



Attn: Trading and Market Making/Legal and Compliance/Operations/Systems
UNIFORM PRACTICE ADVISORY (UPC #32-17) 08/18/2017
Implant Services Corporation (n/k/a Secure Point Technologies, Inc.
(IMSCO)

Notice has been received that the above Company's First Amended Joint Chapter 11 Plan of Liquidation, became effective on 08/11/2017. Pursuant to the Plan, Holders of Allowed Class 6 Interests as of the Distribution Record Date shall receive their Pro Rata Share of the Class 6 Distribution in exchange for their Class 6 Interests and all outstanding and issued Class 6 Interests shall be permanently retired.

On the Effective Date, the Liquidating Trust Assets shall vest automatically in the Liquidating Trust. The Plan shall be considered a motion pursuant to sections 105, 363 and 365 of the Bankruptcy Code for such relief, and the Confirmation Order shall be considered an order granting such relief. The transfer of the Liquidating Trust Assets to the Liquidating Trust shall be made for the benefit and on behalf of the Beneficiaries. For all Federal income tax purposes, the transfer of the Liquidating Trust Assets to the Liquidating Trust shall be treated as (1) a transfer of the Liquidating Trust Assets directly to the Beneficiaries (other than to the extent such Liquidating Trust Assets are allocable to Disputed Claims or any of the Reserves), followed by (2) the transfer of such Liquidating Trust Assets by the Beneficiaries to the Liquidating Trust in exchange for the beneficial interests in the Liquidating Trust. The Beneficiaries shall be treated as the grantors and owners of the Liquidating Trust (other than the Liquidating Trust Assets as are allocable to Disputed Claims, the Reserves, the Professional Fee Claims Reserve, the Indemnification Reserve, or Liquidating Trust Operational Reserve). Upon the transfer of the Liquidating Trust Assets, the Liquidating Trust shall succeed to all of the Debtors' rights, title and interest in the Liquidating Trust Assets, and the Debtors will have no further interest in or with respect to the Liquidating Trust Assets.¹

Members are reminded of their obligations under FINRA Rule 2111 if they continue to engage in transactions in the above security after the effective date.

Pursuant to FINRA Rule 11530, members are advised that, among other things, in contracts for securities where a public announcement or publication of general circulation discloses that the securities have been deemed worthless, deliveries shall consist a) the worthless securities or; or b) a Letter of Indemnity which shall grant the purchaser any rights and privileges which might accrue to the holders of the physical securities. Such deliveries shall operate to close-out the contract and shall be settled at the existing contract price pursuant to FINRA Rule 11530.

Questions regarding this notice should be directed to: FINRA Operations- 1-866-776 0800.

¹ See e.g., *In re: FIAC Corp., et al., Debtors*. Case No.16-12238 (BLS). (Jointly Administered)(First Amended Joint Plan Pursuant To Chapter 11 Of The Bankruptcy Code).

