

2. **"Cash"** means cash, cash equivalents, or other readily marketable securities or instruments traded on an active and nationally recognized exchange, but under all circumstance excluding life insurance policies.
3. **"Causes of Action"** means any and all causes of actions, legal and equitable claims, rights, and defenses of any person under any law or statute, including without limitation, all actions, rights, and defenses of Retirement Value or Hill Country Funding.
4. **"Claim"** means
 - (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or
 - (b) a right to an equitable remedy for breach of performance if such breach gives rise to a Claim pursuant to subpart (a).
5. **"Distribution Funds"** means the Cash held by the Receiver and available, after withholding reserves, for distribution to holders of Claims and Membership Interests pursuant to a plan of distribution to be adopted by the Court.
6. **"Hill Country Funding"** means Hill Country Funding, LLC, a Nevada limited liability company and Hill Country Funding, LLC, a Texas limited liability company and each of them.
7. **"HCF Investor"** mean a Person who delivered its funds to Hill Country Funding or its agents for the purpose of purchasing or attempting to purchase participations in an investment issued by Hill Country Funding.
8. **"HCF Receiver"** means Don Taylor, in his capacity as the court appointed receiver for Hill Country Funding, and any successor or supplemental receivers appointed by the Court.
9. **"Kiesling Porter"** means Kiesling Porter Kiesling & Free, P.C., a Texas professional corporation.
10. **"Membership Interest"** means a membership interest in Retirement Value or Hill Country Funding.
11. **"Person"** means any individual, corporation, general partnership, limited partnership, association, joint stock company, joint venture, estate, trust, unincorporated organization, government or any political subdivision thereof, governmental unit, or other entity.
12. **"Receiver"** means Eduardo S. Espinosa, in his capacity as the court appointed receiver for Retirement Value, and any successor or supplemental receivers appointed by the Court, including Janet Mortenson.

13. **"Receivership Asset"** means all assets of Retirement Value, LLC or Hill Country Funding and any other assets placed in the possession or control of the Receiver by the Agreed TI or any other order of the Court along with the proceeds of such assets, including without limitation the proceeds of any Causes of Action asserted by the Receiver or the HCF Receiver.

14. **"Resale Life Insurance Policy Program"** means the investment program sponsored and sold by Retirement Value under which Persons provided money to Retirement Value to purchase life insurance policies in exchange for Retirement Value's promise to repay a fixed sum of money upon the death of an insured.

15. **"Retirement Value"** means Retirement Value, LLC, a Texas limited liability company.

16. **"RV Investor"** mean a Person who delivered its funds to Retirement Value, Kiesling Porter or their agents for the purpose of purchasing or attempting to purchase participations in the Resale Life Insurance Policy Program.

II. Consolidation of Estates

A. Estates Consolidated

1. The receivership estates of Retirement Value and Hill Country Funding are hereby consolidated for purposes of maintenance and distribution of assets. The Receiver shall have full control and authority to the extent set forth in the Agreed TI over all Receivership Assets except for Causes of Action belonging to Hill Country Funding or the HCF Receiver. The HCF Receiver shall retain control and authority over the Causes of Action belonging to Hill Country Funding or the HCF Receiver to the extent set forth in the order appointing the HCF Receiver.

2. The Receiver is hereby authorized to use any Cash that is a Receivership Asset for the purpose of paying the costs incurred in the maintenance of any Receivership Asset, including without limitation, policies of life insurance owned by Retirement Value or Hill Country Funding, without regard to the purpose for which such Cash was originally to be used.

B. Allocation of Assets between RV Investors and HCF Investors

The Receiver and the HCF Receiver have reached an agreement as to the manner in which the Receivership Assets are to be allocated between the RV Investors and the HCF Investors taking into account their estimation of the relative value of the assets of each estate prior to consolidation and of the claims held by the RV Investors and the HCF Investors. The Court hereby approves the agreement between the Receiver and the HCF Receiver and orders that the Receivership Assets be allocated between the RV Investors and the HCF Investors as follows:

1. Distribution Funds derived from Receivership Assets other than Causes of Action shall be distributed

(a) 94.7% to be paid on a Pro Rata basis to the holders of RV Investor Claims (based on the amount of the Claim of each such holder), as of the Distribution Record Date; and

(b) 5.3% to be paid on a Pro Rata basis to the holders of HCF Investor Claims (based on the amount of the Claim of each such holder), as of the Distribution Record Date.

2. Distribution Funds derived from Causes of Action against Persons against whom the HCF Receiver and the Receiver have both asserted claims shall be distributed

(a) 94.7% to be paid on a Pro Rata basis to the holders of RV Investor Claims (based on the amount of the Claim of each such holder), as of the Distribution Record Date; and

(b) 5.3% to be paid on a Pro Rata basis to the holders of HCF Investor Claims (based on the amount of the Claim of each such holder), as of the Distribution Record Date.

Contingency fees will be calculated in accordance with the receiverships' respective court-approved fee agreements after this division of proceeds but before distributions are made to the investors as follows:

Contingency fee to the HCF Receiver's counsel = $0.40 \times 0.053 \times$ Funds derived from Causes of Action against Persons against whom the HCF Receiver and the Receiver have both asserted claims

Contingency fee to the Receiver's counsel = $0.375 \times 0.947 \times$ Funds derived from Causes of Action against Persons against whom the HCF Receiver and the Receiver have both asserted claims

3. Distribution Funds derived from Causes of Action against Persons against whom the Receiver but not the HCF Receiver has asserted claims shall be paid on a Pro Rata basis to the holders of RV Investor Claims (based on the amount of the Claim of each such holder), as of the Distribution Record Date.

Contingency fees will be calculated in accordance with the court-approved fee agreement before distributions are made to the investors as follows:

Contingency fee to the Receiver's counsel = $0.375 \times$ Funds derived from Causes of Action against Persons against whom the Receiver but not the HCF Receiver has asserted claims

4. Distribution Funds derived from Causes of Action against Persons against whom the HCF Receiver but not the Receiver has asserted claims (except for any claim for payment of a bond payable with regard to the Policies owned by Hill Country Funding) shall be paid on a Pro Rata basis to the holders of HCF Investor Claims (based on the amount of the Claim of each such holder), as of the Distribution Record Date.

Contingency fees will be calculated in accordance with the court-approved fee agreement before distributions are made to the investors as follows:

Contingency fee to the HCF Receiver's counsel = $0.40 \times$ Funds derived from Causes of Action against Persons against whom the HCF Receiver but not the Receiver has asserted claims

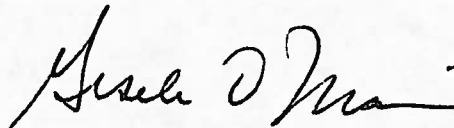
5. In no event, however, may an RV Investor or a HCF Investor recover more than the amount of the Claim of such Person as determined by the Court in a plan of distribution to be adopted by the Court.

III. AGREED TI

Except as specifically stated herein, the Agreed TI is not modified and remains in full force and effect.

SO ORDERED.

DATED: May 16th, 2012.



THE HONORABLE GISELA D. TRIANA,
JUDGE PRESIDING