

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

In re:

Case No. 8:09-bk-13681-CED

SOUTHERN ROAD BUILDERS OF
POLK COUNTY, INC.,

Chapter 11

Debtor. _____/

**ORDER APPROVING THE DEBTOR'S DISCLOSURE STATEMENT AS
AMENDED, GRANTING MOTION FOR CRAMDOWN (DK#182), OVERRULING
OBJECTIONS TO CONFIRMATION AND CONFIRMING
THE DEBTOR'S AMENDED PLAN OF REORGANIZATION (DK#113)**

This cause came on for hearing on October 5 and 9, 2009 (the "Confirmation Hearing") to consider the approval of the Debtor's Disclosure Statement as amended (DK # 123), the confirmation of the Debtor's Plan of Reorganization as amended (DK # 113), the Objections thereto (DK #s 162, 167, 170, 171, & 175), and the Debtor's Motion for Cramdown (DK # 182).

WHEREAS, Southern Road Builders, Inc., as debtor and debtor in possession ("Southern" or the "Debtor"), proposed and filed with the United States Bankruptcy Court for the Middle District of Florida, Tampa Division (the "Court") (A) the Plan of Reorganization, dated August 11, 2009 (the "Original Plan") (Doc. No. 106), as amended on August 20, 2009 (the "Amended Plan") (Doc. No. 113), and as subsequently amended by *ore tenus* motions at the Confirmation Hearing, collectively the "Plan" and (B) (i) the Disclosure Statement for Plan of Reorganization for Southern Road Builders of Polk County, Inc., dated and filed with the Court on August 11, 2009 (the "Disclosure Statement") (Doc. No. 107), as amended on August 20, 2009 (the "Amended Disclosure

Statement”) (Doc. No. 114), and as subsequently amended on August 26, 2009 (the “Second Amended Disclosure Statement”) (Doc. No. 123) and (ii) appropriate ballots for voting on the Plan (the “Ballots”) having been duly transmitted to holders of claims in compliance with applicable law; and

WHEREAS on August 27, 2009, the Court entered that certain Order Conditionally Approving Disclosure Statement, Scheduling Confirmation Hearing and Fixing Deadlines (the “Scheduling Order”) (Doc. No. 124), which, among other things, scheduled a hearing on confirmation of the Debtor’s Plan, including timely filed objections to confirmation, objections to the Disclosure Statement as amended, and the motion for cram down, (together, the “Confirmation Hearing”); and

WHEREAS due notice of the Confirmation Hearing has been given to holders of claims against the Debtor and other parties in interest in compliance with title 11 of the United States Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Scheduling Order, as established by the certificates of service, mailing, and/or publication filed with the Court; and

WHEREAS such notice is sufficient under the circumstances and no further notice is required; and

WHEREAS Objections to Confirmation of the Plan were filed by Mericap Credit Corporation (Doc. No. 162), Roggen Enterprises of Polk County, Inc. (Doc. No. 167), Wachovia SBA Lending, Inc. (Doc. No. 170), The United States Trustee (Doc. No. 171), and Caterpillar Financial Services Corp. (Doc. No. 175) (hereinafter collectively the “Objections to Confirmation”); and

WHEREAS the Plan was amended in open Court at the Confirmation Hearing as follows:

1. Section 10.02 of the Amended Plan was deleted to eliminate the release and discharge of Christopher Brock and Nadara Brock.
2. The Debtor shall provide promissory notes to the creditors of the estate holding unsecured claims, and such notes shall contain standard, generally accepted enforcement provisions.
3. The officers and directors of the Debtor shall not increase their compensation beyond the amounts identified within the Plan except for standard Cost of Living adjustments for so long as the secured claims within this Plan remain unpaid.
4. Class 2 Treatment – Wachovia SBA Lending, Inc. shall have an allowed secured claim in the amount of \$500,000.00, and an allowed unsecured claim in the amount of \$1,315,500.00 that shall be paid under Class 11 of the Plan. Except as specifically modified by the Plan and this Order, all terms and conditions set forth in the pre-petition loan documents executed and delivered by Debtor as borrower and Christopher Brock and Nadara Brock as guarantors ("Guarantors") shall remain unchanged and in full force and effect as to the Debtor as Reorganized Debtor and Guarantors post-confirmation, including but not limited to Wachovia SBA Lending, Inc.'s retaining a perfected first lien on all of the Reorganized Debtor's property as more fully described in the pre-petition loan documents without the necessity for any further documentation or filing by Wachovia SBA Lending, Inc.

5. Class 3 Treatment – Wachovia Bank, N.A.’s secured claim in the amount of \$500,000.00 shall be treated as an allowed unsecured claim under Class 11 of the Plan.
6. Class 4(A) Treatment – Caterpillar Financial Services (“CAT”) shall have an allowed secured claim in the amount of \$22,500.00, which, after deduction for any adequate protection payment paid prior to confirmation as set forth in the Plan. CAT shall have an allowed unsecured claim in the amount of \$5,480.00 which shall be paid under Class 11 of the Plan. All payments shall be made payable to "Caterpillar Financial Services Corporation" and sent to arrive by their due date to Caterpillar Financial Services Corporation, Attn: Kelly Sisco Legal Department, 2120 West End Avenue, Nashville, TN 37203. To ensure proper recording of the payments, the checks shall have “**CCAN 225626**” in the memo portion.
1. Class 4(B) Treatment- CAT shall have an allowed secured claim in the amount of \$50,000.00, which after credit for any adequate protection payments made prior to confirmation, shall be paid as set forth in the Plan. CAT shall have an allowed unsecured claim in the amount of \$22,665.93 which shall be paid under Class 11 of the Plan.
2. Class 4(C) Treatment- The equipment has been surrendered to CAT consistent with the Agreed *Ex-Parte* Order Granting Motion to Amend Omnibus Order (Doc. No. 149). The parties have agreed that the value of the subject equipment is \$25,000.00, and CAT shall have an allowed unsecured claim in the amount of \$52,904.49 which shall be paid under Class 11 of the Plan.

3. Class 5 Treatment – Financial Federal Credit received the return of their collateral in full and final satisfaction of their claim.
4. Class 6 Treatment – GMAC shall have an allowed secured claim of \$20,000.00 and an allowed unsecured claim in the amount of \$3,953.33 that shall be paid under Class 11 of the Plan.
5. Class 9 Treatment- The equipment has been surrendered to Mericap Credit Corporation (“Mericap”). The parties have agreed that the value of the subject equipment is \$70,000.00, and Mericap shall have an allowed unsecured claim in the amount of \$62,726.00 which shall be paid under Class 11 of the Plan.
6. Class 10 Treatment - Debtor’s Plan scheduled Kevin Roggen, Sr. as a secured Creditor. However, Kevin Roggen, Sr. filed a Proof of Claim as an unsecured Creditor and waived any rights as a secured creditor at the confirmation hearing and consents to be paid as an unsecured creditor. Accordingly there is no claim under Class 10.

WHEREAS, based upon the foregoing modifications to the Plan, Mericap, Wachovia SBA Lending, Inc., and CAT withdrew their objections to the Plan and amended their ballots to vote for the Plan.

NOW, THEREFORE, based upon the Court’s consideration of the entire record of this chapter 11 case and the Confirmation Hearing; and upon the arguments of counsel and the evidence adduced at the Confirmation Hearing; and the Court having found and determined that the Second Amended Disclosure Statement should be approved and the Plan should be confirmed as reflected by the Court’s rulings made herein and at the Confirmation Hearing; and

after due deliberation and sufficient cause appearing therefor, the Court hereby FINDS, DETERMINES, AND CONCLUDES that:

FINDINGS OF FACT AND CONCLUSIONS OF LAW

A. Findings and Conclusions. The findings and conclusions set forth herein and in the record of the Confirmation Hearing constitute the Court’s findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure, as made applicable herein by Bankruptcy Rules 7052 and 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.

B. Jurisdiction, Venue, Core Proceeding (28 U.S.C. §§ 157(b)(2), 1334(a)). The Court has jurisdiction over the Debtor’s chapter 11 case pursuant to 28 U.S.C. § 1334. Approval of the Disclosure Statement and confirmation of the Plan are core proceedings pursuant to 28 U.S.C. § 157(b) and this Court has jurisdiction to enter a final order with respect thereto. The Debtor is an eligible debtor under section 109 of the Bankruptcy Code. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The Debtor is a plan proponent in accordance with section 1121(a) of the Bankruptcy Code.

C. Chapter 11 Petition. On June 26, 2009 (the “Commencement Date”), the Debtor filed a petition for relief under chapter 11 of the Bankruptcy Code (the “Chapter 11 Case”). The Debtor is authorized to continue to operate its business and manage its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the

Bankruptcy Code. No trustee or examiner has been appointed pursuant to section 1104 of the Bankruptcy Code.

D. Judicial Notice. The Court takes judicial notice of the docket of the Chapter 11 Case maintained by the Clerk of the Court, including all pleadings and other documents filed, all orders entered, and all evidence and arguments made, proffered, or adduced at the hearings held before the Court during the pendency of the Chapter 11 Case.

E. Burden of Proof. The Debtor has the burden of proving the elements of sections 1129(a) and (b) of the Bankruptcy Code by a preponderance of the evidence. The Debtor has met such burden.

F. Adequacy of Disclosure Statement. The Second Amended Disclosure Statement contains “adequate information” (as such term is defined in section 1125(a)(1) and used in section 1126(b)(2) of the Bankruptcy Code) with respect to the Debtor, the Plan, and the transactions contemplated therein and thereby, and is approved.

G. Solicitation. On August 31, 2009, the Amended Plan, the Second Amended Disclosure Statement, the Ballots, and notice of the Confirmation Hearing were transmitted and served in compliance with the Bankruptcy Rules and the Local Rules. The Ballots adequately addressed the particular needs of this Chapter 11 Case and were appropriate for holders of claims in Class 1 - 12 – the Classes of claims and interests entitled to vote to accept or reject the Plan. The period during which the Debtor solicited acceptances to the Plan was reasonable in the circumstances of this Chapter 11 Case and enabled holders to make an informed decision to accept or reject the Plan. As evidenced by the Notice certifications, the transmittal and service of the Amended Plan, the Second

Amended Disclosure Statement, the Ballots, and the Scheduling Order which gave notice of the applicable deadlines and the confirmation hearing (all of the foregoing, the “Solicitation”) was timely, adequate, and sufficient under the circumstances. The Solicitation of votes on the Plan was appropriate and satisfactory based upon the circumstances of the Chapter 11 Case, and was in compliance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules, and any other applicable rules, laws, and regulations. In connection therewith, the Debtor, and their affiliates, members, managers, shareholders, partners, employees, attorneys and advisors are entitled to the protection of section 1125(e) of the Bankruptcy Code.

H. Notice. As is evidenced by the Certificates of Service, the transmittal and service of the Plan, the Second Amended Disclosure Statement, and the Ballots was adequate and sufficient under the circumstances, and all parties required to be given notice of the Confirmation Hearing (including the deadline for filing and serving objections to confirmation of the Plan) have been given due, proper, timely, and adequate notice in accordance with the Scheduling Order and in compliance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and applicable nonbankruptcy law, and such parties have had an opportunity to appear and be heard with respect thereto. No other or further notice is required.

I. Voting. As evidenced by the Debtor’s Second Amended Ballot Tabulation, votes to accept or reject the Plan have been solicited and tabulated fairly, in good faith, and in a manner consistent with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Middle District of Florida (the “Local Rules”), and applicable

nonbankruptcy law. At the Confirmation Hearing, Mericap, CAT, Wachovia SBA Lending, Inc. and John Deere Credit, amended their secured and unsecured votes and voted for the Plan.

Compliance with the Requirements of Section 1129 of the Bankruptcy Code

J. Plan Compliance with the Bankruptcy Code (11 U.S.C. § 1129(a)(1)). The Plan complies with the applicable provisions of the Bankruptcy Code and, as required by Bankruptcy Rule 3016, the Plan is dated and identifies the Debtor as the proponent, thereby satisfying section 1129(a)(1) of the Bankruptcy Code.

(a) Proper Classification (11 U.S.C. §§ 1122, 1123(a)(1)). In addition to Administrative Expense Claims and Priority Tax Claims, which need not be classified, Article II of the Plan classifies eleven classes of claims and one class of equity interests. The claims and equity interests placed in each class are substantially similar to other claims and equity interests, as the case may be, in each such class. Valid business, factual, and legal reasons exist for separately classifying the various classes of claims and equity interests created under the Plan and such classes do not unfairly discriminate between holders of claims and equity interests. The Plan therefore satisfies sections 1122 and 1123(a)(1) of the Bankruptcy Code.

(b) Specified Unimpaired Classes (11 U.S.C. § 1123(a)(2)). Not Applicable.

(c) Specified Treatment of Impaired Classes (11 U.S.C. § 1123(a)(3)). Section 4.01 of the Plan designates Classes 1 - 12 as impaired within the meaning of section 1124 of the Bankruptcy Code and specify the treatment of the Claims and Equity Interests in those Classes, thereby satisfying section 1123(a)(3) of the Bankruptcy Code.

(d) No Discrimination (11 U.S.C. § 1123(a)(4)). The Plan provides for the same treatment by the Debtor for each claim in each respective class unless the holder of a particular claim has agreed to a less favorable treatment of such claim, thereby satisfying section 1123(a)(4) of the Bankruptcy Code.

(e) Implementation of the Plan (11 U.S.C. § 1123(a)(5)). The Plan provides adequate and proper means for the implementation of the Plan, thereby satisfying section 1123(a)(5) of the Bankruptcy Code.

(f) Non-Voting Equity Securities/Allocation of Voting Power (11 U.S.C. § 1123(a)(6)). The Debtor shall amend its organizational documents to comply with the requirements of 11 U.S.C. § 1123(a)(6) on or before the Effective Date.

(g) Designation of Directors and Officers (11 U.S.C. § 1123(a)(7)). Section 1123(a)(7) of the Bankruptcy Code is satisfied as the Plan identified post-confirmation officers and directors of the reorganized debtor.

(h) Impairment/Unimpairment of Classes of Claims and Equity Interests (11 U.S.C. § 1123(b)(1)). As permitted by section 1123(b)(1) of the Bankruptcy Code, Section 4.01 of the Plan designates Classes 1 – 12 as impaired.

(i) Assumption and Rejection (11 U.S.C. § 1123(b)(2)). Sections 6.01 and 6.02 of the Plan govern the assumption and rejection of executory contracts and unexpired leases and meet the requirements of section 365(b) of the Bankruptcy Code.

(j) Additional Plan Provisions (11 U.S.C. § 1123(b)(6)). Each of the provisions of the Plan is appropriate and consistent with the applicable provisions of the Bankruptcy Code.

(k) Cure of Defaults (11 U.S.C. § 1123(d)). Article VI of the Plan provides for the assumption of certain executory contracts and unexpired leases. The Debtor has agreed to cure any outstanding defaults promptly and has satisfied its obligation to provide adequate assurance of future performance as to all assumed contracts. Thus, the Plan complies with section 1123(d) of the Bankruptcy Code.

K. The Debtor's Compliance with the Bankruptcy Code (11 U.S.C. § 1129(a)(2)). The Debtor has complied with the applicable provisions of the Bankruptcy Code. Specifically:

(a) The Debtor is an eligible debtor under section 109 of the Bankruptcy Code;

(b) The Debtor has complied with applicable provisions of the Bankruptcy Code, except as otherwise provided or permitted by orders of the Court; and

(c) The Debtor has complied with the applicable provisions of the Bankruptcy Code, including sections 1125 and 1126(b), the Bankruptcy Rules, the Local Rules, applicable nonbankruptcy law, the Scheduling Order, and all other applicable law, in transmitting the Amended Plan, the Second Amended Disclosure Statement, the Ballots, and related documents and notices and in soliciting and tabulating the votes on the Plan.

L. Plan Proposed in Good Faith (11 U.S.C. § 1129(a)(3)). The Plan has been proposed in good faith and not by any means forbidden by law, thereby satisfying section 1129(a)(3) of the Bankruptcy Code. Such good faith is evident from the facts and record of the Chapter 11 Case, the Second Amended Disclosure Statement, and the record of the

Confirmation Hearing and other proceedings held in the Chapter 11 Case. The Plan was proposed with the legitimate and honest purpose of maximizing the value of the Debtor's estate. The Plan was developed and negotiated in good faith and at arms'-length among representatives of the Debtor and the creditors.

M. Payment for Services or Costs and Expenses (11 U.S.C. § 1129(a)(4)). Any payment made or to be made by the Debtor for services or for costs and expenses of the Debtor's professionals in connection with the Chapter 11 Case, or in connection with the Plan and incident to the Chapter 11 Case, has been approved by, or is subject to the approval of, the Court as reasonable, thereby satisfying section 1129(a)(4) of the Bankruptcy Code.

N. Directors, Officers, and Insiders (11 U.S.C. § 1129(a)(5)). The Plan provides the information required by 11 U.S.C. §1129(a)(5) of the Bankruptcy Code.

O. No Rate Changes (11 U.S.C. § 1129(a)(6)). Section 1129(a)(6) of the Bankruptcy Code is not applicable to the Chapter 11 Case.

P. Best Interest of Creditors (11 U.S.C. § 1129(a)(7)). The Plan satisfies section 1129(a)(7) of the Bankruptcy Code. The liquidation analysis provided in the Second Amended Disclosure Statement and the other evidence proffered or adduced at the Confirmation Hearing (i) are persuasive and credible, (ii) have not been controverted by other evidence, and (iii) establish that each holder of an impaired claim either has accepted the Plan or will receive or retain under the Plan, on account of such claim, property of a value, as of the Effective Date, that is not less than the amount that such holder would receive or retain if the Debtor were liquidated under chapter 7 of the Bankruptcy Code on such date.

Q. Acceptance by Certain Classes (11 U.S.C. § 1129(a)(8)). Classes 2, 4(A-C), 8, and 9 voted to accept the Plan in accordance with sections 1126(b) and (c) of the Bankruptcy Code, without regard to the votes of insiders of the Debtor. Class 11 voted to reject the Plan. As found and determined in paragraph AA below, pursuant to section 1129(b)(1) of the Bankruptcy Code, the Plan may be confirmed notwithstanding the fact that Classes 11 is impaired and has voted to reject the Plan.

R. Treatment of Administrative Expense Claims and Priority Tax Claims (11 U.S.C. § 1129(a)(9)). The treatment of Allowed Administrative Expense Claims pursuant to Section 3.01 of the Plan satisfies the requirements of section 1129(a)(9)(A) of the Bankruptcy Code. The treatment of Priority Tax Claims pursuant to Section 3.02 of the Plan satisfies the requirements of section 1129(a)(9)(C) of the Bankruptcy Code.

S. Acceptance by Impaired Class (11 U.S.C. § 1129(a)(10)). Holders of impaired claims in Classes 2, 4(A-C), 8, and Class 9 voted to accept the Plan, thereby satisfying the requirements of section 1129(a)(10) of the Bankruptcy Code.

T. Feasibility (11 U.S.C. § 1129(a)(11)). The information in the Second Amended Disclosure Statement and the evidence proffered or adduced at the Confirmation Hearing (i) is persuasive and credible, (ii) has not been controverted by other evidence, and (iii) establishes that the Plan is feasible, thereby satisfying the requirements of section 1129(a)(11) of the Bankruptcy Code.

U. Payment of Fees (11 U.S.C. § 1129(a)(12)). Section 3.03 of the Plan provides that (i) all fees required to be paid pursuant to section 1930(a)(6) of title 28 of the United States Code will accrue and be timely paid until the Chapter 11 Case is closed, dismissed, or converted to another chapter of the Bankruptcy Code, and (ii) any fees

owed to the United States Trustee on or before the Effective Date of the Plan shall be paid on the Effective Date, thereby satisfying section 1129(a)(12) of the Bankruptcy Code.

V. Continuation of Retiree Benefits (11 U.S.C. § 1129(a)(13)). Section 1129(a)(13) of the Bankruptcy Code is not applicable to the Chapter 11 Case.

W. No Domestic Support Obligations (11 U.S.C. § 1129(a)(14)). Section 1129(a)(14) of the Bankruptcy Code is not applicable to the Chapter 11 Case.

X. Debtor Is Not an Individual (11 U.S.C. § 1129(a)(15)). Section 1129(a)(15) of the Bankruptcy Code is not applicable to the Chapter 11 Case.

Y. No Applicable Nonbankruptcy Law Regarding Transfers (11 U.S.C. § 1129(a)(16)). The Debtor is a moneyed, business, or commercial corporation, and accordingly, section 1129(a)(16) of the Bankruptcy Code is inapplicable to the Chapter 11 Case.

Z. Fair and Equitable; No Unfair Discrimination (11 U.S.C. § 1129(b)). Class 11 voted to reject the Plan. Classes 3, 5, 6, 7 and 12 failed to vote. Based upon the evidence proffered, adduced, and presented by the Debtor at the Confirmation Hearing, the Plan does not discriminate unfairly and is fair and equitable with respect to Classes 3,, 5, 6, 7 and 12, as required by sections 1129(b)(1) and (b)(2) of the Bankruptcy Code. Thus, the Plan may be confirmed notwithstanding the rejection of the Plan by these classes. With respect to section 1129 (b)(2)(B) of the Bankruptcy Code , the Court finds that the Equity Holders are making an acceptable contribution of new value (\$40,000) in exchange for their retention of their equity in the Debtor and that this section has been satisfied with respect to Class 11.

AA. Principal Purpose of the Plan (11 U.S.C. § 1129(d)). The principal purpose of the Plan is not the avoidance of taxes or the avoidance of the application of section 5 of the Securities Act and no governmental entity has objected to the confirmation of the Plan on any such grounds. Therefore, the Plan satisfies the requirements of section 1129(d) of the Bankruptcy Code.

BB. Modifications to the Original Plan. The modifications to the Amended Plan do not adversely change the treatment of any other claims or equity interests. Accordingly, pursuant to Bankruptcy Rule 3019(a), these modifications do not require additional disclosure under section 1125 of the Bankruptcy Code), and no further solicitation or voting is required.

CC. Good Faith Solicitation (11 U.S.C. § 1125(e)). Based on the record of the Chapter 11 Case, the Debtor and their respective agents, successors, predecessors, control persons, members, officers, directors, employees and agents and their respective attorneys, financial advisors, investment bankers, accountants, and other professionals retained by such persons, to the extent applicable, have acted in “good faith” within the meaning of section 1125(e) of the Bankruptcy Code in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any applicable non-bankruptcy law, rule, or regulation governing the adequacy of disclosure in connection with all their respective activities relating to the solicitation of acceptances to the Plan and their participation in the activities described in section 1125 of the Bankruptcy Code and are entitled to the protections afforded by section 1125(e) of the Bankruptcy Code.

DD. Implementation. All documents necessary to implement the Plan and all other relevant and necessary documents have been developed and negotiated in good faith and at arms'-length and shall, upon completion of documentation and execution, be valid, binding, and enforceable agreements and not be in conflict with any federal or state law.

EE. Releases. The releases provided under section 10.02 of the Amended Plan have been eliminated.

ORDER

NOW, THEREFORE, IT IS HEREBY **ORDERED, ADJUDGED, AND DECREED** THAT:

1. Findings of Fact and Conclusions of Law. The above-referenced recitals, findings of fact and conclusions of law are hereby incorporated by reference as though fully set forth herein.

2. Notice of the Confirmation Hearing. Notice of the Confirmation Hearing was appropriate and satisfactory based upon the circumstances of the Chapter 11 Case, and was in compliance with the provisions of the Scheduling Order, Bankruptcy Code, the Bankruptcy Rules, the Local Rules.

3. Amendments to Original Plan. The modifications and amendments to the Original Plan meet the requirements of sections 1127(a) and (c), such modifications do not adversely affect the treatment of the claim of any creditor or equity security holder within the meaning of Bankruptcy Rule 3019(a), and no further solicitation or voting is required.

4. Solicitation. The solicitation of votes on the Plan was appropriate and satisfactory based upon the circumstances of the Chapter 11 Case, and was in compliance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and applicable nonbankruptcy law.

5. The Disclosure Statement. The Second Amended Disclosure Statement contains “adequate information” (as such term is defined in section 1125(a)(1) and used in section 1126(b)(2) of the Bankruptcy Code) with respect to the Debtor, the Plan, and the transactions contemplated therein and thereby, and is approved.

6. Motion for Cramdown. The Debtor’s Motion for Cramdown (Doc. No 182) is hereby Granted.

7. Confirmation of the Plan. The Plan and each of its provisions shall be, and hereby are, approved and confirmed under section 1129 of the Bankruptcy Code. The terms of the Plan are incorporated by reference into, and are an integral part of, this Confirmation Order.

8. Objections Resolved or Overruled. Except as provided on the record of the Confirmation Hearing, all objections, responses to, and statements and comments, if any, in opposition to, the Plan, other than those adjudicated, withdrawn, waived, or settled prior to, or on the record at, the Confirmation Hearing, shall be, and hereby are, overruled in their entirety.

9. General Authorizations. No additional action of the respective directors or stockholders of the Debtor shall be required to authorize the Debtor to enter into, execute, deliver, file, adopt, amend, restate, consummate, or effectuate, as the case may be, the Plan and any contract, instrument, or other document to be executed, delivered,

adopted or amended in connection with the implementation of the Plan, including, without limitation, the Agreement.

10. Binding Effect. On the date of and following entry of this Confirmation Order and subject to the occurrence of the Effective Date, the provisions of the Plan shall bind the Debtor, all holders of claims and equity interests of the Debtor (irrespective of whether such claims or equity interests are impaired under the Plan or whether the holders of such claims or equity interests have accepted the Plan), any and all non-debtor parties to executory contracts and unexpired leases with the Debtor, any other party in interest in the Chapter 11 Case, and the respective heirs, executors, administrators, successors, or assigns, if any, of any of the foregoing.

11. Implementation of the Plan. The Debtor shall be authorized to execute, deliver, file, or record such documents, contracts, instruments, releases, and other agreements and take such other actions as may be necessary to effectuate, implement, and further evidence the terms and conditions of the Plan.

12. Treatment of Claims and Equity Interests in Impaired Classes. All claims in Classes 1 - 12 shall be treated in accordance with section 4.01 of the Plan, as modified herein.

Existing Securities and Agreements Cancelled. Except (i) for purposes of evidencing a right to distributions under the Plan, (ii) with respect to executory contracts or unexpired leases that have been assumed by the Debtor or (iii) as otherwise provided under the Plan, on the Effective Date, all the agreements and other documents evidencing the claims or rights of any holder of a claim against the Debtor, including all lending and security agreements and encumbrances evidencing such claims, shall be cancelled.

13. Assumption or Rejection of Executory Contracts and Unexpired Leases. Pursuant to sections 365(b) and 1123(b) of the Bankruptcy Code, the assumption of the executory contracts and unexpired leases described in Section 6.01 of the Amended Plan is hereby approved as of the Effective Date. The Court retains jurisdiction over the *Motion to Assume Executory Contract by and among Debtor and Kevin A. Roggen and Debbie Roggen* (Doc. No. 176). The rejection of all other executory contracts and unexpired leases is hereby approved as of the Effective Date.

14. Payment of Statutory Fees. All fees required to be paid by section 1930 of title 28 of the United States Code shall accrue and be timely paid until the Chapter 11 Case is closed, dismissed, or converted to another chapter of the Bankruptcy Code. Any fees owed to the United States Trustee on or before the Effective Date shall be paid on the Effective Date.

15. Retention of Jurisdiction. Notwithstanding the entry of this Confirmation Order and the occurrence of the Effective Date, pursuant to Section 8.02 of the Plan and sections 105 and 1142 of the Bankruptcy Code, until the Chapter 11 Case has been fully and finally dismissed, this Court shall retain the fullest and most extensive jurisdiction over the Chapter 11 Case that is permitted by applicable law, including that necessary to ensure that the purposes and intent of the Plan are carried out.

16. Exemption from Certain Taxes. Pursuant to section 1146(c) of the Bankruptcy Code, the making or delivery of any deed or other instrument of transfer under, in furtherance of, or in connection with, the Plan will not be subject to any stamp tax, recording tax, personal property transfer tax, real estate transfer tax, sales or use tax, or other similar tax.

17. Modifications. The Plan may be amended, modified, or supplemented by the Debtor in the manner provided for by section 1127 of the Bankruptcy Code or as otherwise permitted by law without additional disclosure pursuant to section 1125 of the Bankruptcy Code.

18. Governing Law. Unless a rule of law or procedure is supplied by federal law (including the Bankruptcy Code or the Bankruptcy Rules), the laws of the State of Florida shall govern the Plan and any agreements, documents, and instruments executed in connection with the Plan, except as otherwise provided in the Plan and the Agreement.

19. Applicable Nonbankruptcy Law. Pursuant to section 1123(a) and 1142(a) of the Bankruptcy Code, the provisions of this Confirmation Order, the Plan, and related documents or any amendments or modifications thereto shall apply and be enforceable notwithstanding any otherwise applicable nonbankruptcy law.

20. Documents and Instruments. Each federal, state, commonwealth, local, foreign, or other governmental agency is hereby authorized to accept any and all documents and instruments necessary or appropriate to effectuate, implement or consummate the transactions contemplated by the Plan and this Confirmation Order.

21. Governmental Approvals Not Required. This Confirmation Order shall constitute all approvals and consents required, if any, by the laws, rules, or regulations of any state or other governmental authority with respect to the implementation or consummation of the Plan and Second Amended Disclosure Statement, any documents, instruments, or agreements, and any amendments or modifications thereto, and any other acts referred to in, or contemplated by, the Plan and the Second Amended Disclosure Statement.

22. Waiver of Stay. The stay of this Confirmation Order provided by any Bankruptcy Rule (including, without limitation, Bankruptcy Rules 3020(e), 6004(h), and 6006(d)), whether for ten (10) days or otherwise, is hereby waived, and this Confirmation Order shall be effective and enforceable immediately upon its entry by the Court.

23. Inconsistency. To the extent of any inconsistency between this Confirmation Order and the Plan, this Confirmation Order shall govern.

24. No Waiver. The failure to specifically include any particular provision of the Plan in this Confirmation Order shall not diminish the effectiveness of such provision nor constitute a waiver thereof, it being the intent of this Court that the Plan is confirmed in its entirety and incorporated herein by this reference.

DONE AND ORDERED on _____, in Tampa, Florida.

CARYL E. DELANO
UNITED STATES BANKRUPTCY JUDGE

Copies to:

Richard J. McIntyre, Esquire, McIntyre, Panzarella, Thanasides, Eleff & Hoffman, P.L.,
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1200, Tampa, FL 33602

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All Creditors listed on the Court's LBR 1007-2 Matrix

F:\WRDDELANO\Orders\Southern Road Builders.DOC

Exhibit A

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

In re:

Case No. 8:09-bk-13681-CED

SOUTHERN ROAD BUILDERS OF
POLK COUNTY, INC.,

Chapter 11

Debtor. _____ /

**NOTICE OF (A) ENTRY OF ORDER CONFIRMING DEBTORS'
AMENDED PLAN OF REORGANIZATION, AND (B)
OCCURRENCE OF EFFECTIVE DATE OF PLAN**

TO: ALL PARTIES IN INTEREST

PLEASE TAKE NOTICE THAT:

1. On October 5, 2009, the United States Bankruptcy Court for the Middle District of Florida, Tampa Division (the "Bankruptcy Court") entered its Order Confirming Joint Plan of Reorganization of Southern Road Builders of Polk County, Inc. (the "Confirmation Order"). Unless otherwise defined herein, capitalized terms used in this Notice shall have the meanings ascribed to such terms in the Plan as defined within the Confirmation Order. Copies of the Confirmation Order and the Plan may be obtained by accessing <http://www.flmb.uscourts.gov>, or by requesting a copy from Debtor's Counsel: Richard J. McIntyre, Esquire, McIntyre, Panzarella, Thanasides, Eleff & Hoffman, P.L., 6943 East Fowler Avenue, Temple Terrace, Florida 33617.

2. The conditions to consummation of the Plan set forth in the Plan were satisfied (or waived) on October 5, 2009. Thus, in accordance with the terms of the Plan,

the Plan became effective on October 5, 2009 (the “Effective Date”). All references in the Plan and the Confirmation Order to the Effective Date are to _____ 2009.

Dated: _____, 2009

Respectfully Submitted,

Richard J. McIntyre, ESQUIRE
Florida Bar No. 0962708
rich@mcintyre-lawfirm.com
McIntyre, Panzarella, Thanasides
Eleff & Hoffman, P.L.
6943 E. Fowler Avenue
Temple Terrace, Florida 33617
(813) 899-6059
(813) 899-6069 (Facsimile)
Attorneys for Debtor

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via the Court’s CM/ECF system or U.S. Mail on all creditors and parties in interest listed on the attached matrix on this ____ day of _____, 2009 or immediately thereafter.

Attorney