

EXHIBIT B

SETTLEMENT AGREEMENT AND RELEASE

This Settlement Agreement and Release (this “**Agreement**”) has been made and entered into as of this 2nd day of April, 2014 (the “**Execution Date**”), by and between Jonathan L. Flaxer, solely in his capacity as Chapter 11 Trustee (the “**Trustee**”) for the bankruptcy estate (the “**Estate**”) of Lehr Construction Corp. (“**Lehr**” or the “**Debtor**”), a New York corporation, having been duly appointed in the Chapter 11 bankruptcy case for the Debtor pending in the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), Case No. 11-10723(SHL) (the “**Bankruptcy Case**”), and Frederick Coffey (“**Coffey**”) and Margaret Coffey (collectively the “**Coffey Individuals**”) (where applicable, the Trustee and Coffey Individuals are collectively referred to as the “**Parties**” and individually as each “**Party**”).

WHEREAS, the Trustee is conducting an investigation into the affairs of Lehr including the existence of and claims or causes of action that may be brought on behalf of Lehr’s estate; and

WHEREAS, the Trustee asserts that the Coffey Individuals are individually liable to Lehr for separate claims for a total amount in excess of \$3 million on several bases, including, 11 U.S.C. §§ 544, 548, breach of fiduciary duty and corporate waste; and

WHEREAS, the Coffey Individuals dispute the Trustee’s claims; and

WHEREAS, the Parties, in order to save the expense of litigation, and without any acknowledgment of any liability whatsoever, now wish to settle all disputes between them upon the terms and conditions set forth below; and

NOW, THEREFORE, in consideration of the covenants and mutual promises and agreements contained in this Agreement, and other valuable consideration, the receipt and

sufficiency of which are hereby acknowledged and in full settlement of all claims asserted or that could be asserted against the Coffey Individuals, the Parties hereby agree and covenant as follows:

1. Settlement Amount. The Coffey Individuals shall pay to the Trustee the sum of four hundred and seventy thousand dollars (\$470,000) (the “**Settlement Amount**”) as set forth herein.

2. Effective Date. The Trustee shall file a motion seeking entry of an order of the Bankruptcy Court approving this Agreement pursuant to Federal Rule of Bankruptcy Procedure 9019. With the exception of paragraphs 2, 3, 11, 22, 13, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 26 and 27 of this Agreement, which shall become effective immediately upon the Execution Date, this Agreement shall become effective on the fifteenth (15th) day following entry of an order (an “**Approval Order**”) of the Bankruptcy Court in substantially the form of Exhibit 1 hereto approving this Agreement (the “**Effective Date**”) and which satisfies the condition set forth in Paragraph 6 hereof unless such Approval Order shall be the subject of a stay of a court of competent jurisdiction.

3. Release from Trust Account. Contemporaneously with the Execution Date, the Coffey Individuals have delivered the Settlement Amount to the Trustee which shall be held in the trust account of Golenbock Eiseman Assor Bell & Peskoe LLP pending the Effective Date. Immediately following the Effective Date, the Debtor’s bankruptcy estate (the “**Estate**”) shall be entitled to the Settlement Amount and the Trustee shall deposit the Settlement Amount in an account for the Estate. The Settlement Amount shall be returned if the Effective Dates does not occur on or before March 31, 2015.

4. Release by Coffey Individuals. As of the Effective Date, and in consideration of the terms and provisions of this Agreement, the Coffey Individuals hereby release the Estate, the Trustee and any successor chapter 11 or chapter 7 trustee that may be appointed in the Bankruptcy Case, and attorneys, agents, accountants and other professionals (acting in such capacities) (the “**Trustee Releasees**”) from any and all actions and causes of action, suits, debts, obligations, covenants, rights, claims, counterclaims, sums of money, judgments, executions, damages, demands, proof of claim and liabilities of any type or nature, whether known or unknown, suspected or unsuspected, asserted or unasserted, direct or indirect, vested, fixed, contingent or conditional, at law or in equity (collectively, “**Claims**”) that all or any of the Coffey Individuals have or ever had against the Trustee Releasees from the beginning of the world to the Effective Date that relates in any way to Lehr, any proof of claim filed by or on behalf of any Coffey Individual in the Bankruptcy Case, and any claim asserted by way of right of subrogation to the rights of any other person or entity.

5. Release by Trustee. As of the Effective Date, and in consideration of the terms and provisions of this Agreement and the payment of the Settlement Amount, the Trustee, on behalf of the Debtor and the Estate, hereby releases the Coffey Individuals and each of them and their assigns, heirs, executors, administrators (the “**Coffey Releasees**”) from, any and all Claims, including without limitation, any Claims that the Trustee has or ever had against the Coffey Releasees that arise from or relate in any way to Lehr from the beginning of the world to the Effective Date.

6. Approval Order. As a condition to the occurrence of the Effective Date, the Approval Order shall include language that is substantially in the form in this Paragraph 6.

(a) Injunction. All persons and entities who filed or could have filed a claim in the Debtor's chapter 11 case are enjoined from

- (i) commencing or continuing all past, present or future Claims against any Coffey Individual relating to the Debtor, in any court or forum, that is duplicative or derivative of any claim that is subject to the automatic stay of section 362 of the Bankruptcy Code and that the Trustee, the Estate or the Debtor has, ever had, or could have brought by or on behalf of the Debtor or its Estate, but not any claim against a Coffey Individual held solely by an individual creditor (any Claim covered by this Paragraph 6(a)(i) (a shall hereafter be referred to as an "Enjoined Claim");
- (ii) the enforcement, levy, attachment, collection or other recovery by any means, whether directly or indirectly, of any award, decree, or other order against a Coffey Individual that arises out of an Enjoined Claim;
- (iii) the creation, perfection or enforcement of any encumbrance in any manner directly or indirectly against a Coffey Individual that arises out of an Enjoined Claim;
- (iv) any act to obtain possession or property or exercise control over the property of any Coffey Individual to the extent that such act arises out of any Enjoined Claim.

In the event that there is any dispute about the scope and effect of this injunction, the parties to such dispute shall contact Chambers to schedule a telephonic conference to discuss the dispute and determine the need for further proceedings and no party shall submit any pleadings or letters to the Court regarding the scope and effect of the injunction without first obtaining permission from the Court. The Trustee agrees to

reasonably cooperate with the Coffey Individuals in any dispute regarding the scope of the injunction provided by this Paragraph 6(a); provided that the Estate will not be required to incur expense in connection therewith.

(b) Contribution Bar.

- (i) The Coffey Individuals represent (each for themselves) that they do not have any insurance policies that are applicable to any actual or potential claims for contribution or indemnification against the Coffey Individuals.
- (ii) Any and all Barred Parties¹ shall be permanently barred, enjoined, and restrained from commencing, prosecuting, or asserting any Enjoined Claim against any of the Coffey Releasees arising under any federal, state, or foreign statutory or common-law rule, however styled, for contribution (or any other Claim against the Coffey Releasees where the alleged injury to such Barred Party is the Barred Party's liability to the Estate), arising out of the claims or allegations asserted by the Trustee, including any Claim in which a Barred Party seeks to recover from any of the Coffey Releasees (i) any amounts that such Barred Party has or might become liable to pay to the Estate and/or (ii) any costs, expenses, or attorneys' fees incurred in defending any Claim asserted by the Trustee. All such Claims are hereby extinguished, discharged, satisfied, and unenforceable.
- (iii) If the Trustee obtains any judgment or award against any such Barred Party (a "**Trustee Award**") and, notwithstanding the provisions of subparagraph (ii) above, such Barred Party obtains a judgment or award against any of the Coffey

¹ The Term "Barred Parties" includes any party now or hereafter named as a defendant in any action brought by the Trustee and any party who settles with the Trustee without being named by the Trustee in a complaint, counterclaim, or cross-claim.

Releasees based upon any such Trustee Award, such Barred Party shall be entitled to a judgment credit (a “**Judgment Credit**”) equal to an amount that corresponds to the Coffey Releasees’ equitable and proportionate share of any Trustee Award; provided, however, that no such Judgment Credit shall be granted unless the Trustee shall have been given a full and fair opportunity as set forth in the next sentence to defend against any claim against a Coffey Releasee for which a Judgment Credit would otherwise be applicable. The Trustee shall be deemed to have been given a full and fair opportunity to defend claims against a Coffey Releasee within the meaning of the preceding sentence if and only if the Coffey Releasee provides the Trustee written notice of such claim at the address set forth in Paragraph 27 hereof so as to be delivered not later than ten (10) days after the Coffey Releasee learns of such claim and the Coffey Releasee executes and delivers such documents or instruments as the Trustee may thereafter reasonably request to permit the Trustee to defend against such claim and the applicable Coffey Releasee cooperates with all reasonable requests of the Trustee in connection with such defense.

- (iv) The Coffey Releasees are hereby permanently barred, enjoined, and restrained from commencing, prosecuting, or asserting any claim for indemnity or contribution against any person arising out of the claims or allegations made by the Trustee, whether arising under state, federal or foreign law as claims, cross-claims, counterclaims, or third-party claims, in the Bankruptcy Court, in any federal or state court, or in any other court, arbitration proceeding, administrative agency, or other forum in the United States or elsewhere.

(v) The Trustee shall use reasonable efforts in settling any claim to obtain a release of any and all Claims from any persons or entities based upon, arising out of, or relating to the Trustee Released Claims that such person or entity might have against any of the Coffey Releasees.

(vi) If any term of this Section is held to be unenforceable, such provision shall be substituted with such other provision as may be necessary to afford all of the Coffey Releasees the fullest protection permitted by law from any Claim that is based upon, arises out of, or relates to the Trustee Released Claims.

7. Cooperation. From and after the Effective Date, Coffey agrees without compensation, other than the releases and injunctions provided for herein, to fully and forthrightly cooperate with and to assist the Trustee, (a) in explaining and understanding the business affairs of Lehr and the circumstances that led to the chapter 11 filing for Lehr and, (b) by providing truthful testimony (including without limitation testimony by declaration, by affidavit, by deposition or in court) as the Trustee may from time to time request concerning any matter related to Lehr.

8. Assignment of RSSM Claims. As of the Effective Date, the Coffey Individuals shall be deemed to have assigned to the Trustee any claims or causes of action that any Coffey Individual may have against Rosen Seymour Shapss Martin & Company LLP or any of its partners, arising from or relating to the Trustee's Claims asserted against the Coffey Individuals, including but not limited to malpractice claims, and the Coffey Individuals shall execute and deliver the Assignment attached hereto as Exhibit 2 and such documents and instruments as the Trustee shall reasonably request to evidence such assignment; provided however, that the assignment shall not be effective to the extent it limits the Coffey Individuals protections under

New York General Obligations Law § 15-108 from claims for contribution by Rosen Seymour Shapss Martin & Company LLP or any of its partners.

9. Claim Bar. This Agreement is made pursuant to, shall be governed by, and incorporates herein, the provisions of New York General Obligations Law Section § 15-108 and nothing contained herein shall be construed as a release of any other party; it being understood that the parties to this Agreement all contend that no right of contribution or indemnification exists against any Coffey Individual by any person or entity in respect of claim that the Trustee may have against any Coffey Individual.

10. Successors and Assigns. This Agreement shall be binding upon and shall inure to the benefit of the respective heirs, representatives, successors (including any Chapter 11 plan representative or successor chapter 11 or chapter 7 trustees that may be appointed in the Bankruptcy Case) and assigns of each of the Parties.

11. No Inferences. The Parties acknowledge that this Agreement represents a settlement of the dispute as herein recited and is not an adjudication of the merits of such dispute. Further, the Parties acknowledge that by entering into this Agreement no Party admits or acknowledges the existence of any liability or wrongdoing, and that no inferences may be drawn from the Agreement in any other litigation or context.

12. Governing Law. This Agreement shall be governed by the internal laws of the State of New York, without regard to any conflict of law provision that could require the application of the law of any other jurisdiction.

13. Representations and Warranties. Each of the undersigned represents and warrants that he or it has full power and authority to execute this Agreement on behalf of the parties set forth below its or his name. The Trustee, on behalf of the Debtor and the Debtor's chapter 11

bankruptcy estate, is authorized to take all actions necessary to effectuate this Agreement. The Parties recognize and acknowledge that their agreement herein is subject to the approval of the Bankruptcy Court. Should the Bankruptcy Court fail to approve this Agreement, then this Agreement, and all of its provisions, with the exception of paragraph 11 which is effective immediately upon the Execution Date of this Agreement, shall be rendered null and void and the Parties shall be restored to their original factual and legal positions.

14. Tolling. All applicable statutes of limitations or repose, or any other time-related limitation, restriction, bar, or defense, including any statutory, common law, or contractual limitation period (including any period of limitation set forth in Section 546 of title 11 of the United States Code), and any equitable time-related limitation including laches, waiver and estoppel (collectively, the “**Time-Related Defenses**”) relating to, or that might be asserted with respect to, any claims of Lehr or the Trustee against Coffey are hereby suspended and tolled as of the date of the execution of the Execution Date and continuing through April 10, 2014 (the “**Tolling Period**”). The Parties agree that the time elapsed during the Tolling Period shall be excluded from the computation of time for purposes of any Time-Related Defenses, and the Coffey Individuals hereby waive and agree not to plead or invoke any Time-Related Defenses with respect to any future claims based on the passage of time during the Tolling Period. As of the expiration of the Tolling Period, the rights of the Trustee and Lehr and their respective successors-in-interest with respect to any claims shall be as they were immediately prior to the Execution Date.

15. Drafting. The drafting and negotiation of this Agreement have been participated in by each of the parties, and for all purposes this Agreement shall be deemed to have been

drafted jointly by each of the parties and no inferences shall be drawn against any party as a result of the drafting process.

16. Counterparts. This Agreement may be signed by facsimile or other electronic transmission and in counterpart originals with the same force and effect as if fully and simultaneously signed on a single original document. Copies of signed counterparts transmitted by facsimile or other electronic transmission shall be considered original, executed counterparts for the purposes of this paragraph. This Agreement shall not be effective unless and until signed by all Parties.

17. Jurisdiction to Enforce. The Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement and to decide any claims or disputes which may arise or result from, or be connected with, this Agreement, any breach or default hereunder, or the transactions contemplated hereby, and any and all proceedings related to the foregoing shall be filed and maintained only in the Bankruptcy Court, and the Parties hereby consent to and submit to the jurisdiction and venue of the Bankruptcy Court solely for such purposes.

18. Further Representations and Warranties. Each Party hereto represents and warrants that such Party is the sole owner of any claims and matters subject to release hereunder and that neither such Party, nor its or his predecessors or assigns or affiliates, has sold, assigned, transferred, or purported to assign or transfer any claim released in this Agreement to any person or entity.

19. Breach of this Agreement. Breach of this Agreement will subject the breaching Party to liability for such remedies as may be available at law or in equity. The Parties hereby agree that the releases set forth in paragraphs 4 and 5 hereof shall not apply or be deemed to apply to any claims or defenses arising out of any breach, by either Party, of this Agreement.

20. Costs and Expenses. The Parties will bear their own fees, costs, and expenses incurred in connection with all litigation of any nature between the parties, including the DIP Adversary Proceeding and the Subrogation Motion, and the negotiation and preparation of this Agreement and any other documents necessary to effectuate this Agreement, and no Party shall seek an award of attorneys' fees from any other Party.

21. No External or Implied Representations and Warranties. The terms of this Agreement are contractual and not mere recitals, and no representations have been made which are not contained herein except as set forth in paragraph 13. All prior representations and understandings relied upon by the Parties have been incorporated into the text of this Agreement.

22. Lawful Acts. Each Party promises to take or cause to be taken all lawful acts to effect the promises, covenants, agreements, and acknowledgements in this Agreement.

23. Amendment. This Agreement may be amended or modified only by a written instrument executed by the effected Party. The waiver by any Party of a breach of any provision of this Agreement shall not operate or be construed as a continuing waiver or as a waiver of any other breach.

24. Entire Agreement. This Agreement represents and contains the entire agreement and understanding between the Parties with respect to the subject matter hereof and supersedes any and all prior or contemporaneous negotiations, agreements, and understandings, whether written or oral, between the Parties with respect to the subject matter of this Agreement.

25. Headings. The headings in this Agreement are for purposes of reference only and shall not limit or otherwise affect the meaning hereof.

26. Notices.

If to the Trustee:

If to the Coffey Individuals:

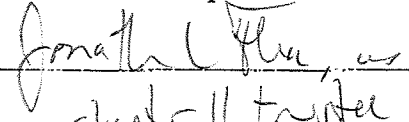
Golenbock Eiseman Assor
Bell & Peskoe LLP
437 Madison Avenue
New York, New York 10022
Attn: Jonathan L. Flaxer, Esq.
Michael S. Devorkin, Esq.
Douglas L. Furth, Esq.

William S. Katchen, Esq.
Offices of William S. Katchen, L.L.C.
210 Park Avenue - Suite 301
Florham Park, NJ 07932

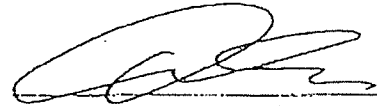
Andrew E. Anselmi, Esq.
McCusker, Anselmi, Rosen, & Carvelli
210 Park Avenue - Suite 301
Florham Park, NJ 07932

IN WITNESS WHEREOF, the undersigned hereto have executed this Agreement as of
the date first above written.

JONATHAN L. FLAXER, solely in his
capacity as Chapter 11 Trustee for Lehr
Construction Corp.


chapter 11 trustee

FREDERICK COFFEY



MARGARET COFFEY

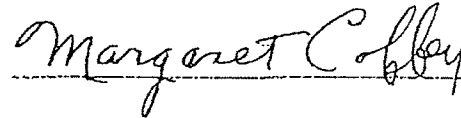


Exhibit 1

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
LEHR CONSTRUCTION CORP., : Case No. 11-10723 (SHL)
Debtor. :
-----X

**ORDER APPROVING SETTLEMENT AND RELEASE AGREEMENT
AMONG JONATHAN L. FLAXER, SOLELY IN HIS CAPACITY
AS CHAPTER 11 TRUSTEE FOR THE ESTATE OF LEHR CONSTRUCTION CORP.,
AND THE COFFEY INDIVIDUALS**

Upon the motion, dated April 3, 2014 (the “**Motion**”), of Jonathan L. Flaxer, solely in his capacity as chapter 11 trustee (the “**Trustee**”) for the estate (the “**Estate**”) of the above-captioned debtor (“**Lehr**” or the “**Debtor**”), by his counsel, Golenbock Eiseman Assor Bell & Peskoe LLP, for entry of an order (this “**Order**”) authorizing the Trustee to enter into and approving the Settlement and Release Agreement dated as of April 2, 2014 (the “**Agreement**”)¹ with Frederick Coffey and Margaret Coffey (collectively, the “**Coffey Individuals**”) pursuant to Section 105(a) of chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 9019 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”); and it appearing that the relief requested in the Motion is in the best interests of the Estate, its creditors and other parties-in-interest; and the Court having held a hearing to consider the requested relief (the “**Hearing**”); and upon the record of the Hearing; and after due deliberation and sufficient cause appearing therefor, the Court hereby makes the following:

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Agreement.

FINDINGS OF FACT AND CONCLUSIONS OF LAW:²

Jurisdiction, Final Order and Statutory Predicates

A. The Court has jurisdiction over the Motion and relief requested therein, including responses and objections thereto, if any, pursuant to 28 U.S.C. §§ 157 and 1334, and this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). Venue of this case and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

B. This Order constitutes a final and immediately appealable order within the meaning of 28 U.S.C. § 158(a).

C. The predicates for the relief sought in the Motion are Section 105 of the Bankruptcy Code and Bankruptcy Rule 9019.

Retention of Jurisdiction

D. It is necessary and appropriate for the Court to retain jurisdiction to, among other things, interpret and enforce the terms and provisions of this Order and the Agreement, and to adjudicate, if necessary, any and all disputes arising under or relating in any way to the relief set forth in this Order, or affecting, any of the transactions contemplated under the Agreement.

Notice of the Motion

E. The Trustee has provided due and adequate notice of the Motion and the Hearing to all parties in interest pursuant to Bankruptcy Rule 2002, and no further notice is necessary. Without limiting the generality of the foregoing, adequate notice of the Motion and Hearing has been provided, and a reasonable opportunity to object or be heard with respect to the Motion and the relief requested therein has been afforded to all other parties entitled to notice pursuant to the Court's

² The findings and conclusions set forth herein constitute the Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.

Order Pursuant to Sections 105(a) and (d) of the Bankruptcy Code and Bankruptcy Rules 1015(c), 2002(m) and 9007 Implementing Certain Notice and Case Management Procedures, dated April 5, 2011.

Sound Business Judgment and Reasonableness

F. The relief requested in the Motion is in the best interests of the Estate and the Debtor's creditors. The Trustee has demonstrated good, sufficient and sound business purposes and justifications for the relief requested in the Motion and the approval of the transactions contemplated thereby.

G. The Agreement is fair and reasonable and in the best interests of the Debtor, its Estate, its creditors and other parties-in-interest. The amount of the settlement under the Agreement, including payment of the Settlement Amount and forgiveness of the disputed DIP Loan Claim Amount, represents fair and reasonable consideration for the release granted by the Trustee. The Agreement was negotiated in good faith and at arm's length and all parties were represented by counsel.

H. The Trustee has demonstrated that the probability of success for the Trustee in litigation over the matters resolved by the Agreement is uncertain; that the litigation of the matters resolved by the Agreement would be complex and costly to the Estate; and that the entry into the Agreement is consistent with the reasonable range of potential litigation outcomes.

I. The injunction and bar order provided herein under Section 105(a) of the Bankruptcy Code are warranted, necessary, narrowly tailored, necessary for the Agreement and consistent with applicable New York law, including Section 15-108 of the New York General Obligations Law. Issuance of the injunction precluding any creditor of the Estate who filed, could have filed, or could file a claim in the Debtor's chapter 11 case from commencing or continuing any and all past, present

or future Claims against any Lazar Individual based on, relating to, or arising from, the Trustee Released Claims that are duplicative or derivative of a Trustee Released Claim or a right belonging to the Debtor or the Estate is necessary and appropriate to carry out the provisions of the Bankruptcy Code.

For all of the foregoing and after due deliberation, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is GRANTED.
2. For the reasons set forth herein and on the record at the Hearing, any and all objections to the Motion and the relief requested therein and/or granted in this Order that have not been withdrawn, waived, or settled, and all reservations of rights included in such objections, are overruled on the merits.
3. Pursuant to Bankruptcy Rule 9019(a), the Trustee's decision to enter into the Agreement is reasonable and appropriate under the circumstances, satisfies all applicable standards, and is approved in all respects.
4. Pursuant to Bankruptcy Rule 9019(a), the Trustee is authorized to enter into the Agreement and to execute such documents and instruments and take all actions reasonably necessary to implement its terms without further order of the Court.
5. Pursuant to Bankruptcy Rule 9019(a), the Agreement and mutual releases of claims as set forth in the Agreement are hereby approved.
6.
 - (a) Injunction. All persons and entities who filed or could have filed a claim in the Debtor's chapter 11 case are enjoined from

- (i) commencing or continuing all past, present or future Claims against any Coffey Individual relating to the Debtor, in any court or forum, that is duplicative or derivative of any claim that is subject to the automatic stay of section 362 of the Bankruptcy Code and that the Trustee, the Estate or the Debtor has, ever had, or could have brought by or on behalf of the Debtor or its Estate, but not any claim against a Coffey Individual held solely by an individual creditor (any Claim covered by this Paragraph 6(a)(i) (a shall hereafter be referred to as an “Enjoined Claim”);
- (ii) the enforcement, levy, attachment, collection or other recovery by any means, whether directly or indirectly, of any award, decree, or other order against a Coffey Individual that arises out of an Enjoined Claim;
- (iii) the creation, perfection or enforcement of any encumbrance in any manner directly or indirectly against a Coffey Individual that arises out of an Enjoined Claim;
- (iv) any act to obtain possession or property or exercise control over the property of any Coffey Individual to the extent that such act arises out of any Enjoined Claim.

In the event that there is any dispute about the scope and effect of this injunction, the parties to such dispute shall contact Chambers to schedule a telephonic conference to discuss the dispute and determine the need for further proceedings and no party shall submit any pleadings or letters to the Court regarding the scope and effect of the injunction without first obtaining permission from the Court.

- (b) Contribution Bar.

(i) Any and all Barred Parties³ shall be permanently barred, enjoined, and restrained from commencing, prosecuting, or asserting any Enjoined Claim against any of the Coffey Releasees arising under any federal, state, or foreign statutory or common-law rule, however styled, for contribution (or any other Claim against the Coffey Releasees where the alleged injury to such Barred Party is the Barred Party's liability to the Estate), arising out of the claims or allegations asserted by the Trustee, including any Claim in which a Barred Party seeks to recover from any of the Coffey Releasees (i) any amounts that such Barred Party has or might become liable to pay to the Estate and/or (ii) any costs, expenses, or attorneys' fees incurred in defending any Claim asserted by the Trustee. All such Claims are hereby extinguished, discharged, satisfied, and unenforceable.

(ii) The Coffey Releasees are hereby permanently barred, enjoined, and restrained from commencing, prosecuting, or asserting any claim for indemnity or contribution against any person arising out of the claims or allegations made by the Trustee, whether arising under state, federal or foreign law as claims, cross-claims, counterclaims, or third-party claims, in the Bankruptcy Court, in any federal or state court, or in any other court, arbitration proceeding, administrative agency, or other forum in the United States or elsewhere.

(iii) The Trustee shall use reasonable efforts in settling any claim to obtain a release of any and all Claims from any persons or entities based upon, arising out of, or relating to the Trustee Released Claims that such person or entity might have against any of the Coffey Releasees.

³ The Term "Barred Parties" includes any party now or hereafter named as a defendant in any action brought by the Trustee and any party who settles with the Trustee without being named by the Trustee in a complaint, counterclaim, or cross-claim.

7. This Order and the Agreement shall be binding upon the Trustee, the Debtor, the Coffey Individuals, and all Persons who received notice of the Motion. If there is a conflict between this Order and the Agreement, the Agreement will control.

8. The failure specifically to include any particular provision of the Agreement in this Order shall not diminish or impair the effectiveness of such provision, it being the intent of the Court that the Agreement be authorized and approved in its entirety.

9. This Court shall retain jurisdiction to interpret and enforce the provisions of this Order and the Agreement in all respects, and to adjudicate, if necessary, any and all disputes arising under or relating in any way to, or affecting, any of the transactions contemplated under the Agreement.

Dated: New York, New York
April __, 2014

UNITED STATES BANKRUPTCY JUDGE

Exhibit 2

ASSIGNMENT OF COFFEY CLAIMS AGAINST
ROSEN SEYMOUR SHAPSS MARTIN & COMPANY LLP

Reference is made to that certain Settlement Agreement and Release dated as of April 2, 2014 (the "**Settlement Agreement**") by and among Jonathan L. Flaxer (the "**Trustee**") solely in his capacity as chapter 11 trustee for Lehr Construction Corp. ("**Lehr**"), Frederick Coffey and Margaret Coffey. (Capitalized terms used but not defined herein have the meaning given in the Settlement Agreement).

The Term "RSSM Litigation Claims" shall mean any claims or cause of action that Frederick Coffey or Margaret Coffey (collectively, the "**Coffey Individuals**") may have against Rosen Seymour Shapss Martin and Company LLP or any of its partners arising from or relating to the Trustee's claim asserted against the Coffey Individuals including, but not limited to, malpractice claims, provided, however, that this assignment shall not be effective to the extent it limits the Coffey Individuals protections under New York General Obligations Law § 15-108 from claims for contribution by Rosen Seymour Shapss Martin & Company LLP or any of its partners.

Pursuant to Paragraph 8 of the Settlement Agreement, for good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, effective as of the date hereof, the Coffey Individuals hereby, jointly and severally, sell, transfer, assign and convey to the Trustee, all right, title and interest in and to the RSSM Litigation Claims, free and clear of all Liens.

Nothing contained in this Assignment shall be construed to limit or otherwise modify or terminate the representations, warranties and covenants set forth in the Settlement Agreement. Except as otherwise provided in the Settlement Agreement, this Assignment is made without any representation or warranty, express or implied, and is without recourse.

At any time and from to time after the Closing, at the Trustee's written request, and without further consideration, the Coffey Individuals will execute and deliver such other instruments of sale, transfer, conveyance, assignment and confirmation, and take such actions, as the Trustee may reasonably deem necessary or desirable in order more effectively to transfer, convey and assign to the Trustee, and to confirm the Trustee's title to, the RSSM Litigation Claims, and to assist the Trustee in exercising all rights with respect thereto. If any of the Coffey Individuals shall fail to perform any obligation pursuant to the preceding sentence by the close of business on the 10th day after delivery of the Trustee's request therefor (or the first business day after such tenth day if such tenth day is not a business day), then, effective immediately after the close of business on such tenth day or such business day, as the case may be, each of the Coffey Individuals hereby authorizes and grants its power of attorney to the Trustee and appoints the Trustee as its attorney-in-fact to take any appropriate action in connection with all or any part of the RSSM Litigation Claims, in the name of the Trustee or in its own or any other name but at its own expense, it being understood

that this authorization and power of attorney are coupled with an interest and irrevocable.

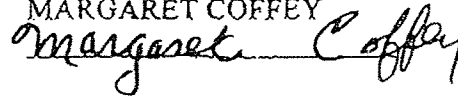
This Assignment shall inure to the benefit of and bind the respective successors and assigns of the Trustee and the Coffey Individuals. This Assignment shall be governed by and construed in accordance with the laws of the State of New York without reference to any principles or requirements thereof that might require the reference to or application of the laws of another jurisdiction. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument.

IN WITNESS WHEREOF, each of the undersigned has executed this Assignment, or caused this Assignment to be executed by its duly authorized representatives, as of April 2, 2014.

FREDERICK COFFEY

A handwritten signature in dark ink, appearing to read 'Fred Coffey', written over a horizontal line.

MARGARET COFFEY

A handwritten signature in dark ink, appearing to read 'Margaret Coffey', written over a horizontal line.