

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
ALEXANDRIA DIVISION**

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

TODD ELLIOTT HITT, ET. AL.,

Defendants.

Civil No. 1:18-cv-01262

UNITED STATES OF AMERICA,

v.

TODD ELLIOTT HITT,

Defendant.

Criminal No. 1:19-cr-43

**RECEIVER/SPECIAL MASTER'S RECOMMENDED
PLAN OF RESTITUTION AND DISTRIBUTION**

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INTRODUCTION

Christopher L. Perkins, the Court-appointed Receiver and Special Master (the “**Receiver**”), in the above-captioned SEC enforcement action and criminal case (collectively, “**Cases**”), on behalf of the Receivership Entities (defined herein) respectfully proposes the following plan (this “**Plan**”) for Restitution and Distributions of Assets of the Receivership Entities to Claimants.

Plan Summary

Holders of Allowed Class 1 (Investor Victims) and Class 2 (Creditor Claimants) will be paid from two separate pools of funds containing a combination of cash provided by the Hitt Family Settlement, Cash on hand at the time the Receivership was instituted, and Cash generated through proceeds of real property and personal property sales, and miscellaneous recoveries.

ARTICLE I. DEFINITIONS AND INTERPRETATION

1.01 Rules of Interpretation and Time Computation

For purposes of this Plan, unless otherwise provided herein: (i) whenever from the context it is appropriate, each term, whether stated in the singular or the plural, shall include both the singular and the plural; (ii) unless otherwise provided in this Plan, any reference in this Plan to a contract, instrument, release, or other agreement or document being in a particular form or on particular terms and conditions means that such document will be substantially in such form or substantially on such terms and conditions; (iii) any reference in this Plan to an existing document or Exhibit filed or to be filed means such document or Exhibit, as it may have been or may be amended, modified, or supplemented pursuant to this Plan; (iv) any reference to an Entity as a holder of a Claim includes that Entity’s successors and assigns; (v) all references in this Plan to Sections, Articles, and Exhibits are references to Sections, Articles, and Exhibits of or to this Plan; (vi) the words “herein,” “hereunder,” and “hereto” refer to this Plan in its entirety rather than to a particular portion of this Plan; (vii) captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of this Plan; and (viii) subject to the provisions of any contract, instrument, release, or other agreement or document entered into or delivered in connection with this Plan, the rights and obligations arising under this Plan will be governed by, and construed and enforced in accordance with applicable law.

1.02 Defined Terms

As used in this Plan, terms with an initial capital letter not required by standard capitalization rules are defined terms, and each such term not parenthetically or otherwise defined herein shall have the meaning ascribed to it below.

“**Administrative Claim**” means a Claim for costs and expenses of administration of the Receivership Entities, including compensation for legal and other professional services, taxes, and

reimbursement of expenses awarded or allowed by the Court.

“Allowed” means, except as otherwise provided herein: (a) a Claim of any kind that has been allowed by a Final Order; (b) a Claim of any kind that is either not disputed or otherwise subject to an objection; (c) a Claim that is allowed: (i) in any stipulation of amount and nature of Claim executed before the entry of the Order approving this Plan; (ii) in any settlement or stipulation with the Receiver of the amount and nature of Claim; or (iii) in or pursuant to any contract, instrument, or other agreement entered into or assumed in connection herewith; or (d) a Claim that is allowed pursuant to the terms hereof.

“Assets” means all property of the Receivership Entities, including property of Hitt held by the Receiver pursuant to the Receivership Order or Special Master Order, of any nature whatsoever, including, without limitation, all property, real and personal, tangible and intangible, wherever situated, as such property exists on the Effective Date or thereafter.

“Available Cash” means, at the time of a Distribution, all Cash of all Receivership Entities on a consolidated basis.

“Bar Date” means the deadline established by the Court to file a proof of Claim, which deadline was January 28, 2019.

“Cash” means the legal tender of the United States of America.

“Civil Case” means the above captioned enforcement action brought by the SEC (Case No. 1:18-cv-01262).

“Claim” means a right to payment owed by a Receivership Entity and classified in Exhibit 1 of this Plan.

“Claims Procedure Order” means the Court’s Order dated December 14, 2018, granting the Receiver’s Motion to Establish a Claims Bar Date and for other relief (Civil Docket No. 42).

“Class” means a class of Claims as described in Article II herein.

“Class 1 Deficiency Claim” means a Claim that represents the balance due on any Allowed Investor Victim Claim after application of the Initial Distribution of Criminal Restitution Funds, and which will share pro rata with Allowed Claims in Class 2.

“Court” means the United States District Court for the Eastern District of Virginia.

“Creditor Claim” means a Claim of a Trade Creditor, Investor Creditor, Eagle Bank, or Employee.

“Criminal Case” means the above captioned action brought by the United States of America against Hitt (Case No. 1:19-cr-43).

“Criminal Restitution Funds” means those funds to be shared pro rata among Holders of

Allowed Class 1 Investor Victim Claims, and comprised of the Cash from the Hitt Family Settlement and the sales of real and personal property owned by Hitt.

“Disallowed” means a Claim or portion thereof that: (i) has been disallowed by a Final Order of the Court; (ii) is disallowed by Order approving this Plan; or (iii) was not filed in a timely manner as provided by a relevant Order of the Court.

“Distribution” means payment by the Receiver of Cash to one or more Claimants on account of an Allowed Claim pursuant to the Plan.

“Eagle Bank Claim” means the Claim of Eagle Bank for the deficiency on the loan secured by 314 N. Emerson Street, Arlington, Virginia, which will share pro rata with Allowed Claims in Class 2.

“Effective Date” means the date after the entry of an Order approving the Plan on which the Receiver declares that all conditions precedent to the effectiveness of the Plan have occurred by the filing of a notice on the docket.

“Employee Claim” means a Claim of an employee of one of the Receivership Entities for unpaid wages.

“Estate” means the Receivership estate of the Defendants, Relief Defendants, and Todd Hitt in these Cases.

“Face Amount” means, when used with reference to a Claim: the full stated amount claimed by the holder of such Claim in any proof of Claim filed by the Bar Date or otherwise deemed timely filed by the Receiver.

“Herndon Settlement” means that settlement agreement between and among Kiddar Herndon Station, LLC, the Receiver, and certain Investors approved by Order of the Court dated March 8, 2019 (Civil Docket No. 75).

“Hitt” means Todd Elliott Hitt.

“Hitt Family” means the immediate family members of Todd Hitt who were parties to the Hitt Family Settlement.

“Hitt Family Settlement” means that settlement agreement between the Hitt Family and the Receiver approved by Order of the Court dated June 12, 2019 (Civil Docket No. 101).

“Holder” means any Person asserting a Claim.

“Initial Distribution” means the Distribution to Holders of Allowed Class 1 Claims in partial satisfaction of such Claims.

“Investor” means the Holder of an Investor Victim Claim and/or an Investor Creditor

Claim.

“Investor Creditor Claim” means a Claim of an Investor for goods or services provided to Hitt or one of the Receivership Entities, unrelated to such Investor’s Investor Victim Claim, and which will share pro rata with Allowed Claims in Class 2.

“Investor Victim Claim” means a Claim of an individual or entity that deposited or invested money, securities, or other financial instruments with Hitt and/or one or more of the Receivership Entities.

“Person” means any foreign or domestic person, including without limitation, any individual, entity, corporation, partnership, limited liability company, limited liability partnership, joint venture, association, joint stock company, estate, trust, unincorporated association or organization, government agency or political subdivision thereof, the SEC, and any successors or assigns of any of the foregoing.

“Plan” shall have the meaning set forth in the Introduction and shall also include all Exhibits attached hereto or referenced herein, as the same may be amended, modified, or supplemented, including without limitation, any “Plan Supplement.”

“Professional” means any professional employed in the Cases or any professional or other entity seeking compensation or reimbursement of expenses in connection with the Cases.

“Professional Fee Claims” mean the Claims of a Professional for compensation of a Professional or other entity for services rendered or expenses incurred in the Cases.

“Pro Rata” means, when used with reference to a Distribution to a Holder of an Allowed Claim in a Class, that share of the property to be distributed on account of all Allowed Claims in such Class so that the ratio of (a)(i) the amount of such property distributed on account of the particular Allowed Claim to (ii) the amount of such Claim, is the same as the ratio of (b)(i) the aggregate amount of such property distributed on account of all Allowed Claims in such Class to (ii) the aggregate amount of all Allowed Claims in such Class.

“Receivership Date” means October 12, 2018.

“Receivership Entities” means any of Kiddar Capital, LLC, Kiddar Group Holdings, Inc., Kiddar Herndon Station, LLC, Kiddar Homebuilding Fund I, LLC, Melbourne Retreat, LLC, Kiddar Mass Ave, LLC, Kiddar Ridgeview, LLC, ESA Emerson, LLC, ESA Highwood, LLC, and Kiddar AQ, LLC a/k/a Kiddar Aquicore, LLC.

“Receivership Order” means the Order of the Court dated October 12, 2018, in the Civil Case.

“Receivership Funds” means those funds to be shared pro rata among the Holders of Allowed Class 2 Claims, and comprised of the cash on hand at the time the Receivership was instituted, and the sales of the various real properties owned by the Receivership Entities, and miscellaneous recoveries, after payment of any and all administrative expenses of and taxes owed

by the Receivership Defendants.

“Restitution” shall mean the total amount of any deficiency on all Allowed Class 1 Investor Victim Claims after Distribution from both the Criminal Restitution Funds and Receivership Funds, and for which Hitt shall be obligated to pay pursuant to a restitution order and as part of his sentence in the Criminal Case.

“SEC” means the United States Securities and Exchange Commission.

“Special Master Order” means the Order of the Court dated February 13, 2019, in the Criminal Case.

“Supplemental Settlement” means that certain Settlement Agreement between and among the Receiver and certain Investors resolving various Investor Victim Claims and Investor Creditor Claims.

“Trade Creditor Claim” means the Claim of a vendor, independent contractor, trade creditor, or other individual or entity for goods, services, fees, or reimbursable expenses provided to one of the Receivership Entities.

“Valid Address” means an address to which the Debtor’s noticing agent mailed a Plan solicitation package that is not returned by the United States Postal Service as undeliverable for any reason.

ARTICLE II.

CLASSIFICATION OF CLAIMS

2.01 *General Overview*

Set forth below and listed on Exhibit A is a designation of Classes of Claims against the Receivership Entities, and the Receiver’s Proposed Allowed Amount of each Claim. A Claim is placed in a particular Class for the purpose of receiving Distributions pursuant to the Plan only to the extent that such Claim is an Allowed Claim in that Class and such Claim has not been paid, released, withdrawn, or otherwise settled prior to the Effective Date.

2.02 *Administrative Claims*

Administrative Claims are Claims for costs or expenses of administering the Cases, including professional Claims approved in accordance with the Billing Instructions For Receivers In Civil Actions Commenced By the U.S. Securities And Exchange Commission. Subject to the Receivership Order and except as otherwise provided herein or to the extent a holder of an Allowed Administrative Claim agrees to other, lesser treatment, each holder of an Allowed Administrative Claim (including holders of Allowed Professional Fee Claims) shall receive, in full satisfaction of its Allowed Administrative Claim, Cash equal to the Allowed amount of such Administrative Claim.

2.03 Summary of Classification and Treatment of Claims

The Claims against the Receivership Entities shall be classified and treated as follows:

Class	Claim	Number	Dollar Amount
1	Investor Victim Claims	19	\$19,102,925
2	Creditor Claims		
	Trade Creditor Claims	53	\$1,352,934
	Investor Creditor Claims	5	\$1,317,000
	Eagle Bank Claim	1	\$407,985
	Employee Claims	10	\$94,169
	Class 1 Deficiency Claims	tbd	tbd
TOTAL		88	\$22,275,014

(1) Class 1 – Investor Victim Claims

Treatment – Each holder of an Allowed Investor Victim Claim shall receive, in partial satisfaction of each Allowed Investor Victim Claim, its pro rata share of cash from the pool of Criminal Restitution Funds. After such application, any balance due on an Allowed Investor Victim Claim shall be deemed an Allowed Class 1 Deficiency Claim entitled to participate with Allowed Class 2 Claims in the pro rata share of the Receivership Funds.

(2) Class 2 – Creditor Claims

Treatment – After satisfaction in full of all Allowed Amounts of all Administrative Claims, and any taxes owed by the Receivership Defendants, each Holder of an Allowed Creditor Claim shall receive, in partial satisfaction of each Allowed Creditor Claim, its pro rata share (along with any Class 1 Deficiency Claims) of cash from the pool of Receivership Funds.

ARTICLE III.
EFFECTS OF APPROVAL OF THE PLAN

3.01 *Satisfaction of Claims*

Except as otherwise expressly provided in the Plan, the Court's approval of the Plan shall, as of the Effective Date: (i) discharge the Receivership Entities from all Claims, demands, liabilities, other debts, interests, and other obligations that arose on or before the Effective Date, whether or not (a) a Proof of Claim based on any such obligation is filed or deemed filed; (b) a Claim based on any such obligation is Allowed; or (c) a Holder of a Claim has objected to the Plan; and (ii) preclude all persons from asserting against the Receivership Entities any other or further Claims or interests based upon any act or omission, transaction, or other activity of any kind or nature that occurred prior to the Effective Date.

3.02 *Releases*

The Receiver and his attorneys, accountants, consultants and other professionals, and all persons acting by, through, under or in concert with any of them, shall not be liable to anyone for his, her, or their own good faith compliance with: (i) any order, rule, law, judgment or decree; (ii) the duties and responsibilities as Receiver or as professional to the Receiver; and/or (iii) any actions taken or omitted by them, except on a finding by this Court that he, she it or they acted or failed to act as a result of bad faith or gross negligence or in reckless disregard of his, her, its or their duties. All creditors, investors, and other parties in interest shall be permanently and forever barred, restrained and enjoined from taking any action to impose or seeking to impose liability on the Receiver and his professionals, without first obtaining relief to do so from the Court and only limited to the extent provided by the exception in sub-clause (iii) above.

3.03 *Authority to Effectuate this Plan*

Except as expressly set forth in this Plan, on the Effective Date, all matters provided for under this Plan will be authorized and approved without further approval or order of the Court.

3.04 *Binding Effect*

The Plan shall be binding upon, and inure to the benefit of, all Receivership Entities, Holders, parties in interest and governmental units and their respective successors and assigns, whether or not such Persons are entitled to receive any Distribution thereunder.

3.05 *Injunction against Interference with Plan*

Upon the entry of the Order approving the Plan, all Holders of Claims and other parties in interest, along with their respective present and former employees, agents, officers, directors, and principals shall be permanently enjoined from taking any actions to interfere with the implementation or consummation of this Plan or to violate the terms of this Plan.

3.06 *SEC Actions Unaffected by Plan*

Notwithstanding anything in this Article III or any other provision of the Plan, nothing in the Plan shall discharge, waive, settle, release or preclude any current or future legal action or claim that has been or may be brought by the SEC.

3.07 *Tax Obligations of Relief Defendants*

The Receiver and his professionals shall prepare and file all appropriate final tax returns for each of the Relief Defendants.

**ARTICLE IV.
MEANS OF IMPLEMENTATION OF THIS PLAN**

4.01 *Consolidation of Receivership Entities' Assets and Liabilities*

The Receiver has determined the Allowed Amount of each Claim owed by the Receivership Entities on a consolidated basis for the purpose of making Distributions and funding wind down expenses of the Receivership Entities. Available Cash will be generated and distributed from (i) the Receivership Entities' cash account, (ii) cash provided by the Hitt Family Settlement, and by (iii) the proceeds realized by the sale of Receivership property including real property and personal property, and miscellaneous recoveries.

4.02 *Cancellation of Securities and Agreements*

On the Effective Date, and unless otherwise agreed pursuant to the Herndon Settlement or Supplemental Settlement, the Plan shall be consummated in accordance with the provisions set forth herein and, except for obligations with respect to Allowed Claims; (i) rights to payment owing or assertable against the Receivership Entities, whether arising under any certificate, interest, share, note, bond, indenture, purchase right, option, warrant, or other instrument or document, evidencing or creating, directly or indirectly, any indebtedness or obligation of or ownership interest in any of the Receivership Entities shall be cancelled, and the Receivership Entities shall not have any continuing obligations therefor; and (ii) rights to payment owing or assertable against the Receivership Entities pursuant, relating, or pertaining to any agreements, indentures, certificates of designation, bylaws, or certificate or articles of incorporation, formation or similar documents governing the shares, certificates, notes, bonds, indentures, purchase rights, options, warrants, or other instruments or documents evidencing or creating any indebtedness or obligation of or ownership interest in any of the Receivership Entities shall be released.

4.03 *Effectuating Documents; Further Transactions*

On and after the Effective Date, the Receiver is authorized to and may, in the name of and on behalf of the applicable Receivership Entity, take such actions as may be necessary or appropriate to effectuate, implement, and further evidence the terms and conditions of the Plan, without the need for any approvals, authorization, or consents except for those expressly required pursuant to the Plan.

ARTICLE V.
PROVISIONS GOVERNING DISTRIBUTIONS

5.01 *Distributions*

On behalf of all Receivership Entities and in satisfaction of all Claims against all Receivership entities on a collective and consolidated basis, the Receiver shall make or cause to be made the Distributions required under the Plan to all Holders of Allowed Claims by either (i) sending via first-class mail a check payable in Cash to each Claimant at the address indicated on such Claimant's proof of Claim or the last address designated by such Claimant in writing to the Receiver; or (ii) wiring the Cash payment according to wiring instructions provided by the Claimant to the Receiver, provided however, that any wire transfer fees that may arise by operation of this clause (ii) shall be borne by the Claimant. No Distribution shall be made to any Claimant until such Claimant satisfies any applicable distribution condition set forth in the Plan and any other agreement such Claimant may have with the Receiver, including execution of the General Release form approved by the Court in connection with the Hitt Family Settlement (Civil Docket No. 98). No Distribution shall be made to any Claimant who has challenged or appealed the Court's order approving the Plan until such appeal has been finally resolved.

5.02 *Initial Distribution*

The Receiver shall make an Initial Distribution within 30 days of the entry of an Order by the Court approving the Plan. The Initial Distribution shall consist of Available Cash to be paid to Holders of Allowed Class 1 Claims as provided in this Plan.

5.03 *Final Distribution and Restitution*

The Receiver shall make a Final Distribution to Holders of Allowed Class 2 Claims after payment of any and all administrative expenses and tax obligations of the Receivership Defendants. Thereafter, the Receiver shall file with the Court a final accounting including the amount of any deficiency owed to the Holders of Allowed Investor Victim Claims, which amount shall be the amount of Restitution owed by Hitt. Restitution shall be due and payable in full immediately. To the extent Restitution is not paid in full immediately, it shall be paid in monthly installments until satisfied in the manner ordered by the court.

5.04 *No Interest on Allowed Claims*

Unless otherwise specifically provided for or contemplated elsewhere in this Plan, interest shall not accrue or be paid on any Claims, and no Holder of a Claim shall be entitled to interest accruing on any Claim.

5.05 *Undeliverable Distributions*

If any Distribution to any Holder of an Allowed Claim is returned as undeliverable, no further distributions will be made to such Holder unless and until the Receiver is notified, in writing, of such Holder's then-current address. Holders ultimately receiving previously

undeliverable distributions will not receive interest or other accruals of any kind based upon the delay in receipt. The Receiver is not required to locate the holder of an Allowed Claim.

5.06 *Uncashed Checks*

The Receiver is not required to locate the Holder of an Allowed Claim that does not cash any check representing a Distribution payment. If a Distribution check has not been cashed within 180 days after the date of mailing of such check, the Receiver may stop payment on the check and treat the Distribution as undeliverable.

5.07 *Fractional Amounts*

Payments of fractions of dollars will not be made. Whenever any payment of a fraction of a dollar under this Plan would otherwise be called for, the actual payment made will reflect a rounding of such fraction to the nearest dollar (up or down), with half dollars being rounded up.

5.08 *Compliance with Tax Requirements*

Responsibility for compliance with any tax withholding, reporting, certification, and information requirements imposed by any domestic or foreign governmental authority related to any Distribution hereunder shall be borne by the recipient of such Distribution and not by the Receiver.

**ARTICLE VI.
OTHER PLAN MATTERS**

6.01 *Conditions Precedent to the Effective Date*

The following are conditions precedent to the Effective Date of this Plan: (a) the Court has entered the Order; (b) the Order becomes a Final Order; and (c) all of the other actions needed to be taken or documents needed to be executed or approved to implement this Plan, have been taken, executed, or approved.

6.02 *Retention of Jurisdiction*

From and after the Effective Date, and notwithstanding the entry of the Order approving this Plan, the Court shall retain exclusive jurisdiction over the Case and all matters arising under, arising out of, or related to, the Case, this Plan, and the Order to the fullest extent permitted by law.

6.03 *Modification of this Plan*

Modification of the Plan may be proposed in writing by the Receiver at any time and will be effective upon Court approval thereof.

ARTICLE VII.
MISCELLANEOUS PROVISIONS

7.01 *Releases of Liens*

Except as otherwise provided in this Plan or in any contract, instrument, or other document created pursuant to this Plan, on the Effective Date, all pre-Petition Date Liens against Assets of the Estate, shall be fully released and discharged and all of the right, title, and Debtor's interest in such Assets shall be distributed in accordance with this Plan.

7.02 *No Admission*

Neither the filing of this Plan, nor any statement or provision contained herein, nor the taking by any Holder of any action with respect to this Plan shall be or be deemed to be an admission against interest by the Receiver and the Receivership Entities. In the event that this Plan is not approved, neither this Plan nor any statement contained herein may be used or relied upon in any manner in any suit, action, proceeding, or controversy within or outside of the reorganization case involving the Receiver and the Receivership Entities.

7.03 *Severability*

Should the Court determine, that any provision of this Plan is either illegal or unenforceable on its face or illegal or unenforceable as applied to any Claim, the Court, at the request of the Receiver, may alter and modify such provision to make it valid and enforceable to the maximum extent practicable consistent with the original purpose of such provision. Notwithstanding any such determination, interpretation, or alteration, the remainder of the terms and provisions of this Plan shall remain in full force and effect.

7.04 *Continuing Viability of Other Orders/Agreements*

Except to the extent expressly modified or otherwise provided by this Plan, or as otherwise ordered by the Court (i) all Orders previously entered by the Court and (ii) any agreements between Claimants and the Receiver will continue in full force and effect.

7.05 *Notices and Distributions*

On and after the Effective Date, all notices, requests and Distributions to a Holder of a Claim shall be sent to the last known address of (i) the Holder or its attorney of record as reflected in the Holder's proof of Claim filed by or on behalf of such Holder, or (ii) if there is no such evidence of a last known address, to the last known address of the Holder according to the books and records of the Receivership Entities. Any Holder of a Claim may designate another address by providing the Receiver written notice of such address.

7.06 *Binding Effect*

This Plan shall be binding on and inure to the benefit of (and detriment to, as the case may

be) the Receiver and all holders of Allowed Claims and their respective personal representatives, successors and assigns.

7.07 *Other Documents and Actions*

The Receiver may execute, deliver, file, or record such documents, contracts, instruments, releases, and other agreements, and take such other action as is reasonable, necessary, or appropriate to effectuate the transactions provided for in this Plan, without any further action by or approval of the Court.

Dated: January 17, 2020
Richmond, Virginia

Respectfully submitted,

_____/s/_____
Counsel

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EXHIBIT A

Designation of Classes of Claims

Securities and Exchange Commission v. Hitt, et al.
Claims Adjudication

I. Class | Creditors

Claim	Claimant	Kiddar Entity	Filed Claim Amount	Allowed Claim / Restitution	Class	Comments
10005	Owen, Brendan	HBF - Kiddar Homebuilding Fund I LLC	250,000	\$ 250,000	Investor Victim	Allowed in full
10007	Arcamone, Michael	HBF - Kiddar Homebuilding Fund I LLC	250,000	250,000	Investor Victim	Allowed in full
10018	Rucks, Robert	Kiddar Meitz LLC	250,000	125,000	Investor Victim	50% allowed victim claim; 50% allowed creditor claim
10019	Ferguson, Glenn	HBF - ESA Highwood LLC	225,000	225,000	Investor Victim	Allowed in full
10019	Ferguson, Glenn	HBF - ESA Emerson LLC	250,000	200,000	Investor Victim	Allowed in full; netted \$50k per supplemental settlement
10019	Ferguson, Glenn	HBF - Kiddar Mass Ave LLC	306,000	306,000	Investor Victim	Allowed in full
10019	Ferguson, Glenn	HBF - Kiddar Ridgeview LLC	312,534	312,534	Investor Victim	Allowed in full
10019	Ferguson, Glenn	Broad & Washington LLC	500,000	-	Investor Victim	Allowed in full; netted with Motor Lodge supplemental settlement
10019	Ferguson, Glenn	Kiddar Meitz LLC	500,000	250,000	Investor Victim	50% allowed victim claim; 50% allowed creditor claim
10019	Ferguson, Glenn	Kiddar Aquicore LLC	500,000	300,000	Investor Victim	60% allowed claim plus Aquicore equity
10019	Ferguson, Glenn	300 West Broad Partners LLC	2,614,600	-	Investor Victim	Settled via ownership
10019	Ferguson, Glenn	300 West Broad Street LLC	5,976,164	-	Investor Victim	Reclassified to correct entity
10019	Ferguson, Glenn	GT Broad LLC	5,976,164	-	Investor Victim	Reclassified to correct entity
10019	Ferguson, Glenn	Kiddar Capital LLC	228,030	-	Investor Victim	Allowed claim for pro-rata equity.
10021	Quincy, William	Kiddar Aquicore LLC	100,000	60,000	Investor Victim	60% allowed claim plus Aquicore equity
10029	VR Investments Pte Ltd	Kiddar Capital LLC	6,000,000	-	Investor Victim	Reclassified to correct entity
10029	VR Investments Pte Ltd	Todd E. Hitt	6,000,000	-	Investor Victim	Reclassified to correct entity
10029	VR Investments Pte Ltd	Kiddar Herndon Station LLC	6,000,000	-	Investor Victim	Reclassified to correct entity
10034	Richardson, Mark Gregory	HBF - Kiddar Homebuilding Fund I LLC	174,949	4,400,000	Investor Victim	\$1.6M paid pre-Receiver; \$4.4M allowed creditor claim
10035	George Lodge (KelsDil LLC)	HBF - ESA Emerson LLC	69,265	125,000	Investor Victim	Allowed to amount of principal only
10035	George Lodge (KelsDil LLC)	HBF - ESA Highwood LLC	69,265	-	Investor Victim	Reclassified to correct entity
10035	George Lodge (KelsDil LLC)	HBF - Kiddar Mass Ave LLC	69,265	-	Investor Victim	Reclassified to correct entity
10035	George Lodge (KelsDil LLC)	HBF - Kiddar Ridgeview LLC	69,265	-	Investor Victim	Reclassified to correct entity
10035	George Lodge (KelsDil LLC)	HBF - Kiddar Homebuilding Fund I LLC	69,265	25,000	Investor Victim	Reclassified to correct entity
10038	Richardson, Mark Gregory	HBF - Kiddar Homebuilding Fund I LLC	174,949	-	Investor Victim	Allowed to amount of principal only
10041	Mark, David	300 West Broad Street LLC	502,500	502,500	Investor Victim	Duplicate
10041	Mark, David	Kiddar 300 West Broad Street LLC	502,500	-	Investor Victim	Allowed in full
10041	Mark, David	Kiddar Capital LLC	502,500	-	Investor Victim	Reclassified to correct entity
10042	Mark, David	300 West Broad LLC	274,253	-	Investor Victim	Reclassified to correct entity
10042	Mark, David	HBF - ESA Highwood LLC	274,253	-	Investor Victim	Reclassified to correct entity
10042	Mark, David	HBF - Kiddar Mass Ave LLC	274,253	-	Investor Victim	Reclassified to correct entity
10042	Mark, David	HBF - Kiddar Homebuilding Fund I LLC	274,253	-	Investor Victim	Reclassified to correct entity
10042	Mark, David	Kiddar Capital LLC	274,253	-	Investor Victim	Reclassified to correct entity
10042	Mark, David	Kiddar Group Holdings, Inc.	274,253	200,000	Investor Victim	Reclassified to correct entity
10042	Mark, David	HBF - Kiddar Homebuilding Fund I LLC	274,253	-	Investor Victim	Reclassified to correct entity
10043	Mark, David	HCM - Church Road LLC	250,173	250,173	Investor Victim	Allowed in full
10043	Mark, David	Kiddar Capital LLC	250,173	-	Investor Victim	Reclassified to correct entity
10043	Mark, David	Kiddar Group Holdings, Inc.	250,173	-	Investor Victim	Reclassified to correct entity
10047	David, Christopher	Kiddar Aquicore LLC	250,000	150,000	Investor Victim	60% allowed claim plus Aquicore equity
10048	David, Christopher	HBF - ESA Emerson LLC	338,780	-	Investor Victim	Reclassified to correct entity
10048	David, Christopher	HBF - ESA Highwood LLC	338,780	-	Investor Victim	Reclassified to correct entity
10048	David, Christopher	HBF - Kiddar Mass Ave LLC	338,780	-	Investor Victim	Reclassified to correct entity
10048	David, Christopher	HBF - Kiddar Ridgeview LLC	338,780	-	Investor Victim	Reclassified to correct entity
10048	David, Christopher	Melbourne Retreat LLC	338,780	-	Investor Victim	Reclassified to correct entity
10048	David, Christopher	HBF - Kiddar Homebuilding Fund I LLC	338,780	200,000	Investor Victim	Allowed to amount of principal only

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Claim	Claimant	Kiddar Entity	Filed Claim Amount	Allowed Claim / Restitution	Class	Comments
10049	David, Christopher	Kiddar Herndon Station LLC	250,000	-	Investor Victim	Per separate settlement
10061	Mark, David	Kiddar Capital LLC	17,183	-	Investor Victim	Reclassified to correct entity
10061	Mark, David	Kiddar Triangle LLC	17,183	-	Investor Victim	Allowed claim for full equity
10067	ATC Financial LLC	HCM - Church Road LLC	204,969	204,969	Investor Victim	Allowed in full
10067	ATC Financial LLC	Kiddar Capital LLC	204,969	-	Investor Victim	Reclassified to correct entity
10067	ATC Financial LLC	Kiddar Group Holdings, Inc.	204,969	-	Investor Victim	Reclassified to correct entity
10068	Casey, Brian	Kiddar Capital LLC	17,500	-	Investor Victim	Reclassified to correct entity
10068	Casey, Brian	Kiddar Group Holdings, Inc.	17,500	-	Investor Victim	Reclassified to correct entity
10068	Casey, Brian	Kiddar Triangle LLC	17,500	-	Investor Victim	Allowed claim for full equity
10069	Casey, Brian	Kiddar Metz LLC	100,000	50,000	Investor Victim	50% allowed victim claim; 50% allowed creditor claim
10069	Casey, Brian	WishWoud	100,000	-	Investor Victim	Reclassified to correct entity
10069	Casey, Brian	Kiddar Capital LLC	100,000	-	Investor Victim	Reclassified to correct entity
10070	Casey, Brian	Kiddar Group Holdings, Inc.	100,000	-	Investor Victim	Reclassified to correct entity
10070	ATC Financial LLC	HCM - Church Road LLC	204,969	-	Investor Victim	Reclassified to correct entity
10070	ATC Financial LLC	Kiddar Capital LLC	204,969	-	Investor Victim	Duplicate
10070	ATC Financial LLC	Kiddar Group Holdings, Inc.	204,969	-	Investor Victim	Duplicate
10071	ATC Financial LLC	HCM - Church Road LLC	204,969	-	Investor Victim	Duplicate
10071	ATC Financial LLC	Kiddar Capital LLC	204,969	-	Investor Victim	Duplicate
10071	ATC Financial LLC	Kiddar Group Holdings, Inc.	204,969	-	Investor Victim	Duplicate
10074	Conroy, Steve and Elizabeth	HBK - ESA Highwood LLC	100,000	100,000	Investor Victim	Allowed in full
10074	Conroy, Steve and Elizabeth	HBK - Kiddar Homebuilding Fund I LLC	100,000	-	Investor Victim	Reclassified to correct entity
10075	Hausler, Richard	HBK - ESA Highwood LLC	250,000	250,000	Investor Victim	Allowed in full
10075	Hausler, Richard	HBK - Kiddar Homebuilding Fund I LLC	250,000	-	Investor Victim	50% allowed victim claim; 50% allowed creditor claim
10075	Hausler, Richard	Kiddar Metz LLC	500,000	250,000	Investor Victim	60% allowed claim plus Aquicore equity
10075	Hausler, Richard	Kiddar Aquicore LLC	650,000	390,000	Investor Victim	Reclassified to correct entity
10075	Hausler, Richard	Kiddar Group Holdings, Inc.	2,200,000	-	Investor Victim	Allowed in full
10076	Hausler, Richard	Kiddar State LLC	300,000	300,000	Investor Victim	Per separate settlement
10076	Campbell, James and Donna	300 West Broad Partners LLC	1,750,000	1,250,000	Investor Victim	Duplicate
10077	Casey, Brian	Kiddar Capital LLC	17,500	-	Investor Victim	Duplicate
10077	Casey, Brian	Kiddar Group Holdings, Inc.	17,500	-	Investor Victim	Duplicate
10077	Casey, Brian	Kiddar Triangle LLC	17,500	-	Investor Victim	Duplicate
10078	Casey, Brian	Kiddar Capital LLC	100,000	-	Investor Victim	Duplicate
10078	Casey, Brian	Kiddar Group Holdings, Inc.	100,000	-	Investor Victim	Duplicate
10078	Casey, Brian	Kiddar Metz LLC	100,000	-	Investor Victim	Duplicate
10078	Casey, Brian	WishWoud	100,000	-	Investor Victim	Duplicate
10079	Casey, Brian	HCM - Church Road LLC	204,969	-	Investor Victim	Duplicate
10079	ATC Financial LLC	Kiddar Capital LLC	204,969	-	Investor Victim	Duplicate
10079	ATC Financial LLC	Kiddar Group Holdings, Inc.	204,969	-	Investor Victim	Duplicate
10082	Meshahi, Ali	Kiddar Herndon Station LLC	100,000	900,000	Investor Victim	Per separate settlement
10083	Bullock, Matthew	HBK - Kiddar Homebuilding Fund I LLC	900,000	-	Investor Victim	Allowed in full
10083	Bullock, Matthew	Kiddar Aquicore LLC	1,000,000	600,000	Investor Victim	60% allowed claim plus Aquicore equity
10083	Bullock, Matthew	Kiddar Herndon Station LLC	1,750,000	-	Investor Victim	Per separate settlement
10090	Bullock, Matthew	Broad & Washington LLC	2,626,750	1,026,750	Investor Victim	Per separate settlement
10090	Cedidling, Samuel	HBK - Kiddar Homebuilding Fund I LLC	100,000	100,000	Investor Victim	Allowed in full
10129	John Bieleski	Kiddar Capital LLC	100,000	-	Investor Victim	Reclassified to correct entity
10130	Ronald Gordon	Kiddar Herndon Station LLC	125,000	-	Investor Victim	Per separate settlement
NO CLAIM	729, LLC (Robert Ruckes)	Kiddar Herndon Station LLC	250,000	-	Investor Victim	Per separate settlement
10029	VR Investments Pte Ltd	Broad & Washington LLC	650,000	650,000	Investor Victim	Allowed in full
		Kiddar Herndon Station LLC	6,000,000	-	Investor Victim	\$1.6M paid pre-Receiverhsip; \$4.4M allowed creditor claim

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Claim	Claimant	Kiddar Entity	Amount	Restitution	Class	Comments
10096	An Ping Corporation (Tai Chiao)	Kiddar Capital LLC	6,000,000	-	Investor Victim	Reclassified to correct entity
10096	An Ping Corporation (Tai Chiao)	300 West Broad Partners LLC	6,000,000	4,900,000	Investor Victim	Allowed in full; netted \$1.1m to offset liabilities
10107	An Ping Corporation (Tai Chiao)	Kiddar Capital LLC	6,000,000	-	Investor Victim	Duplicate
				19,102,925		
II. Class 2 Creditors						
10003	Rice, Patrick	Kiddar Capital LLC	5,253	-	Employee	Duplicate
10003	Rice, Patrick	Kiddar Employees Group LLC	5,253	4,583	Employee	Full September pay; severance disallowed
10004	Carlos Daniel Merizalde Castro	Kiddar Group Holdings, Inc.	158,183	-	Employee	Reclassified to correct entity
10004	Carlos Daniel Merizalde Castro	Kiddar Employees Group LLC	158,183	13,500	Employee	Full September pay; severance, expenses and bonus disallowed
10008	Yap, Sherilyn	Kiddar Capital LLC	4,288	-	Employee	Reclassified to correct entity
10008	Yap, Sherilyn	Kiddar Group Holdings, Inc.	4,288	-	Employee	Reclassified to correct entity
10008	Yap, Sherilyn	Kiddar Employees Group LLC	4,288	-	Employee	Full September pay; severance disallowed
10009	Carlos Daniel Merizalde Castro	Kiddar Group Holdings, Inc.	158,183	3,467	Employee	Duplicate
10012	Barninoy, Philipp	Kiddar Group Holdings, Inc.	18,000	6,000	Employee	Full September pay; severance disallowed
10013	Pers de Moreno, Ana Carola	Kiddar Group Holdings, Inc.	38,750	-	Employee	Reclassified to correct entity
10013	Pers de Moreno, Ana Carola	Kiddar Employees Group LLC	38,750	9,167	Employee	Full August and September pay; legal fees and bonus disallowed
10014	Pers de Moreno, Ana Carola	Kiddar Group Holdings, Inc.	38,750	-	Employee	Duplicate
10073	Dieta, Maxwell	Kiddar Group Holdings, Inc.	5,970	-	Employee	Reclassified to correct entity
10073	Dieta, Maxwell	Kiddar Employees Group LLC	5,970	5,208	Employee	Full September pay; severance disallowed
10085	Porter, Stephen or EsteTie LLC	Kiddar Group Holdings, Inc.	30,000	-	Employee	Reclassified to correct entity
10085	Porter, Stephen or EsteTie LLC	Kiddar Employees Group LLC	30,000	20,000	Employee	Full August and September pay; severance disallowed
10092	Zuber Jowan Agrawi	Kiddar Group Holdings, Inc.	56,411	-	Employee	Reclassified to correct entity
10092	Zuber Jowan Agrawi	Todd E. Hitt	56,411	-	Employee	Reclassified to correct entity
10092	Zuber Jowan Agrawi	Kiddar Employees Group LLC	56,411	13,911	Employee	Full back pay; other requests disallowed
10103	Kathryn Darling	Kiddar Capital LLC	16,158	-	Employee	Reclassified to correct entity
10103	Kathryn Darling	Kiddar Group Holdings, Inc.	16,158	-	Employee	Reclassified to correct entity
10103	Kathryn Darling	Kiddar Employees Group LLC	16,158	6,000	Employee	Full September pay; severance and unemployment disallowed
10119	Abbey Shlor	Kiddar Group Holdings, Inc.	19,164	-	Employee	Reclassified to correct entity
10119	Abbey Shlor	Kiddar Employees Group LLC	19,164	12,333	Employee	Full September pay; remainder disallowed
10120	Porter, Stephen or EsteTie LLC	Kiddar Group Holdings, Inc.	30,000	-	Employee	Duplicate
10001	Marblex Design International Inc	HBF - ESA, LLC	10,004	10,004	Trade Vendor	Allowed in full
10002	Ace Temporaries Inc	HBF - ESA, LLC	2,409	1,281	Trade Vendor	Insufficient documentation to support claim in full
10006	Won, Hong Shik	HBF - Kiddar Ridgeview LLC	12,005	12,005	Trade Vendor	Allowed in full
10010	Premier Paving and Planting Inc	HBF - Kiddar Ridgeview LLC	54,104	54,104	Trade Vendor	Allowed in full
10011	Marblex Design International Inc	Kiddar Capital LLC	54,104	-	Trade Vendor	Reclassified to correct entity
10015	Bay Engineering Inc	HBF - Kiddar Ridgeview LLC	10,004	-	Trade Vendor	Duplicate
10015	Bay Engineering Inc	Melbourne Retreat LLC	12,392	12,392	Trade Vendor	Allowed in full
10016	Freedom Plumbers Corporation	Kiddar Metz LLC	12,392	-	Trade Vendor	Reclassified to correct entity
10017	Devereaux Associates	HBF - ESA Highwood LLC	1,985	1,985	Trade Vendor	Allowed in full
10020	Dane Electric Inc	HBF - ESA, LLC	16,610	15,257	Trade Vendor	Portion paid at sale/settlement; unpaid balance allowed as creditor claim
10020	Dane Electric Inc	Kiddar Capital LLC	2,936	-	Trade Vendor	Reclassified to correct entity
10020	Dane Electric Inc	HBF - ESA Emerson LLC	2,936	-	Trade Vendor	Allowed in full
10022	Berry's Lawn Landscaping LLC	Todd E. Hitt	2,936	-	Trade Vendor	Reclassified to correct entity
10022	Berry's Lawn Landscaping LLC	HBF - ESA Highwood LLC	4,610	4,610	Trade Vendor	Allowed in full
10023	W/C Ralston Architects	HBF - Kiddar Ridgeview LLC	3,064	-	Trade Vendor	Paid at sale/settlement

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10023	WC Ralston Architects	HBF - ESA, LLC	3,064	-	Trade Vendor	Reclassified to correct entity
10024	American International Exports Inc	HBF - ESA, LLC	43,332	-	Trade Vendor	Reclassified to correct entity
10024	American International Exports Inc	HBF - Kiddar Mass Ave LLC	43,332	-	Trade Vendor	Reclassified to correct entity
10024	American International Exports Inc	HBF - Kiddar Ridgeview LLC	43,332	-	Trade Vendor	Reclassified to correct entity
10025	Virginia Pro Roofing LLC	HBF - ESA, Highwood LLC	8,500	-	Trade Vendor	Reclassified to correct entity
10025	Virginia Pro Roofing LLC	HBF - ESA, Highwood LLC	8,500	-	Trade Vendor	Reclassified to correct entity
10025	Virginia Pro Roofing LLC	Kiddar Capital LLC	8,500	-	Trade Vendor	Reclassified to correct entity
10025	Virginia Pro Roofing LLC	HBF - Kiddar Ridgeview LLC	8,500	-	Trade Vendor	Reclassified to correct entity
10026	Kallman and Saucier PA	HBF - Kiddar Ridgeview LLC	14,812	-	Trade Vendor	Reclassified to correct entity
10027	Century Stair Company	HBF - Kiddar Ridgeview LLC	10,118	-	Trade Vendor	Reclassified to correct entity
10028	Century Stair Company	HBF - ESA, Emerson LLC	15,994	-	Trade Vendor	Reclassified to correct entity
10030	Won, Hong Shik	HBF - Kiddar Ridgeview LLC	12,005	-	Trade Vendor	Reclassified to correct entity
10031	The Hope Association	Kiddar Capital LLC	50,000	-	Trade Vendor	Reclassified to correct entity
10031	The Hope Association	Todd E. Hitt	50,000	-	Trade Vendor	Reclassified to correct entity
10032	Virginia Pro Roofing LLC	HBF - ESA, Emerson LLC	8,500	-	Trade Vendor	Reclassified to correct entity
10032	Virginia Pro Roofing LLC	HBF - ESA, Highwood LLC	8,500	-	Trade Vendor	Reclassified to correct entity
10032	Virginia Pro Roofing LLC	Kiddar Capital LLC	8,500	-	Trade Vendor	Reclassified to correct entity
10033	Sing Construction Inc	HBF - ESA, Emerson LLC	10,899	-	Trade Vendor	Reclassified to correct entity
10033	Sing Construction Inc	HBF - Kiddar Ridgeview LLC	10,899	-	Trade Vendor	Reclassified to correct entity
10036	Christies Properties	Todd E. Hitt	55,850	-	Trade Vendor	Reclassified to correct entity
10037	United Granite LLC	HBF - ESA, LLC	9,581	-	Trade Vendor	Reclassified to correct entity
10039	Berry's Lawn Landscaping LLC	HBF - ESA, Highwood LLC	200	-	Trade Vendor	Reclassified to correct entity
10040	Berry's Lawn Landscaping LLC	HBF - Kiddar Ridgeview LLC	200	-	Trade Vendor	Reclassified to correct entity
10044	Capital Anesthesia Group LLC	Todd E. Hitt	73,435	-	Trade Vendor	Reclassified to correct entity
10044	Capital Anesthesia Group LLC	Kiddar Capital LLC	1,950	-	Trade Vendor	Reclassified to correct entity
10044	Capital Anesthesia Group LLC	Kiddar Group Holdings, Inc.	1,950	-	Trade Vendor	Reclassified to correct entity
10045	Kellman and Saucier PA	Kiddar Group Holdings, Inc.	14,812	-	Trade Vendor	Reclassified to correct entity
10046	McGuire Woods LLP	HBF - ESA, Emerson LLC	281,310	-	Trade Vendor	Reclassified to correct entity
10050	TWP Enterprises Inc	HBF - ESA, Emerson LLC	82,243	-	Trade Vendor	Reclassified to correct entity
10051	TWP Enterprises Inc	HBF - Kiddar Ridgeview LLC	58,225	-	Trade Vendor	Reclassified to correct entity
10052	Eagle Bank	300 West Broad Partners LLC	5,055,856	-	Trade Vendor	Reclassified to correct entity
10053	Eagle Bank	Broad & Washington LLC	10,428,275	-	Trade Vendor	Reclassified to correct entity
10055	Eagle Bank	HBF - ESA, Highwood LLC	555,003	-	Trade Vendor	Reclassified to correct entity
10056	Eagle Bank	Kiddar Herndon Station LLC	24,842,880	-	Trade Vendor	Reclassified to correct entity
10057	Eagle Bank	HBF - Kiddar Mass Ave LLC	125,309	-	Trade Vendor	Reclassified to correct entity
10058	Eagle Bank	HBF - Kiddar Mass Ave LLC	978,707	-	Trade Vendor	Reclassified to correct entity
10059	Eagle Bank	HBF - Kiddar Ridgeview LLC	2,090,477	-	Trade Vendor	Reclassified to correct entity
10060	Eagle Bank	HBF - Kiddar Ridgeview LLC	908,788	-	Trade Vendor	Reclassified to correct entity
10062	Bagus Carpentry LLC	HBF - ESA, LLC	72,710	-	Trade Vendor	Reclassified to correct entity
10063	Affordable Lawn Sprinklers	HBF - Kiddar Ridgeview LLC	6,000	-	Trade Vendor	Reclassified to correct entity
10063	Affordable Lawn Sprinklers	HBF - ESA, Emerson LLC	6,000	-	Trade Vendor	Reclassified to correct entity
10064	Affordable Lawn Sprinklers	HBF - ESA, Highwood LLC	6,000	-	Trade Vendor	Reclassified to correct entity
10065	Declert LLP	Kiddar Capital LLC	73,435	-	Trade Vendor	Reclassified to correct entity
10066	TWP Enterprises Inc	HBF - Kiddar Ridgeview LLC	58,225	-	Trade Vendor	Reclassified to correct entity
10072	Sing Construction Inc	HBF - ESA, Emerson LLC	82,243	-	Trade Vendor	Reclassified to correct entity
10072	Sing Construction Inc	HBF - ESA, Emerson LLC	10,899	-	Trade Vendor	Reclassified to correct entity

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10072	Sung Construction Inc	HBF - Kiddar Ridgeview LLC	10,899	-	Trade Vendor	Duplicate
10080	J&J Custom Hardwood Floors	HBF - Kiddar Ridgeview LLC	56,692	56,692	Trade Vendor	Allowed in full
10080	J&J Custom Hardwood Floors	HBF - ESA, LLC	56,692	-	Trade Vendor	Reclassified to correct entity
10081	John Morgan Plumbing	HBF - Kiddar Ridgeview LLC	9,150	9,150	Trade Vendor	Allowed in full
10081	John Morgan Plumbing	HBF - ESA, LLC	9,150	-	Trade Vendor	Reclassified to correct entity
10084	Foley & Lardner LLP	Kiddar Capital LLC	381,249	381,249	Trade Vendor	Allowed in full
10086	Ashton Manor Environmental LLC	Melbourne Retreat LLC	173,362	-	Trade Vendor	To be paid at closing from sale proceeds
10086	Ashton Manor Environmental LLC	Kiddar Capital LLC	173,362	-	Trade Vendor	Reclassified to correct entity
10087	Delta Concrete Corporation	HBF - ESA Emerson LLC	95,229	-	Trade Vendor	Paid at sale/settlement
10088	Blue House Gardens LLC	HBF - Kiddar Ridgeview LLC	95,229	-	Trade Vendor	Paid at sale/settlement
10089	Washington Team Tennis LLC	HBF - ESA Emerson LLC	2,500	-	Trade Vendor	Allowed in full
10091	Washington Team Tennis LLC	Kiddar Capital LLC	63,118	13,118	Trade Vendor	Reduced to out of pocket costs
10093	Craft Media Digital LLC	Kiddar Capital LLC	63,118	-	Trade Vendor	Duplicate
10094	Davis Carter Scott Ltd	Kiddar Capital LLC	218,275	-	Trade Vendor	Insufficient documentation to support claim
10094	Davis Carter Scott Ltd	Todd E. Hitt	140,458	140,458	Trade Vendor	Allowed in full
10095	The Washington Ballet	Kiddar Capital LLC	140,458	-	Trade Vendor	Reclassified to correct entity
10097	JDRF	Kiddar Capital LLC	10,000	2,000	Trade Vendor	Reduced to 20% and allowed
10097	JDRF	Kiddar Capital LLC	27,385	27,385	Trade Vendor	Allowed in full
10098	The First Tee of Greater Washington	Todd E. Hitt	25,000	-	Trade Vendor	Disallowed in full
10099	Stephen Scholl Nausei Renovation Group	Kiddar Capital LLC	9,000	9,000	Trade Vendor	Allowed in full
10099	Stephen Scholl Nausei Renovation Group	Melbourne Retreat LLC	173,362	-	Trade Vendor	Reclassified to correct entity
10100	Ashton Manor Environmental LLC	HBF - Kiddar Ridgeview LLC	9,000	-	Trade Vendor	Duplicate
10101	United Granite LLC	Kiddar Capital LLC	173,362	-	Trade Vendor	Duplicate
10102	Freedom Bank of Virginia	HBF - Kiddar Ridgeview LLC	9,581	-	Trade Vendor	Duplicate
10102	Freedom Bank of Virginia	Kiddar Group Holdings, Inc.	572,505	-	Trade Vendor	Reclassified to correct entity
10102	Freedom Bank of Virginia	Todd E. Hitt	572,505	-	Trade Vendor	Reclassified to correct entity
10104	Freedom Bank of Virginia	Melbourne Retreat LLC	1,137,498	-	Trade Vendor	Paid from sale of property
10104	Freedom Bank of Virginia	Kiddar Group Holdings, Inc.	1,137,498	-	Trade Vendor	Reclassified to correct entity
10105	Freedom Bank of Virginia	Todd E. Hitt	347,572	-	Trade Vendor	Paid from sale of property
10105	Freedom Bank of Virginia	Kiddar Group Holdings, Inc.	347,572	-	Trade Vendor	Reclassified to correct entity
10106	Freedom Bank of Virginia	Todd E. Hitt	738,381	-	Trade Vendor	Paid from sale of property
10106	Freedom Bank of Virginia	Kiddar Group Holdings, Inc.	738,381	-	Trade Vendor	Reclassified to correct entity
10108	Closet Tainers Inc	2940 Penny Lane LLC	27,221	-	Trade Vendor	Paid from sale of property
10109	Delta Concrete Corporation	Todd E. Hitt	27,221	21,777	Trade Vendor	Reduced by \$5,444 discount offered
10109	Delta Concrete Corporation	HBF - ESA Emerson LLC	95,229	-	Trade Vendor	Duplicate
10110	The First Tee of Greater Washington	HBF - Kiddar Ridgeview LLC	95,229	-	Trade Vendor	Duplicate
10111	Marymount University	Kiddar Capital LLC	25,000	-	Trade Vendor	Insufficient documentation to support claim
10112	Falls Church Chamber of Commerce	Kiddar Capital LLC	2,414	-	Trade Vendor	Reduced to out of pocket costs
10113	Halcyon House	Kiddar Capital LLC	5,000	3,202	Trade Vendor	Disallowed in full
10113	Halcyon House	Todd E. Hitt	150,000	-	Trade Vendor	Reclassified to correct entity
10114	Freedom Bank of Virginia	Kiddar Group Holdings, Inc.	150,000	-	Trade Vendor	Reclassified to correct entity
10114	Freedom Bank of Virginia	Todd E. Hitt	15,467	-	Trade Vendor	Reclassified to correct entity
10115	Freedom Bank of Virginia	Melbourne Retreat LLC	15,467	-	Trade Vendor	Letter of credit to be paid from cash collateral
10116	RC Fields and Associates Inc	Todd E. Hitt	3,051	-	Trade Vendor	Disallowed in full
10117	Smithsonian Enterprises	HBF - Kiddar Ridgeview LLC	3,026	-	Trade Vendor	Paid at sale/settlement
10117	Smithsonian Enterprises	Kiddar Capital LLC	250,000	-	Trade Vendor	Disallowed in full

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Claim	Claimant	Kiddar Entity	Filed Claim Amount	Allowed Claim / Restitution	Class	Comments
10118	Washington Nationals Stadium LLC	Kiddar Capital LLC	319,961	-	Trade Vendor	Disallowed in full
10121	The Inn at L.W. LLC	Kiddar Capital LLC	25,000	5,000	Trade Vendor	Reduced to 20% and allowed
10122	Jan Adams Concierges LLC	Kiddar Group Holdings, Inc.	791	791	Trade Vendor	Allowed in full
10123	WJ Magazine Group LLC	Kiddar Capital LLC	211,698	-	Trade Vendor	Insufficient documentation to support claim
10124	Fight For Children, Inc.	Kiddar Capital LLC	12,000	2,500	Trade Vendor	Reduced to out of pocket costs
10125	Nokesville Heating & Air Conditioning Specialists LLC	HBF - ESA Emerson LLC	39,158	39,158	Trade Vendor	Allowed in full
10126	JDRF	HBF - ESA Emerson LLC	4,650	4,650	Trade Vendor	Allowed in full
10127	JDRF	Kiddar Capital LLC	27,385	-	Trade Vendor	Duplicate
10128	Owen Companies LLC	HBF - Kiddar Ridgeview LLC	10,550	-	Trade Vendor	Paid at sale/settlement
10131	Treasurer of Arlington County	HBF - Kiddar Ridgeview LLC	5,002	-	Trade Vendor	Allowed in full
10132	Dominic Gallerano	Kiddar Group Holdings, Inc.	2,495	5,002	Trade Vendor	Insufficient documentation to support claim
10054	Eagle Bank	HBF - ESA Emerson LLC	1,284,542	-	Eagle Bank Deft.	Unpaid portion of principal balance from sale of property
10018	Rueks, Robert	Kiddar Metz LLC	-	407,985	Investor Creditor	50% allowed victim claim; 50% allowed creditor claim
10019	Ferguson, Glenn	Kiddar Group Holdings, Inc. (Trn)	40,000	40,000	Investor Creditor	Allowed in full
10069	Casey, Brian	Kiddar Metz LLC	-	250,000	Investor Creditor	50% allowed victim claim; 50% allowed creditor claim
10075	Hanstler, Richard	Kiddar Metz LLC	-	50,000	Investor Creditor	Allowed in full
10075	Hanstler, Richard	Kiddar Capital Venture Fund LLC	250,000	250,000	Investor Creditor	Allowed in full
10075	Hanstler, Richard	Todd E. Hitt	250,000	250,000	Investor Creditor	Allowed in full
10083	Bullock, Matthew	Kiddar Metz LLC	-	250,000	Investor Creditor	50% allowed victim claim; 50% allowed creditor claim
		Kiddar Group Holdings, Inc.	102,000	102,000	Investor Creditor	Allowed in full
				3,172,088		
			\$ 144,279,324	\$ 22,275,014		

Allowed Amounts by Class

I. Class 1 Creditors

Class	Allowed
Investor Victims	19,102,925

II. Class 2 Creditors

Class	Allowed
Employees	94,169
Trade Vendors	1,352,934
Eagle Bank	407,985
Investor Creditors	1,317,000

Note: Nothing about this schedule intends to imply that third parties are responsible for this debt