

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

In re

SCOTTISH HOLDINGS, INC., et al.,

Debtors.¹

Chapter 11

Case No. 18-10160 (LSS)

Jointly Administered

Re: D.I. 492

**NOTICE OF (A) ENTRY OF ORDER CONFIRMING THIRD AMENDED JOINT
CHAPTER 11 PLAN OF REORGANIZATION OF SCOTTISH HOLDINGS, INC., AND
SCOTTISH ANNUITY & LIFE INSURANCE COMPANY (CAYMAN) LTD., AND (B)
FIRST ADMINISTRATIVE CLAIMS BAR DATE**

TO: ALL PARTIES IN INTEREST

**PLEASE READ THIS NOTICE CAREFULLY. IT CONTAINS A DEADLINE TO
ASSERT ADMINISTRATIVE CLAIMS THAT AROSE PRIOR TO CONFIRMATION
OF THE PLAN AS WELL AS OTHER INFORMATION THAT MAY AFFECT YOUR
RIGHTS.**

PLEASE TAKE NOTICE THAT:

1. Confirmation of the Plan. On August 27, 2018 (the “Confirmation Date”), the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”) entered its *Findings of Fact, Conclusions of Law, and Order Confirming Third Amended Joint Chapter 11 Plan of Reorganization of Scottish Holdings, Inc., and Scottish Annuity & Life Insurance Company (Cayman) Ltd.* (the “Confirmation Order”) (D.I. 492). Unless otherwise defined herein, capitalized terms used in this Notice shall have the meanings ascribed to such terms in the *Third Amended Joint Chapter 11 Plan of Reorganization of Scottish Holdings, Inc., and Scottish Annuity & Life Insurance Company (Cayman) Ltd.*, dated August 9, 2018 (D.I. 437, Ex. A) (as it may be altered, amended, modified or supplemented from time to time in accordance with its terms and together with the Stock Purchase Agreement and the Plan Supplement, the “Plan”) or the Confirmation Order, as applicable.

2. Copies of Documents and Further Information. Copies of the Confirmation Order and the Plan are available and may be examined by interested parties (i) free of charge at the web page maintained by the Debtors for restructuring information at

¹ The Debtors, along with the last four digits of their federal tax identification numbers, are as follows: Scottish Holdings, Inc. (4408) and Scottish Annuity & Life Insurance Company (Cayman) Ltd. (3285). The Debtors’ mailing address for purposes of these Chapter 11 Cases is 14120 Ballantyne Corporate Place, Suite 300, Charlotte, NC 28277.

<http://www.scottishre.com/content/Chapter11Info.asp>; (ii) at the office of the Clerk of the Court, 824 N. Market Street, Wilmington, Delaware 19801 between the hours of 8:00 a.m. and 4:00 p.m. (ET); (iii) on the Court's electronic docket of these Cases at the address <http://www.pacer.gov> (charges may apply); and (iv) free of charge upon reasonable written request to the Debtors' counsel identified in this notice.

3. The Effective Date of the Plan. The Plan will become effective in accordance with its terms on the date on which all conditions to the effective date of the Plan have been satisfied or waived as provided in Section 9.2 of the Plan (the "Effective Date"). The Debtors shall file a notice of the occurrence of the Effective Date with the Bankruptcy Court, serve a copy thereof on all parties entitled to notice in these Chapter 11 Cases, and post a copy on the restructuring web page maintained by the Debtors at <http://www.scottishre.com/content/Chapter11Info.asp>.

4. Deadline and Procedure for Filing Administrative Claims that Arose Prior to Confirmation of the Plan. In accordance with Sections 4.1(a) and 4.1(c)(i) of the Plan and Article XXXVII of the Confirmation Order, any and all requests for allowance and/or payment of Administrative Claims incurred prior to the Confirmation Date (*i.e.*, incurred prior to August 27, 2018) must be Filed with the Clerk of the Bankruptcy Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801 so as to be actually received on or before **September 26, 2018** (the "First Administrative Claims Bar Date").² Any such request must include, at a minimum, (a) the name of the Debtor(s) purported to be liable for the Administrative Claim, (b) the name of the Holder of the Administrative Claim, (c) the amount of the Administrative Claim, and (d) a statement of the legal and factual bases for the Administrative Claim.

Any such request for allowance and/or payment of Administrative Claims subject to the First Administrative Claims Bar Date must also be served so as to be received on or before the First Administrative Claims Bar Date by:

counsel for the Debtors, (a) Hogan Lovells US LLP, 875 Third Avenue, New York, NY 10022, Attn: Peter Ivanick, peter.ivanick@hoganlovells.com; and John Beck, john.beck@hoganlovells.com; and (b) Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, 16th Floor, P.O. Box 1347, Wilmington, DE 19899, Attn: Eric Schwartz, eschwartz@mnat.com; Gregory Werkheiser, gwerkheiser@mnat.com; and Matthew Harvey, mharvey@mnat.com;

counsel for the Purchaser, (a) Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, NY 11036, Attn: Stephen D. Zide, szide@kramerlevin.com; and Anupama Yerramalli, ayerramalli@kramerlevin.com; and (b) Potter Anderson & Corroon LLP,

² The First Administrative Claims Bar Date does not apply to the following: (a) Professional Fee Claims addressed in Section 4.1(c)(ii) of the Plan, and (b) any fees and charges assessed against a Debtor's Estate under chapter 123 of title 28 of the United States Code, 28 U.S.C. §§ 1911–1930.

1313 N. Market Street, P.O. Box 651, Wilmington, DE 19899; Attn: Jeremy William Ryan, jryan@potteranderson.com; R. Stephen McNeill, rmcneill@potteranderson.com;

counsel for the Official Committee of Unsecured Creditors, Pepper Hamilton LLP, Hercules Plaza, Suite 5100, 1313 N. Market Street, Wilmington, DE 19801, Attn: David M. Fournier, fournierd@pepperlaw.com; and John H. Schanne II, schannej@pepperlaw.com; and 37th Floor, 620 Eighth Avenue, New York, NY 10018-1405, Attn: H. Peter Haveles, Jr., havelesp@pepperlaw.com; and

the office of the United States Trustee for the District of Delaware, Caleb Boggs Federal Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn: Timothy J. Fox, Jr., timothy.fox@usdoj.gov.

UNLESS OTHERWISE ORDERED BY THE BANKRUPTCY COURT, ANY REQUEST FOR ALLOWANCE AND/OR PAYMENT OF AN ADMINISTRATIVE CLAIM ARISING BEFORE THE CONFIRMATION DATE THAT IS NOT PROPERLY FILED AND SERVED BY THE FIRST ADMINISTRATIVE CLAIMS BAR DATE IS TIME BARRED; SHALL NOT APPEAR ON THE REGISTER OF CLAIMS MAINTAINED BY THE COURT, THE DISTRIBUTION TRUSTEE AND/OR THE DISTRIBUTION AGENT, AS APPLICABLE; AND SHALL BE FOREVER BARRED FROM RECEIVING A DISTRIBUTION FROM THE DEBTORS, THE REORGANIZED DEBTORS, THE ESTATES OR THE DISTRIBUTION TRUST.

Dated: August 29, 2018
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Paige N. Topper

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- and -

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Counsel for Debtors and Debtors in Possession