

Exhibit A

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
MFM DELAWARE, INC.,)	Case No. 13-11359 (PJW)
MFM INDUSTRIES, INC., ¹)	Case No. 13-11360 (PJW)
)	
Debtors.)	Jointly Administered
)	
)	

**CORRECTED SECOND AMENDMENT TO AMENDED PLAN OF MFM DELAWARE,
INC. AND MFM INDUSTRIES, INC**

The Amended Plan of MFM Delaware, Inc. and MFM Industries, Inc. (the “Plan”)² is further amended by this Corrected Second Amendment as follows.

1. For purposes of the Plan, and subject to paragraph 2 hereof, the Claims of Argosy and Odyssey shall be allowed in the amounts and classes as described below.

Argosy Investment Partners, LP (“Argosy”)	Class 3(a)	\$60,000.00	Scheduled Claim, Case No. 13-11360-PJW (“ <u>Scheduled Claim</u> ”)
Argosy Investment Partners, LP	Class 3(a)	\$169,611.11	Claim Number 46, Case No. 13-11360-PJW
Argosy Investment Partners, LP	Class 3(b)	\$1,136,700.29	Claim Numbers 20 & 21, Case No. 13-11359-PJW
Odyssey Capital Group, L.P. (“Odyssey”)	Class 3(b)	\$1,467,281.82	Claim Number 19, Case No. 13-11359-PJW

For avoidance of doubt, it is expressly understood that Argosy and Odyssey remain entitled to the releases to Related Parties provided for in Section 10.4 hereof.

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) MFM Delaware, Inc. (3784); and (ii) MFM Industries, Inc. (6720).

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan.

2. The Schedules for Industries originally listed the Scheduled Claim as \$86,448.11. Industries thereafter objected to the Scheduled Claim and pursuant to a letter agreement dated April 11, 2014 ("Settlement"), Argosy and the Debtors agreed, among other things, to reduce the Scheduled Claim to \$60,000. Under the Settlement, (a) Argosy and Odyssey also agreed to vote in favor of the Plan and support the Plan, and (b) Argosy agreed to accept 90% of the dividend that it would otherwise be entitled to receive for the claims set forth in paragraph 1 hereof.

3. The following will be added as Section 14.16 of the Plan.

"Notwithstanding anything in the Plan to the contrary, the Debtors will not retain and may not enforce any Avoidance Actions (other than an Avoidance Action against Elliot Mallard ("Mallard") or CNH Capital America, LLC ("CNH")), and all such Avoidance Actions (except those against Mallard and CNH) shall be released. The Debtors objected to the claim filed by Mallard against Industries ("Filed Claim"), and pursuant to a settlement to be heard by the Court after confirmation of the Plan, Mallard will consent to the entry of an order disallowing and expunging the Filed Claim and will release all other claims against the Debtors, and the Debtors will thereupon release the Avoidance Action against him at that time. The Debtors also objected to the claim of CNH, and the claim objection remains pending. It is anticipated that any Avoidance Action against CNH will be resolved as part of the resolution of the CNH Claim."

4. The following will be added as Section 14.17 of the Plan.

"Reference is made to paragraph 5 of that certain Order Approving Settlement Between Debtors, General Electric Capital Corporation, and Hugh W. Levey ("Levey"), dated March 5, 2014 (the "GE Settlement Order"). Levey agrees to waive his right to file a substantial contribution application against the Debtors pursuant to Sections 503(b)(3) and/or (4) of the Bankruptcy Code, including without limitation the application contemplated by paragraph 5 of the GE Settlement Order provided that (a) the Related Parties' claims are allowed as set forth in Exhibit 1 of the Plan, and distributions are made on account of such claims as contemplated by the Plan; and (b) the releases and exculpation benefits are provided to him as set forth in Sections 10.4 and 10.5 of the Plan."

5. The following will be added as Section 8.9 of the Plan.

"The Distribution Agent shall prepare a schedule of Distributions to be made to holders of Allowed Claims and shall deliver it to counsel for the Committee (or, if after the Effective Date, counsel for the Creditor Oversight Committee) at least seven (7) days before the Distribution Date. After the Effective Date, the Distribution Agent may not make any payment (except for professional fees as provided for in Section 10.7.4 of the Plan) to any Person in excess of \$25,000, without giving at least seven (7) days prior notice to counsel for the Creditor Oversight Committee."

Dated: April 17, 2014

MFM INDUSTRIES, INC.

By: Matthew G. Lee

MFM DELAWARE, INC.

By: Matthew G. Lee