

Global A&T Electronics Ltd.
11 Martine Avenue, 12th Floor
White Plains, New York 10606

Dated as of November 20, 2017

Subject: Summary of Plan of Reorganization, Information Regarding Key Dates and Deadlines Regarding Hearing on Disclosure Statement and Plan Confirmation; and Certain Other Matters

To Whom It May Concern:

On November 20, 2017, Global A&T Electronics Ltd. and certain of its subsidiaries (collectively, “GATE”) commenced a solicitation whereby GATE is soliciting acceptances from accredited investors (as such term is defined in the Securities Act of 1933, 15 U.S.C. §§ 77a–77aa) that hold the 10.00% Senior Secured Notes due 2019 issued on February 7, 2013 (the “Initial Noteholders”), and/or the 10.00% Senior Secured Notes due 2019 issued on or about September 30, 2013 (the “Additional Noteholders”), with respect to the *Debtors’ Joint Chapter 11 Plan of Reorganization*, dated as of November 20, 2017 (as may be further amended, modified, or supplemented from time to time including all exhibits or supplements thereto, collectively, the “Plan”),¹ in accordance with section 1125 of the Bankruptcy Code and within the meaning of section 1126 of the Bankruptcy Code.

This notice sets forth information regarding the Plan, key dates and deadlines regarding the Plan and the Disclosure Statement, and certain other relevant information. Any information set forth herein is qualified in its entirety by the terms of the Plan. In the event of any inconsistency or conflict between this summary and the terms of the Plan, the terms of the Plan shall control and govern.

When Is the Hearing to Approve the Disclosure Statement and Confirm the Plan?

Upon receipt of sufficient acceptances to confirm the Plan, GATE anticipates filing voluntary petitions for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the Southern District of New York, White Plains Division (the “Bankruptcy Court”). **Pursuant to the terms of the Restructuring Support Agreement, GATE expects to commence chapter 11 cases no later than December 17, 2017. The Bankruptcy Court will convene a hearing to approve the adequacy of the Disclosure Statement and confirm the Plan on December 21, 2017 at 10:00 a.m. (prevailing Eastern time), before the Honorable Robert D. Drain in the Bankruptcy Court (the “Combined Hearing”).** The Combined Hearing may be continued from time to time by announcing such continuance in open court and the Plan may be further modified, if necessary, pursuant to section 1127 of the Bankruptcy Code prior to, during, or as a result of the Combined Hearing, without further notice to parties in interest.

¹ Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Plan. The Plan is attached as Appendix A to, and described in greater detail in, the *Disclosure Statement for the Debtors’ Joint Chapter 11 Plan or Reorganization*, dated as of November 20, 2017 (the “Disclosure Statement”).

How May an Interested Party Object to the Plan or Disclosure Statement?

Any objections to the adequacy of the Disclosure Statement or confirmation of the Plan must:

- (i) be in writing;
- (ii) comply with the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York, and other case management rules and orders of the Bankruptcy Court;
- (iii) set forth the name of the objector, and the nature and amount of any claim or interest asserted by the objector against the estate or property of GATE;
- (iv) state with particularity the legal and factual basis for such objection;
- (v) be filed with the Clerk of the United States Bankruptcy Court for the Southern District of New York no later than December 19, 2017, with a copy delivered directly to the Honorable Robert D. Drain's chambers, together with proof of service thereof; and
- (vi) to the extent that GATE's chapter 11 cases are filed prior to December 19, 2017, be filed with the Bankruptcy Court, and, under all circumstances, served by personal service or by overnight delivery, so as to be **ACTUALLY RECEIVED no later than 12:00 p.m. (prevailing Eastern time) on December 19, 2017**, by:
 - (i) GATE, 11 Martine Avenue, 12th Floor, White Plains, New York 10606, Attn.: Michael Foreman;
 - (ii) proposed counsel to GATE, Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654, Attn.: Patrick J. Nash, Jr., P.C. and Gregory F. Pesce;
 - (iii) counsel to the indenture trustee under GATE's Senior Secured Notes, Norton Rose Fulbright, 1301 Avenue of the Americas, New York, New York, 10019-6022, Attn.: Louis R. Strubeck and Greg Wilkes;
 - (iv) counsel to an *ad hoc* committee of Initial Noteholders, Milbank, Tweed, Hadley & McCloy LLP, 28 Liberty Street, New York, New York 10005-1413, Attn.: Abhilash M. Raval and Michael Price;
 - (v) counsel to an *ad hoc* committee of Initial Noteholders, Dechert LLP, 1095 Avenue of the Americas, New York, New York 10036, Attn.: Michael J. Sage and Brian E. Greer;
 - (vi) counsel to an *ad hoc* committee of Additional Noteholders, Ropes & Gray LLP, 1211 Avenue of the Americas, New York, New York 10036-8704, Attn.: Gregg M. Galardi and Stephen Moeller-Sally;
 - (vii) counsel to any statutory committee appointed in GATE's chapter 11 cases;
 - (viii) the Office of the United States Trustee, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New York 10014; and
 - (ix) to the extent not listed herein, any parties requesting notice pursuant to Bankruptcy Rule 2002.

Any objections received by GATE prior to the commencement of its chapter 11 cases will be forwarded to GATE's twenty (20) largest creditors listed on its bankruptcy petitions and filed on the Bankruptcy Court's docket by GATE immediately upon the filing of GATE's chapter 11 cases. Only those objections that are timely filed and received will be considered by

the Bankruptcy Court. **Objections not timely filed and served in the manner set forth above will not be considered and may be deemed overruled by the Bankruptcy Court.**

What Is the Effect of a Chapter 11 Filing by GATE?

GATE's forthcoming chapter 11 filings will automatically stay certain collection and other actions against GATE and GATE's property and after such commencement of the chapter 11 cases, if you attempt to collect a debt or take other action in violation of chapter 11 of the Bankruptcy Code, you may be penalized.

Where May Interest Parties Obtain Copies of the Plan and Disclosure Statement?

Copies of the Plan and Disclosure Statement may be obtained free of charge: (1) by contacting the Prime Clerk LLC (the "Solicitation Agent") by phone at +1 (855) 388-4579 (toll-free) or +1 (646) 795-6978 (local / international); (2) by email at GATEteam@primeclerk.com, including "GATE" in the subject line of any such email; or (3) through GATE's solicitation website at <https://cases.primeclerk.com/gateballots>.

Following the commencement of GATE's chapter 11 cases, all pleadings filed in the cases may be inspected at the office of the Clerk of the Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 248, White Plains, New York 10601 (the "Clerk's Office"). In addition, all pleadings, filed in GATE's chapter 11 cases will be posted on GATE's restructuring website at <https://cases.primeclerk.com/gate>.

Furthermore a case information line has been established which may be reached by phone at +1 (855) 388-4579 (toll-free) or +1 (646) 795-6978 (local / international). **PLEASE NOTE that the staff of the Clerk's Office, the United States Trustee, GATE's proposed restructuring counsel, and the Solicitation Agent cannot give legal advice. Consult a lawyer to determine your rights.**

What Are the Key Terms of the Plan?²

The Plan, provides, among other things, that upon effectiveness of the Plan:

- GATE, as reorganized pursuant to the Plan, will issue \$665 million in 8.5% New Secured Notes due 2022 (the "New Secured Notes"), the terms of which are set forth in the form of Indenture attached as Exhibit A to the Plan, and GATE, as reorganized pursuant to the Plan, will distribute approximately \$517.64 million of the New Secured Notes to the Initial Noteholders and approximately \$84.9 million of the New Secured Notes to the Additional Noteholders;
- GATE, as reorganized pursuant to the Plan, will also distribute \$8.89 million of cash to the Initial Noteholders;

² This summary is qualified in its entirety by the terms of the Plan. In the event of any inconsistency or conflict between this summary and the terms of the Plan, the terms of the Plan shall control and govern.

- GATE, as reorganized pursuant to the Plan, will distribute an additional \$11.11 million of the New Secured Notes and \$1.11 million of cash to the 2014 Plaintiff Initial Noteholders;
- included in the \$517.64 million of New Secured Notes that GATE will distribute to Initial Noteholders are \$5 million of New Secured Notes that would otherwise be distributed to the Holder of the Affiliate Noteholder Notes (as defined in the Plan);
- UTAC Holdings Ltd., GATE's ultimate equity owner, will issue common equity to the Additional Noteholders in such amount as to constitute 31% of the outstanding common equity of UTAC Holdings Ltd. on a post-emergence basis, subject to dilution by any post-emergence management incentive plan adopted by UTAC Holdings Ltd., with the Affinity Entities (other than the Affiliate Noteholder) and TPG collectively holding the other 69% of the outstanding common equity of UTAC Holdings Ltd. on a post-emergence basis;
- all outstanding and undisputed General Unsecured Claims against GATE will be Unimpaired and unaffected by the Chapter 11 Cases, and will be paid in full in Cash;
- all Priority Tax Claims, Other Priority Claims, and Other Secured Claims will be paid in full in Cash, or receive such other customary treatment that renders such Claims Unimpaired under the Bankruptcy Code;
- all Administrative Claims shall be paid in full in Cash, or receive such other customary treatment that renders such Claims Unimpaired under the Bankruptcy Code; *provided* that GATE distributes \$31.25 million in New Secured Notes to the Initial Noteholders that are Consenting Noteholders under the Restructuring Support Agreement and \$25.1 million in New Secured Notes to the Additional Noteholders that are Consenting Noteholders under the Restructuring Support Agreement in full satisfaction of all Claims arising on account of the Forbearance Fee; and
- UTAC Holdings Ltd. will cause UMS—which provides semiconductor testing and assembly services similar to GATE to its sole customer, Panasonic—to guarantee the New Secured Notes, and UMS and GATE will be operated by a single management team, owned by UTAC.

As described above, votes on the Plan are being solicited prior to the anticipated filing of GATE's chapter 11 cases. The following chart summarized the treatment provided by the Plan to each class of claims and interests and indicates whether each such class is entitled to vote on the Plan.³

³ This summary is included for ease of reference only and shall not limit, modify, or amend the proposed treatment set forth in the Plan, which, in the event of any inconsistency, shall govern.

Class	Claim or Interest	Impairment	Voting Status	Projected Recovery under the Plan⁴
1	Other Secured Claims	Unimpaired	Not Entitled to Vote (Deemed to Accept)	100%
2	Other Priority Claims	Unimpaired	Not Entitled to Vote (Deemed to Accept)	100%
3	Initial Notes Claims	Impaired	Entitled to Vote	89.25% - 93.7% ⁵
4	Additional Notes Claims	Impaired	Entitled to Vote	19.05% - 21.90% ⁶
5	General Unsecured Claims	Unimpaired	Not Entitled to Vote (Deemed to Accept)	100%
6	Intercompany Interest	Unimpaired	Not Entitled to Vote (Deemed to Accept)	100%
7	Interests in GATE	Unimpaired	Not Entitled to Vote (Deemed to Accept)	100%

Does the Plan Contain Releases, Injunction, and Exculpation Provisions?

The Plan contains certain release, injunction, and exculpation provisions, as set forth in Article VIII of the Plan and attached hereto as **Annex I**. **YOU ARE ADVISED TO CAREFULLY REVIEW AND CONSIDER THE PLAN, INCLUDING THE DISCHARGE, INJUNCTION, RELEASE, AND EXCULPATION PROVISIONS, AS YOUR RIGHTS MAY BE AFFECTED.**

When Will the Meeting of Creditors Pursuant to Section 341 Occur?

As part of the relief requested by GATE in connection with the filing of its chapter 11 cases, GATE will request that the U.S. Trustee **NOT** be required to convene a meeting of creditors pursuant to section 341 of the Bankruptcy Code. Accordingly, such meeting will not be convened if Plan becomes effective within 75 days after the Petition Date.

Where May I Obtain Additional Information?

Upon filing for chapter 11, copies of all pleadings filed in GATE's chapter 11 will be available through the Bankruptcy Court's electronic case filing system at

⁴ Recovery projections are for illustrative purposes only.

⁵ The projected Plan recovery for Holders of Initial Notes Claims assumes all Initial Noteholders are eligible for the Forbearance Fee.

⁶ The projected Plan recovery for Holders of the Additional Notes will include both \$84.9 million of New Secured Notes, the Forbearance Fee for all Additional Noteholders, and 31 percent of UTAC Holdings Ltd.'s common equity. The New Secured Notes alone are valued at 19.05% to 21.90% of the Claims of Holders of the Additional Notes, and UTAC Holdings Ltd.'s common equity represents additional value over and above the value of the New Secured Notes.

www.nysb.uscourts.gov using a PACER password (to obtain a PACER password, go to the PACER website at <http://pacer.psc.uscourts.gov>), or on the website maintained by the Solicitation Agent at <https://cases.primeclerk.com/gate>.

Dated: November 20, 2017

/s/ **GLOBAL A&T ELECTRONICS LTD.**

Annex 1

Releases, Injunction, and Exculpation

Debtor Release.

Pursuant to section 1123(b) of the Bankruptcy Code, for good and valuable consideration, as of the Effective Date, the Debtors and their Estates, the Reorganized Debtors, and each of their respective current and former Affiliates hereby conclusively, absolutely, unconditionally, irrevocably, and forever releases, waives, and discharges, and shall be deemed to have conclusively, absolutely, unconditionally, irrevocably, and forever released, waived and discharged the Released Parties from any and all claims, interests, obligations, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever (including any derivative claims asserted or that may be asserted on behalf of the Debtors or their Estates or their Affiliates in their own right, whether individually or collectively, or on behalf of the Holder of any claim or interest or other [Entity, and claims and Causes of Action with respect to the Senior Secured Notes, the Exchange, and any transaction arising under, or relating to, the Intercreditor Agreement, the N.Y. Litigation Proceedings, the Restructuring, or the Plan), whether known or unknown, foreseen or unforeseen, existing or hereafter arising, in law, equity, or otherwise, based on or relating to, or in any manner arising from, in whole or in part, the Debtors, or the Reorganized Debtors, the Restructuring Support Agreement, the Disclosure Statement, the Plan, the Chapter 11 Cases, the purchase, sale, or rescission of the purchase sale of any Security of the Debtors, the business or contractual arrangement between any Debtor and any Released Party, the subject matter of, or the transactions or events giving rise to any claim or interest that is treated in the Plan, the formulation, preparation, dissemination, negotiation, of the Restructuring Support Agreement, the Plan, the Disclosure Statement, or any other action or transaction relating in any way to any of the foregoing, any contract, instrument, release, or other agreement or document related to, created or entered into in connection with the Plan, the Disclosure Statement, the Restructuring Support Agreement, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of the Plan, including the issuance or distribution of Securities pursuant to the Plan, or the distribution of property under the Plan, or any other related agreement, or upon any other act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date related or relating to the foregoing. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release any post-Effective Date obligations of any party or Entity under the Plan, any Restructuring Transaction, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan.

Released Parties means each of the following in their capacity as such: (a) each Debtor; (b) each Reorganized Debtor; (c) each Estate; (d) each Affinity Entity, including the Affiliate Noteholder; (e) each TPG Entity; (f) Holdings; (g) UTAC; (h) UMS; (i) the defendants in the N.Y. Litigation Proceedings; (j) the Indenture Trustee; (k) the Initial Noteholders and the Additional Noteholders that at any time are or were party to the Restructuring Support Agreement; and (l) with respect to each of the foregoing Entities in clauses (a) through (k), such Entity and its current and former Affiliates, and such Entities' and their current and former Affiliates' current and former

directors, managers, officers, equity holders (regardless of whether such interests are held directly or indirectly), predecessors, successors, and assigns, subsidiaries, and each of their respective current and former equity holders, officers, directors, managers, principals, members, employees, agents, advisory board members, financial advisors, partners, attorneys, accountants, investment bankers, consultants, representatives, and other professionals, each in their capacity as such.

Third-Party Release.

As of the Effective Date, for good and valuable consideration, each Releasing Party, regardless of whether any Releasing Party consents to this “Third-Party Release,” to the greatest extent permitted by applicable law, hereby forever releases and discharges, and is deemed to have forever released and discharged each Released Party from any and all claims, interests, obligations, rights, suits, damages, remedies, liabilities, and Causes of Action, whether known or unknown, liquidated or contingent, foreseen or unforeseen, existing or hereafter arising, in law, equity, or otherwise, arising from the beginning of time through the Effective Date, including, without limitation, that such Entity would have been legally entitled to assert based on or related to the N.Y. Litigation Proceedings, as well as based on or relating to, in any manner arising from, in whole or in part, the Senior Secured Notes, the Exchange, and any transactions arising under, or relating to, the Intercreditor Agreement, the Restructuring, or the Plan, as well as all other claims and Causes of Action (including claims and Causes of Action based on or relating to the Senior Secured Notes, the Exchange, and any transactions arising under, or relating to, the Intercreditor Agreement, the N.Y. Litigation Proceedings, the Restructuring, or the Plan), whether known or unknown, including any derivative claims asserted or capable of being asserted by or on behalf of the Debtors or the Reorganized Debtors, or their Estates or Affiliates, or any other Releasing Party, as applicable, that such Entity would have been legally entitled to assert in its own right (whether individually or collectively) or on behalf of the Holder of any claim or interest, based on or relating to, or in any manner arising from or in connection with, in whole or in part, the Debtors or the Reorganized Debtors, or any other Releasing Party, the Restructuring Support Agreement, the Disclosure Statement, the Plan, the purchase, sale, or rescission of the purchase or sale of any Security of the Debtors, the business or contractual arrangements between any Debtor and any Released Party, the subject matter of, or the transactions or events giving rise to any claim or interest that is treated in the Plan, the formulation, preparation, dissemination, and negotiation, of the Plan, the Disclosure Statement, or any other action or transaction relating in any way to any of the foregoing, any contract, instrument, release, or other agreement or document related to, created or entered into in connection with the Plan, the Disclosure Statement, the Restructuring Support Agreement, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of the Plan, including the issuance or distribution of Securities pursuant to the Plan, or the distribution of property under the Plan, or any other related agreement, or upon any other act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date related or relating to the foregoing. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release (1) any post-Effective Date obligations of any party or Entity under the Plan, any Restructuring Transaction, or any document, instrument, or agreement (including those set forth in the

Plan Supplement) executed to implement the Plan or (2) the claims of any Initial Noteholder or Additional Noteholder against any other Initial Noteholder, Additional Noteholder, predecessor Initial Noteholder, or predecessor Additional Noteholder under any post-Exchange agreement between or among such parties and as to which the Debtors are not parties, which claims are expressly reserved.

Releasing Parties means each of the following in their capacity as such: (a) all Holders of Claims, regardless of whether such Holders have accepted, or are deemed to have accepted, the Plan, including, for the avoidance of doubt, all Initial Noteholders, all Additional Noteholders, and the plaintiffs in the N.Y. Litigation Proceedings; (b) each Affinity Entity, including the Affiliate Noteholder; (c) each TPG Entity; (d) Holdings; (e) UTAC; (f) UMS; (g) the defendants in the N.Y. Litigation Proceedings; (h) the Indenture Trustee; (i) each of the Debtors, the Reorganized Debtors, and their Estates; and (j) with respect to each Debtor, each of the Reorganized Debtors, their Estates, and each of the foregoing Entities in clauses (a) through (h), each such Entity's current and former Affiliates, and such Entities' and their current and former Affiliates' current and former directors, managers, officers, equity holders (regardless of whether such interests are held directly or indirectly), predecessors, successors, assigns, subsidiaries, principals, members, employees, agents, advisory board members, financial advisors, partners, attorneys, accountants, investment bankers, consultants, representatives, investment managers, and other professionals, each in their capacity as such.

Exculpation.

Except as otherwise specifically and expressly provided in the Plan, no Exculpated Party shall have or incur liability for, and each Exculpated Party is hereby released and exculpated from, any Cause of Action for any claim related to any act or omission in connection with, relating to, or arising out of, the Chapter 11 Cases, in whole or in part, the Debtors, the formulation, preparation, dissemination, negotiation, of the Restructuring Support Agreement, the Plan, the Disclosure Statement, or any Restructuring Transaction, contract, instrument, release, or other agreement or document created or entered into in connection with the Plan, the Disclosure Statement, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of the Plan, including the issuance or distribution of Securities pursuant to the Plan, or the distribution of property under the Plan, or any other related agreement. The Exculpated Parties have, and upon completion of the Plan shall be deemed to have, participated in good faith and in compliance with the applicable laws with regard to the solicitation of, and distribution of, consideration pursuant to the Plan and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan or such distributions made pursuant to the Plan; *provided that*, the foregoing "Exculpation" shall be limited to the extent permitted in section 1125(e) of the Bankruptcy Code. Notwithstanding anything to the contrary in the foregoing, the exculpation set forth above does not release or exculpate any claim relating to (1) any post-Effective Date obligations of any party or Entity under the Plan, any Restructuring Transaction, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan or (2) the claims of any Initial Noteholder or Additional Noteholder against any predecessor Initial Noteholder or

Additional Noteholder that is a party to any post-Exchange agreement with such Initial Noteholder or Additional Noteholder in connection with the transfer or trading of Initial Notes or Additional Notes, which claims are expressly reserved.

Exculpated Party means, collectively, and in each case in its capacity as such: (a) the Debtors; (b) any official committees appointed in the Chapter 11 Cases and each of their respective members; (c) each Affinity Entity, including the Affiliate Noteholder; (d) each TPG Entity; (e) Holdings; (f) UTAC; (g) UMS; (h) the Initial Noteholders that at any time are or were party to the Restructuring Support Agreement; (i) the Additional Noteholders that at any time are or were party to the Restructuring Support Agreement; (j) the Indenture Trustee; and (k) with respect to each of the foregoing, such Entity and its current and former Affiliates, and such Entity's and its current and former Affiliates' current and former equity holders, subsidiaries, officers, directors, managers, principals, members, employees, agents, advisory board members, financial advisors, partners, attorneys, accountants, investment bankers, consultants, representatives, and other professionals, each in their capacity as such.

Injunction.

EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THE PLAN OR FOR OBLIGATIONS ISSUED OR REQUIRED TO BE PAID PURSUANT TO THE PLAN OR THE CONFIRMATION ORDER, ALL ENTITIES THAT HAVE HELD, HOLD, OR MAY HOLD CLAIMS OR INTERESTS THAT HAVE BEEN RELEASED PURSUANT TO THE PLAN (INCLUDING ANY CLAIMS ASSERTED IN CONNECTION WITH, OR THAT COULD HAVE BEEN ASSERTED IN CONNECTION WITH, THE N.Y. LITIGATION PROCEEDING), SHALL BE DISCHARGED PURSUANT TO THE PLAN, OR ARE SUBJECT TO EXCULPATION PURSUANT TO THE PLAN, ARE PERMANENTLY ENJOINED, FROM AND AFTER THE EFFECTIVE DATE, FROM TAKING ANY OF THE FOLLOWING ACTIONS AGAINST, AS APPLICABLE, THE DEBTORS, THE REORGANIZED DEBTORS, OR THE RELEASED PARTIES: (I) COMMENCING OR CONTINUING IN ANY MANNER ANY ACTION OR OTHER PROCEEDING OF ANY KIND ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS (INCLUDING WITH RESPECT TO THE EXCHANGE PURSUANT TO WHICH THE ADDITIONAL NOTES WERE ISSUED); (II) ENFORCING, ATTACHING, COLLECTING, OR RECOVERING BY ANY MANNER OR MEANS ANY JUDGMENT, AWARD, DECREE, OR ORDER AGAINST SUCH ENTITIES ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS; (III) CREATING, PERFECTING, OR ENFORCING ANY LIEN OR ENCUMBRANCE OF ANY KIND AGAINST SUCH ENTITIES OR THE PROPERTY OR THE ESTATES OF SUCH ENTITIES ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS; (IV) ASSERTING ANY RIGHT OF SETOFF, SUBROGATION, OR RECOUPMENT OF ANY KIND AGAINST ANY OBLIGATION DUE FROM SUCH ENTITIES OR AGAINST THE PROPERTY OF SUCH ENTITIES ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS UNLESS SUCH ENTITY HAS TIMELY ASSERTED SUCH SETOFF RIGHT IN A DOCUMENT FILED WITH THE BANKRUPTCY COURT EXPLICITLY PRESERVING SUCH SETOFF, AND NOTWITHSTANDING AN

INDICATION OF A CLAIM OR INTEREST OR OTHERWISE THAT SUCH ENTITY ASSERTS, HAS, OR INTENDS TO PRESERVE ANY RIGHT OF SETOFF PURSUANT TO APPLICABLE LAW OR OTHERWISE; AND (V) COMMENCING OR CONTINUING IN ANY MANNER ANY ACTION OR OTHER PROCEEDING OF ANY KIND ON ACCOUNT OF OR IN CONNECTION WITH OR WITH RESPECT TO ANY SUCH CLAIMS OR INTERESTS RELEASED OR SETTLED PURSUANT TO THE PLAN.