKER (the “Individual Defendants,” and collectively with the Entity Defendants, the “Defendants”).

The Trustees, the PCI Trust Committee Members, and the Defendants are collectively hereafter referred to as the “Parties,” and individually as a “Party.” Capitalized terms used herein shall have the meaning ascribed to the terms in this Agreement unless the context requires otherwise.

RECITALS

A. THE BANKRUPTCY CASES

WHEREAS, in an action commenced by the United States of America captioned *United States v. Thomas J. Petters, et al.*, No. 08-cv-05348 (D. Minn.) (the “Receivership Proceeding”), the United States District Court for the District of Minnesota (the “District Court”) appointed Douglas A. Kelley as Receiver (in such capacity, the “Receiver”) for various individuals and entities, including Thomas J. Petters, Petters Company, Inc. (“PCI”), and Petters Group Worldwide, LLC (“PGW”), by an Order entered on October 6, 2008 and as amended on December 8, 2008 (the “Receivership Order”).

WHEREAS, pursuant to the authority granted to him under the Receivership Order, the Receiver filed petitions in the United States Bankruptcy Court for the District of Minnesota (the “Bankruptcy Court”) commencing the Chapter 11 cases of PCI and PGW on October 11, 2008.

The Receiver also filed petitions commencing the Chapter 11 bankruptcy cases of PC Funding, LLC, Thousand Lakes, LLC, SPF Funding, LLC, PL Ltd., Inc., Edge One, LLC and MGC Finance, Inc. on October 15, 2008; the petition commencing the Chapter 11 bankruptcy case of PAC Funding, LLC was filed on October 17, 2008; and the petition commencing the Chapter 11 bankruptcy case of Palm Beach Finance Holdings, Inc. was filed on October 19, 2008. The above-referenced bankruptcy cases—the PCI Bankruptcy Cases—are being jointly administered under *In re Petters Company, Inc., et al.*, Bky. Case No. 08-45257.

WHEREAS, on February 26, 2009, the Bankruptcy Court approved the Office of the United States Trustee for the District of Minnesota's appointment of Douglas A. Kelley as the Chapter 11 Trustee for the PCI Debtors and PCI Estates in the PCI Bankruptcy Cases.

WHEREAS, on December 18, 2008, the Polaroid Debtors filed Chapter 11 petitions in the Bankruptcy Court commencing the Polaroid Bankruptcy Cases. On August 31, 2009, the Polaroid Bankruptcy Cases were converted to cases under Chapter 7, and on September 1, 2009, John R. Stoebner was appointed as the permanent Chapter 7 case trustee for the Polaroid Debtors and Polaroid Estates in the Polaroid Bankruptcy Cases.

WHEREAS, on June 12, 2009, the Petters Capital Debtor filed a Chapter 7 petition in the Bankruptcy Court commencing the Petters Capital Bankruptcy Case. On June 15, 2009, Randall L. Seaver was appointed as the permanent Chapter 7 case trustee for the Petters Capital Debtor and Petters Capital Estate in the Petters Capital Bankruptcy Case.

WHEREAS, on April 8, 2016, Douglas A. Kelley, in his capacity as Chapter 11 trustee for the PCI Debtors and PCI Estates, Greenpond, the Lancelot Trustee, and the Palm Beach Trustee filed a Second Amended Chapter 11 Plan of Liquidation (the "PCI Plan") in the PCI Bankruptcy Cases.

WHEREAS, pursuant to the PCI Plan, which was confirmed by the Bankruptcy Court on April 15, 2016 and subsequently went into effect, the PCI Liquidating Trust was established for, among other purposes, prosecuting Trust Claims (as defined in the PCI Plan). Pursuant to the PCI Plan, Douglas A. Kelley was appointed as the PCI Liquidating Trustee for the PCI Liquidating Trust subject to the oversight of the PCI Liquidating Trust Committee whose membership has, since inception, consisted of the Lancelot Trustee, the Palm Beach Trustee, Michael Stern, Lance Breiland, and, as the Independent Member (as defined in the PCI Plan), Charles H. Cremens. Under the terms of the PCI Plan, the PCI Liquidating Trustee has the power to settle Trust Claims subject to the approval of, or at the direction of, the PCI Liquidating Trust Committee.

B. THE ADVERSARY PROCEEDINGS

WHEREAS, on October 10, 2010, Douglas A. Kelley, in his capacity as the Chapter 11 trustee of PCI and PGW, the Polaroid Trustee, and the Petters Capital Trustee commenced adversary proceedings captioned *Kelley, et al. v. JPMorgan Chase & Co., et al.*, Adv. Proc. Nos. 10-04443, 10-04444, and 10-04445 (Bankr. D. Minn.), by filing identical complaints against Defendants JPMorgan Chase & Co., JPMorgan Chase Bank, N.A., One Equity Partners LLC,

Jacques A. Nasser, Lee M. Gardner, Charles F. Auster, James W. Koven, Rick A. Lazio, J. Michael Pocock, William L. Flaherty, and Ira H. Parker.

WHEREAS, on October 10, 2010, Douglas A. Kelley, in his capacity as the Chapter 11 trustee of PGW, commenced an adversary proceeding captioned *Kelley v. JPMorgan Chase & Co., et al.*, Adv. Proc. No. 10-04446 (Bankr. D. Minn.) by filing a complaint against Defendants JPMorgan Chase & Co. and JPMorgan Chase Bank, N.A. Adv. Proc. Nos. 10-04443, 10-04444, 10-04445, and 10-04446 are referred to collectively as the “Adversary Proceedings.”

WHEREAS, on February 18, 2011, the respective Defendants, who deny the allegations and claims asserted in the Adversary Proceedings, moved to dismiss the complaints in Adversary Proceeding Nos. 10-04443, 10-04444, and 10-04445 and moved to dismiss certain of the claims in Adversary Proceeding No. 10-04446.

WHEREAS, on August 31, 2016, the Bankruptcy Court entered an order dismissing without prejudice the complaints filed in Adversary Proceeding Nos. 10-04443, 10-04444, and 10-04445 in their entirety.

WHEREAS, on October 31, 2016, identical amended complaints were filed in Adversary Proceeding Nos. 10-04443, 10-04444, and 10-04445 that, among other things, substituted the PCI Liquidating Trustee as a Plaintiff and added J.P. Morgan Securities LLC as a Defendant.

WHEREAS, Defendants filed a motion to dismiss the amended complaints in Adversary Proceeding Nos. 10-04443, 10-04444, and 10-04445 on November 30, 2016, and an amended motion to dismiss on December 1, 2016.

WHEREAS, an amended complaint was filed on October 31, 2016 and a second amended complaint was filed on December 28, 2016 in Adversary Proceeding No. 10-04446 that, among other things, substituted the PCI Liquidating Trustee as Plaintiff and named solely JPMorgan Chase Bank, N.A. as Defendant.

WHEREAS, on January 13, 2017, the Bankruptcy Court granted in part and denied in part Defendants’ motion to dismiss the amended complaints filed in Adversary Proceeding Nos. 10-04443, 10-04444, and 10-04445.

WHEREAS, Defendant JPMorgan Chase Bank, N.A. answered the second amended complaint in Adversary Proceeding No. 10-04446 on January 18, 2017, and Defendants answered the amended complaints in Adversary Proceeding Nos. 10-04443, 10-04444, and 10-04445 on January 27, 2017.

C. THE SETTLEMENT

WHEREAS, on October 25, 2017, without any admission as to any of the Parties’ claims or defenses, the Parties reached an agreement in principle to settle the Adversary Proceedings in order to avoid the expense, delay, and uncertainty of continued litigation. The Defendants have

denied and continue to deny each and every allegation of wrongdoing, fault, liability, or damage asserted in the Adversary Proceedings.

WHEREAS, the Parties wish to further memorialize the documentation of their agreement and fully and finally settle their disputes on the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the foregoing, of the mutual covenants, promises and undertakings set forth herein, and for good and valuable consideration, the mutual receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

AGREEMENT

1. **Defined Terms.** In addition to the terms defined above, the terms listed below shall have the following meanings for purposes of this Agreement:

(a) **“Avoidance Claims”**: (i) All Claims for the avoidance and/or recovery of transfers, obligations, or other interests in property that arise under or can be asserted under Chapter 5 of Title 11 of the United States Code; (ii) all Claims that relate to or otherwise concern the avoidance and/or recovery of fraudulent transfers, conveyances, and/or obligations, voidable transactions, voidable preferences, or any other similar legal theory, arising under the statutory or common law of any State, of the United States, or of any international jurisdiction, including all Claims that may be asserted by a bankruptcy trustee pursuant to 11 U.S.C. § 544; and (iii) all Claims that are derivative of any of the foregoing, whether denominated in tort, unjust enrichment, or otherwise.

(b) **“Claims”**: All charges, complaints, claims (as defined in section 101(5) of the Bankruptcy Code), demands, rights, suits, debts, liens, agreements, contracts, rights of indemnification, rights of reimbursement, rights of subrogation, rights of contribution, rights of and rights to restitution, covenants, obligations, liabilities, judgments, losses, costs, attorneys’ fees, expenses, actions and causes of action, of any kind or description whatsoever, whether direct or derivative, liquidated or unliquidated, fixed or contingent, matured or unmatured, disputed or undisputed, known or unknown, foreseen or unforeseen, suspected or unsuspected, in law, equity or otherwise.

(c) **“Committee Released Parties”**: The Lancelot Trustee, the Lancelot Debtors, the Lancelot Estates, the Palm Beach Trustee, the Palm Beach Finance Partners Liquidating Trust, the Palm Beach Finance II Liquidating Trust, the Palm Beach Debtors, the Palm Beach Estates, Stern, Greenpond, Breiland, Interlachen, and Clemens as well as their predecessors and successors in interest, and their respective direct and indirect parents, subsidiaries, affiliates, and divisions, and the past and present directors, officers, employees, principals, agents, and attorneys of each of the foregoing.

(d) **“Committee Releasing Parties”**: (i) The Lancelot Trustee, the Lancelot Debtors, the Lancelot Estates, the Palm Beach Trustee, the Palm Beach Finance Partners Liquidating Trust, the Palm Beach Finance II Liquidating Trust, the Palm Beach Debtors, the Palm Beach Estates, Stern, Greenpond, Breiland, Interlachen, and Clemens; (ii) any

other person or entity that has asserted Claims or could assert Claims by or on behalf of the Lancelot Debtors, the Lancelot Estates, the Palm Beach Finance Partners Liquidating Trust, the Palm Beach Finance II Liquidating Trust, the Palm Beach Debtors, the Palm Beach Estates, Stern, Greenpond, Breiland, Interlachen, and Cremens; and (iii) any of the past, present and future predecessors and successors in interest, subsidiaries, affiliates, parents, divisions, heirs, executors, administrators, and assigns of each of the foregoing.

(e) “Covered Transaction”: Any transfer, conveyance, obligation, or other transaction or occurrence based on, arising from, or in any way relating to (i) Thomas J. Petters (“Petters”); (ii) any entity at any time owned by, controlled by, or affiliated with Petters (a “Petters Affiliated Entity”); (iii) any and all transactions with Petters or a Petters Affiliated Entity; (iv) Petters’ Ponzi scheme; (v) the PCI Bankruptcy Cases, the Polaroid Bankruptcy Cases, and the Petters Capital Bankruptcy Case; (vi) the Adversary Proceedings, including any Claims based on, arising out of, or relating to items (i) through (v) or (vii) through (xi), or that would have been barred by *res judicata* or claim or issue preclusion, had the Adversary Proceedings been litigated to judgment; (vii) the sale of Polaroid Holding Company stock pursuant to an Agreement and Plan of Merger entered into on or around January 7, 2005 between and among Petters Group Worldwide, LLC, Petters Consumer Brands, LLC and Polaroid Holding Company; (viii) the Term Loan Credit Agreement dated as of April 28, 2005 entered into by Polaroid Corporation and any amendments or other agreements entered into in respect thereof; (ix) the Revolving Credit Agreement dated as of April 28, 2005 entered into by, among others, Polaroid Holding Company and Polaroid Corporation and any amendments or other agreements entered into in respect thereof; (x) Petters’ personal accounts at J.P. Morgan Private Bank; or (xi) the line of credit extended to PGW in 2006 by JPMorgan Chase Bank, N.A. and which was collateralized with cash and securities in Petters’ accounts at J.P. Morgan Private Bank.

(f) “Defendant Releasing Parties”: The Defendants and their past, present and future predecessors and successors in interest, subsidiaries, affiliates, parents, divisions, heirs, executors, administrators, and assigns.

(g) “Entity Defendant Released Parties”: The Entity Defendants and their subsequent transferees (solely with respect to claims asserted against them premised upon subsequent transfers from Entity Defendants), if any, as well as the Entity Defendants’ predecessors and successors in interest, and their direct and indirect parents, subsidiaries, affiliates and divisions (including Chase Lincoln First Commercial Corporation and J.P. Morgan Europe Limited), and the respective past and present directors, officers, employees, principals, agents and attorneys of each of the foregoing.

(h) “Individual Defendant Released Parties”: The Individual Defendants and their subsequent transferees (solely with respect to claims asserted against them premised upon subsequent transfers from Individual Defendants), if any, as well as the Individual Defendants’ spouses and other immediate family members, their heirs, executors, personal or legal representatives, agents, insurers, estates, beneficiaries, predecessors, successors, assigns, and any company or entity they own or control.

(i) “Petters Creditors”: Any and all persons having any Claim against the PCI Liquidating Trust, the PCI Debtors, the PCI Estates, the Polaroid Debtors, the Polaroid Estates, the Petters Capital Debtor, and/or the Petters Capital Estate, and any of such person’s past, present and future predecessors and successors in interest, subsidiaries, affiliates, parents, divisions, heirs, executors, administrators, and assigns.

(j) “Trustee Released Parties”: The PCI Liquidating Trustee, the PCI Liquidating Trust, the PCI Debtors, the PCI Estates, the Polaroid Trustee, the Polaroid Debtors, the Polaroid Estates, the Petters Capital Trustee, the Petters Capital Debtor, and the Petters Capital Estate as well as their predecessors and successors in interest, and their respective direct and indirect parents, subsidiaries, affiliates, and divisions, and the past and present directors, officers, employees, principals, agents, and attorneys of each of the foregoing.

(k) “Trustee Releasing Parties”: (i) The PCI Liquidating Trustee, the PCI Liquidating Trust, the PCI Debtors, the PCI Estates, the Polaroid Trustee, the Polaroid Debtors, the Polaroid Estates, the Petters Capital Trustee, the Petters Capital Debtor, and the Petters Capital Estate; (ii) any other person or entity that has asserted Claims or could assert Claims by or on behalf of the PCI Liquidating Trust, the PCI Debtors, the PCI Estates, the Polaroid Debtors, the Polaroid Estates, the Petters Capital Debtor, and Petters Capital Estate; and (iii) any of the past, present and future predecessors and successors in interest, subsidiaries, affiliates, parents, divisions, heirs, executors, administrators, and assigns of each of the foregoing.

2. **Releases by the Trustee Releasing Parties and the Committee Releasing Parties.** Upon receipt of the Settlement Payment (as defined in Paragraph 5 of this Agreement), the Trustee Releasing Parties and Committee Releasing Parties hereby release, remise, waive, and forever discharge the Entity Defendant Released Parties and Individual Defendant Released Parties from any and all Claims, including Avoidance Claims, that the Trustee Releasing Parties and/or Committee Releasing Parties ever had, now have, or hereafter can, shall or may have against any of the Entity Defendant Released Parties and Individual Defendant Released Parties from the beginning of time up to and including the Effective Date of this Agreement, based on, arising out of, or in any way relating to a Covered Transaction. The Claims released in this Paragraph 2 shall be extinguished, and shall not be available for further assertion. Notwithstanding the foregoing, (a) nothing contained herein shall constitute or cause, or be deemed to constitute or cause, a release, discharge, or impairment of the right to enforce this Agreement, which is expressly reserved; (b) nothing contained herein shall release any person or entity that is now a party defendant or third-party defendant in any adversary proceeding commenced by one or more of the Trustees, other than the Adversary Proceedings defined herein, with respect to any claim now asserted in such adversary proceedings; and (c) nothing contained herein shall release: Opportunity Finance, LLC; Opportunity Finance Securitization, LLC; Opportunity Finance Securitization II, LLC; Sabes Minnesota Limited Partnership; Robert W. Sabes; Janet F. Sabes; Jon R. Sabes; Steven Sabes; or Deutsche Zentralgenossenschaftsbank AG. For the avoidance of doubt, this Paragraph 2 does not release any Claims against any of the Entity Defendant Released Parties and Individual Defendant Released Parties by parties other than the Trustee Releasing Parties and Committee Releasing Parties except to the extent such Claims (a) are within the scope of the release in this

Paragraph 2, (b) were asserted by the Trustees in the Adversary Proceedings, or (c) are derivative of any such Claims.

3. **Releases by the Defendant Releasing Parties.** Upon the Effective Date, the Defendant Releasing Parties hereby release, remise, waive, and forever discharge the Trustee Released Parties and Committee Released Parties from any and all Claims that the Defendant Releasing Parties ever had, now have, or hereafter can, shall or may have against any of the Trustee Released Parties and Committee Released Parties from the beginning of time up to and including the Effective Date of this Agreement, based on, arising out of, or in any way relating to a Covered Transaction; provided, however, that nothing contained herein shall constitute or cause, or be deemed to constitute or cause, a release, discharge, or impairment of the right to enforce this Agreement, which is expressly reserved.

4. **Unknown Claims Released.** The Parties expressly acknowledge and agree that the releases, discharges, and waivers included in Paragraphs 2 and 3 of this Agreement shall extend to Claims that the releasing parties do not know or suspect exist at the time of the releases, which, if known, might have affected the releasing parties' decisions to enter into the releases; that the releasing parties shall be deemed to relinquish, to the extent applicable, and to the full extent permitted by law, the provisions, rights, and benefits conferred by or under Section 1542 of the California Civil Code, which provides:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR;

and that the releasing parties shall be deemed to waive any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or principle of common law, which is similar, comparable or equivalent to California Civil Code Section 1542. The Parties to this Agreement acknowledge that the foregoing waiver was separately bargained for and is a material term of this Agreement.

5. **Settlement Payment.** Contingent upon the entry of all Final Orders (in accordance with Paragraph 6 of this Agreement), Defendants shall, by wire transfer or other immediately available funds, make a payment in the aggregate amount of **\$30,725,000.00** (the "Settlement Payment") to and for the benefit of the PCI Liquidating Trust, the Polaroid Estates, and the Petters Capital Estate within fifteen (15) business days after the Effective Date (as specified in Paragraph 6 of this Agreement), in full, final and complete settlement of all Claims released pursuant to Paragraph 2 of this Agreement. The payment shall be made in accordance with the wire instructions attached as Exhibit A.

6. **Court Approval; Effective Date.** This Agreement is expressly made conditional upon entry of orders approving the settlement embodied herein in the following bankruptcy court cases: (a) approval by the United States Bankruptcy Court for the District of Minnesota in (i) the jointly administered cases captioned *In re Petters Company, Inc., et al.*, Bky. Case No. 08-45257, (ii) the jointly administered cases captioned *In re Polaroid Corporation, et al.*, Bky. Case No. 08-

46617, and (iii) the case captioned *In re Petters Capital, LLC*, Bky. Case No. 09-43847; (b) approval by the United States Bankruptcy Court for the Northern District of Illinois in the jointly administered cases captioned *In re Lancelot Investors Fund, L.P., et al.*, Bky. Case No. 08-28225; and (c) approval by the United States Bankruptcy Court for the Southern District of Florida in the jointly administered cases captioned *In re Palm Beach Finance Partners, L.P., et al.*, Bky. Case No. 09-36379 (collectively, the “Bankruptcy Court Approval Orders”). In addition, this Agreement is expressly made conditional upon entry of an order by the United States District Court for the District of Minnesota in the receivership action captioned *United States v. Thomas J. Petters, et al.*, Case No. 08-cv-05348 (the “District Court Approval Order”) approving the settlement embodied in a separate settlement agreement by and among the Receiver and the defendants to the lawsuit captioned *Kelley v. JPMorgan Chase & Co, et al.*, No. 10-cv-04999 (D. Minn.) (the “Receiver Settlement Agreement”). This Agreement shall not become effective unless and until Bankruptcy Court Approval Orders in each of the aforementioned bankruptcy court cases are entered in materially the form set forth in Exhibits B, C and D hereto and each becomes a Final Order (as defined in this Paragraph 6) and a District Court Approval Order is entered in materially the form set forth in Exhibit E hereto and it becomes a Final Order (collectively, the “Final Orders”). For purposes of this Agreement, the Bankruptcy Court Approval Orders and the District Court Approval Order shall be deemed Final Orders only if they are final orders within the meaning of 28 U.S.C. §§ 158(a) and 1291, and only upon exhaustion of any and all appeals, meaning (i) if no appeal or request for review is filed, the day after the date of expiration of any time for appeal or review of the order, and (ii) if an appeal or request for review is filed, the day after the date the appeal or request for review is dismissed, or the order is upheld on appeal or review in all material respects, and is not subject to further review on appeal or by certiorari or otherwise. The PCI Liquidating Trustee, the Polaroid Trustee, the Petters Capital Trustee, the Lancelot Trustee and the Palm Beach Trustee shall use reasonable efforts to obtain approval of this Agreement in their respective proceedings as promptly as practicable after the Parties’ execution of this Agreement. This Agreement is contingent upon and will become effective only upon the entry of all Final Orders (the “Effective Date”), including a Final Order in the District Court related to the Receiver Settlement Agreement. If for any reason issuance of one or more of the Final Orders is finally denied, the Trustees and/or Defendants may terminate this Agreement upon written notice to the other Parties. If any of the Bankruptcy Court Approval Orders or the District Court Approval Order is entered with modification that materially narrows (i) a release intended to benefit the Entity Defendant Released Parties or Individual Defendant Released Parties and/or (ii) a Bar Order, Defendants may at their sole election terminate this Agreement or elect to treat one or more modified order as Final Order(s). In the event the Agreement is terminated in accordance with this Paragraph 6, the Agreement shall be null and void and of no force and effect and the Parties shall be restored to the positions they held immediately prior to the execution of this Agreement. Pending the Effective Date, the Parties will maintain the *status quo* in the Adversary Proceedings and shall seek appropriate court orders that the Adversary Proceedings shall be stayed. Notwithstanding the foregoing, the Parties may jointly agree to waive the requirement of finality of Approval Orders at any time.

7. **Permanent Injunction.** The Final Order reflecting approval by the Bankruptcy Court in the PCI Bankruptcy Cases, the Polaroid Bankruptcy Cases, and the Petters Capital Bankruptcy Case shall include a provision (such provision referred to herein as the “Bar Order”) providing that any and all Petters Creditors, anyone acting on behalf of or in concert or

participation with any of the Petters Creditors, or anyone whose Claim in any way arises from or is related to the PCI Liquidating Trust, the PCI Debtors, the PCI Estates, the Polaroid Debtors, the Polaroid Estates, the Petters Capital Debtor, the Petters Capital Estate, Thomas J. Petters, and/or Petters' Ponzi scheme is barred and permanently enjoined from asserting or prosecuting any Claim that belongs or belonged to one or more of the Trustees, whether or not already asserted by the Trustees, or is derivative of such a Claim, whether denominated in tort, unjust enrichment, or otherwise, and including but not limited to Claims for fraudulent transfer, against any of the Entity Defendant Released Parties and Individual Defendant Released Parties (the "Barred Claims"). Barred Claims subject to the Bar Order does not include Claims against any of the Entity Defendant Released Parties and Individual Defendant Released Parties by parties other than the Trustee Releasing Parties and Committee Releasing Parties except to the extent such Claims (a) are within the scope of the Barred Claims, (b) were asserted by the Trustees in the Adversary Proceedings, or (c) are derivative of any such Claims. This Agreement is contingent upon entry of a Final Order in the Bankruptcy Court with a Bar Order in materially the form set forth in Exhibit B and entry of a Final Order in the District Court with a similar bar order, as required in the Receivership Settlement, in materially the form set forth in Exhibit E. For the avoidance of doubt, nothing in this Agreement shall obligate any of the Trustee Releasing Parties and Committee Releasing Parties to indemnify the Entity Defendant Released Parties and Individual Defendant Released Parties in the event any third party asserts a claim against the Entity Defendant Released Parties or Individual Defendant Released Parties, whether or not such claim violates the Bar Order.

8. **Cooperation.** The Trustees agree not to take any position contrary to or inconsistent with positions they already have asserted to the Court in connection with the Second Amended Complaint in *Ritchie Capital Management, L.L.C., et al. v. JPMorgan Chase & Co., et al.*, Adv. P. No. 15-04128 (Bankr. D. Minn.), Doc. No. 170 (the "Ritchie Complaint").

9. **Covenants.** Consistent with the releases and waivers contained in this Agreement, the Parties covenant and agree not to bring any action, litigation, or other proceeding or file or assert any Claim against the other Parties, directly or indirectly, seeking to recover on account of any Claims waived or released by this Agreement.

10. **Termination.** If this Agreement does not become effective, (a) the Agreement (other than this Paragraph 10) shall terminate and be null and void for all purposes, (b) all of the statements, admissions, consents, and agreements contained in the Agreement (other than this Paragraph 10) shall be null and void, (c) the Parties may not use or rely on any such statement, admission, consent, or agreement in any public statement or litigation involving the PCI Bankruptcy Cases, the Polaroid Bankruptcy Cases, the Petters Capital Bankruptcy Case, any case or proceeding relating to any of those Bankruptcy Cases, or any case or proceeding relating to the PCI Liquidating Trust, the PCI Estates, the Polaroid Estates or the Petters Capital Estate, and (d) the Parties shall be returned to the positions they held immediately prior to the execution of this Agreement.

11. **Confidentiality.** Except to the extent reasonably necessary for the Parties to communicate with their respective constituents, regulators and auditors or to otherwise comply with legal or regulatory requirements, the Parties will keep the terms of this Agreement

confidential until the Trustees, the Lancelot Trustee, and the Palm Beach Trustee file their respective motions or notices of settlement with the respective bankruptcy courts seeking approval of the Agreement.

12. **Representations and Warranties.** Each of the Parties, by signing this Agreement, represents and warrants that:

(a) Such Party intends to be legally bound and has the full power, authority and legal right to execute and deliver, and to perform such Party's respective obligations under this Agreement and has taken all necessary action to authorize the execution and delivery of, and the performance of such Party's obligations under this Agreement;

(b) Such Party has the full power, authority and legal right to release all Claims released by this Agreement;

(c) Such Party has not sold, assigned, transferred, or otherwise disposed of, and will not sell, assign, transfer, or otherwise dispose of, any Claim purported to be released by such Party or, for the avoidance of doubt, any Claim that, if not for any such sale, assignment, transfer, or other disposition, would constitute a released Claim;

(d) The execution and delivery of this Agreement and the performance by such Party of its obligations hereunder, including the release of Claims contemplated hereby, will not: (i) result in the violation by such Party of any statute, law, rule, regulation or ordinance or any judgment, decree, order, writ, permit, or license of any governmental or regulatory authority applicable to such Party; or (ii) except as otherwise expressly set forth in this Agreement, require such Party to obtain any consent, approval or action of, make any filing with or give any notice to any person, which action has not already been undertaken and accomplished by such Party; and

(e) Such Party has read and understands this Agreement, has obtained such counsel as such Party deems appropriate before entering into this Agreement, and has independently determined to enter into this Agreement.

13. **Dismissal of Adversary Proceedings.** Within three (3) business days of receipt of the Settlement Payment, the Trustees will file a stipulation of dismissal of the Adversary Proceedings (Adv. Proc. Nos. 10-04443, 10-04444, 10-04445 and 10-04446 (Bankr. D. Minn.)), which will seek dismissal with prejudice and without costs to any of the Parties. Each of the Parties agrees to execute and to cause to be filed such pleadings, stipulations or other documents as may be necessary to carry out the obligations set forth in this Paragraph, each Party to bear its own expenses and fees.

14. **Construction.** The Parties acknowledge that they jointly participated in the drafting of this Agreement. This Agreement shall be construed without regard to any presumption or other rule requiring construction against the Party who caused the document to be drafted. In the event of any ambiguity regarding the breadth of the releases and waivers set forth in Paragraphs 2, 3 and 4 hereof, the Parties agree that such ambiguity shall be resolved by construing the releases

and waivers broadly, as opposed to narrowly. The words “include,” “includes,” and “including” shall be deemed to be followed by the phrase “without limitation.”

15. **Further Assurances.** The Parties shall execute and deliver any document or instrument reasonably requested by any of them after the date of the Agreement that may be necessary or desirable to obtain the approvals required hereby and consummate the Agreement.

16. **Non-Disparagement.** The Parties agree to not make any false and disparaging statements regarding each other concerning this Agreement, the Adversary Proceedings, and/or any of the allegations, claims, or defenses asserted or raised by any of the Parties in connection with the Adversary Proceedings.

17. **Entire Agreement.** This Agreement, in conjunction with the Receiver Settlement Agreement, constitutes the entire agreement and understanding between and among the Parties and supersedes all prior agreements, representations, and understandings concerning the subject matter hereof. The Parties represent that they did not rely on any statement, oral or written, not contained in this Agreement or the Receiver Settlement Agreement in making their respective decisions to enter into this Agreement. For the avoidance of doubt, nothing in this Agreement (including this Paragraph or the releases provided herein) waives, alters or otherwise changes the Parties’ obligations under the Confidentiality Stipulation and Protective Order concerning discovery in the Adversary Proceedings.

18. **Amendments; Waiver.** Except as otherwise provided, this Agreement may not be terminated, amended, or modified in any way except in a writing signed by all of the Parties. No waiver of any provision of this Agreement shall be deemed to constitute a waiver of any other provision hereof, whether or not similar, nor shall such waiver constitute a continuing waiver.

19. **Assignability.** No Party hereto may assign their rights under this Agreement without the prior written consent of each of the other Parties hereto.

20. **Successors Bound; Third-Party Beneficiaries.** This Agreement shall be binding upon and inure to the benefit of each of the Parties and their successors and permitted assigns. The Parties acknowledge and agree that the Committee Released Parties, the Entity Defendant Released Parties, the Individual Defendant Released Parties, and the Trustee Released Parties are intended beneficiaries of the releases and waivers set forth in this Agreement; however, the Parties do not otherwise intend to confer any benefit by or under this Agreement upon any other person or entity or to impact, diminish, impair, or alter in any manner any Claims whatsoever that the Trustees may have against any parties other than the Entity Defendant Released Parties and Individual Defendant Released Parties.

21. **No Admission of Liability, Wrongdoing or Avoidability.** The Parties acknowledge that neither the execution nor the performance of any of the terms of this Agreement will constitute or be construed as an admission by any Party of any liability, as an admission of the validity or enforceability of any Claims that are being released, waived, and discharged by this Agreement, as an admission of the validity of any of the defenses asserted in response to any of the Claims, or as an admission that any of the transfers that the Trustees have alleged and sought

to avoid in the Adversary Proceedings have been avoided or are avoidable under Chapter 5 of the Bankruptcy Code, Minn. Stat. § 513.41 *et seq.* and/or any other federal or state law.

22. **Governing Laws; Venue.** This Agreement shall be governed, construed, interpreted, and enforced according to the internal laws of the State of Minnesota without regard to the conflicts of law principles of any jurisdiction except to the extent that the laws of such State are superseded by the Bankruptcy Code, the Bankruptcy Rules, or other applicable federal law. The Parties agree that the Bankruptcy Court shall have exclusive jurisdiction over the subject matter of this Agreement, and any and all disputes relating to this Agreement and the subject matter thereof (including any action to interpret or enforce this Agreement, or any provision thereof), and the Parties hereby consent to and submit to the jurisdiction of the Bankruptcy Court for any such action and waive any argument that venue in such forum is or shall be inconvenient.

23. **Headings and Rules of Construction.** The headings in this Agreement are inserted only as a matter of convenience and for reference and do not define, limit, or describe the scope of this Agreement or the scope or content of any of its provisions.

24. **Counterparts; Electronic Copy of Signatures.** This Agreement and attachments may be executed and delivered in any number of counterparts, each of which so executed and delivered shall be deemed to be an original and all of which shall constitute one and the same document. The Parties may evidence their execution of this Agreement by delivery to the other Parties of scanned (.pdf) or faxed copies of their signatures, with the same effect as the delivery of an original signature.

[SIGNATURE PAGES FOLLOW]

IN WITNESS WHEREOF, each of the Parties hereto, intending to be legally bound, have caused this Agreement to be executed as of the date set forth below by their duly authorized representatives.

Date: March 28, 2018

PCI LIQUIDATING TRUSTEE

Douglas A. Kelley

Douglas A. Kelley, as PCI Liquidating Trustee and on behalf of the PCI Liquidating Trust, the PCI Debtors, and the PCI Estates

Date: March ___, 2018

POLAROID TRUSTEE

John R. Stoebner, as Chapter 7 Trustee on behalf of the Polaroid Debtors and the Polaroid Estates

Dated: March ___, 2018

PETTERS CAPITAL TRUSTEE

Randall L. Seaver, as Chapter 7 Trustee on behalf of the Petters Capital Debtor and the Petters Capital Estate

Dated: March ___, 2018

LANCELOT TRUSTEE

Ronald R. Peterson, as Chapter 7 Trustee on behalf of the Lancelot Debtors and the Lancelot Estates

Dated: March ___, 2018

PALM BEACH LIQUIDATING TRUSTEE

Barry E. Mukamal, as Liquidating Trustee on behalf of the Palm Beach Finance Partners Liquidating Trust, the Palm Beach Finance II Liquidating Trust, the Palm Beach Debtors, and the Palm Beach Estates

IN WITNESS WHEREOF, each of the Parties hereto, intending to be legally bound, have caused this Agreement to be executed as of the date set forth below by their duly authorized representatives.


Date: March __, 2018

PCI LIQUIDATING TRUSTEE

Douglas A. Kelley, as PCI Liquidating Trustee and on behalf of the PCI Liquidating Trust, the PCI Debtors, and the PCI Estates

Date: March 28, 2018

POLAROID TRUSTEE



John R. Stoebner, as Chapter 7 Trustee on behalf of the Polaroid Debtors and the Polaroid Estates

Dated: March __, 2018

PETTERS CAPITAL TRUSTEE

Randall L. Seaver, as Chapter 7 Trustee on behalf of the Petters Capital Debtor and the Petters Capital Estate

Dated: March __, 2018

LANCELOT TRUSTEE

Ronald R. Peterson, as Chapter 7 Trustee on behalf of the Lancelot Debtors and the Lancelot Estates

Dated: March __, 2018

PALM BEACH LIQUIDATING TRUSTEE

Barry E. Mukamal, as Liquidating Trustee on behalf of the Palm Beach Finance Partners Liquidating Trust, the Palm Beach Finance II Liquidating Trust, the Palm Beach Debtors, and the Palm Beach Estates

IN WITNESS WHEREOF, each of the Parties hereto, intending to be legally bound, have caused this Agreement to be executed as of the date set forth below by their duly authorized representatives.

Date: March __, 2018

PCI LIQUIDATING TRUSTEE

Douglas A. Kelley, as PCI Liquidating Trustee and on behalf of the PCI Liquidating Trust, the PCI Debtors, and the PCI Estates


Date: March __, 2018

POLAROID TRUSTEE

John R. Stoebner, as Chapter 7 Trustee on behalf of the Polaroid Debtors and the Polaroid Estates

Dated: March 29, 2018

PETTERS CAPITAL TRUSTEE



Randall L. Seaver, as Chapter 7 Trustee on behalf of the Petters Capital Debtor and the Petters Capital Estate

Dated: March __, 2018

LANCELOT TRUSTEE

Ronald R. Peterson, as Chapter 7 Trustee on behalf of the Lancelot Debtors and the Lancelot Estates

Dated: March __, 2018

PALM BEACH LIQUIDATING TRUSTEE

Barry E. Mukamal, as Liquidating Trustee on behalf of the Palm Beach Finance Partners Liquidating Trust, the Palm Beach Finance II Liquidating Trust, the Palm Beach Debtors, and the Palm Beach Estates

IN WITNESS WHEREOF, each of the Parties hereto, intending to be legally bound, have caused this Agreement to be executed as of the date set forth below by their duly authorized representatives.

Date: March __, 2018

PCI LIQUIDATING TRUSTEE

Douglas A. Kelley, as PCI Liquidating Trustee and on behalf of the PCI Liquidating Trust, the PCI Debtors, and the PCI Estates

Date: March __, 2018

POLAROID TRUSTEE

John R. Stoebner, as Chapter 7 Trustee on behalf of the Polaroid Debtors and the Polaroid Estates

Dated: March __, 2018

PETTERS CAPITAL TRUSTEE

Randall L. Seaver, as Chapter 7 Trustee on behalf of the Petters Capital Debtor and the Petters Capital Estate

Dated: March 29, 2018

LANCELOT TRUSTEE



Ronald R. Peterson, as Chapter 7 Trustee on behalf of the Lancelot Debtors and the Lancelot Estates

Dated: March __, 2018

PALM BEACH LIQUIDATING TRUSTEE

Barry E. Mukamal, as Liquidating Trustee on behalf of the Palm Beach Finance Partners Liquidating Trust, the Palm Beach Finance II Liquidating Trust, the Palm Beach Debtors, and the Palm Beach Estates

IN WITNESS WHEREOF, each of the Parties hereto, intending to be legally bound, have caused this Agreement to be executed as of the date set forth below by their duly authorized representatives.

Date: March __, 2018

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Douglas A. Kelley, as PCI Liquidating Trustee and on behalf of the PCI Liquidating Trust, the PCI Debtors, and the PCI Estates

Date: March __, 2018

POLAROID TRUSTEE

John R. Stoebner, as Chapter 7 Trustee on behalf of the Polaroid Debtors and the Polaroid Estates

Dated: March __, 2018

PETTERS CAPITAL TRUSTEE

Randall L. Seaver, as Chapter 7 Trustee on behalf of the Petters Capital Debtor and the Petters Capital Estate

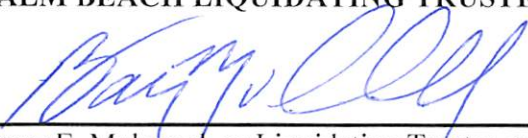
Dated: March __, 2018

LANCELOT TRUSTEE

Ronald R. Peterson, as Chapter 7 Trustee on behalf of the Lancelot Debtors and the Lancelot Estates

Dated: March 28, 2018

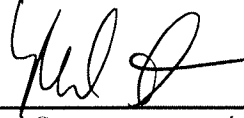
PALM BEACH LIQUIDATING TRUSTEE



Barry E. Mukamal, as Liquidating Trustee on behalf of the Palm Beach Finance Partners Liquidating Trust, the Palm Beach Finance II Liquidating Trust, the Palm Beach Debtors, and the Palm Beach Estates

Dated: March 29, 2018

MICHAEL STERN & GREENPOND



Michael Stern, as a member of the PCI Liquidation Trust Committee and on behalf of Greenpond South, LLC

Dated: March ___, 2018

LANCE BREILAND & INTERLACHEN

Lance Breiland, as a member of the PCI Liquidation Trust Committee and on behalf of Interlachen Harriet Investments Limited

Dated: March ___, 2018

CHARLES H. CREMENS

Charles H. Cremens, as a member of the PCI Liquidation Trust Committee

Dated: March ___, 2018

JPMORGAN CHASE & CO.

Name:

Title:

Dated: March ___, 2018

JPMORGAN CHASE BANK, N.A.

Name:

Title:

Dated: March __, 2018

MICHAEL STERN & GREENPOND

Michael Stern, as a member of the PCI Liquidation Trust Committee and on behalf of Greenpond South, LLC

Dated: March 28, 2018

LANCE BREILAND & INTERLACHEN



Lance Breiland, as a member of the PCI Liquidation Trust Committee and on behalf of Interlachen Harriet Investments Limited

Dated: March __, 2018

CHARLES H. CREMENS

Charles H. Cremens, as a member of the PCI Liquidation Trust Committee

Dated: March __, 2018

JPMORGAN CHASE & CO.

Name:

Title:

Dated: March __, 2018

JPMORGAN CHASE BANK, N.A.

Name:

Title:

Dated: March ___, 2018

MICHAEL STERN & GREENPOND

Michael Stern, as a member of the PCI Liquidation Trust Committee and on behalf of Greenpond South, LLC

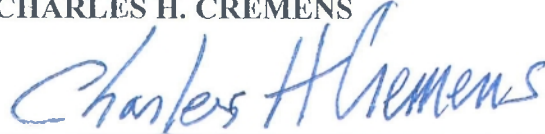
Dated: March ___, 2018

LANCE BREILAND & INTERLACHEN

Lance Breiland, as a member of the PCI Liquidation Trust Committee and on behalf of Interlachen Harriet Investments Limited

Dated: March 28, 2018

CHARLES H. CREMENS



Charles H. Cremens, as a member of the PCI Liquidation Trust Committee

Dated: March ___, 2018

JPMORGAN CHASE & CO.

Name:

Title:

Dated: March ___, 2018

JPMORGAN CHASE BANK, N.A.

Name:

Title:

Dated: March __, 2018

MICHAEL STERN & GREENPOND

Michael Stern, as a member of the PCI Liquidation Trust Committee and on behalf of Greenpond South, LLC

Dated: March __, 2018

LANCE BREILAND & INTERLACHEN

Lance Breiland, as a member of the PCI Liquidation Trust Committee and on behalf of Interlachen Harriet Investments Limited

Dated: March __, 2018

CHARLES H. CREMENS

Charles H. Cremens, as a member of the PCI Liquidation Trust Committee

Dated: March 28, 2018

JPMORGAN CHASE & CO.



Name: Douglas B. Petno

Title: CEO - Commercial Banking

Dated: March 28, 2018

JPMORGAN CHASE BANK, N.A.



Name: Douglas B. Petno

Title: CEO - Commercial Banking

Dated: March 29, 2018

J.P. MORGAN SECURITIES LLC



Name: **William H. Freilich**
Title: **Managing Director**

Dated: March __, 2018

ONE EQUITY PARTNERS LLC

Name:

Title:

Dated: March __, 2018

JACQUES A. NASSER

Jacques A. Nasser

Dated: March __, 2018

LEE M. GARDNER

Lee M. Gardner

Dated: March __, 2018

CHARLES F. AUSTER

Charles F. Auster

Dated: March __, 2018

JAMES W. KOVEN

James W. Koven

Dated: March __, 2018

RICK A. LAZIO

Rick A. Lazio

Dated: March ___, 2018

J.P. MORGAN SECURITIES LLC

Name:

Title:

Dated: March 28, 2018

ONE EQUITY PARTNERS LLC



Name: Richard W. Smith

Title: President

Dated: March ___, 2018

JACQUES A. NASSER

Jacques A. Nasser

Dated: March ___, 2018

LEE M. GARDNER

Lee M. Gardner

Dated: March ___, 2018

CHARLES F. AUSTER

Charles F. Auster

Dated: March ___, 2018

JAMES W. KOVEN

James W. Koven

Dated: March ___, 2018

RICK A. LAZIO

Rick A. Lazio

Dated: March ___, 2018

J.P. MORGAN SECURITIES LLC

Name:

Title:

Dated: March ___, 2018

ONE EQUITY PARTNERS LLC

Name:

Title:

Dated: March 29, 2018

JACQUES A. NASSER



Jacques A. Nasser

Dated: March ___, 2018

LEE M. GARDNER

Lee M. Gardner

Dated: March ___, 2018

CHARLES F. AUSTER

Charles F. Auster

Dated: March ___, 2018

JAMES W. KOVEN

James W. Koven

Dated: March ___, 2018

RICK A. LAZIO

Rick A. Lazio

Dated: March __, 2018

J.P. MORGAN SECURITIES LLC

Name:

Title:

Dated: March __, 2018

ONE EQUITY PARTNERS LLC

Name:

Title:

Dated: March __, 2018

JACQUES A. NASSER

Jacques A. Nasser

Dated: March 29, 2018

LEE M. GARDNER



Lee M. Gardner

Dated: March __, 2018

CHARLES F. AUSTER

Charles F. Auster

Dated: March __, 2018

JAMES W. KOVEN

James W. Koven

Dated: March __, 2018

RICK A. LAZIO

Rick A. Lazio

Dated: March ___, 2018

J.P. MORGAN SECURITIES LLC

Name:

Title:

Dated: March ___, 2018

ONE EQUITY PARTNERS LLC

Name:

Title:

Dated: March ___, 2018

JACQUES A. NASSER

Jacques A. Nasser

Dated: March ___, 2018

LEE M. GARDNER

Lee M. Gardner

Dated: March 28, 2018

CHARLES F. AUSTER



Charles F. Auster

Dated: March ___, 2018

JAMES W. KOVEN

James W. Koven

Dated: March ___, 2018

RICK A. LAZIO

Rick A. Lazio

Dated: March ___, 2018

J.P. MORGAN SECURITIES LLC

Name:

Title:

Dated: March ___, 2018

ONE EQUITY PARTNERS LLC

Name:

Title:

Dated: March ___, 2018

JACQUES A. NASSER

Jacques A. Nasser

Dated: March ___, 2018

LEE M. GARDNER

Lee M. Gardner

Dated: March ___, 2018

CHARLES F. AUSTER

Charles F. Auster

Dated: ~~March~~ ^{April} 2, 2018

JAMES W. KOVEN

James W. Koven

Dated: March ___, 2018

RICK A. LAZIO

Rick A. Lazio

Dated: March __, 2018

J.P. MORGAN SECURITIES LLC

Name:

Title:

Dated: March __, 2018

ONE EQUITY PARTNERS LLC

Name:

Title:

Dated: March __, 2018

JACQUES A. NASSER

Jacques A. Nasser

Dated: March __, 2018

LEE M. GARDNER

Lee M. Gardner

Dated: March __, 2018

CHARLES F. AUSTER

Charles F. Auster

Dated: March __, 2018

JAMES W. KOVEN

James W. Koven

Dated: March 30, 2018

RICK A. LAZIO



Rick A. Lazio

^{APRIL}
Dated: ~~March~~ 4, 2018

J. MICHAEL POCOCK



J. Michael Pocock

Dated: March __, 2018

WILLIAM L. FLAHERTY

William L. Flaherty

Dated: March __, 2018

IRA H. PARKER

Ira H. Parker

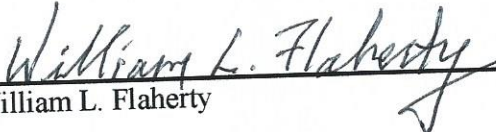
Dated: March __, 2018

J. MICHAEL POCOCK

J. Michael Pocock

Dated: March 28, 2018

WILLIAM L. FLAHERTY



William L. Flaherty

Dated: March __, 2018

IRA H. PARKER

Ira H. Parker

Dated: March ___, 2018

J. MICHAEL POCOCK

J. Michael Pocock

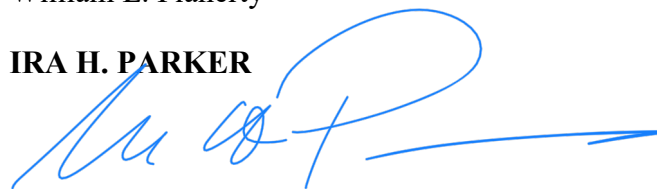
Dated: March ___, 2018

WILLIAM L. FLAHERTY

William L. Flaherty

Dated: March 26, 2018

IRA H. PARKER

A handwritten signature in blue ink, appearing to read 'Ira H. Parker', is written over a horizontal line.

Ira H. Parker

EXHIBIT A

Incoming ACH or Wire Transfer Instructions

Routing Transit number: 091000022
Swift/Bic Code: USBKUS44IMT (for International Wires)

Bank Name: U.S. Bank N.A.
800 Nicollet Mall
Minneapolis MN 55402 USA

Account Name: Estate of Polaroid Corp

Account Number: 1047 8494 8002
Amount:

Account type: Checking

Bank Contact: Linda Perlick
612-303-3191 linda.perlick@usbank.com

EXHIBIT B

UNITED STATES BANKRUPTCY COURT DISTRICT OF MINNESOTA

In re:	Jointly Administered under Case No. 08-46617
Polaroid Corporation, et al,	Court File Nos.
Debtors.	08-46617 (KHS)
(includes:	
Polaroid Holding Company;	08-46621(KHS)
Polaroid Consumer Electronics, LLC;	08-46620 (KHS)
Polaroid Capital, LLC;	08-46623 (KHS)
Polaroid Latin America I Corporation;	08-46624 (KHS)
Polaroid Asia Pacific LLC;	08-46625 (KHS)
Polaroid International Holding LLC;	08-46626 (KHS)
Polaroid New Bedford Real Estate, LLC;	08-46627 (KHS)
Polaroid Norwood Real Estate, LLC;	08-46628 (KHS)
Polaroid Waltham Real Estate, LLC)	08-46629 (KHS)
	Chapter 7 Cases Judge Kathleen H. Sanberg

In re:	Jointly Administered under Case No. 08-45257
Petters Company, Inc., et al.,	Jury Trial Demanded
Debtors.	Court File Nos.
(includes:	08-45258 (KHS)
Petters Group Worldwide, LLC;	08-45326 (KHS)
PC Funding, LLC;	08-45327 (KHS)
Thousand Lakes, LLC;	08-45328 (KHS)
SPF Funding, LLC;	08-45329 (KHS)
PL Ltd., Inc.;	08-45330 (KHS)
Edge One, LLC;	08-45331 (KHS)
MGC Finance, Inc.;	08-45371 (KHS)
PAC Funding, LLC;	08-45392 (KHS)
Palm Beach Financing Holdings, Inc.)	
	Chapter 11 Cases Judge Kathleen H. Sanberg

In re:

Court File No. 09-43847

Petters Capital, LLC,

Chapter 7

Judge Kathleen H. Sanberg

Debtor.

**ORDER APPROVING SETTLEMENT AGREEMENT
AND BARRING CERTAIN CLAIMS**

These cases are before the Court on the Verified Joint Motion to Approve Settlement Agreement and for the Entry of an Order Barring Certain Claims (the “**Joint Motion**”) filed by the PCI Liquidating Trustee, the Petters Capital Trustee, and the Polaroid Trustee, as defined below. The Joint Motion requests approval of the Settlement Agreement by and among, as defined below, the Trustees, the Defendants, and the PCI Trust Committee Members (the “**JPMC Trustee Settlement Agreement**”) resolving the adversary proceedings pending before this Court captioned *Kelley, et al. v. JPMorgan Chase & Co., et al.*, Adv. Proc. Nos. 10-04443, 10-04444, and 10-04445 (Bankr. D. Minn.) (collectively, the “**Joint Adversary Proceedings**”) and *Kelley v. JPMorgan Chase & Co., et al.*, Adv. Proc. No. 10-04446 (Bankr. D. Minn.) (the “**PGW Adversary Proceeding**”).

Parties:

1. “**Breiland**” refers to Lance Breiland on behalf of Interlachen Harriet Investments Limited (“**Interlachen**”).
2. “**Cremens**” refers to Charles H. Cremens.
3. “**Defendants**” refers collectively to the Entity Defendants and Individual Defendants.
4. “**Entity Defendants**” refers to JPMorgan Chase & Co., JPMorgan Chase Bank, N.A., J.P. Morgan Securities LLC, and One Equity Partners LLC.
5. “**Individual Defendants**” refers to Jacques A. Nasser, Lee M. Gardner, Charles F. Auster, James W. Koven, Rick A. Lazio, J. Michael Pocock, William L. Flaherty, and Ira H. Parker.
6. “**Lancelot Trustee**” refers to Ronald R. Peterson in his capacity as the Chapter 7 trustee for SWC Services, LLC; Lien Acquisition, LLC; AGM, LLC; AGM II, LLC; KD1, LLC; KD2, LLC; KD3, LLC; KD4, LLC; KD5, LLC; KD6, LLC; KD7, LLC; KD8, LLC; RWB Services, LLC; Surge Capital II, LLC; Colossus Capital Fund, L.P.; Colossus Capital Fund, Ltd.; Lancelot Investors Fund, L.P.; Lancelot Investors Fund II, L.P.; and Lancelot Investors Fund, Ltd. (the “**Lancelot Debtors**”), and each of their respective bankruptcy estates (the “**Lancelot Estates**”), whose bankruptcy proceedings are being jointly

administered under the caption *In re Lancelot Investors Fund, L.P., et al.*, Bky. Case No. 08-28225 (Bankr. N.D. Ill.) (the “**Lancelot Bankruptcy Cases**”).

7. “**Palm Beach Trustee**” refers to Barry E. Mukamal in his capacity as the Liquidating Trustee for the Palm Beach Finance Partners Liquidating Trust and the Palm Beach Finance II Liquidating Trust established under the Second Amended Joint Plan of Liquidation in the Chapter 11 bankruptcy proceedings jointly administered under the caption *In re Palm Beach Finance Partners, L.P., et al.*, Bky. Case No. 09-36379 (Bankr. S.D. Fla.) (the “**Palm Beach Bankruptcy Cases**”), and as successor in interest to the Chapter 11 trustee for debtors Palm Beach Finance Partners, L.P. and Palm Beach Finance II, L.P. (the “**Palm Beach Debtors**”) in the Palm Beach Bankruptcy Cases, and each of their respective bankruptcy estates (the “**Palm Beach Estates**”).

8. “**Parties**” refers collectively to the Trustees, the PCI Trust Committee Members, and the Defendants.

9. “**PCI Trust Committee Members**” refers collectively to the Lancelot Trustee, the Palm Beach Trustee, Stern, Breiland, and Cremens.

10. “**PCI Liquidating Trustee**” refers to Douglas A. Kelley in his capacity as the PCI Liquidating Trustee for the **PCI Liquidating Trust** established under the Second Amended Chapter 11 Plan of Liquidation in the Chapter 11 bankruptcy proceedings jointly administered under the caption *In re Petters Company, Inc., et al.*, Bky. Case No. 08-45257 (Bankr. D. Minn.) (the “**PCI Bankruptcy Cases**”), and as successor in interest to the Chapter 11 trustee for debtors Petters Company, Inc., Petters Group Worldwide, LLC, PC Funding, LLC, Thousand Lakes, LLC, SPF Funding, LLC, PL Ltd., Inc., Edge One, LLC, MGC Finance, Inc., PAC Funding, LLC, and Palm Beach Finance Holdings, Inc. (collectively, the “**PCI Debtors**”) in the PCI Bankruptcy Cases, and each of their respective bankruptcy estates (the “**PCI Estates**”).

11. “**Petters Capital Trustee**” refers to Randall L. Seaver in his capacity as the Chapter 7 trustee for debtor Petters Capital, LLC (the “**Petters Capital Debtor**”), and its bankruptcy estate (the “**Petters Capital Estate**”), whose bankruptcy proceeding is being administered under the caption *In re Petters Capital, LLC*, Bky. Case No. 09-43847 (Bankr. D. Minn.) (the “**Petters Capital Bankruptcy Case**”).

12. “**Polaroid Trustee**” refers to John R. Stoeber in his capacity as the Chapter 7 trustee for debtors Polaroid Corporation, Polaroid Holding Company, Polaroid Consumer Electronics, LLC, Polaroid Capital, LLC, Polaroid Latin America I Corporation, Polaroid Asia Pacific LLC, Polaroid International Holding LLC, Polaroid New Bedford Real Estate, LLC, Polaroid Norwood Real Estate, LLC, and Polaroid Waltham Real Estate, LLC (collectively, the “**Polaroid Debtors**”), and each of their respective bankruptcy estates (the “**Polaroid Estates**”), whose bankruptcy proceedings are being jointly administered under the caption *In re Polaroid Corporation, et al.*, Bky. Case No. 08-46617 (Bankr. D. Minn.) (the “**Polaroid Bankruptcy Cases**”).

13. “**Stern**” refers to Michael Stern on behalf of Greenpond South, LLC (“**Greenpond**”).

14. **“Trustees”** refers collectively to the PCI Liquidating Trustee, the Petters Capital Trustee, and the Polaroid Trustee.

Other Definitions:

1. **“Claims”** refers to all charges, complaints, claims (as defined in section 101(5) of the Bankruptcy Code), demands, rights, suits, debts, liens, agreements, contracts, rights of indemnification, rights of reimbursement, rights of subrogation, rights of contribution, rights of and rights to restitution, covenants, obligations, liabilities, judgments, losses, costs, attorneys’ fees, expenses, actions and causes of action, of any kind or description whatsoever, whether direct or derivative, liquidated or unliquidated, fixed or contingent, matured or unmatured, disputed or undisputed, known or unknown, foreseen or unforeseen, suspected or unsuspected, in law, equity or otherwise.

2. **“Committee Releasing Parties”** refers to (i) The Lancelot Trustee, the Lancelot Debtors, the Lancelot Estates, the Palm Beach Trustee, the Palm Beach Finance Partners Liquidating Trust, the Palm Beach Finance II Liquidating Trust, the Palm Beach Debtors, the Palm Beach Estates, Stern, Greenpond, Breiland, Interlachen, and Clemens; (ii) any other person or entity that has asserted Claims or could assert Claims by or on behalf of the Lancelot Debtors, the Lancelot Estates, the Palm Beach Finance Partners Liquidating Trust, the Palm Beach Finance II Liquidating Trust, the Palm Beach Debtors, the Palm Beach Estates, Stern, Greenpond, Breiland, Interlachen, and Clemens; and (iii) any of the past, present and future predecessors and successors in interest, subsidiaries, affiliates, parents, divisions, heirs, executors, administrators, and assigns of each of the foregoing.

3. **“Entity Defendant Released Parties”** refers to the Entity Defendants and their subsequent transferees (solely with respect to claims asserted against them premised upon subsequent transfers from Entity Defendants), if any, as well as the Entity Defendants’ predecessors and successors in interest, and their direct and indirect parents, subsidiaries, affiliates and divisions (including Chase Lincoln First Commercial Corporation and J.P. Morgan Europe Limited), and the respective past and present directors, officers, employees, principals, agents and attorneys of each of the foregoing.

4. **“Individual Defendants Released Parties”** refers to the Individual Defendants and their subsequent transferees (solely with respect to claims asserted against them premised upon subsequent transfers from Individual Defendants), if any, as well as the Individual Defendants’ spouses and other immediate family members, their heirs, executors, personal or legal representatives, agents, insurers, estates, beneficiaries, predecessors, successors, assigns, and any company or entity they own or control.

5. **“Petters Creditors”** refers to any and all persons having any Claim against the PCI Liquidating Trust, the PCI Debtors, the PCI Estates, the Polaroid Debtors, the Polaroid Estates, the Petters Capital Debtor, and/or the Petters Capital Estate, and any of such person’s past, present and future predecessors and successors in interest, subsidiaries, affiliates, parents, divisions, heirs, executors, administrators, and assigns.

Based on the arguments of counsel, moving documents, and the record made at the hearing,

THE COURT FINDS:

A. The findings and conclusions set forth herein constitute the Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014.

B. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.

C. The Court has jurisdiction to grant the relief requested in the Joint Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

D. The form and means of the notice of the Joint Motion have been: (i) proper, timely, and adequate to provide sufficient notice of the Joint Motion and proposed order, (ii) provided in accordance with Federal Rules of Bankruptcy Procedure 2002(a) and 9019, (iii) good and sufficient and appropriate under the circumstances in these cases, and (iv) reasonably calculated to reach and apprise all persons whose interests would or could be affected by this Order. No other or further notice of the Joint Motion shall be required.

E. A reasonable opportunity to object or be heard with respect to the Joint Motion and the relief requested therein has been afforded to all interested persons and entities in these cases.

F. The Court has been apprised of the negotiations that preceded the Trustees entering into the JPMC Trustee Settlement Agreement and has determined that the JPMC Trustee Settlement Agreement is a result of good faith negotiations and arms'-length bargaining among the Parties that was arrived at in the context of a mediation process. The terms of the JPMC Trustee Settlement Agreement reflect the Trustees' prudent exercise of business judgment and constitute reasonably equivalent and fair consideration as to all Parties.

G. Approval of the Trustees' entry into the JPMC Trustee Settlement Agreement is in the best interests of the PCI Debtors, the Petters Capital Debtors and the Polaroid Debtors, as well as their creditors and their estates.

H. The Trustees have demonstrated compelling circumstances and a good, sufficient, and sound business purpose and justification for entering into the JPMC Trustee Settlement Agreement. The JPMC Trustee Settlement Agreement is fair and equitable and entry of this Order is appropriate in order to achieve the finality and repose that are contemplated as a term of the JPMC Trustee Settlement Agreement. Good cause exists for the entry of this Order, including the Bar Order set forth in Paragraph 8 below.

I. The Court concludes that the requirements for approval of the compromise contained in the JPMC Trustee Settlement Agreement, see *Protective Comm. for Indep. Stockholders of TMT Trailer Ferry, Inc. v. Anderson*, 390 U.S. 414 (1968), are satisfied.

IT IS ORDERED:

1. The Joint Motion is GRANTED.
2. Any objection filed to the Joint Motion is DENIED in its entirety.
3. The JPMC Trustee Settlement Agreement is hereby APPROVED in all respects.
4. The Trustees are each authorized to enter into the JPMC Trustee Settlement Agreement and take all actions necessary to consummate the terms thereof.
5. Payment by Defendants. In accordance with Paragraph 5 of the JPMC Trustee Settlement Agreement, Defendants shall pay the amount of \$30,725,000.00 (the “**JPMC Trustee Settlement Amount**”) to the Polaroid Trustee (to and for the benefit of the Polaroid Trustee, the PCI Liquidating Trustee and the Petters Capital Trustee) within fifteen (15) business days after the Effective Date, as defined in Paragraph 6 of the JPMC Trustee Settlement Agreement, in full, final and complete settlement of all Claims released pursuant to Paragraph 2 of the JPMC Trustee Settlement Agreement.
6. Releases by the Trustee Releasing Parties and the Committee Releasing Parties. Upon receipt of the JPMC Trustee Settlement Amount, the releases set forth in Paragraph 2 of the JPMC Trustee Settlement Agreement shall become effective.
7. Dismissal of Adversary Proceedings. Within three (3) business days after the receipt of the JPMC Trustee Settlement Amount, the Trustees will file a stipulation of dismissal of the Joint Adversary Proceedings and the PGW Adversary Proceeding, which will seek dismissal with prejudice and without costs to any of the Parties.
8. Bar Order
 - a. Any and all Petters Creditors, anyone acting on behalf of or in concert or participation with any of the Petters Creditors, or anyone whose Claim in any way arises from or is related to the PCI Liquidating Trust, the PCI Debtors, the PCI Estates, the Polaroid Debtors, the Polaroid Estates, the Petters Capital Debtor, the Petters Capital Estate, Thomas J. Petters, and/or Petters’ Ponzi scheme is barred and permanently enjoined from asserting or prosecuting any Claim that belongs or belonged to one or more of the Trustees, whether or not already asserted by the Trustees, or is derivative of such a Claim, whether denominated in tort, unjust enrichment, or otherwise, and including but not limited to Claims for fraudulent transfer, against any of the Entity Defendant Released Parties and Individual Defendant Released Parties (the “**Barred Claims**”).

- b. Barred Claims subject to this Order do not include Claims against any of the Entity Defendant Released Parties and Individual Defendant Released Parties by parties other than the Trustee Releasing Parties and Committee Releasing Parties except to the extent such Claims (a) are within the scope of Claims included in paragraph 8(a), (b) were asserted by the Trustees in the Joint Adversary Proceedings or the PGW Adversary Proceeding, or (c) are derivative of any such Claims.
- c. The provisions of this Paragraph 8 shall be effective upon receipt of the JPMC Trustee Settlement Amount.

9. Nothing contained in the JPMC Trustee Settlement Agreement or this Order shall release (a) any person or entity that is now a party defendant or third party defendant in any adversary proceeding commenced by one or more of the Trustees, other than the Joint Adversary Proceedings and the PGW Adversary Proceeding, with respect to any claim now asserted in such adversary proceedings; or (b) Opportunity Finance, LLC; Opportunity Finance Securitization, LLC; Opportunity Finance Securitization II, LLC; Sabes Minnesota Limited Partnership; Robert W. Sabes; Janet F. Sabes; Jon R. Sabes; Steven Sabes; or Deutsche Zentralgenossenschaftbank AG.

10. Jurisdiction. The Court shall retain exclusive jurisdiction over any all matters arising from or related to the interpretation and implementation of the JPMC Trustee Settlement Agreement and this Order.

BY THE COURT

Dated:

Hon. Kathleen H. Sanberg
Chief United States Bankruptcy Court Judge

EXHIBIT C

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

In re:)	BK No. 08-28225
)	(Jointly Administered)
LANCELOT INVESTORS FUND, L.P., et al.)	
)	Chapter 7
)	
Debtors.)	Honorable Jacqueline P. Cox

**ORDER GRANTING TRUSTEE'S MOTION TO APPROVE
JPMC TRUSTEE SETTLEMENT AGREEMENT**

THIS MATTER COMING TO BE HEARD upon the Trustee's Motion to Approve JPMC Trustee Settlement Agreement (the "Motion") (capitalized terms used herein and not defined shall have the meanings given to them in the Motion), and it appearing to the Court that (i) it has jurisdiction over the matters raised in the Motion pursuant to 28 U.S.C. § 1334; (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b); (iii) that the Trustee has provided due and sufficient notice of the Motion and the hearing thereon and that no other or further notice is necessary; (iv) that the terms of the JPMC Trustee Settlement Agreement are fair and equitable and in the best interests of the Debtors' estates; and (v) upon the record herein after due deliberation and sufficient cause appearing therefore;

IT IS HEREBY ORDERED THAT:

1. The JPMC Trustee Settlement Agreement and its terms are approved in all respects, as set forth in the JPMC Trustee Settlement Agreement attached to the Motion as Exhibit A.
2. The Trustee is hereby authorized to execute the JPMC Trustee Settlement Agreement and to perform such ministerial actions as are necessary to effect the terms of the JPMC Trustee Settlement Agreement.

3. Upon receipt of the Settlement Payment (as defined in paragraph 5 of the Settlement Agreement), the releases provided by the Trustee for itself and on behalf of related “Committee Releasing Parties” as set forth in Paragraph 2 of the JPMC Trustee Settlement Agreement shall become effective.

4. The Court shall retain jurisdiction over any and all matters arising from or related to the interpretation, enforcement, and implementation of this Order.

Dated: Chicago, Illinois

_____, 2018

THE HONORABLE JACQUELINE P. COX
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT D

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re:

Chapter 11

PALM BEACH FINANCE PARTNERS, L.P.,
PALM BEACH FINANCE II, L.P.,

Case No.: 09-36379-EPK
Case No.: 09-36396-EPK
(Jointly Administered)

Debtors.

_____ /

**ORDER GRANTING PALM BEACH
TRUSTEE'S MOTION TO APPROVE JPMC
TRUSTEE SETTLEMENT AGREEMENT [ECF NO. ____]**

THIS MATTER came before the Court upon the *Palm Beach Trustee's Motion to Approve JPMC Trustee Settlement Agreement* (the "**Motion**") [ECF No. ____].¹ The Motion requests approval of the "JPMC Trustee Settlement Agreement" among the "JPMC Defendants," the "Trustees" and the "PCI Trust Committee Members."

The Court, having reviewed the Motion and JPMC Trustee Settlement Agreement, and based on the arguments of counsel and the record made at the hearing, finds that the notice of the JPMC Trustee Settlement Agreement is sufficient to comply with Bankruptcy Rules 9019 and 2002(a)(3), Local Rule 9013-1(D) and any other applicable notice requirement. Accordingly, it is,

ORDERED:

1. The Palm Beach Trustee's Motion to Approve JPMC Trustee Settlement Agreement is **GRANTED**.
2. The Palm Beach Trustee is authorized to enter into the JPMC Trustee Settlement Agreement and take all actions necessary to consummate the terms thereof.
3. Upon receipt of the JPMC Trustee Settlement Amount (as defined in paragraph 5 of the JPMC Trustee Settlement Agreement), the releases provided by the Palm Beach Trustee for itself and on behalf of related "Committee Releasing Parties" as set forth in Paragraph 2 of the JPMC Trustee Settlement Agreement shall become effective.
4. The Court shall retain jurisdiction over any and all matters arising from or related to the interpretation and implementation of this Order.

###

Submitted by:

James C. Moon, Esquire
Florida Bar No. 938211
jmoon@melandrussin.com
MELAND RUSSIN & BUDWICK, P.A.
Counsel for Liquidating Trustee
3200 Southeast Financial Center
200 South Biscayne Boulevard

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion and the JPMC Trustee Settlement Agreement attached thereto.

Miami, Florida 33131
Telephone: (305) 358-6363
Telefax: (305) 358-1221

Copies Furnished To:

Attorney James C. Moon is directed to serve copies of this Order on all parties in interest and to file a Certificate of Service.

EXHIBIT E

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
v.)	Civil No. 08-5348-ADM/JSM
1. THOMAS JOSEPH PETTERS dba)	
PETTERS COMPANY INC., PCI and)	
PETTERS GROUP WORLDWIDE, LLC;)	
2. DEANNA COLEMAN aka DEANNA MUNSON;)	
3. ROBERT WHITE;)	
4. JAMES WEHMHOF)	
5. LARRY REYNOLDS dba NATIONWIDE)	
INTERNATIONAL RESOURCES aka NIR;)	
6. MICHAEL CATAIN dba ENCHANTED)	[PROPOSED] ORDER
FAMILY BUYING COMPANY;)	APPROVING SETTLEMENT
7. FRANK E. VENNES JR. dba)	AGREEMENT AND
METRO GEM FINANCE, METRO GEM INC.,)	BARRING CERTAIN CLAIMS
GRACE OFFERINGS OF FLORIDA LLC,)	
METRO PROPERTY FINANCING, LLC,)	
38 E. ROBINSON, LLC, 55 E. PINE, LLC,)	
ORLANDO RENTAL POOL, LLC,)	
100 PINE STREET PROPERTY, LLC,)	
ORANGE STREET TOWER, LLC,)	
CORNERSTONE RENTAL POOL, LLC,)	
2 SOUTH ORANGE AVENUE, LLC,)	
HOPE COMMONS, LLC and)	
METRO GOLD, INC.,)	
)	
Defendants.)	

Kevin M. Magnuson, Esq., Kelley, Wolter & Scott, P.A., Minneapolis, Minnesota, on behalf of Receiver Douglas A. Kelley.

Alan C. Turner, Esq., 425 Lexington Ave., New York, NY 10017, on behalf of JPMorgan Chase & Co., JPMorgan Chase Bank, N.A., One Equity Partners LLC, Jacques A. Nasser, Lee M. Gardner, Charles F. Auster, James W. Koven, Rick A. Lazio, J. Michael Pocock, William L. Flaherty, and Ira H. Parker.

James S. Alexander, Assistant United States Attorney, Minneapolis, Minnesota, on behalf of the United States of America.

This matter came before the Court on the Motion [Docket No. ____] of Douglas A. Kelley, in his capacity as the court-appointed receiver (the “Receiver”) in the above-captioned case to approve a Settlement Agreement by and among the Receiver and JPMorgan Chase & Co., JPMorgan Chase Bank, N.A., One Equity Partners LLC, Jacques A. Nasser, Lee M. Gardner, Charles F. Auster, James W. Koven, Rick A. Lazio, J. Michael Pocock, William L. Flaherty, and Ira H. Parker. Capitalized terms not defined herein shall have the same meaning as in the Settlement Agreement and USAO Mutual Release attached as Exhibits A and B to the Declaration of Kevin M. Magnuson [Docket No. ____].

The United States of America (the “Government”) filed a Response [Docket No. ____] stating it has no objection to the Motion. A hearing was held on _____, 2018. Based upon the files and records herein and the oral arguments of counsel, the Court grants the Receiver’s Motion.

THE COURT HEREBY FINDS AND DETERMINES THAT:

A. The form and means of the notice of the Motion have been: (i) proper, timely, adequate and sufficient, (ii) provided in accordance with applicable Federal Rules of Civil Procedure, (iii) good and sufficient and appropriate under the circumstances of this case, and (iv) reasonably calculated to reach and apprise all persons whose interests would or could be affected by this Order. No other or further notice of the Motion shall be required.

B. A reasonable opportunity to object or be heard with respect to the Motion and the relief requested therein has been afforded to all interested persons and entities in these cases.

C. The Court has been apprised of the negotiations that preceded the Receiver entering into the Settlement Agreement and has determined that the Settlement Agreement is a result of good faith negotiations and arms'-length bargaining among the parties that was arrived at in the context of a mediation process. The terms of the Settlement Agreement reflect the Receiver's prudent exercise of business judgment and constitute reasonably equivalent value and fair consideration as to all Parties. There is no evidence that the settlements reached by the Receiver and Trustees with the Defendants are the result of collusion among the parties or that there has been any intent to prejudice any interested parties.

D. Approval of the Receiver's entry into the Settlement Agreement is in the best interests of the Receivership Individuals & Entities and the victims of Petters' Ponzi scheme.

E. The Receiver has demonstrated compelling circumstances and a good, sufficient, and sound purpose and justification for entering into the Settlement Agreement and has shown that good cause exists for the entry of this Order.

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. That the Receiver's Motion [Docket No. ____] is **GRANTED**.
2. The Receiver's entry into the Settlement Agreement is **APPROVED**.
3. The USAO Mutual Release is **APPROVED**.
4. The Receiver is authorized to execute and deliver any agreements or documents and take such other actions as is reasonably necessary or desirable to effectuate the terms of the Settlement Agreement.

5. Upon receipt of the Settlement Payment (as defined in Paragraph 5 of the Settlement Agreement), the releases set forth in Paragraph 2 of the Settlement Agreement shall become effective.

6. The request for entry of a permanent injunction (“Bar Order”) as set forth in Paragraph 7 of the Settlement Agreement is **GRANTED**. The Court finds that the entry of such an order is appropriate to achieve finality and repose and to facilitate the settlement and that it is fair and equitable.

a. Any and all Petters Creditors, anyone acting on behalf of or in concert or participation with any of the Petters Creditors, or anyone whose Claim in any way arises from or is related to the Receivership Individuals & Entities, the Receivership Estates, Thomas J. Petters, and/or Petters’ Ponzi scheme is barred and permanently enjoined from asserting or prosecuting any Claim that belongs or belonged to the Receiver, whether or not already asserted by the Receiver, or is derivative of such a Claim, whether denominated in tort, unjust enrichment, or otherwise, and including but not limited to Claims for fraudulent transfer, against any of the Entity Defendant Released Parties and Individual Defendant Released Parties (the “Barred Claims”).

b. Barred Claims subject to the Bar Order do not include Claims against any of the Entity Defendant Released Parties and Individual Defendant Released Parties by parties other than the Receiver Releasing Parties except to the extent such Claims (a) are within the scope of the Barred Claims, (b) were asserted by the Receiver in the Receiver Action, or (c) are derivative of any such Claims.

7. The Court shall retain exclusive jurisdiction over any and all matters arising from or related to the interpretation and implementation of the Settlement Agreement and this Order.

LET THE JUDGMENT BE ENTERED ACCORDINGLY.

Dated: _____

BY THE COURT:

ANN D. MONTGOMERY
UNITED STATES DISTRICT JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re:

Chapter 11

PALM BEACH FINANCE PARTNERS, L.P.,
PALM BEACH FINANCE II, L.P.,

Case No.: 09-36379-EPK
Case No.: 09-36396-EPK
(Jointly Administered)

Debtors.

_____ /

**ORDER GRANTING PALM BEACH
TRUSTEE'S MOTION TO APPROVE JPMC
TRUSTEE SETTLEMENT AGREEMENT [ECF NO. ____]**

THIS MATTER came before the Court upon the *Palm Beach Trustee's Motion to Approve JPMC Trustee Settlement Agreement* (the "**Motion**") [ECF No. ____].¹ The Motion requests approval of the "JPMC Trustee Settlement Agreement" among the "JPMC Defendants," the "Trustees" and the "PCI Trust Committee Members."

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion and the JPMC Trustee Settlement Agreement attached thereto.

The Court, having reviewed the Motion and JPMC Trustee Settlement Agreement, and based on the arguments of counsel and the record made at the hearing, finds that the notice of the JPMC Trustee Settlement Agreement is sufficient to comply with Bankruptcy Rules 9019 and 2002(a)(3), Local Rule 9013-1(D) and any other applicable notice requirement. Accordingly, it is,

ORDERED:

1. The Palm Beach Trustee's Motion to Approve JPMC Trustee Settlement Agreement is **GRANTED**.

2. The Palm Beach Trustee is authorized to enter into the JPMC Trustee Settlement Agreement and take all actions necessary to consummate the terms thereof.

3. Upon receipt of the JPMC Trustee Settlement Amount (as defined in paragraph 5 of the JPMC Trustee Settlement Agreement), the releases provided by the Palm Beach Trustee for itself and on behalf of related "Committee Releasing Parties" as set forth in Paragraph 2 of the JPMC Trustee Settlement Agreement shall become effective.

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4. The Court shall retain jurisdiction over any and all matters arising from or related to the interpretation and implementation of this Order.

###

Submitted by:

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Copies Furnished To:

Attorney James C. Moon is directed to serve copies of this Order on all parties in interest and to file a Certificate of Service.

Mailing Information for Case 09-36379-EPK

Electronic Mail Notice List

The following is the list of **parties** who are currently on the list to receive email notice/service for this case.

- **Melissa Alagna** mma@gordichalagna.com, lag@gordichalagna.com
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