

**Exhibit H**

**Wind Down Transactions Memorandum**

Certain documents, or portions thereof, contained in this Exhibit H and the Plan Supplement remain subject to continuing negotiations among the Debtors and interested parties with respect thereto. The Debtors reserve all rights to amend, revise, or supplement the Plan Supplement, and any of the documents and designations contained herein, at any time before the Effective Date of the Plan, or any such other date as may be provided for by the Plan or by order of the Court. Each of the documents contained in the Plan Supplement or its amendments are subject to certain consent and approval rights to the extent provided in the Plan.

## **Wind Down Transactions Memorandum**

This Wind Down Transactions Memorandum remains under discussion among the Debtors and interested parties with respect thereto. Subject to any applicable consent rights contained in the Plan, the Debtors reserve all rights to modify, amend, supplement, and restate any part of this Wind Down Transactions Memorandum as necessary or appropriate. Moreover, the list of steps in this Wind Down Transactions Memorandum is not necessarily comprehensive and is intended only as a draft summary of the Wind Down Transactions.

Nothing herein shall limit or modify, in any way, any section of the Plan, the Plan Supplement, or any related provisions in the Confirmation Order, or any authority or discretion granted to the Debtors or the Wind-Down Debtors thereby. To the extent there is any inconsistency between this document and the Plan, the Plan shall govern.

The Confirmation Order shall be deemed to authorize all actions as may be necessary or appropriate to effect any transaction described in, contemplated by, or necessary to effectuate the Plan. The Debtors currently anticipate that the Wind-Down Transactions will commence pursuant to the following steps and in the following order, which may be subject to further changes in the reasonable discretion of the Debtors (prior to the Effective Date) or the Creditor Trustee (after the Effective Date).

Unless otherwise set forth below, the following steps shall occur in the order set forth below.

### Wind-Down Transactions Steps

#### **On or Before the Effective Date:**

**Step 1:** The Debtors shall establish and fund the following (to the extent not already established or funded) in accordance with the Plan: (a) the Administrative / Priority Claims Reserve and (b) the Professional Fee Escrow Account.

#### **On the Effective Date or as soon as reasonably practicable thereafter (unless otherwise specified in the Plan):**

**Step 2:** SEI Interests are cancelled, released, and extinguished and are of no further force or effect in accordance with the Plan.

**Step 3:** The Debtors and the Creditor Trustee enter into the Creditor Trust Agreement and the Creditor Trust Assets vest (or are deemed to vest) in the Creditor Trust.

**Step 4:** The Debtors and the Creditor Trustee, as applicable, shall effectuate the Wind Down in accordance with the Plan and the Confirmation Order, including:

- liquidating and converting to Cash the Creditor Trust Assets;
- distributing the Creditor Trust Net Assets to Holders of Allowed Claims pursuant to the priorities set forth in the Plan;

- resolving any Disputed Claims;
- administering the tax obligations of the Debtors;
- dissolving the Debtors and their non-Debtor subsidiaries; and
- taking any and all other steps necessary to effectuate the Wind Down.

**Step 5:** The Creditor Trustee shall administer the Creditor Trust in accordance with the Plan and the Creditor Trust Agreement, including:

- pursuing, litigating, monetizing, and liquidating the Creditor Trust Assets and retaining all documents and data related to such;
- distributing the Creditor Trust Net Assets to the Creditor Trust Beneficiaries in accordance with the terms of the Creditor Trust Agreement;
- resolving any Disputed Claims relating to General Unsecured Claims and/or the Creditor Trust Beneficial Interests;
- fulfilling all required reporting to the Bankruptcy Court;
- dissolving the Creditor Trust; and
- taking any and all other steps necessary to administer the Creditor Trust.

**Step 6:** The Intercompany Claims and Intercompany Interests are reinstated, set off, settled, distributed, contributed, cancelled, released or otherwise addressed at the option of the Creditor Trustee, in each case as reflected in the books and records of the Debtors (provided, any such actions may occur prior to any of Steps 3 through 5).