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Signed and Filed: June 14, 2016

Attorneys for Debtor

HANNAH L. BLUMENSTIEL  
U.S. Bankruptcy Judge  
UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
(SAN FRANCISCO DIVISION)

10	<b>In re</b>	)	<b>Case No. 15-30083 HLB</b>
		)	
11	<b>D J SIMPSON COMPANY, a California</b>	)	<b>Chapter 11</b>
	<b>corporation; a/k/a The Simpson Coatings</b>	)	
12	<b>Group, Inc.; a/k/a D.J. Simpson</b>	)	<b><u>Disclosure Statement Hearing</u></b>
	<b>Company, Inc.; a/k/a D.J Simpson</b>	)	
13	<b>Company</b>	)	<b>Date: April 21, 2016</b>
		)	<b>Time: 10:00 a.m.</b>
14	<b>Debtor(s).</b>	)	<b>Ctrm: Honorable Hannah L. Blumenstiel</b>
		)	<b>450 Golden Gate Ave., 16th Fl.</b>
15	<b>Tax ID: EIN: XX-XXX6370</b>	)	<b>Courtroom 19</b>
		)	<b>San Francisco, California, 94102</b>
16		)	
17		)	
18		)	<b><u>Plan Confirmation Hearing</u></b>
		)	<b><u>See Plan for Voting and Objecting Procedures</u></b>
19		)	
20		)	<b>Date: June 9, 2016</b>
		)	<b>Time: 10:00 a.m.</b>
21		)	<b>Ctrm: Honorable Hannah L. Blumenstiel</b>
		)	<b>450 Golden Gate Ave., 16th Fl.</b>
22		)	<b>Courtroom 19</b>
		)	<b>San Francisco, California, 94102</b>
23		)	
24		)	

**ORDER CONFIRMING PLAN**

1 On June 9, 2016 at 10:00 a.m., before the above-captioned Court, the Court held a hearing  
2 on final approval of the above-captioned Debtor's disclosure statement and confirmation of the  
3 above-captioned Debtor's plan of reorganization (the "confirmation hearing"). Present for the  
4 Debtor was Debtor's counsel, Mr. Matthew Metzger, Belvedere Legal, PC, as well as the Debtor's  
5 responsible individual, Mr. Timothy E. Simpson. Mr. James Shepherd of the firm Elkington  
6 Shepherd also made a special appearance for Mr. Metzger, who appeared telephonically.

7 After review of the memorandum of points and authorities in support of confirmation, the  
8 ballot summary, the supporting declaration of Matthew D. Metzger, and the related filings in the  
9 above-captioned case, the Court determined that confirmation of the Debtor's plan was  
10 appropriate as the Debtor has proven by a preponderance of the evidence that the Debtor's plan of  
11 reorganization meets all the requirements of 11 U.S.C. § 1129 *et seq.*.

12 Accordingly, the plan under chapter 11 of the Bankruptcy Code filed by D J Simpson  
13 Company, Debtor and Debtor in Possession (the "DIP") or a summary thereof, having been  
14 transmitted to creditors and equity security holders; and

15 It having been determined after hearing on notice that the requirements for confirmation  
16 set forth in 11 U.S.C. § 1129 *et seq* have been satisfied;

17 IT IS ORDERED that:

18 The plan filed by the DIP on March 31, 2016 as ECF/Docket No. 189 (the "Plan"), is  
19 confirmed, with the following clarification: the Debtor is ineligible for a discharge as the Plan is a  
20 liquidating plan and the Debtor will not engage in business following consummation of the Plan.  
21 11 U.S.C. § 1141(d)(3).

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23 \* \* END OF ORDER \* \*

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 13946940 Norman Fox & Co. 14970 Don Julian Road Industry, CA 91744  
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 13946945 Pacific Coast Chemicals Attn: Dierdre Stull 2424 Fourth Street Berkeley, CA 94710  
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 13946947 Pacific Gas & Electric Company c/o Bankruptcy Department P.O. Box 8329 Stockton, CA 95208  
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 13946949 Pacific West Security c/o Creditors Adjustment Bureau 14226 Ventura Blvd. Sherman Oaks, CA 91423  
 13946950 Pantai Chemical USA, Inc. 4470 Chamblee Dunwoody Road Suite 318 Atlanta, GA 30338  
 13946951 Polystar P.O. Box 2686 Dalton, GA 30722  
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13946967 Stiles Paint-396 21595 Curtis St. Hayward, CA 94545  
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13946978 Univar c/o Allen Maxwell & Silver 190 Sylvan Avenue Englewood Cliffs, NJ 07632  
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13946932 Michael and Susan Stark Trustees of the Stark Trust 1655 N. Main Street #390 Walnut Creek, CA 94596  
13946933 Michael and Susan Stark, Trustees of the Stark Trust c/o Scheer Law Group, LLP 155 N. Redwood Drive, Suite 100 San Rafael, CA 94903  
13946934 Miguel Rodriguez 2713 Nevin Ave. #1 Richmond, CA 94801  
13946935 Mike Levine 6080 Madden Ave. Live Oak, CA 95953  
13946936 Mosaic Mercantile 1234 Indiana St. San Francisco, CA 94107  
13946937 Nanophase Technologies Corp. 1319 Marquette Dr. Romeoville, IL 60446  
13946938 Neptune Coatings/Harco America 4260 Wagon Trail Ave. Las Vegas, NV 89118  
13946939 Nexeo Solutions 5200 Blazer Parkway Dublin, OH 43017  
13946940 Norman Fox & Co. 14970 Don Julian Road Industry, CA 91744  
13946941 Norton Packaging, Inc. 20670 Corsair Boulevard Hayward, CA 94545  
13946942 Old Republic Title Company 1000 Burnett Avenue, Suite #400 Concord, CA 94520  
13946943 Oregon Dept. of Revenue PO Box 14725 Salem, OR 97309  
13946944 Oscar Alvidrez 522 Baden Ave. South San Francisco, CA 94080  
13946945 Pacific Coast Chemicals Attn: Dierdre Stull 2424 Fourth Street Berkeley, CA 94710  
13946946 Pacific Coast Chemicals Dept. 34748 P.O. Box 3900 San Francisco, CA 94139  
13946947 Pacific Gas & Electric Company c/o Bankruptcy Department P.O. Box 8329 Stockton, CA 95208  
13946948 Pacific West Security 1587 Schallenger Rd. San Jose, CA 95131  
13946949 Pacific West Security c/o Creditors Adjustment Bureau 14226 Ventura Blvd. Sherman Oaks, CA 91423  
13946950 Pantai Chemical USA, Inc. 4470 Chamblee Dunwoody Road Suite 318 Atlanta, GA 30338  
13946951 Polystar P.O. Box 2686 Dalton, GA 30722  
13946952 Precision Coatings, Inc. 1220 Fourth Street Berkeley, CA 94710

13946953 Rapid Advance 7316 Wisconsin Avenue Sutie 350 Bethesda, MD 20814  
13946954 Rhino Container 3401 Etiwanda Ave. #731A Mira Loma, CA 91752  
13946955 Richmong Capital 125 Maiden Lane Suite 501 New York, NY 10038  
13946956 Rob Williams 1621 Francis Avenue Belmont, CA 94002  
13946957 Royce International 35 Carlton Avenue East Rutherford, NJ 07073  
13946958 Royce International c/o Euler Hermes Collections 800 Red Brook Blvd., Suite 400C Owings Mills, MD 21117  
13956406 Royce International LLC 3400 S. Tamiami Trail Suite 300 Sarasota, FL 34239  
13946959 Rubicon Mortgage Fund, LLC 3575 Mt. Diablo Blvd, Suite 215 Lafayette, CA 94549  
13997043 STATE BOARD OF EQUALIZATION SPECIAL OPERATIONS BRANCH, MIC:55 PO BOX 942879 SACRAMENTO, CA 94279-0055  
13957139 STILES PAINT MFG. INC. 21595 CURTIS ST. HAYWARD, CA 94545  
13946968 SWRCB Accounting Office AFRS PO Box 1888 Sacramento, CA 95812-1888  
13946960 Safeguard P.O. Box 88043 Chicago, IL 60680  
13946961 Saia PO Box 100816 Pasadena, CA 91189  
13946963 San Mateo County Tax Collector 555 County Center, 1st fl Redwood City, CA 94063-0966  
13946962 San Mateo County Environmental Health 2000 Alameda de las Pulgas San Mateo, CA 94403-1269  
13973201 Serena Liu Office of Chief Counsel 1001 I Street, 22nd Floor Sacramento, CA 95814  
14232343 Simpson Coatings, Group, Inc. Attn: Timothy A. Simpson, Reg. Agent 111 S. Maple Ave. South San Francisco, CA 94080  
14233327 Simpson Coatings, Group, Inc. Timothy A. Simpson, Reg. Agent 111 S. Maple Ave. South San Francisco, CA 94080  
13946964 South San Francisco Scavenger PO Box 348 South San Francisco, CA 94080  
13946965 Southwood Plumbing 1059 San Mateo Avenue San Bruno, CA 94066  
13973202 State Water Resources Control Board Office of Chief Counsel 1001 I Street, 22nd Floor Sacramento, CA 95814  
13946966 Steadman Steele 5206 La Branch Ave. Houston, TX 77004  
13946967 Stiles Paint-396 21595 Curtis St. Hayward, CA 94545  
14044667 THE STARK TRUST, DATED 10/19/1998, its successors c/o SCHEER LAW GROUP, LLP 155 N. Redwood Drive, Suite 100 San Rafael, CA 94903.  
13946969 Terra Nova Auto Service 1137 San Mateo Avenue San Bruno, CA 94066  
13946970 The Simpson Coatings Group, Inc. Timothy E. Simpson, Reg. Agent 1174 Sheila Lane Pacifica, CA 94044  
13946971 Tim Simpson 1174 Sheila Lane Pacifica, CA 94044  
13946972 TransUnion P.O. Box 2000 Chester, PA 19022-2000  
13946973 Turk International 7960 B Soquel Dr. #411 Aptos, CA 95003  
13946974 Tyco Security PO Box 371956 Pittsburgh, PA 15250  
13946979 UPS Supply Chain Solutions 28013 Network Place Chicago, IL 60673  
13946980 USP States Plastic Corporation 1390 Neubrecht Road Lima, OH 45801-3196  
13946975 Uline Shipping Supply 2200 S. Lakeside Drive Waukegan, IL 60085  
13946976 United States Container Corporation c/o Berlin Packaging PO Box 95584 Chicago, IL 60694  
14098613 United States of America on behalf of U.S. EPA Rachael Amy Kamons, U.S. Dept of Justice P.O. Box 7611 Washington, D.C. 20044-7611  
13946977 Univar File 56019 Los Angeles, CA 90074-6019  
13946978 Univar c/o Allen Maxwell & Silver 190 Sylvan Avenue Englewood Cliffs, NJ 07632  
13946981 Vitran Express P.O. Box 633519 Cincinnati, OH 45263-3519  
13946982 Wells Fargo Insurance Services 45 Fremont St. San Francisco, CA 94105  
13946983 Wong Archie 2727 42nd Avenue San Francisco, CA 94116  
13946984 Worldwide Express 300 Great Oaks Blvd Suite 322 Albany, NY 12203  
13946985 Yellowstone Capital 160 Pearl Street 5th Floor New York, NY 10005

TOTAL: 149

United States Bankruptcy Court  
Northern District of California

In re:

Case No.15-30083 HLB  
Chapter 11

D J SIMPSON COMPANY,  
a California corporation;  
a/k/a The Simpson Coatings Group, Inc.;  
a/k/a D.J. Simpson Company, Inc.;  
a/k/a D.J Simpson Company  
Debtor(s).

Tax ID: EIN: XX-XXX6370  
Chapter 11

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[PROPOSED] COMBINED PLAN OF REORGANIZATION  
AND [APPROVED] [TENTATIVELY APPROVED] DISCLOSURE STATEMENT  
(March 31, 2016)

**INTRODUCTION**

This is Debtor's Combined Chapter 11 Plan of Reorganization and Disclosure Statement (the Plan). The Plan identifies each known creditor by name and describes how each claim will be treated if the Plan is confirmed.

Part 1 contains the treatment of creditors with secured claims; Part 2 contains the treatment of general unsecured creditors: 100% of their allowed claims, payable on the Effective Date. Taxes and other priority claims would be paid in full, as shown in Part 3.

Most creditors (those in impaired classes) are entitled to vote on confirmation of the Plan. Completed ballots must be received by Debtor's counsel, and objections to confirmation must be filed and served, no later than [date]. The court will hold a hearing on confirmation of the Plan on [date] at [time].

Attached to the Plan are exhibits containing financial information that may help you decide how to vote and whether to object to confirmation. Exhibit 1 includes background information regarding Debtor and the events that led to the filing of the bankruptcy petition and describes significant

events that have occurred during this Chapter 11 case. Exhibit 2 contains an analysis of how much creditors would likely receive in a Chapter 7 liquidation. Exhibit 3 shows Debtor's feasibility to make all plan payments on the Effective Date. Exhibit 4 describes how much Debtor is required to pay on the effective date of the plan. Exhibit 5 shows Debtor's monthly income and expenses related to each investment property.

Whether the Plan is confirmed is subject to complex legal rules that cannot be fully described here. You are strongly encouraged to read the Plan carefully and to consult an attorney to help you determine how to vote and whether to object to confirmation of the Plan.

If the Plan is confirmed, the payments promised in the Plan constitute new contractual obligations that replace the Debtor's pre-confirmation debts. Creditors may not seize their collateral or enforce their pre-confirmation debts so long as Debtor performs all obligations under the Plan. If Debtor defaults in performing Plan obligations, any creditor can file a motion to have the case dismissed or converted to a Chapter 7 liquidation, or enforce their non-bankruptcy rights. Debtor will be discharged from all pre-confirmation debts (with certain exceptions) if Debtor makes all Plan payments. Enforcement of the Plan, discharge of the Debtor, and creditors' remedies if Debtor defaults are described in detail in Parts 5 and 6 of the Plan.

#### **PART 1: TREATMENT OF SECURED CREDITORS**

On September 18, 2015, the Court entered an Order Authorizing Sale of Real Property and All Equipment, Machinery, and Fixtures On-Site and Sale Free and Clear of Certain Claims of Lien and Other Interests (D J SIMPSON a/k/a "The Simpson Coatings Group, Inc.," a/k/a "D.J. Simpson Company") (ECF/Docket No. 101) (the "Sale Order"). The Debtor consummated said sale successfully on October 2, 2015. Following the consummation of said sale, the Debtor has no real or personal property (other than liquid cash) and has no remaining secured creditors.

**PART 2: TREATMENT OF GENERAL UNSECURED CREDITORS**

**Class 2(a). General Unsecured Claims.**

Name of Creditor	Amount of Claim	Disputed Y/N	Amount to be Paid	Anticipated Percent Dividend
Royce International LLC 3400 S. Tamiami Trail Suite 300 Sarasota, FL 34239q  (Claim 1-1)	\$9,125.60	Y	\$0.00	0.00%
STILES PAINT MFG. INC. 21595 CURTIS ST. HAYWARD, CA 94545  (Claim 2-1)	\$5,748.38	Y	\$0.00	0.00%
Great Plains Capital Corporation P.O. Box 1068 Columbus, NE 68602-1068  (Claim 3-1)	\$90,361.11	Y	\$0.00	0.00%
BANKRUPTCY SECTION MS A340 FRANCHISE TAX BOARD PO Box 2952 Sacramento CA 95812-2952  (Claim 4-1)	\$455.23	N	\$455.23	100%
Norton Packaging, Inc. 20670 Corsair Blvd Hayward, CA 94545  (Claim 5-1)	\$2,401.12	Y	\$0.00	0.00%
Pacific Coast Chemicals Company Attn: Diedre Stull 2424 Fourth Street Berkeley, CA 94710  (Claim 6-1)	\$9,233.61	N	\$9,233.61	100%
BBCN Bank (fka Center/Innovative Bank) 1940 Webster Street, Suite 202 Oakland, CA 94612-2932  (Claim 7-1)	\$2,460.64	Y	\$0.00	0.00%

Name of Creditor	Amount of Claim	Disputed Y/N	Amount to be Paid	Anticipated Percent Dividend
State Water Resources Control Board Accounting Office P.O. Box 1888 Sacramento, CA 95814  (Claim 8-1)	\$4,509.00	N	\$4,509.00	100%
Pantai Chemical USA, Inc. 4470 Chomblee Dunwoody Rd, Ste. 318 Atlanta, GA 30338  (Claim 9-1)	\$1,962.16	Y	\$0.00	0.00%
American Traffic Products Inc PO Box 310215 Fontana, CA 92331  (Claim 10-1)	\$59,000.00 (Doc Nos. 129,157)	N	\$59,000.00	100%
State Board of Equalization Special Operations Branch, MIC: 55 PO Box 942879 Sacramento, CA 94279-0055  (Claim 11-1)	\$1,344.99	N	\$1,344.99	100%
Bartlett, Leader-Picone & Young, LLP 2201 Broadway, Suite 803 Oakland, CA 94612  (Claim 12-1)	\$585.00	N	585.00	100%
Pacific Gas and Electric Company PO Box 8329 c/o Bankruptcy Department Stockton, CA 95208  (Claim 13-1)	\$2,101.48	N	\$2,101.48	100%

Name of Creditor	Amount of Claim	Disputed Y/N	Amount to be Paid	Anticipated Percent Dividend
Daniel J. Murphy 343 Rockwood Drive South San Francisco, CA 94080  (Claim 14-1)	\$0.00 Claim Withdrawn (Doc #168)	n.a	\$0.00	n.a.
Norman Fox & Co. 14970 Don Julian Road Industry, CA 91744  (Claim 15-1)	\$1,762.00	Y	\$0.00	0.00%
Internal Revenue Service Insolvency Group 2 1301 Clay St, M/S 1400S Oakland, CA 94612  (Claim 16-1)	\$200.00	N	\$200.00	100%
Georgia-Pacific Chemical, LLC c/o Pearl J. Tamayo 133 Peachtree St NE Atlanta, GA 30303  (Claim 17-1)	\$195,465.28	Y	\$0.00	0.00%
The Stark Trust, Dated 10/19/1998 et al. 1655 N. Main Street, #390 Walnut Creek, CA 94596  (Claim 18-1)	\$0.00 Claim Withdrawn (Doc #133)	n.a	\$0.00	n.a.
Employment Development Department Bankruptcy Group MIC 92E P.O. Box 826880 Sacramento, CA. 94280- 0001  (Claim 19-1)	\$9,450.05  (Doc Nos. 132, 159)	N	\$9,450.05	100%

Name of Creditor	Amount of Claim	Disputed Y/N	Amount to be Paid	Anticipated Percent Dividend
EH National Bank, fka Excel National Bank c/o Howard S. Nevins, Esq. Heifner, Stark & Marcia, LLP 2150 River Plaza Drive, Suite 450, Sacramento, CA 96833  (Claim 20-1)	\$0.00 Claim Withdrawn (Doc #131)	n.a	\$0.00	n.a.
San Mateo County Tax Collector 555 County Center, 1 <sup>st</sup> Floor Redwood City, Ca 94063- 0966  (Claim 21-1)	\$0.00 Claim Withdrawn (Doc #155)	n.a	\$0.00	n.a.
United States of America on behalf of United States Environmental Protection Agency c/o Ranchel Amy Kamons, U.S. Department of Justice P.O. Box 7611 Washington, DC 20044- 7611  (Claim 22-1)	\$0.00 (See Doc Nos.103 105)	Y	\$0.00 (See Doc Nos.103 105)	n.a.
Arnold Appraisal 25010 Hazelmere Road Beachwood, OH 44122	\$375.00	N	\$375.00	100%
Bay Area Air Quality Mgt District 939 Ellis St. San Francisco, CA 94109	\$2,764.00	N	\$2,764.00	100%
Beveridge & Diamond, P.C. c/o Nicholas W. van Aelstyn 456 Montgomery Street San Francisco, CA 94104- 1251	\$10,477.67 (Doc #156)	N	\$10,477.67	100%
California Water Service 341 North Delaware San Mateo, CA 94401	\$583.36	N	\$583.36	100%

Name of Creditor	Amount of Claim	Disputed Y/N	Amount to be Paid	Anticipated Percent Dividend
Chemical Batch Processing 811 Wilshire Blvd. Suite 1025 Los Angeles, CA 90017	\$8,750.00	N	\$8,750.00	100%
City of South San Francisco PO Box 711 South San Francisco, CA 94083	\$281.25	N	\$281.25	100%
Cook Environmental Services 1485 Treat Blvd, Suite 203A Walnut Creek, CA 94597	28,496.35	N	28,496.35	100%
Lund Pearson McLaughlin 897 Independence Ave. Ste 1E Mountain View, CA 94043	\$817.20	N	\$817.20	100%
Rob Williams 1621 Francis Avenue Belmont, CA 94002	\$0.00 (pre-petition claim only waived - Doc #29)	n.a	\$0.00	n.a.
San Mateo County Environmental Health 2000 Alameda de las Pulgas San Mateo, CA 94403-1269	\$9,829.50	N	\$9,829.50	100%
SWRCB Accounting Office AFRS PO Box 1888 Sacramento, CA 95812-1888	\$3,150.00	N	\$3,150.00	100%

Allowed claims of general unsecured creditors [not treated as small claims] (including allowed claims of creditors whose executory contracts or unexpired leases are being rejected under this Plan) shall be paid as follows:

**Percent Plan.** Creditors will receive **100** percent of their allowed claim on the Effective Date.

**Payment of all Class 2(a) claims shall occur on the Effective Date.**

Note: Normally, general unsecured creditors receiving 100% payments normally are entitled to interest payable at the federal judgment interest rate, presently estimated 0.33%, per 28 U.S.C. § 1961(a), beginning on the Effective Date. Here, by contrast, no interest shall be paid, due to the fact that all payments are to be made on the Effective Date.

Creditors in this class may not take any collection action against Debtor so long as Debtor is not in material default under the Plan (defined in Part 6(c)). **This class is impaired and is entitled to vote on confirmation of the Plan.** Debtor has indicated above whether a particular claim is disputed.

**Class 2(b) [Insider] General Unsecured Claims.**

Name of Creditor	Amount of Claim	Disputed Y/N	Amount to be Paid	Lump Sum Payment
Simpson Coatings, Group, Inc. Attn: Timothy A. Simpson, Reg. Agent 111 S. Maple Ave. South San Francisco, CA 94080	\$134,092.00	N	\$0.00	n.a.

Class 2(b) concerns the insider claim of the affiliate entity, Simpson Coatings Group, Inc. ("SCG"). For the years 1989-2012, the Debtor owes the offset amount to SCG as the net total of additional transfers made in 1989 between DJ and SCG for accounts receivable, accounts payable, and cash in the bank as well as additional transfers in subsequent years up to 2012.

SCG will take nothing by the way of the Plan, until and unless the Class 2(a) creditors are paid 100% of the allowed claims. In the event that Class 2(a) creditors are paid 100% of the allowed claims, and only in said event, any and all additional property of the estate shall return to the Debtor's principal Mr. Timothy E. Simpson, former Principal of affiliate SCG.

Creditors in this class may not take any collection action against Debtor so long as Debtor is not in material default under the Plan (defined in Part 6(c)). **This class is impaired and is entitled to vote on confirmation of the Plan.** Debtor has indicated above whether a particular claim is disputed.

**ART 3: TREATMENT OF PRIORITY AND ADMINISTRATIVE CLAIMS**

(a) Professional Fees.

Debtor will pay the following professional fees in full on the Effective Date, or upon approval by the court, whichever is later.

Name and Role of Professional	Estimated Amount
Belvedere Legal, PC	\$8,500.00

Professionals may not take collection action against Debtor so long as Debtor is not in material default under the Plan (defined in Part 6(c)). **Estate professionals are not entitled to vote on confirmation of the Plan.**

(b) Other Administrative Claims. Debtor will pay other allowed claims entitled to priority under section 503(b) in full on the Effective Date; except expenses incurred in the ordinary course of Debtor's business or financial affairs, which shall be paid when normally due and payable (these creditors are not listed below). All fees payable to the United States Trustee as of confirmation will be paid on the Effective Date; post-confirmation fees to the United States Trustee will be paid when due.

Administrative Creditors may not take any collection action against Debtor so long as Debtor is not in material default under the Plan (defined in Part 6(c)). **Administrative claimants are not entitled to vote on confirmation of the Plan.**

Name of Administrative Creditor	Estimated Amount of Claim
Employment Development Department Bankruptcy Group MIC 92E P.O. Box 826880 Sacramento, CA. 94280-0001  (Claim 23-1)	\$9,608.80 (Doc Nos. 132, 159)
Harco America's, Inc. c/o Elliot Schuler, Esq. Vanacour, Schuler, Zarin PLLC 14675 Midway Road, Suite 100 Addison, TX 75001	\$6,582.00 (Doc #57)

(c) Tax Claims. Debtor will pay allowed claims entitled to priority under section 507(a) (8) in full over time with interest (at the non-bankruptcy statutory interest rate) in equal amortizing payments in accordance with section 511 of the Bankruptcy Code. Payments will be made [monthly/quarterly], due on the [number] day of the [month/quarter], starting [month & year]. To the extent amounts owed are determined to be other than as shown below, appropriate adjustments will be made in the number of payments.

Priority tax creditors may not take any collection action against Debtor so long as Debtor is not in material default under the Plan (defined in Part 6(c)). **Priority tax claimants are not entitled to vote on confirmation of the Plan.**

Name of Creditor	Estimated Amount of Claim	Statutory Interest Rate	Payment Amount	Number of Payments
BANKRUPTCY SECTION MS A340 FRANCHISE TAX BOARD PO Box 2952 Sacramento CA 95812-2952  (Claim 4-1)	\$2,464.85	3.0%	\$2,464.85	1
Internal Revenue Service Insolvency Group 2 1301 Clay St, M/S 1400S Oakland, CA 94612  (Claim 16-1)	\$500.00	2.7%	\$500.00	1

Statutory interest shall not accrue on the tax claims due to the fact that the tax claims are paid in full on the Effective Date.

**PART 4: EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

(a) Executory Contracts/Unexpired Leases Assumed. Debtor assumes the following executory contracts and/or unexpired leases upon confirmation of this Plan and will perform all pre-confirmation and post-confirmation obligations thereunder. Post-confirmation obligations will be paid as they come due. Pre-confirmation arrears will be paid [select one] [in full on the Effective Date] in [number] equal [monthly/quarterly] installments beginning on the first day of [month & year].

Name of Counter-Party	Description of Contract/Lease	Estimated Total Cure Amount	Installment Amount	Number of Installments
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n.a.				
n.a.				

(b) Executory Contracts/Unexpired Leases Rejected. Debtor rejects the following executory contracts and/or unexpired leases and surrenders any interest in the affected property, and allows the affected creditor to obtain possession and dispose of its property, without further order of the court. Claims arising from rejection of executory contracts have been included in Class 2 (general unsecured claims).

Name of Counter-Party	Description of Contract/Lease
n.a.	
n.a.	

(c) Executory contracts and unexpired leases not specifically assumed or rejected above will be deemed rejected.

**PART 5: DISCHARGE AND OTHER EFFECTS OF CONFIRMATION**

(a) Discharge. Debtor shall not receive a discharge of debts until Debtor makes all payments due under the Plan or the court grants a hardship discharge.

(b) Vesting of Property. On the Effective Date, all property of the estate and interests of the Debtor will vest in the reorganized Debtor pursuant to § 1141(b) of the Bankruptcy Code free and clear of all claims and interests except as provided in this Plan, subject to revesting upon conversion to Chapter 7 as provided in Part 6(f) below.

(c) Plan Creates New Obligations. Except as provided in Part 6(d) and (e), the obligations to creditors that Debtor undertakes in the confirmed Plan replace those obligations to creditors that existed prior to the Effective Date of the Plan. Debtor's obligations under the confirmed Plan constitute binding contractual promises that, if not satisfied through performance of the Plan, create a basis for an action for breach of contract under California law. To the extent a creditor retains a lien under the Plan, that creditor retains all rights provided by such lien under applicable non-Bankruptcy law.

**PART 6: REMEDIES IF DEBTOR DEFAULTS IN PERFORMING THE PLAN**

(a) Creditor Action Restrained. The confirmed Plan is binding on every creditor whose claims are provided for in the Plan. Therefore, even though the automatic stay terminates on the Effective Date with respect to secured claims, no creditor may take any action to enforce either the pre-confirmation obligation or the obligation due under the Plan, so long as Debtor is not in material default under the Plan, except as provided in Part 6(e) below.

(b) Obligations to Each Class Separate. Debtor's obligations under the Plan are separate with respect to each class of creditors. Default in performance of an obligation due to members of one class shall not by itself constitute a default with respect to members of other classes. For purposes of this Part 6, the holders of all administrative claims shall be considered to be a single class, the holders of all priority claims shall be considered to be a single class, and each non-debtor party to an assumed executory contract or lease shall be considered to be a separate class.

(c) Material Default Defined. If Debtor fails to make any payment, or to perform any other obligation required under the Plan, for more than 10 days after the time specified in the Plan for such payment or other performance, any member of a class affected by the default may serve upon Debtor and Debtor's attorney (if any) a written notice of Debtor's default. If Debtor fails within 30 days after the date of service of the notice of default either: (i) to cure the default; (ii) to obtain from the court an extension of time to cure the default; or (iii) to obtain from the court a determination that no default occurred, then Debtor is in Material Default under the Plan to all the members of the affected class.

(d) Remedies Upon Material Default. Upon Material Default, any member of a class affected by the default: (i) may file and serve a motion to dismiss the case or to convert the case to Chapter 7; or (ii) without further order of the court has relief from stay to the extent necessary, and may pursue its lawful remedies to enforce and collect Debtor's pre-confirmation obligations.

(e) Claims not Affected by Plan. Upon confirmation of the Plan, and subject to Part 5(c), any creditor whose claims are left unimpaired under the Plan may, notwithstanding paragraphs (a), (b), (c), and (d) above, immediately exercise all of its contractual, legal, and equitable rights, except rights based on

default of the type that need not be cured under section 1124(2)(A) and (D).

(f) Effect of Conversion to Chapter 7. If the case is at any time converted to one under Chapter 7, property of the Debtor shall vest in the Chapter 7 bankruptcy estate to the same extent provided for in section 348(f) of the Bankruptcy Code upon the conversion of a case from Chapter 13 to Chapter 7.

(g) Retention of Jurisdiction. The bankruptcy court may exercise jurisdiction over proceedings concerning: (i) whether Debtor is in Material Default of any Plan obligation; (ii) whether the time for performing any Plan obligation should be extended; (iii) adversary proceedings and contested matters pending as of the Effective Date or specifically contemplated in this Plan to be filed in this court (see Part 7(f)); (iv) whether the case should be dismissed or converted to one under Chapter 7; (v) any objections to claims; (vi) compromises of controversies under Fed. R. Bankr. Pro. 9019; (vii) compensation of professionals; and (viii) other questions regarding the interpretation and enforcement of the Plan.

#### **PART 7: GENERAL PROVISIONS**

(a) Effective Date of Plan. The Effective Date of the Plan is the fifteenth day following the date of the entry of the order of confirmation, if no notice of appeal from that order has been filed. If a notice of appeal has been filed, Debtor may waive the finality requirement and put the Plan into effect, unless the order confirming the Plan has been stayed. If a stay of the confirmation order has been issued, the Effective Date will be the first day after that date on which no stay of the confirmation order is in effect, provided that the confirmation order has not been vacated.

(b) Disputed Claim Reserve. Debtor will create a reserve for disputed claims. Each time Debtor makes a distribution to the holders of allowed claims, Debtor will place into a reserve the amount that would have been distributed to the holders of disputed claims if such claims had been allowed in the full amount claimed. If a disputed claim becomes an allowed claim, Debtor shall immediately distribute to the claimant from the reserve an amount equal to all distributions due to date under the plan calculated using the amount of the allowed claim. Any funds no longer needed in reserve shall be returned to Debtor.

(c) Cramdown. Pursuant to section 1129(b) of the Bankruptcy Code, Debtor reserves the right to seek confirmation of the Plan

despite the rejection of the Plan by one or more classes of creditors.

(d) Severability. If any provision in the Plan is determined to be unenforceable, the determination will in no way limit or affect the enforceability and operative effect of any other provision of the Plan.

(e) Governing Law. Except to the extent a federal rule of decision or procedure applies, the laws of the State of California govern the Plan.

(f) Lawsuits.

Debtor believes that causes of action for fraudulent transfers, voidable preferences, or other claims for relief exist against the following parties:

Party	Creditor Y/N	Nature of Claim	Amount of Claim	Will Debtor Prosecute Action? Y/N
n.a.				
n.a.				

(g) Notices. Any notice to the Debtor shall be in writing, and will be deemed to have been given three days after the date sent by first-class mail, postage prepaid and addressed as follows:

D J Simpson Company, c/o Timothy E. Simpson 1174 Sheila Lane Pacifica, CA 94044	With a copy not constituting notice to:  D J Simpson Company, c/o Belvedere Legal, PC 1777 Borel Place, Suite 314 San Mateo, CA 94402
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(h) Post-Confirmation United States Trustee Fees. Following confirmation, Debtor shall continue to pay quarterly fees to the United States Trustee to the extent, and in the amounts, required by 28 U.S.C. § 1930(a)(6). So long as Debtor is required to make these payments, Debtor shall file with the court quarterly reports in the form specified by the United States Trustee for that purpose.

(i) Deadline for § 1111(b) Election. Creditors with an allowed secured claim can make a timely election under section 1111(b) no later than 14 days before the first date set for the hearing on confirmation of the Plan.

Dated: 3/31/2016

D J SIMPSON COMPANY

\_/s/ Timothy E. Simpson

Debtor's President  
Designated Responsible Individual

BELVEDERE LEGAL, PC

\_/s/ Matthew D. Metzger

Matthew D. Metzger, Esq.  
Attorney for Debtor



## Exhibit 1 - Events That Led To Bankruptcy

The DIP, together with its affiliated entity, the Simpson Coatings Group, Inc. ("SCG") own and operate paint, paint coating, and toll manufacturing businesses, which businesses run on the real property commonly known as 111 South Maple Ave., South San Francisco, CA 94080 (the "Subject Property"), for over 50 years. The DIP - DJ Simpson Company - was incorporated in 1961. The affiliated entity - SCG - was incorporated in 1989. At said time, DJ divided itself into two corporate entities, with DJ as the title holder and owner of the real property and certain fixed machinery and SCG as the owner of all remaining physical machinery as well as the main operations business.

Pre-petition, the Great Recession and related recovery changed the economic landscape of the paint coating industry, threatening the solvency of the DIP. Prior to the Great Recession, the DIP and its affiliate SCG supplied paints and paint coatings to the construction industry. Following the Great Recession, the quality and quantity of pre-manufactured construction imported from overseas - especially China - grew rapidly, threatening the DIP's marketplace. The DIP attempted to adapt and began a successful toll manufacturing business, whereby the DIP received raw material and/or semi-finished goods from a client company and provided a subset of manufacturing and paint coating manufacturing processes on said goods for a fee.

Despite its adaptations, the DIP fell behind on antecedent debt, including but not limited to its secured debt obligations. The senior lienholder, EH National Bank f/k/a/ National Bank ("EH Bank") recorded a Notice of Default on July 24, 2014. The junior lienholder, Michael O. and Susan M. Stark, Trustees of the Stark Trust ("Stark Trust") recorded a Notice of Default on September 19, 2014. With the Notices of Default looming, the DIP concluded that most viable exit strategy would be the liquidation of its real property to an interested third party purchaser. Initially, both EH Bank and the Stark Trust agreed to not proceed with a foreclosure sale pending the final negotiations of the private workout. The DIP worked tirelessly in late 2014 to finalize terms of a private workout through the liquidation of the real property to the interested purchaser; however, said efforts were forestalled by the due-diligence process.

Although the Stark Trust issued a Notice of Trustee Sale, the Stark Trust initially agreed to postpone the pre-petition sale pending the outcome of further negotiations; however, when said negotiations proved unsuccessful, the DIP had no choice but to file an emergency skeleton petition on the morning of January 23, 2015 (the "petition date") to stop a foreclosure sale scheduled for later the same day.

**Exhibit 2 - What Creditors Would Receive if the Case Were Converted to a Chapter 7**

Real Property #1: not applicable.

Fair Market Value	Liens	Cost of Sale	Resulting Income Tax	Amt of Exemption	Net Proceeds
n.a.	1 <sup>st</sup>				\$0.00
	2 <sup>nd</sup>				
	3 <sup>rd</sup>				

Personal Property:

Description	Liquidation Value	Secured Claim	Amt of Exemption	Net Proceeds
Cash				\$185,844.35
Automobile #1				
Automobile #2				
Household Furnishings				
Jewelry				
Equipment				
Stocks / Investments				
Other Personal Property				
<b>TOTAL</b>				

Net Proceeds of Real Property and Personal Property	\$185,844.35
Recovery from Preferences / Fraudulent Conveyances [ADD]	\$0.00
Chapter 7 Administrative Claims [SUBTRACT]	\$0.00
Chapter 11 Administrative Claims [SUBTRACT]	\$31,191.00
Priority Claims [SUBTRACT]	\$2,964.85
Chapter 7 Trustee Fees [SUBTRACT]	\$10,500.00
Chapter 7 Trustee's Professionals [SUBTRACT]	\$10,000.00
<b>NET FUNDS AVAILABLE FOR DISTRIBUTION TO UNSECURED CREDITORS</b>	<b>\$137,688.50</b>

Estimated Amount of Allowed Non-Insider Unsecured Claims	\$152,403.69
Percent Distribution to Unsecured Creditors Under Proposed Plan	100%
Percent Distribution to Unsecured Creditors Under Liquidation Analysis	90%

**Exhibit 3 - Effective Date Feasibility**

Can the Debtor Make the Effective Day Payments?

	Amount	Amount
A. Projected Total Cash on Hand on Effective Date		\$185,844.35
Payments on Effective Date		
Claims 2(a) Claims	\$152,403.69	
Administrative Expense Claims	\$24,691.00	
Priority Claims	\$6,797.99	
Small Claims (Class 2(a))	\$0.00 / n.a.	
U.S. Trustee Fees	\$1,950.00	
B. Total Payments on Effective Date		\$185,842.00
<b>C. Net Cash on Effective Date</b> (Line A - Line B) (Not feasible if less than zero)		\$1.87

**Exhibit 4 - Report of Court-Approved Section 363 Sale of Assets**

On September 18, 2015, the Court entered an Order Authorizing Sale of Real Property and All Equipment, Machinery, and Fixtures On-Site and Sale Free and Clear of Certain Claims of Lien and Other Interests (D J SIMPSON a/k/a "The Simpson Coatings Group, Inc.," a/k/a "D.J. Simpson Company") (ECF/Docket No. 101) (the "Sale Order"). The following entities held a valid security interest in all or part of the property sold or the following disbursements were authorized pursuant to prior court order and were paid the stated sums in satisfaction thereof.

<b>Name</b>	<b>Amount</b>
Contract Sales Price	\$2,750,000.00
County taxes	\$2322.29
Commissions - Debtor's Broker	\$68,750.00
Commissions - Buyer's Broker	\$68,750.00
Title Charges	\$221.84
Recording Charges	\$105.00
San Mateo County Transfer Tax	\$3,025.00
Senior Lienholder - EH National Bank	\$1,745,645.11
Junior Lienholder - Michael O. Stark and Susan M. Stark, Trustees	\$546,990.33
Belvedere Legal, PC (Chapter 11 Counsel)	\$24,502.30
Tax Default	\$17,241.02
<b>Net Balance of Sale Proceeds</b>	<b>\$272,447.11</b>

Following said sale, the Debtor's affiliate, Simpson Coatings Group ("SCG"), filed a Certificate of Dissolution with the California Secretary of State on December 16, 2015. Per the filed 2015 tax returns for the Debtor and the affiliate SCG, there were no capital gain taxes generated by the sale due to the large capital loss offsets that the Debtor received in 2015 as a result of the dissolution of SCG.

**Exhibit 5 - Disclosure and Justification of Preferential Transfer of Equity Interest in Estate Property to the Stark Trust, Dated 10/19/1998**

The Debtor filed the underlying Chapter 11 petition on January 23, 2015 (the "petition date").

On or about October 3, 2013, in exchange for a much-needed cash loan of \$400,000.00 (the "loan amount") the Debtor executed a promissory note secured by a (junior) deed of trust on the real property formerly of the estate commonly known as 111 South Maple Avenue, South San Francisco, CA 94080, APN 014-092-120 (the "Subject Property") in favor of Michael O. and Susan M. Stark, Trustees of the Stark Trust, Dated 10/19/1998 (the "Stark Trust"). The corresponding (junior) deed of trust was recorded October 4, 2013, or approximately 1 year, 3 months, 19 days prior to the petition date. By recording said deed of trust, the Debtor transferred an equity interest in the Subject Property. The Debtor consummated said transfer for the benefit of an insider; when the loan closed, the Stark Trust transferred the net balance from the \$400,000.00 loan directly to the Debtor's affiliate, Simpson Coatings Group ("SCG").

Section 547(b) of Title 11, United States Code, Section 101 et seq. (the "Code") governs a trustee's power to avoid preferential transfers; however, the lookback period for an insider, extends only to 1 year prior to the petition date. Thus, the transfer at issue does not fall within the purview of section 547(b) of the Code.

Section 548 of the Code empowers a trustee to avoid "fraudulent" transfers for the benefit of an insider that were made within 2 years prior to the petition date. Thus, the transfer at issue does fall within the purview of Section 548(b) of the Code.

The Debtor amended the Statement of Financial Affairs (Doc # 124) to make the necessary disclosures. The Debtor asserts that the transfer at issue is a non-issue for the following two (2) reasons:

- 1) The issue is moot as all allowed, non-insider unsecured claims are receiving a 100% dividend;
- 2) The "Good Faith" transferee defense applies. See 11 USC § 548(c). The Stark Trust provided much needed operating capital to the Debtor's affiliate to allow the Debtor and its operating affiliate to attempt a private work-out, as explained in Exhibit 1. The Debtor intended its affiliate to use the capital to create a successful and solvent toll-manufacturing and paint manufacturing business, such that the Debtor could orchestrate a private sale of its assets to an interested party, Harco America's Inc., providing the

Debtor approximately 15 months of additional operating capital and time to conduct necessary environmental testing before a sale could close. Although the Debtor ultimately was unable to close a private-sale of its assets pre-petition, the additional time also allowed the Debtor to conduct environmental testing and to ride-out the brunt of the downturn in the local real-estate market, such that the Debtor ultimately did close a sale to a different purchaser post-petition far above anticipated asking price, making possible the instant Plan with a 100% dividend to all allowed claims.