**SO ORDERED.**

**Dated: June 22, 2006**

**CHARLES G. CASE, II**
**U.S. Bankruptcy Judge**

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**UNITED STATES BANKRUPTCY COURT**

**DISTRICT OF ARIZONA**

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| In re:<br><br>LARRY BJURLIN,<br><br>Debtors. | Chapter 11<br><br>Case No. 05-06793-CGC<br>Case No. 05-09745-CGC<br>Case No. 05-12659-CGC<br>Case No. 05-12688-CGC<br>Case No. 05-25685-CGC<br><br>(Jointly Administered)<br><br>(This pleading pertains to Case Nos. 05-09745-CGC, 05-12659-CGC and 05-12688-CGC) |
| In re:<br><br>BJUROB, L.L.C.,<br><br>Debtors. | |
| In re:<br><br>NCD, INC.,<br><br>Debtors. | |
| In re:<br><br>BJURLIN ASSOCIATES II, INC.,<br><br>Debtors. | |
| In re:<br><br>SERENA BJURLIN,<br><br>Debtors. | **FINDINGS OF FACT AND CONCLUSIONS OF LAW REGARDING CONFIRMATION OF FIRST AMENDED JOINT PLAN OF REORGANIZATION** |

This matter came before the court on June 21, 2006, at the hour of 2:30 p.m., for hearing on confirmation of the First Amended Joint Plan of Reorganization for Bjurob, L.L.C., NCD, Inc. and Bjurlin Associates II, Inc. dated May 12, 2006 (the "Joint Plan"). Proponent Mark A. Roberts, as Chapter 11 Trustee (the "Trustee") for the estates of Bjurob, LLC ("Bjurob"), NCD, Inc. ("NCD") and Bjurlin Associates II, Inc. ("BAII") appeared through counsel S. Cary Forrester. Other appearances are as noted on the record. Based upon the arguments and representations of counsel and the evidence adduced at the hearing, together with the entire record before the court, and good cause appearing therefor,

**THE COURT HEREBY MAKES THE FOLLOWING FINDINGS OF FACT**:

A. Pursuant to the court's order of May 17, 2006 (the "Order") and Bankruptcy Rule 3017(d), the Order, Joint Plan, First Amended Joint Disclosure Statement (the "Disclosure Statement"), and a form of Ballot were timely served upon all creditors, equity security holders and parties in interest (with the exceptions noted below) and the United States Trustee, as evidenced by the Certificate of Service filed on May 19, 2006 (Dkt. No. 424) and the Amended Certificate of Service filed on June 9, 2006 (Dkt. No. 434);

B. Twenty-eight parties were inadvertently omitted from the foregoing mailings. When the oversight was discovered, copies of the Order, Joint Plan, Disclosure Statement, and a form of Ballot were mailed to these parties on June 7, 2006, with an explanatory letter. The Trustee then filed a motion to shorten the notice period for these twenty-eight parties from twenty-five days to fourteen days, pursuant to Bankruptcy Rules 2002 and 9006(c), which the court granted at the confirmation hearing;

C. With the exception of the twenty-eight parties noted above, written objections to the Joint Plan were required to be filed on or before June 14, 2006, with copies served upon counsel for the Trustee. As to the twenty-eight parties noted above, written objections were required to be filed on or before June 20, 2006. Two objections were filed, one by Washington

County Bank ("WCB") and one by the Arizona Department of Revenue ("ADOR"). WCB's objection was withdrawn at the confirmation hearing and ADOR's objection was resolved through the stipulated confirmation order;

D. Voting on the Joint Plan by creditors and parties in interest is summarized in the report on balloting filed on June 15, 2006 (Dkt. No. 438) and the supplemental report on balloting filed on June 21, 2006, which are incorporated herein by reference;

E. The Joint Plan has been accepted by all creditors and equity security holders whose acceptances are required by law;

F. With the exception of the Class 13 Secured Claim of Washington County Bank, each impaired class of claims has accepted the Joint Plan;

G. Each holder of a claim or interest has accepted the Joint Plan or will receive or retain under the Joint Plan property of a value, as of the Effective Date of the Joint Plan, that is not less than the amount such holder would receive or retain if the Debtors were liquidated under Chapter 7 of the Bankruptcy Code on such date;

H. As to the holders of secured claims, the Joint Plan provides that they will retain their liens to the extent of their allowed secured claims and receive on account of their claims deferred cash payments totaling at least the amount of their allowed secured claims, as of the Effective Date;

I. The Joint Plan does not discriminate unfairly and is fair and equitable with respect to each class of claims and interests that is impaired under the Joint Plan and has not accepted it;

J. All payments made or promised by the Debtors and/or the Trustee for services, costs or expenses in or in connection with these cases, or in connection with the Joint Plan and incident to these cases, have been fully disclosed and approved or, if to be fixed after confirmation of the Joint Plan, will be subject to the approval of the court;

K. The continued employment of Chapter 11 Trustee Mark A. Roberts and his professionals after confirmation of the Joint Plan to provide the services specified in the Joint Plan is equitable and consistent with the interests of creditors and equity security holders, and with public policy;

L. The employment of Christopher Bjurlin as CEO of NCD and BAII and as manager of Bjurob after confirmation of the Joint Plan is equitable and consistent with the interests of creditors and equity security holders, and with public policy;

M. The employment of Laurence Luke as Plan Administrator commencing on the Effective Date, and as Disbursing Agent commencing twelve months after the Effective Date, is equitable and consistent with the interests of creditors and equity security holders and with public policy;

N. The Joint Plan is feasible, and confirmation is not likely to be followed by liquidation or by the further reorganization of the Debtors;

O. The principal purpose of the Joint Plan is not the avoidance of taxes or the avoidance of the application of Section 5 of the Securities Act of 1933;

P. All fees payable under 28 U.S.C. § 1930 have been paid, or the Joint Plan provides for their payment on the Effective Date;

Q. The Joint Plan provides for the payment, on the Effective Date, of all administrative and priority claims and expenses, except as the holders of such claims and expenses may have otherwise agreed; and,

R. The Debtors' estates are not obligated for the payment of any "retiree benefits" as that term is defined in 11 U.S.C. § 1114.

Based upon the foregoing,

**THE COURT MAKES THE FOLLOWING CONCLUSIONS OF LAW:**

1. The classification of claims and interests in the Joint Plan is proper, complies with applicable law, and satisfies the requirements of the Bankruptcy Code, including, but not limited to, 11 U.S.C. §§ 1122 and 1123.

2. The Joint Plan complies with the applicable requirements of the Bankruptcy Code including, without limitation, 11 U.S.C. §§ 1122, 1123 and 1129.

3. The deemed consolidation of the Debtors is warranted by applicable law and is in the best interests of creditors and the estates;

4. The notice provided to creditors and interested parties in regard to approval of the Disclosure Statement and confirmation of the Joint Plan was adequate under the circumstances and satisfies the requirements of the Bankruptcy Code and Rules of Bankruptcy Procedure, including, without limitation, Rules 2002(b) and 3017.

5. The proponent of the Joint Plan has complied with the provisions of the Bankruptcy Code and the Joint Plan has been proposed in good faith and not by any means forbidden by law.

6. All members of classes designated as unimpaired in the Joint Plan are conclusively presumed to have accepted the Joint Plan, pursuant to 11 U.S.C. § 1126(f).

7. With the exception of the Class 13 Secured Claim of Washington County Bank, all classes designated as impaired in the Joint Plan have accepted the Joint Plan. As to the non-accepting impaired class, the Joint Plan provides that the sole member of such class will retain its lien to the extent of its allowed secured claim and receive on account of such claim deferred cash payments totaling at least the amount of its allowed secured claim, as of the Effective Date.

To the extent that any provision designated herein as a finding of fact should properly be characterized as a conclusion of law, it is adopted as such. To the extent that any provision

designated herein as a conclusion of law should be properly characterized as a finding of fact, it is adopted as such.

Dated this ____ day of _____, 2006.

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Honorable Charles G. Case III
Judge of the United States Bankruptcy Court