

## **Exhibit A – Sale Collateral**

The Sale Collateral to be sold at the public auction set forth in this notice is comprised of the following now owned or hereafter acquired right, title, and interest in and to each of the following assets of the Borrowers:

1. All of the Borrowers' Notes Receivable and Purchased Accounts;
2. All of the Borrowers' Note Receivable Documents and Factoring Agreements;
3. All of the Borrowers' Note Receivable Collateral and all collateral pledged to support any Purchased Accounts;
4. All of the Borrowers' Accounts;
5. All of the Borrowers' Books;
6. All of the Borrowers' cash and Cash Equivalents;
7. All of the Borrowers' Collections;
8. All of the Borrowers' Equipment;
9. All of the Borrowers' Foreclosed Property;
10. All of the Borrowers' General Intangibles;
11. All of the Borrowers' Inventory;
12. All of the Borrowers' Investment Property;
13. All of the Borrowers' Negotiable Collateral;
14. All of the Borrowers' books and records pertaining to any of the foregoing;
15. Any supporting obligations in respect of the foregoing;
16. Any policies of insurance (including, without limitation, casualty and hazard insurance and policies of title insurance), or rights as lender loss payee, loss payee or endorsee thereof, and escrow agreements, all tax, insurance, security or other deposits, including rights in respect of letters of credit evidencing or securing any such deposit,

and rights acquired by reason of condemnation or exercise of the power of eminent domain with respect to any of the Borrowers' Personal Property Collateral, Foreclosed Property, or Real Property;

17. Any money, cash, or other assets of any Borrower that now or hereafter come into the possession, custody, or control of Secured Party, or any agent or bailee of Secured Party;
18. All of the Borrowers' Deposit Accounts, including, without limitation, the Designated Account, Cash Management Accounts, and the DDA's; and
19. All proceeds and products, whether tangible or intangible, of any of the foregoing, including proceeds of insurance covering any or all of the foregoing, and any and all Accounts, Books, Equipment, General Intangibles, Inventory, Investment Property, Negotiable Collateral, Real Property, money, Deposit Accounts, or other tangible or intangible property resulting from the sale, exchange, collection, or other disposition of any of the foregoing, or any portion thereof or interest therein, and the proceeds thereof.

**NOTWITHSTANDING ANYTHING TO THE CONTRARY ABOVE, THE SALE COLLATERAL SHALL NOT INCLUDE ANY OF THE FOLLOWING:**

- A. Any assets or properties of the Borrowers previously sold by the Secured Party at a foreclosure sale conducted by the Secured Party on or about August 21, 2020;
- B. Any assets of non-Borrowers pledged by such non-Borrowers to Secured Party in order to secure outstanding obligations to the Secured Party under the Loan Agreement or other agreements related to the Loan Agreement;
- C. "D&O" insurance policies of the Borrowers and any proceeds of such "D&O" insurance policies; or
- D. Any materials or substances defined as or included in the definition of "hazardous substances," "hazardous wastes," "hazardous materials," "extremely hazardous wastes," "restricted hazardous wastes," "toxic substances," "toxic pollutants," "contaminants," "pollutants," or words of similar import under any applicable environmental laws.

Capitalized terms not otherwise defined in this Exhibit shall have the meanings ascribed to them that certain Loan and Security Agreement, dated as of August 21, 2015, (such agreement, as amended, restated, supplemented, or otherwise modified from time to time, the “Loan Agreement”), by and among the Borrowers, certain financial institutions from time to time party thereto as lenders (the “Lenders”), and Secured Party. Additional information concerning such defined terms may be obtained by contacting the Secured Party’s counsel, Brent McIlwain ([brent.mcilwain@hkklaw.com](mailto:brent.mcilwain@hkklaw.com)).

The following terms set forth on this Exhibit shall have the meanings ascribed below:

“ABL Borrowing Base” means, with respect to an Obligor at any time, a formula that limits the permissible advances that can be made against the outstanding principal balance of a Note Receivable owing by such Obligor as a function of ABL Borrowing Base Collateral of such Obligor, as prescribed by Borrowers’ Approved Forms with such Obligor in accordance with the Required Procedures.

“ABL Borrowing Base” means, with respect to an Obligor at any time, a formula that limits the permissible advances that can be made against the outstanding principal balance of a Note Receivable owing by such Obligor as a function of ABL Borrowing Base Collateral of such Obligor, as prescribed by Borrowers’ Approved Forms with such Obligor in accordance with the Required Procedures.

“ABL Borrowing Base Accounts” means Accounts of an Obligor that are eligible for inclusion in the ABL Borrowing Base with respect to such Obligor as prescribed by Borrowers’ Approved Forms with such Obligor in accordance with the Required Procedures.

“ABL Borrowing Base Collateral” means, with respect to an Obligor, all ABL Borrowing Base Accounts, ABL Borrowing Base Inventory, ABL Borrowing Base Equipment, ABL Borrowing Base Intellectual Property, ABL Borrowing Base Real Property or any of the foregoing, as the case may be, included in the ABL Borrowing Base as prescribed by Borrowers’ Approved Forms with such Obligor in accordance with the Required Procedures.

“ABL Borrowing Base Equipment” means Equipment of an Obligor that is eligible for inclusion in the ABL Borrowing Base with respect to such Obligor as prescribed by Borrowers’ Approved Forms with such Obligor in accordance with the Required Procedures.

“ABL Borrowing Base Intellectual Property” means Intellectual Property of an Obligor that is eligible for inclusion in the ABL Borrowing Base with respect to such Obligor as prescribed by Borrowers’ Approved Forms with such Obligor in accordance with the Required Procedures.

“ABL Borrowing Base Inventory” means Inventory of an Obligor that is eligible for inclusion in the ABL Borrowing Base with respect to such Obligor as prescribed by Borrowers’ Approved Forms with such Obligor in accordance with the Required Procedures.

“ABL Borrowing Base Real Property” means FIRREA-Compliant Real Property of an Obligor that is eligible for inclusion in the ABL Borrowing Base with respect to such Obligor as prescribed by Borrowers’ Approved Forms with such Obligor in accordance with the Required Procedures.

“Accounts” means, with respect to any Person, all of such Person’s “accounts” (as that term is defined in the Code), and any and all supporting obligations in respect thereof.

“Account Debtor” has the meaning prescribed by the Code and includes, without limitation, any Person who is or who may become obligated under, with respect to, or on account of, an Account, chattel paper, or a General Intangible.

“Approved Forms” means (a) the standard forms of Note Receivable Documents, including any loan application, promissory note, Lien Instrument, security agreement, guaranty, and related documents used by Borrowers in the conduct of their business with Obligors, and substantially similar in scope and content to the forms attached as an exhibit to the Closing Certificate, which forms shall be in form and substance satisfactory to Secured and the Required Lenders as of the Closing Date, together with such changes and modifications or additions thereto from time to time as may be approved in writing by Secured Party, and (b) such other forms as Secured may from time to time approve in its Permitted Discretion, but in each case (without Secured Party’s or Required Lenders’ consent) subject to (I) changes made by Borrowers to accommodate transaction-specific modifications (including Obligor comments), in each instance to the extent consistent with the Required Procedures and the Loan Agreement and (ii) Borrowers’ ability to make changes or to incorporate such modifications to the Approved Forms as are necessary or desirable to reflect the adoption or modification of provisions representing best practices for asset-based loans, provided, that such modifications in each instance are consistent with the Required Procedures and Borrowers’ underwriting criteria for asset-based loans and are disclosed in writing to Secured Party promptly following adoption of the revised provisions.

“Books” means all of a Person’s and its Subsidiaries’ now owned or hereafter acquired books and records (including all of such Person’s Records indicating, summarizing, or evidencing its respective assets or liabilities, all of such Person’s Records relating to its business operations or financial condition, and all of such Person’s goods or General Intangibles related to such information).

“Cash Equivalents” means (a) marketable direct obligations issued or unconditionally guaranteed by the United States or any agency or any State thereof having maturities of not more than one (1) year from the date of acquisition; (b) commercial paper maturing no more than one (1) year after its creation and having the highest rating from either Standard & Poor’s Ratings Group or Moody’s Investors Service, Inc.; (c) any certificates of deposit maturing no more than one (1) year after issue; and (d) money market funds at least ninety-five percent (95%) of the assets of which constitute Cash Equivalents of the kinds described in clauses (a) through (c) of this definition.

“Closing Certificate” means a closing certificate in form and substance acceptable to Secured in its sole election, executed by a Borrower for the benefit of Secured Party and the Loan Agreement lenders pursuant to Section 3.2 of the Loan Agreement.

“Closing Date” means August 21, 2015.

“Co-lender Arrangement” means any Sold Participation arrangement.

“Code” means the New York Uniform Commercial Code, as in effect from time to time; provided, however, that in the event that, by reason of mandatory provisions of law, any or all of the attachment, perfection, priority, or remedies with respect to Secured Party’s Lien on any Borrower assets is governed by the Uniform Commercial Code as enacted and in effect in a jurisdiction other than the State of New York, the term “Code” shall mean the Uniform Commercial Code as enacted and in effect in such other jurisdiction solely for purposes of the provisions thereof relating to such attachment, perfection, priority, or remedies.

“Client Account” means an Account initially owing to an Obligor by an Account Debtor and subsequently purchased by Borrower (or a predecessor in interest of Borrower) from such Obligor pursuant to a Factoring Agreement.

“Collections” means all cash, checks, notes, instruments, and other items of payment (including insurance proceeds, proceeds of cash sales, rental proceeds, and tax refunds, payments and prepayments of principal, interest, fees, penalties, payments under policies of title, hazard or other insurance, payments under supporting obligations and other payments paid with respect to or in connection with Notes Receivable or Note Receivable Documents or Purchased Accounts or Factoring Agreements).

“Deposit Account” means any deposit account (as that term is defined in the Code).

“Equipment” means equipment (as that term is defined in the Code) and includes machinery, machine tools, motors, furniture, furnishings, fixtures, vehicles (including motor vehicles), computer hardware, tools, parts, and goods (other than consumer goods, farm products, or Inventory), wherever located, including all attachments, accessories, accessions, replacements, substitutions, additions, and improvements to any of the foregoing.

“Excess Collateral” means, with respect to any applicable Note Receivable, a discrete and clearly identifiable portion of the Note Receivable Collateral that, if eliminated from the transaction or the ownership of the applicable Obligor, would not in the Permitted Discretion of Secured Party (a) prevent the applicable Borrower from providing the applicable financing to the Obligor on substantially the terms contemplated pursuant to the Required Procedures or (b) reduce the maximum amount of, or the contemplated availability under, the applicable Note Receivable.

“Factoring Agreement” means an agreement between a Borrower (or a predecessor in interest to a Borrower) and an Obligor providing for the purchase by Borrower (or such predecessor) from such Obligor, from time to time, of a Client Account, General Intangible, payment intangible, contract right or other monetary obligation, together with all documents executed and delivered by such Obligor for the benefit of Borrower (or such predecessor) in connection therewith, in form and substance satisfactory to Secured Party in its sole discretion.

“Foreclosed Property” means Real Property or personal property owned by a Borrower or a Subsidiary of a Borrower that previously secured a Note Receivable and was acquired by such Borrower or such Subsidiary as a result of disposition under Section 6 of Article 9 of the Code, foreclosure, deed-in-lieu-of-foreclosure, acceptance of collateral in full or partial satisfaction of an Note Receivable or other similar process in which such Borrower or such Subsidiary obtained legal title to such Real Property or personal property following a default under such Note Receivable, together with all of such Borrower’s or such Subsidiary’s now owned or hereafter acquired proceeds thereof or interests in the improvements thereon, the fixtures attached thereto, the personal property located thereon and the easements and other appurtenances appurtenant thereto.

“General Intangibles” means general intangibles (as that term is defined in the Code), including payment intangibles, contract rights, rights to payment, rights arising under common law, statutes, or regulations, choses or things in action, goodwill, patents, trade names, trade secrets, trademarks, servicemarks, copyrights, blueprints, drawings, purchase orders, customer lists, monies due or recoverable from pension funds, route lists, rights to payment and other rights under any royalty or licensing agreements, infringement claims, computer programs, information contained on computer disks or tapes, software, literature,

reports, catalogs, insurance premium rebates, tax refunds, and tax refund claims, and any other personal property other than Accounts, commercial tort claims, Deposit Accounts, goods, Investment Property, and Negotiable Collateral.

“Intellectual Property” means all copyrights, copyright licenses, patents, patent licenses, trademarks, trademark licenses and other types of intellectual property, in whatever form, now owned or hereafter acquired.

“Inventory” means inventory (as that term is defined in the Code).

“Investment Property” means investment property (as that term is defined in the Code).

“Lender” means a lender under the Loan Agreement.

“Lien” means any interest in an asset securing an obligation owed to, or a claim by, any Person other than the owner of the asset, irrespective of whether (a) such interest is based on the common law, statute, or contract, (b) such interest is recorded or perfected, and (c) such interest is contingent upon the occurrence of some future event or events or the existence of some future circumstance or circumstances. Without limiting the generality of the foregoing, the term “Lien” includes the lien or security interest arising from a Lien Instrument, encumbrance, pledge, hypothecation, assignment, deposit arrangement, security agreement, conditional sale or trust receipt, or from a lease, consignment, or bailment for security purposes and also includes reservations, exceptions, encroachments, easements, rights-of-way, covenants, conditions, restrictions, leases, and other title exceptions and encumbrances affecting real property.

“Lien Instrument” means a mortgage, deed of trust, deed to secure debt or other lien instrument covering real property.

“Negotiable Collateral” means letters of credit, letter of credit rights, instruments, promissory notes, drafts, documents, and chattel paper (including electronic chattel paper and tangible chattel paper).

“Note Receivable” means all rights to payment of indebtedness and obligations (including without limitation, unpaid principal, accrued interest, costs, fees, expenses and indemnity obligations) owing by an Obligor to any Borrower in respect of a revolving line of credit, term loan or other financial accommodation made or acquired by such Borrower, or in which any Borrower retains an interest pursuant to a Co-lender Arrangement or a Purchased Participation, whether or not evidenced by a promissory note or other negotiable instrument,

with respect to which (a) the permissible outstanding principal balance of such Note Receivable is based upon, and is limited by, an ABL Borrowing Base, and (b) the underwritten Note Receivable Collateral (excluding Excess Collateral) securing the same is limited to ABL Borrowing Base Collateral and such other Note Receivable Collateral as may be approved by Secured Party.

“Note Receivable Collateral” means the real or personal property in which any Borrower, including a collateral agent acting for such Borrower’s benefit, holds a Lien securing the indebtedness and obligations of an Obligor (including any borrower, guarantor or pledgor) to Borrower in respect of a Note Receivable.

“Note Receivable Documents” means all (a) loan agreements, credit agreements, guaranty agreements or other agreements between any Borrower and an Obligor providing for or otherwise establishing or governing a Note Receivable and evidencing, or otherwise providing for, such Obligor’s obligation to repay same, including all promissory notes (if any) issued in respect thereof, in each instance together with each renewal, extension, modification or amendment thereof, and (b) all Lien Instruments, security agreements, pledge agreements, assignments and other agreements executed by an Obligor, Account Debtor or other Person providing for or evidencing any Lien in any property securing a Note Receivable, and any agreements, instruments and documents executed by any Person in respect of a supporting obligation in connection with any Note Receivable Collateral, and any warranty of validity or other agreement providing for or evidencing assurance with respect to the existence, authenticity or genuineness of any property securing a Note Receivable.

“Obligor” means, collectively, all Persons obligated in respect of a Note Receivable, as borrower, guarantor or otherwise, or a Person with whom Borrower (or a predecessor in interest) is a party to a Factoring Agreement.

“Participation Agreement” means a written agreement pursuant to which (a) Borrower sells an interest in a Note Receivable in connection with a Sold Participation or (b) Borrower purchases an interest in a Note Receivable in connection with a Purchased Participation.

“Permitted Discretion” means a determination made in the exercise of reasonable (from the perspective of a secured asset-based lender) business judgment.

“Person” means natural persons, corporations, limited liability companies, limited partnerships, general partnerships, limited liability partnerships, joint ventures, trusts, land trusts, business trusts, or other organizations, irrespective of whether they are legal entities, and governments and agencies and political subdivisions thereof.

**“Purchased Account”** means a Client Account, General Intangible, payment intangible, contract right or other monetary obligation purchased by a Borrower (or a predecessor in interest of Borrower) from an Obligor under a Factoring Agreement, and includes all invoices and other records evidencing or pertaining to the foregoing.

**“Purchased Participation”** means an undivided participation interest in a Note Receivable, purchased by any Borrower from a Person pursuant to a Participation Agreement, to be approved by Secured Party in its sole discretion.

**“Real Property”** means any estates or interests in real property (other than Liens) now owned or hereafter acquired by any Borrower or any of their respective Subsidiaries and the improvements thereto.

**“Record”** means information that is inscribed on a tangible medium or which is stored in an electronic or other medium and is retrievable in perceivable form.

**“Required Lenders”** means, at any time, Loan Agreement lenders whose aggregate Pro Rata Shares shall exceed 50.1%; provided, however, so long as there are two or more Loan Agreement lenders, Required Lenders shall mean at least two Loan Agreement lenders; provided, further, that for purposes of determining the Pro Rata Shares of the Loan Agreement Lenders for the purposes of this definition, the Commitment of (x) any Defaulting Lender and (y) any Loan Agreement Lender who shall not have responded in respect of a request for determination within ten (10) Business Days (or such longer time as the Secured Party may determine appropriate) of the request therefor shall be disregarded for the purpose of determining the Pro Rata Shares of the Loan Agreement lenders.

**“Required Procedures”** means the written policies and procedures of Borrower specifically including, but not limited to, underwriting, valuation and documentation guidelines, portfolio management policies and procedures, audit and appraisal policies, renewal, extension, modification, non-accrual and charge-off policies, and the use of the Approved Forms with respect to the origination, funding and servicing of Notes Receivable, such forms as delivered to, and approved by, Required Lenders prior to the Closing Date and attached to the Closing Certificate, with such Required Procedures as amended from time to time with the prior written approval of Secured Party (acting with the approval of the Required Lenders). The Required Procedures shall include maximum advance rates not in excess of the Maximum Underwritten Advance Rates with respect to each specified category of Note Receivable Collateral.

“Sold Participation” means an undivided participation interest in a Note Receivable, sold by any Borrower to a Person pursuant to a Participation Agreement.

“Stock” means all shares, options, warrants, membership interests, units of membership interests, other interests, participations, or other equivalents (regardless of how designated) of or in a Person, whether voting or nonvoting, including common stock, preferred stock, or any other “equity security” (as such term is defined in Rule 3a11-1 of the General Rules and Regulations promulgated by the SEC under the Exchange Act).

“Subsidiary” of a Person means a corporation, partnership, limited liability company, trust, or other entity in which that Person directly or indirectly owns or controls the shares of Stock having ordinary voting power to elect a majority of the board of directors (or appoint other comparable managers) of such corporation, partnership, limited liability company, trust, or other entity.