

Exhibit A
Creditor Trust Agreement

CREDITOR TRUST AGREEMENT

This Creditor Trust Agreement (the “**Agreement**”) is entered into as of June 1, 2018, by and between CCI Liquidation, Inc., formerly known as Candi Controls, Inc., a Delaware corporation (the “**Debtor**”), and Douglas Klein solely in his capacity as trustee under this Creditor Trust Agreement (the “**Creditor Trustee**”). The Debtor and the Creditor Trustee are the “**Parties**” and each is a “**Party**.”

Article 1 Recitals

§ 1.1 On March 23, 2018, CGM Partners, LLC, Howard Elias, and Kelly Yang Living Trust (the “**Petitioning Creditors**”) filed an involuntary petition under Chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101 *et seq.* (the “**Bankruptcy Code**”) against the Debtor in the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”). The Bankruptcy Court entered a Chapter 11 order for relief on March 27, 2018, commencing a Chapter 11 bankruptcy proceeding for the Debtor in the Bankruptcy Court, Case No. 18-10679 (CSS) (the “**Bankruptcy Case**”).

§ 1.2 On April 25, 2018, the Bankruptcy Court entered its *Order (A) Authorizing The Sale Of Substantially All Of The Debtor’s Assets Free And Clear Of Liens, Claims, Encumbrances, And Other Interests; (B) Authorizing And Approving The Asset Purchase Agreement With Altair Engineering, Inc.; (C) Authorizing The Assumption And Assignment Of Assumed Contracts And Assumed Leases; And (E) Granting Related Relief* (the “**Sale Order**”), which, among other things, approved the Debtor’s sale of substantially all its assets to Altair Engineering, Inc. (“**Altair**”) and an assignment of certain contracts and leases to Altair in a unified asset sale transaction (the “**Sale**”). The Debtor and Altair closed the Sale in accordance with the *Asset Purchase Agreement* dated as of April 3, 2018, between the Debtor and Altair (the “**APA**”) on April 27, 2018 (the “**Closing Date**”).

§ 1.3 In accordance with the Sale Order and the APA, the Debtor transferred all its assets to Altair in exchange for cash proceeds of the Sale deposited on the Closing Date in the Debtor’s bank account of \$1,158,158.25 (the “**Initial Sale Proceeds**”). Between the Closing Date and the date of this Agreement, the Debtor has either paid or reserved sufficient cash to pay certain priority liabilities of the Debtor (the “**Pre-Trust Payments**”), including payments in satisfaction of:

(a) the Debtor’s secured debt obligations to Gus Exarchos, Nicholas Brown, Asher Waldfogel, Doug Harp, and Steve Raschke;

(b) the Debtor’s obligations to certain of its employees under the Debtor’s pre-bankruptcy retention plan;

(c) the Debtor’s obligations to Perkins Coie LLP and The Rosner Law Group for legal services rendered to the Debtor in connection with the Bankruptcy Case; and

(d) the Debtor’s obligations to the Petitioning Creditors in connection with their fees and expenses associated with the Bankruptcy Case.

§ 1.4 Net of and following the Pre-Trust Payments, the Debtor possessed \$ [REDACTED] in cash on the date of this Creditor Trust Agreement (the “**Initial Funds**”), which will be transferred to the trust created in accordance with this Agreement (the “**Creditor Trust**”) for the benefit of the Creditor Trust’s beneficiaries identified below.

§ 1.5 In addition to the Initial Sale Proceeds, Altair deposited \$1,000,000 in cash into an escrow account maintained by Wilmington Trust Corp. (the “**Escrow**”) to be held for twelve months to secure the Debtor’s indemnification obligations to Altair under the APA and released to the Debtor, after twelve months following the Closing Date, net of all amounts paid from the Escrow in accordance with an indemnification claim made under the APA (such net amount, the “**Escrow Funds**”).

§ 1.6 Following the Closing Date, the Debtor moved the Bankruptcy Court for an order dismissing the Bankruptcy Case under Bankruptcy Code § 1112(b). On June [REDACTED], 2018, the Bankruptcy Court entered an order dismissing the Bankruptcy Case.

§ 1.7 The Debtor enters into this agreement to provide for the following:

(a) The transfer of all the Debtor’s rights in the Initial Funds and the Escrow Funds to the Creditor Trust for distribution to the holders of Allowed Claims (defined below) in accordance with this Agreement;

(b) The treatment of the Transfer for federal income tax purposes as a taxable sale or exchange of the Creditor Trust Assets by the Debtor to the Beneficiaries;

(c) The treatment for all purposes, including federal income tax purposes, of the Beneficiaries as the deemed owners of the Creditor Trust Assets and as the grantors of the Creditor Trust;

(d) The treatment of the Creditor Trust as a grantor trust for federal income tax purposes;

(e) The valuation of the Creditor Trust Assets by the Creditor Trustee and the use of such valuations for all federal income tax purposes;

(f) The management of the Creditor Trust Assets by the Creditor Trustee; and

(g) The distribution of the Creditor Trust Assets or its proceeds to the Beneficiaries as set forth in this Agreement.

Article 2 **Definitions**

§ 2.1 **Terms Defined.** All capitalized terms used but not defined elsewhere in this Agreement have the following meanings:

(a) “Allowed Claim” means a claim allowed by the Creditor Trustee or under an arbitration award in accordance with the provisions of § 8.2 of this Agreement.

(b) “Assenting Creditor” means a creditor who files an Assent and Proof of Claim as defined in and in accordance with § 8.1.

(c) “Beneficiary” means an Assenting Creditor holding an Allowed Claim.

(d) “Creditor Trust Assets” means the Initial Funds and the Escrow Funds transferred by the Debtor into the Creditor Trust for the benefit of the Beneficiaries.

(e) “Creditor Trustee” means the Trustee originally designated in this Agreement and any successor Trustee.

(f) “Disputed Claim” means a claim for which an Assent and Proof of Claim has been filed and to which the Creditor Trustee has asserted an objection in writing and which is, therefore, subject to the claim process set forth in § 8.2.

(g) “Distributions” means the distributions of Creditor Trust Assets paid to Beneficiaries by the Creditor Trustee under this Agreement.

(h) “Effective Date” means the later of the Final Dismissal Date or the date that the Initial Funds are transferred to the Creditor Trust.

(i) “Final Dismissal Date” means the date that the Bankruptcy Court’s order dismissing the Bankruptcy Case in conformity with § 12.1 becomes a final, non-appealable order.

§ 2.2 Other Definitional Provisions. Article, section, and “§” references are to this Agreement, unless otherwise specified. “Including” means “including without limitation.”

Article 3 Declaration of Trust

§ 3.1 Purpose of the Creditor Trust. The Debtor and the Creditor Trustee, under applicable tax statutes, rules and regulations, to the extent incorporated in this Agreement, settle the Creditor Trust on behalf of and for the sole benefit of the Beneficiaries and for the sole purpose of distributing the Creditor Trust Assets to the Beneficiaries under this Agreement in accordance with Treas. Reg. § 301.7701-4(d). The Creditor Trust has no objective to continue or engage in the conduct of a trade or business except to the extent reasonably necessary to, and consistent with, the sole purpose of the Creditor Trust. It is not and may not be the purpose of this Creditor Trust to conduct, and the Creditor Trustee may not conduct, a trade or business except as reasonable and necessary to, and consistent with, making Distributions. The Creditor Trustee must hold the Creditor Trust Assets for the sole benefit of the Beneficiaries. The Creditor Trust Assets may only be used to fund Distributions to Beneficiaries in accordance with this Agreement and to fund payment of costs, fees, and expenses incurred in connection with the administration of the Creditor Trust. The Creditor Trust, through the Creditor Trustee, may:

(a) accept and place all Creditor Trust Assets into the Creditor Trust;

- (b) object to and resolve all Disputed Claims;
- (c) make all Distributions in accordance with this Agreement;
- (d) retain attorneys, accountants, financial advisors and other professionals, and other agents as reasonably necessary to assist the Creditor Trustee in accomplishing the Creditor Trust's purpose ("**Trust Professionals**"); and
- (e) take any reasonable and necessary steps to accomplish the Creditor Trust's purpose consistent with and subject to this Agreement.

§ 3.2 Debtor's Rights. The Debtor has no claim to or right or interest in the Creditor Trust Assets once those assets have been transferred to the Creditor Trust.

§ 3.3 Name of the Creditor Trust. The Creditor Trust is to be known as the "CCI Creditor Trust." In connection with the exercise of his powers, the Creditor Trustee may use this name or a reasonably close variation of it as he sees fit and may transact the affairs of the Creditor Trust in that name.

§ 3.4 Transfer of Assets to Create Creditor Trust. The Debtor must fund the Creditor Trust with the Initial Funds and with all the Debtor's right to receive the Escrow Funds within three business days of the Final Dismissal Date. The Debtor will never be responsible for funding into the Creditor Trust any additional amounts or any other assets other than the Creditor Trust Assets. The transfer of the Creditor Trust Assets to the Creditor Trust, which is irrevocable, vests the Creditor Trust with the exclusive ownership interest in the Creditor Trust Assets.

§ 3.5 Acceptance by Creditor Trustee. Douglas Klein as Creditor Trustee accepts and confirms: (a) the appointment to serve as Creditor Trustee; (b) the transfer of the Creditor Trust Assets, and all interest in them, to the Creditor Trust; and (c) the obligations and duties imposed on him by this Agreement. The Creditor Trustee agrees to receive, hold, administer, and distribute the Creditor Trust Assets and the income derived from them, and to reconcile, administer, and satisfy claims under this Agreement.

Article 4 Termination of Trust

§ 4.1 Term. The Creditor Trust commences on the Effective Date and terminates no later than the second anniversary of the Effective Date but, if necessary to accomplish the liquidating purpose of the Creditor Trust, the Creditor Trustee may extend the term of the Creditor Trust for up to an additional year (the "**Supplemental Term**") by serving a notice of his intent to extend the term of the Creditor Trust on all holders of Allowed Claims and Disputed Claims, within three months before the beginning of the Supplemental Term. The Creditor Trustee must notify all holders of Allowed Claims and Disallowed Claims in writing of the termination of the Creditor Trust.

§ 4.2 Final Distribution. In the Creditor Trustee's sole discretion, on the final reconciliation of all claims of the Creditor Trust and payment of all outstanding taxes and costs of administering the Creditor Trust, the Creditor Trustee must make a final Distribution to holders of Allowed

Claims from all remaining funds in all accounts maintained by the Creditor Trustee. The Creditor Trustee may, however, retain a reserve from the Creditor Trust Assets to pay any reasonable expenses of the Creditor Trustee and fees of Trust Professionals related to making the final Distribution. The Creditor Trustee must include an accounting of the income and expenses of the Creditor Trust through the date of the final Distribution with the final Distribution to Beneficiaries.

§ 4.3 Winding Up of Creditor Trust and Discharge of Creditor Trustee. For purposes of winding up the affairs of the Creditor Trust at its termination, the Creditor Trustee continues to act as Creditor Trustee until his duties have been fully discharged. After doing so, the Creditor Trustee and any of his agents, professionals, and employees and discharged from all obligations under this Agreement except as required by this Agreement or applicable law concerning the termination of a trust.

Article 5 Creditor Trustee's Obligations

§ 5.1 Establishment and Maintenance of Accounts and Reserves.

(a) *Initial Establishment of Accounts and Reserves.* On the Final Dismissal Date or as soon after as practicable, the Creditor Trustee must establish the following accounts and reserves:

- (i) *General Account:* A general account (the “**General Account**”) into which the Creditor Trustee must deposit cash for Distributions to the Beneficiaries;
- (ii) *Disputed Claims Reserve:* An account designated as the “**Disputed Claims Reserve**,” as described more fully in § 5.2 below;
- (iii) *Operating Reserve Account:* An account, designated as the “**Operating Reserve Account**,” as described more fully in § 5.3 below.

(b) *Subsequent Establishment of Accounts and Reserves.* On or after the Effective Date, the Creditor Trustee may establish and maintain any additional accounts, reserves, and escrows required by applicable law or by order of a court of competent jurisdiction or that he deems necessary or desirable to carry out this Agreement.

(c) *Amounts.* The Creditor Trustee establishes the amounts initially deposited and subsequently maintained in the General Account, the Disputed Claims Reserve, and the Operating Reserve Account in the Creditor Trustee's discretion.

§ 5.2 Disputed Claims Reserve.

(a) Before making any Distribution under this Agreement, the Creditor Trustee must fund, to the extent sufficient assets are available, the Disputed Claims Reserve with an amount of cash equal to the respective Distributions to which each holder of a Disputed Claim would be entitled under this Agreement as of that date if the Disputed Claim were an Allowed Claim.

(b) After a final resolution has been reached with respect to any Disputed Claim for which cash was reserved in the Disputed Claims Reserve, any balance of cash remaining in the

Disputed Claims Reserve on account of that claim, after making any Distribution to which the holder of that claim became entitled by virtue of the final resolution, must be transferred to the General Account.

§ 5.3 Operating Reserve Account.

(a) On the Final Dismissal Date, or as soon after as practicable, the Creditor Trustee must establish the Operating Reserve Account, funded with no less than \$50,000 and administered in accordance with this Agreement for purposes of providing funds necessary to cover the ordinary and reasonable costs and expenses of administering the Creditor Trust (“**Operating Expenses**”).

(b) The Creditor Trustee may, in his sole discretion, transfer additional funds from the General Account to the Operating Reserve Account if he deems it necessary or appropriate to cover Operating Expenses.

(c) In connection with making a Distribution, if the Creditor Trustee determines, in his sole discretion, that any excess cash is available from the Operating Reserve Account (the “**Excess Operating Reserve Amount**”), the Creditor Trustee may transfer the Excess Operating Reserve Amount to the General Account for subsequent Distribution to the Beneficiaries in accordance with this Agreement.

§ 5.4 Use of Assets. All cash or other property held or collected by the Creditor Trustee must be used solely for the purposes contemplated by this Agreement.

§ 5.5 Register of Beneficiaries. The Debtor must provide the Creditor Trustee with a register of the names, addresses, and amounts it owes to the creditors who are or may be potential Beneficiaries (the “**Register**”) within three business days of the Final Dismissal Date. Thereafter, the Creditor Trustee must maintain the Register. Any Beneficiary requesting a change to the Register must notify the Creditor Trustee in accordance with § 11.9. The Creditor Trustee is not liable for relying on the accuracy of the Register if he has properly maintained the Register in accordance with this Agreement.

§ 5.6 Books and Records. The Creditor Trustee must maintain the Creditor Trust’s books and records relating to the Creditor Trust Assets, Beneficiaries, income earned by, expenses paid by, and claims made against the Creditor Trust in the detail and for the period necessary to enable the Creditor Trustee to make full and proper reports. Except as expressly provided in this Agreement, the Creditor Trustee need not file any accounting or seek approval of any court with respect to the administration of the Creditor Trust or as a condition for making any payment or Distribution out of the Creditor Trust Assets. The Creditor Trustee must prepare a report of receipts and disbursements at least quarterly and make that report available to any Beneficiary who requests it in writing. The Debtor agrees, on reasonable notice, to provide the Creditor Trustee with reasonable access to the Debtor’s books, records, contracts, and other documents that the Creditor Trustee may need in the administration of his duties.

§ 5.7 Tax Returns. The Creditor Trustee must file any tax returns required by federal, state, or local taxing authorities, consistent with the treatment of the Creditor Trust as a grantor trust for federal income tax purposes. The Creditor Trustee must file federal income tax returns under §1.671-4(a) of the Income Tax Regulations.

§ 5.8 Final Accounting. Within 90 days after the Creditor Trust's termination or the Creditor Trustee's resignation or removal, the Creditor Trustee must prepare, and provide to any Beneficiary who requests it in writing, a final accounting containing at least the following:

- (a) A description of the Creditor Trust Assets and their disposition;
- (b) An accounting of all gains, losses, receipts, disbursements, and other transactions in respect of the Creditor Trust and the Creditor Trust Assets during the Creditor Trustee's term of service;
- (c) The ending balance of all Creditor Trust Assets as of the date of the accounting and the name and location of all bank accounts containing them;
- (d) All known liabilities owed by the Creditor Trust;
- (e) The then-current Register.

Article 6 Creditor Trustee's Authority

§ 6.1 Grant of Authority. Except as this Agreement explicitly prohibits, the Creditor Trustee may take any action reasonable necessary or appropriate to carry out the purpose of the Creditor Trust, including:

- (a) receive, control, manage, and dispose of all Creditor Trust Assets for the benefit of the Beneficiaries;
- (b) calculate and pay all Distributions required or permitted to be made under this Agreement, as expeditiously as practicable;
- (c) subject to this Agreement, establish, fund, and administer the Disputed Claims Reserve and the Operating Reserve Account;
- (d) employ, supervise, compensate, and indemnify Trust Professionals, waive any conflicts of interest he deems necessary or appropriate in his discretion (no law firm or attorney may be disqualified from being a Trust Professional solely because it was previously employed by the Debtor), and commit the Creditor Trust to pay and promptly pay any Trust Professional its reasonable compensation for services rendered and expenses incurred;
- (e) file any tax returns required by federal, state or local taxing authorities, consistent with the treatment of the Creditor Trust as a grantor trust for federal income tax purposes;
- (f) object to and settle any claims, including Disputed Claims, filed against the Creditor Trust under § 8.1;
- (g) pay all expenses and make other necessary payments relating to the Creditor Trust;

(h) perform any act necessary or appropriate to conserve and protect the Creditor Trust Assets; and

(i) exercise all powers and rights and take all actions contemplated by or provided for under this Agreement; and

§ 6.2 Limitations. Notwithstanding anything in this Agreement to the contrary, the Creditor Trustee may not: (a) guaranty any debt; (b) loan Creditor Trust Assets; (c) transfer Creditor Trust Assets to another trust; or (d) except as otherwise reasonably necessary to maintain the value of the Creditor Trust Assets and to further the purpose of the Creditor Trust, invest Creditor Trust Assets other than in short-term, liquid investments, such as bank demand and time deposits, short-term bank or saving institution certificates of deposit, or Treasury Bills.

§ 6.3 Conflicts of Interest. If the Creditor Trustee determines, in the exercise of his reasonable discretion, that he has a material conflict of interest with respect to the settlement of a claim or any other matter, the Creditor Trustee may select a designee to act on the Creditor Trust's behalf solely with respect to that matter (the "**Designee**"). The Designee's authority terminates at the matter's conclusion. The Designee may only file a document with any court or tribunal on the Creditor Trust's behalf in its own name as the "Designee of the CCI Creditor Trust."

Article 7

Creditor Trustee's Service

§ 7.1 Appointment. Douglas Klein is appointed as Creditor Trustee of the Creditor Trust and not in any other capacity.

§ 7.2 Resignation. The Creditor Trustee may resign by giving not less than 60 days' prior written notice to all Beneficiaries. The resignation is not effective until a successor Creditor Trustee is appointed under § 7.4 below. If a Creditor Trustee resigns, subject to a final accounting, he is entitled to be paid all accrued but unpaid fees, expenses, and other compensation arising from or relating to events occurring before the resignation, and to be reimbursed for any out-of-pocket expenses reasonably incurred in connection with the transfer of all powers and duties to the successor Creditor Trustee.

§ 7.3 Removal. By a written vote of no less than 75% of the Beneficiaries by number (a "**Removal Vote**"), the Beneficiaries may remove the Creditor Trustee for "**Cause**," which means an act or omission by the Creditor Trustee constituting: (a) fraud, embezzlement, or theft committed in connection with the Creditor Trustee's duties under this Agreement; (b) intentional damage to or gross mismanagement of the Creditor Trust Assets; or (c) gross negligence in connection with the Creditor Trustee's duties under this Agreement. The Creditor Trustee continues to serve following a Removal Vote until the appointment of a successor Creditor Trustee becomes effective under § 7.4 below. Subject to a final accounting, if the Creditor Trustee is removed for Cause, he is not entitled to any accrued but unpaid fees, expenses, or other compensation under this Agreement or otherwise. If the Creditor Trustee is removed or resigns because he is unwilling or unable to continue serving by virtue of his death, illness, or other physical or mental disability, or for any other reason other than for Cause, the Creditor Trustee is entitled to be paid all accrued but unpaid fees, expenses, and other compensation arising from or

relating to events occurring before his removal or resignation, and to be reimbursed for any out-of-pocket expenses reasonably incurred in connection with the transfer of all powers and duties to the successor Creditor Trustee.

§ 7.4 Appointment of Successor Creditor Trustee. In the event of a vacancy by reason of the Creditor Trustee's death or incapacity or prospective vacancy by reason of the Creditor Trustee's resignation or removal, counsel to the Creditor Trustee must nominate a successor Creditor Trustee (a "**Nominee**"), consistent with the Beneficiaries' best interests, in writing to the Beneficiaries (a "**Nomination**"). Unless more than 50% of the Beneficiaries in number actually responding in writing to the Nomination object to the Nominee within seven days of the Nomination, the Nominee becomes the successor Creditor Trustee. Every successor Creditor Trustee must execute and deliver to counsel for the outgoing Creditor Trustee, for inclusion in the books and records of the Creditor Trust, an instrument accepting the appointment under this Agreement. The successor Creditor Trustee, without any further act, becomes vested with all the rights, powers, and duties of the Creditor Trustee. No Creditor Trustee is liable for any acts or omission of any prior or later Creditor Trustee.

§ 7.5 Continuity. The death, resignation, or removal of the Creditor Trustee does not terminate the Creditor Trust or revoke any existing agency (other than any agency of the Creditor Trustee as a Creditor Trustee) created under this Agreement or invalidate any action taken to that point by the Creditor Trustee. This Agreement binds and inures to the benefit of each successor Creditor Trustee and his heirs and representatives, successors, and assignees. If the Creditor Trustee resigns or is removed, he must: (a) execute and deliver by the effective date of his resignation or removal any documents, instruments, and other writings reasonably required to effect the termination of the Creditor Trustee's capacity under this Agreement; and (b) assist and cooperate in effecting the assumption of the Creditor Trustee's obligations and functions by the successor Creditor Trustee.

§ 7.6 Compensation. The Creditor Trustee is entitled to be compensated on an hourly basis at \$200 per hour and to be reimbursed for expenses actually and reasonably incurred. Any Trust Professionals retained or employed by the Creditor Trustee are entitled to reasonable compensation for services rendered and reimbursement of expenses actually and reasonably incurred. Funds paid to the Creditor Trustee and Trust Professionals must be paid out of the Operating Reserve Account. After the Effective Date, the payment of the fees and expenses of the Creditor Trustee and Trust Professionals must be made in the ordinary course of business and are not subject to prior approval.

§ 7.7 Indemnification. The Creditor Trust indemnifies the Creditor Trustee and any Trust Professional ("**Indemnitees**"), against any liability, including legal fees arising out of or related to any liability, with respect to this Agreement, if the Indemnitee acted in good faith and in a manner reasonably believed to be in or not opposed to the best interests of the Beneficiaries. If the Creditor Trust indemnifies an Indemnitee, the legal fees and related costs incurred by counsel to the Creditor Trustee in monitoring and participating in the defense of the claims giving rise to the right of indemnification must be paid from the Creditor Trust Assets. The limits of the Creditor Trust's liability under this section is the amount of the Creditor Trust Assets at the time the request for indemnity is made.

§ 7.8 Insurance. The Creditor Trustee must obtain all reasonably necessary insurance coverage for himself and Trust Professionals, including coverage with respect to the liabilities, duties and obligations of the Creditor Trustee and Trust Professionals (in the form of an errors and omissions or similar policy). Such insurance coverage must remain in effect for a reasonable period after the conclusion of the Creditor Trustee's service. The Creditor Trust must pay all insurance premiums and costs associated with the insurance requirements of this section from the Operating Reserve Account.

§ 7.9 Reliance by Creditor Trustee. The Creditor Trustee may rely, and is protected in acting or refraining from acting if he relies, on any instrument, notice, consent, order, or other document that the Creditor Trustee reasonably believes to be genuine and to have been signed, sent, or presented by the proper party. The Creditor Trustee may consult with a Trust Professional with respect to matters in that professional's area of expertise; any opinion of counsel constitutes complete authorization and protection in respect of any action taken or not taken by the Creditor Trustee. The Creditor Trustee may rely on the information provided by the Debtor or its representatives to the Creditor Trustee concerning claims against the Debtor.

§ 7.10 Reliance by Persons Dealing with the Creditor Trustee. In the absence of actual knowledge to the contrary, any person dealing with the Creditor Trustee may rely on the authority of the Creditor Trustee to act on behalf of the Creditor Trust and has no obligation to inquire into the existence of such authority.

Article 8

Claims Allowance and Distribution Procedures

§ 8.1 Filing of Assents and Proofs of Claim. The Creditor Trustee must give notice of this Agreement to all entities on the Register and must provide all such entities with an Assent and Proof of Claim Form in the form attached to this Agreement as *Exhibit A* (the "**Assent and Proof of Claim**"). The Creditor Trustee must also publish at least once a national notice of the Assent and Proof of Claim process. Any entity holding or asserting a claim against the Debtor may assert a claim against the Creditor Trust Assets and become a party to this Agreement to the extent of such claim as an Assenting Creditor by completing and executing an Assent and Proof of Claim and returning it to the Creditor Trustee at the address reflected on the Assent and Proof of Claim so that the Creditor Trustee receives it by the deadline reflected on the Assent and Proof of Claim (the "**Claim Deadline**"). The failure to file an Assent and Proof of Claim by the Claim Deadline will forever bar an entity from receiving any Distributions. The Creditor Trustee may extend the Claim Deadline on written notice and may at any time in his reasonable discretion permit any Assenting Creditor to become a party to this Agreement despite that the Assenting Creditor received no such extension of time. Except as provided in § 8.3, only Assenting Creditors whose claims are approved under § 8.2 are entitled to any Distributions.

§ 8.2 Determination of Amount of Claim. In accordance with the provisions below, the Creditor Trustee may allow or dispute the amount of any Assenting Creditor's claim. Claims for interest accruing after March 23, 2018, or for legal fees are conclusively disallowed notwithstanding any agreement or applicable law. The Creditor Trustee may require an Assenting Creditor to verify its claim by declaration or other evidence satisfactory to the Creditor Trustee.

(a) If the Creditor Trustee allows a claim in the amount set forth in an Assent and Proof of Claim without dispute, that claim becomes an Allowed Claim in that amount.

(b) If a dispute arises out of or relates to a claim of an Assenting Creditor, that claim is a Disputed Claim. The Creditor Trustee and the Assenting Creditor asserting the Disputed Claim must first to try in good faith to settle the dispute through mediation by a mutually-acceptable mediator, with each party responsible for paying 50% of any mediation fees and expenses. If, after any such mediation there remain unresolved matters, those matters must be resolved by final, binding arbitration in Phoenix, Arizona in accordance with the Commercial Arbitration Rules and Mediation Procedures promulgated by the American Arbitration Association. Judgment on any award resulting from such arbitration may be entered in any state or federal court of competent jurisdiction. The Creditor Trustee may settle any Disputed Claim with the applicable Assenting Creditor as the Creditor Trustee deems appropriate in his discretion, without seeking approval or consent from any court or other Assenting Creditors or Beneficiaries. The Creditor Trustee must reflect the final settlement of any Disputed Claim in the Creditor Trust's books and records. The Disputed Claim finally resolved under this section becomes an Allowed Claim in the resolved amount for the purposes of any Distributions. If a Disputed Claim is disapproved in full, the Assenting Creditor submitting that Disputed Claim is not entitled to any Distributions on account of that Disputed Claim.

§ 8.3 Distributions. The Creditor Trustee must distribute the funds in the General Account in accordance with the following priorities:

(a) First, to costs actually and reasonably incurred in preserving and distributing the Creditor Trust Assets, compensation and expense reimbursement actually and reasonably incurred by the Creditor Trustee and by Trust Professionals, and any other expenses actually and reasonably incurred in the administration of the Creditor Trust;

(b) Second, to the payment of all debts owing as of the date of this Agreement to the United States of America that are entitled to priority payment under 31 U.S.C. § 3713 or other applicable law (other than Bankruptcy Code § 507(a));

(c) Last, to all Allowed Claims held by Assenting Creditors *pro rata* among the holders of all Allowed Claims until all Allowed Claims are paid in full.

The Creditor Trustee must make interim Distributions in his discretion whenever the General Account accumulates sufficient funds to enable the Creditor Trustee to make a reasonable Distribution. The Creditor Trustee must make an initial Distribution as soon as practicable after the Claim Deadline. If funds are reserved for a Disputed Claim, and the Disputed Claim is subsequently disallowed or reduced, any funds not Distributed on account of that Disputed Claim must be transferred to the General Account and Distributed *pro rata* among the holders of all Allowed Claims.

§ 8.4 Tax ID Number Required. The Creditor Trustee must require any Beneficiary to provide to the Creditor Trustee in writing the Beneficiary's employer or taxpayer identification number as assigned by the Internal Revenue Service. The Creditor Trustee may condition any Distribution to the receipt of such identification number. Failure of a Beneficiary to respond to the

Creditor Trustee's request for such tax identification number will result in the Beneficiary forfeiting all Distributions.

§ 8.5 Undeliverable Distributions and Distributions of Unclaimed Property.

(a) Distributions will be sent to the last known address set forth on a Beneficiary's Assent and Proof of Claim. A Beneficiary may change the address to which Distributions will be sent by filing a written change of address with the Creditor Trustee in accordance with § 11.9. If a Distribution is returned as undeliverable, the Creditor Trustee may hold the Distribution and need not take any further action with respect to the delivery of the Distribution unless and until the Creditor Trustee is notified in writing of the then-current address of the Beneficiary entitled to receive the Distribution. Unless and until the Creditor Trustee is so notified, such Distribution is "Unclaimed Property" to be handled in accordance with § 8.5(b).

(b) Any Distribution returned to the Creditor Trustee as undeliverable constitutes "Unclaimed Property." Neither the Creditor Trustee nor anyone else is required to attempt to locate any Beneficiary. The Creditor Trustee must set aside and maintain Unclaimed Property for no more than three months. If a Beneficiary presents itself within six months of the date of the undeliverable Distribution, the Unclaimed Property must be distributed to that Beneficiary. Otherwise, any Unclaimed Property becomes the Creditor Trust's property to be administered by the Creditor Trustee for the benefit of all other Beneficiaries.

(c) Any Distribution check not negotiated by the Beneficiary within 120 days of the date of the check may be stopped, with the monies represented by such check constituting Unclaimed Property to be handled in accordance with § 8.5(b).

§ 8.6 Covenant of Assenting Creditors and Creditor Trustee. Each Assenting Creditor, by submitting an Assent and Proof of Claim and becoming a party to this Agreement, and in consideration of the terms of this Agreement, agrees to all terms of this Agreement and covenants to forbear from bringing suit or other action against any person or entity to collect, perfect, or otherwise realize on its claims against the Debtor and, further, releases the Debtor, its officers, directors, affiliates, or representatives (collectively, the "Releasees") with respect to any claim or cause of action, known or unknown, relating in any way to the Debtor, its property, or its affairs based to an extent on facts existing as of the date that the Assent and Proof of Claim is submitted, irrespective of when such claim or cause of action has accrued or is deemed to have accrued under applicable law. Nothing in this Agreement affects any action to recover under a bond or policy of credit insurance. The Creditor Trustee agrees and acknowledges that no causes of action or claims against Releasees are Creditor Trust Assets, that the Creditor Trustee has no standing to assert claims and has no claims to assert against Releasees, and that the Creditor Trustee is barred from acquiring or asserting any claims or causes of action against any Releasee, except as preserved in § 8.7. The Creditor Trustee must provide a copy of any Assent and Proof of Claim to any Beneficiary who requests it.

§ 8.7 No Release of Obligations Under This Agreement. Notwithstanding any other provision of this Agreement, no party to this Agreement is released from any of its obligations under this Agreement or from any claim or remedy for any breach of this Agreement.

Article 9 Beneficiaries

§ 9.1 Incidents of Ownership. The Beneficiaries are the sole beneficiaries of the Creditor Trust and the Creditor Trust Assets. The Creditor Trustee retains only those incidents of ownership necessary to undertake the actions and transactions authorized in this Agreement.

§ 9.2 Interest Beneficial Only. The ownership of a beneficial interest in the Creditor Trust does not entitle any Beneficiary or the Debtor to any title in or to the Creditor Trust Assets or to any right to call for a partition or division of the Creditor Trust Assets or to require an accounting, except as specifically provided by this Agreement.

§ 9.3 Evidence of Beneficial Interest. Ownership of a beneficial interest in the Creditor Trust Assets need not be evidenced by any certificate, security, or receipt or in any other form or manner, except as maintained on the books and records of the Creditor Trust by the Creditor Trustee.

§ 9.4 Registration of Beneficial Interest. The Creditor Trustee must keep the Register at his office or at another place he designates from time to time. The Register must reflect the ownership of the beneficial interests of the Beneficiaries, except to the extent that a claim becomes an Allowed Claim in a different amount, in which case the amount of the Allowed Claim will determine the beneficial interest.

§ 9.5 Standing of Beneficiary. Except as specified in this Agreement, a Beneficiary does not have standing to direct the Creditor Trustee to do or not to do any act or to institute any action or proceeding at law or in equity against any party with respect to the Creditor Trust Assets.

§ 9.6 Limitation on Transfer. A Beneficial interest in the Creditor Trust may not be sold, exchanged, pledged, assigned, or transferred except by operation of law. No assignment or transfer is effective unless and until appropriate notice and proof of it is submitted to the Creditor Trustee. The Creditor Trustee may rely on such proof without any further investigation.

Article 10 Taxes

§ 10.1 Income Tax Status. Consistent with Revenue Procedure 82-58, as modified by Revenue Procedure 94-45, 199428 I.E. 124 (to the extent applicable), the Creditor Trust is to be treated as a “liquidating trust” under Treasury Regulation Section 301.7701-4(d) and as a “grantor trust” under Sections 671-679 of the Internal Revenue Code of 1986, as amended. As such, the Beneficiaries will be treated as the grantors of the Creditor Trust and the deemed owners of the Creditor Trust Assets. All items of income, deductions, and credit loss of the Creditor Trust will be allocated for federal income tax purposes to the Beneficiaries based on their respective interests in the Creditor Trust, including Beneficiaries holding Disputed Claims, in the manner the Creditor Trustee deems reasonable and appropriate. The Creditor Trustee will consistently value the Creditor Trust Assets and such valuation will be used for all federal income tax purposes by the Creditor Trust and the Beneficiaries. The amount of any such valuation must be disclosed to any Beneficiary who requests it.

§ 10.2 Tax Returns. The Creditor Trustee must timely make any filing with the Internal Revenue Service, other taxing authorities, and the Beneficiaries required under Treas. Reg. § 1.671.4(a) or other applicable law.

§ 10.3 Withholding of Taxes Related to Creditor Trust Operations. To the extent that the operation of the Creditor Trust or the liquidation of the Creditor Trust Assets creates a tax liability, the Creditor Trust must promptly pay such tax liability, with any such payment considered a cost of the Creditor Trust payable from the Creditor Trust Assets. The Creditor Trustee may reserve a sum, the amount of which the Creditor Trustee may determine in his sole discretion, sufficient to pay any accrued or potential tax liability of the Creditor Trust. In the exercise of his discretion and judgment, the Creditor Trustee may enter into agreements with taxing authorities or other governmental units settling, compromising, or otherwise establishing the amount of any tax liability of the Creditor Trust. The foregoing notwithstanding, consistent with its status as a grantor trust, the Beneficiaries shall be responsible for the payment of federal income taxes on their allocable portion of any taxable income of the Creditor Trust.

Article 11

Miscellaneous Provisions

§ 11.1 Descriptive Headings. The headings contained in this Agreement are for reference purposes only and do not affect the meaning or interpretation of this Agreement.

§ 11.2 Amendment. The Creditor Trustee may only amend this Agreement to clarify any ambiguity or inconsistency or to ensure that the Agreement complies with its stated tax purposes, and only if the amendment does not materially and adversely affect the interests, rights, and treatment of, or Distributions to, any Beneficiaries.

§ 11.3 Governing Law. This Agreement is made in the State of Delaware. The Creditor Trust, this Agreement, and the rights and obligations of the Creditor Trustee are to be governed by and construed and administered according to the laws of the State of Delaware; Nonetheless, except as specified in this Agreement, the following do not apply to the Creditor Trust, the Creditor Trustee, or this Agreement: (a) the provisions of Section 3540 of Title 12 of the Delaware Code; and (b) any provisions of the statutory or common laws of the State of Delaware pertaining to trusts that relate to or regulate: (i) the filing with any court or governmental body or agency of trustee accounts or schedules of trustee fees and charges; (ii) affirmative requirements to post bonds for trustees, officers, agents, or employees of a trust; (iii) the necessity for obtaining court or other governmental approval concerning the acquisition, holding or disposition of real or personal property; (iv) fees or other sums payable to trustees, officers, agents, or employees of a trust; (v) the allocation of receipts and expenditures to income or principal; (vi) restrictions or limitations on the permissible nature, amount or concentration of trust investments or requirements relating to the titling, storage, or other manner of holding of Creditor Trust Assets; or (vii) the establishment of fiduciary or other standards or responsibilities or limitations on the acts or powers of trustees inconsistent with the limitations or liabilities or authorities and powers of the Creditor Trustee set forth or referenced in this Agreement.

§ 11.4 Counterparts, Effectiveness. This Agreement may be executed in separate counterparts, each of which constitute an original and all of which constitute one agreement. This Agreement becomes effective when each of the Debtor and the Creditor Trustee has executed and delivered to the other a counterpart of this Agreement, subject to the terms of this Agreement regarding the Effective Date.

§ 11.5 Severability; Validity. The provisions of this Agreement are severable. If any provision of this Agreement or its application to any entity or circumstance is held invalid or unenforceable, the remainder of this Agreement and the application of that provision to other entities or circumstances remains unaffected.

§ 11.6 No Waiver by Creditor Trustee. No failure by the Creditor Trustee to completely exercise, and no delay by the Creditor Trustee in exercising, any right or power under this Agreement waives any other right or power.

§ 11.7 Prevailing Party. If the Creditor Trust is the prevailing party in a dispute regarding the provisions or the enforcement of this Agreement, the Creditor Trust is entitled to collect any costs, including legal fees, from the non-prevailing party incurred in connection with such dispute or enforcement action; but this section may not be construed to require an award of costs in a dispute resolved or adjudicated under § 8.2.

§ 11.8 No Bond. Notwithstanding any state law to the contrary, the Creditor Trustee (including any successor) is exempt from giving any bond or other security.

§ 11.9 Notices. Any notice or other communication under this Agreement must be in writing and is deemed given on (a) confirmed delivery by receipt of a “read” receipt of an email, (b) confirmed delivery by a standard overnight carrier or when delivered by hand, or (c) the expiration of five business days after the day when mailed by registered or certified mail (postage prepaid, return receipt requested), addressed to the respective parties at the following addresses (or another address for a party specified by similar notice):

If to the Creditor Trust or the Creditor Trustee:

Douglas Klein
33109 N. 65th Place
Cave Creek, AZ 85331
Email: dklein.arizona@gmail.com

With a copy to

Jordan A. Kroop
Perkins Coie LLP
2901 N. Central Ave.
Suite 2000
Phoenix, AZ 85012
Email: jkroop@perkinscoie.com

If to a Beneficiary:

The name and address set forth in the Register, unless the Beneficiary has supplied to the Creditor Trustee, in writing, a different address.

§ 11.10 Irrevocability. The Creditor Trust is irrevocable.

§ 11.11 Successors or Assigns. The terms of this Agreement bind and inure to the benefit of the parties to it and their respective successors and assignees.

§ 11.12 No Execution. All funds in the Creditor Trust remain *in custodia legis* until those funds have actually been paid to or for the benefit of a Beneficiary. No Beneficiary or any other entity may bind, pledge, encumber, execute on, garnish, or attach the Creditor Trust Assets or the Creditor Trustee in any manner or compel payment from the Creditor Trust except by final order of a court of competent jurisdiction.

§ 11.13 No Third Party Beneficiary. Nothing in this Agreement is intended to benefit or create any right in any entity other than the parties to this Agreement.

Article 12
Effectiveness

§ 12.1 Notwithstanding any other term of this Agreement to the contrary, the effectiveness of this Agreement and the Debtor's obligations under this Agreement are expressly conditioned on dismissal of the Bankruptcy Case by a final, non-appealable order in form and substance satisfactory to the Debtor.

Executed as of the date first written above.

CCI LIQUIDATION, INC.

By: _____
Steve Raschke
Acting CEO

CREDITOR TRUSTEE

Douglas Klein, solely in his
capacity as Creditor Trustee

Exhibit A

ASSENT AND PROOF OF CLAIM

The undersigned, being either a creditor or duly authorized representative of a creditor of CCI Liquidation, Inc. (formerly known as Candi Controls, Inc., the “**Debtor**”), having received and having had an opportunity to read completely the *Creditor Trust Agreement* between the Debtor and Douglas Klein as Creditor Trustee, dated [redacted] (the “**Creditor Trust Agreement**”), irrevocably assents to, and agrees to be bound by, the provisions of the Creditor Trust Agreement. The undersigned submits this Assent and Proof of Claim in accordance with the Creditor Trust Agreement, which the undersigned has read and understands (or has been given the opportunity to read and understand), and agrees to be bound by all provisions of the Creditor Trust Agreement, including without limitation those provisions pertaining to (a) the releases of and covenants not to sue certain parties named in the Creditor Trust Agreement, including the Debtor, (b) allowance of the undersigned’s claim, (c) resolution of any disputes regarding claims, and (d) distributions on account the claim asserted below.

Claim Amount: \$ _____

Creditor Name: _____

Creditor Address: _____
Street Address *Suite, Apt. No.*

City, State, Country if outside US, Zip or Postal Code

Signature: _____

Name and Title: _____

Telephone: _____ Email: _____

Please attach any documentation establishing or evidencing your claim (“**Support**”).

Return this form, completed and attaching all Support, so that it is **received** by the Creditor Trustee no later than **5:00 p.m. Arizona time on June ____, 2018**, to:

CCI Liquidation, Inc. Creditor Trust
c/o Douglas Klein, Creditor Trustee
33109 N. 65th Place
Cave Creek, AZ 85331
Email: dklein.arizona@gmail.com

Note: Claims may not include legal fees or interest from an after March 23, 2018.