

PLAN OF ALLOCATION

I. Plan of Allocation to the Class

1. **The Class Cash Settlement Fund.** The Gross Class Cash Settlement Fund will consist of (a) \$3.25 million paid pursuant to the Trachte Trustees Settlement, plus any earnings and interest accrued thereon, and (b) the \$ 150,000 paid to an Escrow Account for the Class pursuant to the Alliance Settlement, plus any earnings and interest accrued thereon. The Net Class Cash Settlement Fund will be the Gross Class Settlement Fund less any taxes (or reserves to pay taxes), attorneys' fees and expenses awarded and any incentive award to the Class Representatives.

2. **Authorized Claimant.** An "Authorized Claimant" for purposes of the allocation of the Class Cash Settlement Fund will be any member of the Class who received any allocation to their Trachte ESOP account after the August 29, 2007 Transaction. Excluded from the definition of Authorized Claimant is any person named as a Defendant in this Litigation, any fiduciary of the Trachte ESOP during or after the August 29, 2007 Transaction, and any person who received any payment as part of the August 29, 2007 Transaction, and any such person's spouse, beneficiary, heirs or assigns.

3. **Recognized Claim.**¹ An Authorized Claimant's Recognized Claim will be based on the units or shares of Trachte stock in his or her Trachte ESOP account, less any shares of such stock that were received for Alliance or AH Transition stock in the 2007 Transaction. The eligible shares for allocation of the Net Class Cash Settlement Fund will consist only of shares other than those received in the share exchange in the 2007 Transaction.

¹ The Recognized Claim formula is not intended to be an estimate of the amount that a Class Member might have been able to recover after a trial; nor is it an estimate of the amount that actually will be paid to Authorized Claimants pursuant to the Settlement. The Recognized Claim formula is the basis upon which the Net Settlement Fund will be proportionately allocated to the Authorized Claimants.

4. **Allocation of the Class Cash Settlement Fund.** The Net Class Cash Settlement Fund will be allocated *pro rata* to each Authorized Claimant based on each Recognized Claim (i.e the number of eligible shares or units of stock in his/her Trachte ESOP account) as compared to the total Recognized Claims (i.e the number of eligible shares or units of stock in the Trachte ESOP accounts of all Authorized Claimants).

5. **Distributions to the Trachte ESOP Accounts.** Allocation of the Net Class Cash Settlement Fund will be made by depositing in each Authorized Claimant's Trachte ESOP account his or her *pro rata* share of the Net Class Cash Settlement Fund pursuant to this Plan of Allocation as soon as feasible after the Court has entered Final Judgment approving the Settlement and either the time for appeals has expired or all appeals have been exhausted. In the event that an Authorized Claimant does not have an account in the Trachte ESOP at the time the Net Class Cash Settlement Fund is distributed, an account for the Authorized Claimant will be created to deposit the Authorized Claimant's *pro rata* share of the Net Class Settlement Fund into the account.

6. **Distributions to Authorized Claimants of the Class Cash Settlement Fund from the Trachte ESOP.** Any Authorized Claimant who receives a distribution into his or her Trachte ESOP account from the Net Class Cash Settlement Fund will be entitled to receive a distribution according to the terms of the Trachte ESOP Plan document in effect either, at the Authorized Claimant's option, (a) at the date of Final Judgment, (b) the date of his or her termination of employment or (c) any subsequent time that the Authorized Claimant is a participant in the Trachte ESOP. For purposes of determining eligibility as to the timing or the amount of any distribution from the Class Cash Settlement Fund, any Authorized Claimant will be treated as having received and requested his or her Allocation as of August 30, 2007 and be

treated as having been a participant in the Plan consistently from August 29, 2007 to the Final Judgment, in order to be eligible to receive a distribution as soon as possible under the Trachte ESOP Plan Document. For any Authorized Claimant who is no longer an active employee of Trachte as of the date of Final Judgment, such Authorized Claimant will receive a distribution of his or her Allocation of the Class Cash Settlement Fund as a lump sum with 30 days of completing any necessary distribution form.

II. Plan of Allocation to the Subclass

1. **The Subclass Stock Settlement.** The Subclass Stock Settlement will consist of the \$5.5 million in shares of Alliance and AH Transition stock as valued by the Independent Fiduciary appointed by the Court.

2. **The Subclass Cash Settlement Fund.** The Gross Subclass Cash Settlement Fund shall consist of the following: (a) \$1.5 million, plus any earnings and interest accrued thereon, in the Alliance Escrow Account and (b) the \$1.8 million, plus any earnings and interest accrued thereon, minus any payments to Trachte (including payments by Trachte for attorneys' fees and expenses) in the Fenkell Escrow Account; (c) the amount received from the Fenkell Alliance ESOP Account Settlement (at least \$375,000) plus any earnings and interest accrued thereon. The Net Subclass Cash Settlement Fund will be the Gross Subclass Settlement Fund less any taxes (or reserves to pay taxes), attorneys' fees and expenses awarded and any incentive award to the Class Representatives.

3. **Authorized Claimant.** An "Authorized Claimant" for purposes of the allocation of the Subclass Cash Settlement Fund or the Subclass Stock Settlement will be any member of the Class whose Alliance ESOP account was transferred to the Trachte ESOP in the August 29, 2007 Transaction, except for any person named as a Defendant in this Litigation, any fiduciary

of the Trachte ESOP during or after the August 29, 2007 Transaction, and any person who received any payment as part of the August 29, 2007 Transaction, and will not include any such person's spouse, beneficiary, heirs or assigns. Authorized Claimants for purpose of the Subclass Settlement are divided into the following categories:

(a) **Full Immediate Payee** is an Authorized Claimant who is entitled to elect to receive a full immediate distribution of the stock in his or her restored Alliance ESOP account under the terms of the Settlement. As provided in the Settlement Term Sheet Section 3.2(a)(i), these are participants who as of the date of Final Judgment, have either reached Normal Retirement Age (*e.g.* age 65), become disabled, or are a beneficiary of an Authorized Claimant who has died.

(b) **Partial Immediate Payee** is an Authorized Claimant who is entitled to elect under the terms of the Settlement to receive an immediate distribution of the stock in his or her restored Alliance ESOP account up to a certain percentage of the total value of the account. As provided in the Settlement Term Sheet Section 3.2(a)(i), these are participants who as of the date of Final Judgment, have (1) reached 55 years of age or older and have or would have had ten years of participation in the Alliance ESOP at the time that his or her account is restored and who elects to receive an immediate distribution under the terms of the Settlement; or (2) is a Qualified Participant who would have attained the sixth year of the Qualified Election Period under the Alliance ESOP who elects to receive a distribution of fifty percent (50%) of that Qualified Participant's account balance under the terms of the Settlement.

(c) **Installment Payee** is an Authorized Claimant who is not entitled under the terms of the Settlement to elect to receive an immediate distribution of any of the

stock in his or her restored Alliance ESOP account, but has elected prior to Final Judgment to exercise his or her rights to receive installment payments of any stock allocated to his/her account.

(d) **Deferred Payee** is an Authorized Claimant who has not made any election prior to Final Judgment to receive any distribution of any of the stock in his or her restored Alliance ESOP account.

4. **Recognized Claim.**² An Authorized Claimant's Recognized Claim will be based on the total value of that person's account in the Alliance ESOP as valued for purposes of the 2007 Transaction (regardless of the whether the account consisted of cash or stock) and without including any calculation of interest.

5. **Initial Allocation of the Subclass Stock Settlement and Subclass Cash Settlement.** The total value of Subclass Settlement will be allocated *pro rata* to each Authorized Claimant based on each Recognized Claim (i.e the value of the individual's Alliance ESOP account for purposes of the 2007 Transaction) as compared to the total Recognized Claims (i.e the total value of the accounts of all Authorized Claimants) to be distributed in cash or stock as follows in the following order:

(a) *Full Immediate Payees* will first receive their *pro rata* share of the Subclass Settlement distributed in stock (allocated between Alliance and AH Transition stock in the proportion in their accounts on August 29, 2007 to the extent each type of stock is available); however, a Claimant's initial distribution will not exceed the value of the cash and stock in their accounts on August 29, 2007.

² The Recognized Claim formula is not intended to be an estimate of the amount that a Class Member might have been able to recover after a trial; nor is it an estimate of the amount that actually will be paid to Authorized Claimants pursuant to the Settlement. The Recognized Claim formula is the basis upon which the Net Settlement Fund will be proportionately allocated to the Authorized Claimants.

(b) *Partial Immediate Payees* will then receive their *pro rata* share of the Subclass Settlement distributed in stock (allocated between Alliance and AH Transition stock in the proportion in their accounts on August 29, 2007 to extent each type of stock is available) up to the percentage of their account for which they are entitled to receive an immediate liquidation and distribution of their stock under the terms of the Settlement. The remainder of their *pro rata* share of the Subclass Settlement will be distributed in cash; however, a Claimant's initial distribution of cash and stock will not exceed the total value of the cash and stock in their accounts on August 29, 2007.

(c) *Deferred Payees* will then receive their *pro rata* share of the Subclass Settlement distributed in stock (allocated between Alliance and AH Transition stock in the proportion in their accounts on August 29, 2007 to the extent each type of stock is available) up to the amount of stock in their accounts as of August 29, 2007. The remainder of their *pro rata* share of the Subclass Settlement will be distributed in cash; however, a Claimant's initial distribution of cash and stock will not exceed the total value of the cash and stock in their accounts on August 29, 2007.

(d) *Installment Payees* will then receive their *pro rata* share of the Subclass Settlement distributed in stock (allocated between Alliance and AH Transition stock in the proportion in their accounts on August 29, 2007 to extent each type of stock is available) or cash in proportion to the amount of remaining cash and stock available for distribution; however, a Claimant's initial distribution of cash and stock will not exceed the total value of the cash and stock in their accounts on August 29, 2007.

The above allocation shall be subject to the following limitations: (1) In the event that there is insufficient stock available for distribution to any of the first three categories of Authorized

Claimants, cash will be distributed to the Authorized Claimant up to his *pro rata* share of the Subclass Settlement; (2) In event that allocating cash to the Partial Immediate Payees would exceed 75% of the Net Cash Settlement Fund and the Installment Payees would receive less than 30% of their allocation in cash, the Partial Immediate Payees will receive the remainder of their initial distribution in stock and the remaining 25% of cash will be used for allocations to the Installment Payees and the Deferred Payees.

6. **Additional Allocation.** In the event that all Authorized Claimants would be paid 100% of their Recognized Claim and either stock or cash from the Stock Settlement or the Subclass Cash Settlement Fund would remain undistributed, any remaining stock or cash will be distributed to the Authorized Claimants on a *pro rata* basis without regard to the categories of Authorized Claimants in the Initial Distribution.

7. **Distributions to the Restored Alliance ESOP Accounts.** The amounts to be allocated to the Authorized Claimants of the Subclass will be made by depositing the amount pursuant to this Plan of Allocation in each Authorized Claimant's restored Alliance ESOP within the time frame under the Settlement or as ordered by the Court.

III. **Plan of Allocation For Any Sellers' Notes Assigned to the Class**

1. **Sellers' Note Assigned to The Class.** Any Seller's Note assigned to the Class pursuant to any Settlement Agreement approved by the Court will be assigned to the Trachte ESOP subject to the restrictions in this Plan of Allocation. Any such Sellers' Note will be held in trust as an asset of the Trachte ESOP for the exclusive benefit of the Eligible Participants and will be subject to the requirements of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 *et seq.* ("ERISA").

2. **Eligible Participants.** Eligible Participants will consist of any member of the

Class who is a participant or beneficiary in the Trachte ESOP, but will not include any person named as a Defendant in this Litigation, any fiduciary of the Trachte ESOP during or after the August 29, 2007 Transaction, any person who received any payment as part of the August 29, 2007 Transaction, or any of the foregoing's persons spouse, beneficiary, heirs or assigns.

3. **Disclosure Prior to and in Connection With Any Sale.** Any Seller's Note distributed to the Trachte ESOP will not be sold, transferred, loaned, or assigned unless (1) the terms of the transaction, including the value of the Note in the transaction and the manner of calculating the value (including any valuation report), are provided to Class Counsel in advance of the transaction, (2) notice containing a summary of the terms of the transaction, including the value of the Note and the manner of calculating the value, is disclosed to the Eligible Participants in writing. In addition, any Eligible Participant will be entitled to request and be provided within 30 days upon written request, a copy of the terms of the transaction and the manner by which the value of the Note was calculated (including any valuation).

IV. Miscellaneous Provisions

1. Class Counsel or a Settlement Administrator will be entitled to withhold an estimated amount in any of the Settlement Funds to pay for tax preparation services and taxes for any taxes owing or expected to be owing on the earnings of the Settlement Funds

2. In the event that there is a residual amount that remains in the Net Settlement Fund after making distributions to the Authorized Claimants and paying all expenses, any remaining funds shall be distributed to a non-sectarian, non-profit Section 501(c)(3) charitable organization to be approved by the Court.

3. The Court shall retain jurisdiction over implementation of this Plan of Allocation and disposition of any of the Settlement proceeds or the allocation of any proceeds.