

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

In re:

ACCURIDE CORPORATION,  
*et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-13449 (\_\_\_\_)

Joint Administration Pending

**DEBTORS' MOTION FOR THE ENTRY OF AN ORDER (A) AUTHORIZING, BUT  
NOT DIRECTING, THE DEBTORS TO REMIT AND PAY CERTAIN TAXES AND  
FEES AND (B) AUTHORIZING AND DIRECTING BANKS AND  
OTHER FINANCIAL INSTITUTIONS TO HONOR RELATED CHECKS AND  
ELECTRONIC PAYMENT REQUESTS**

("Prepetition Taxes Motion")

The above-captioned debtors and debtors-in-possession (collectively, the "**Debtors**"), hereby move this Court (the "**Motion**") for entry of an order (the "**Order**"), in substantially the form attached hereto as Exhibit A, (a) authorizing, but not directing, the Debtors to remit and pay certain sales, use, income, real property, and other taxes, as well as fees for licenses, permits, and other similar charges and assessments and (b) authorizing and directing banks and other financial institutions to receive, process, honor, and pay checks presented for payment and electronic

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Accuride Corporation, a Delaware corporation (9077); Accuride Cuyahoga Falls, Inc., a Delaware corporation (9556); Accuride Distributing, LLC, a Delaware limited liability company (3124); Accuride EMI, LLC, a Delaware limited liability company (N/A); Accuride Erie L.P., a Delaware limited partnership (4862); Accuride Henderson Limited Liability Company, a Delaware limited liability company (8596); AKW General Partner L.L.C., a Delaware limited liability company (4861); AOT Inc., a Delaware corporation (3088); Bostrom Holdings, Inc., a Delaware corporation (9282); Bostrom Seating, Inc., a Delaware corporation (7179); Bostrom Specialty Seating, Inc., a Delaware corporation (4182); Brillion Iron Works, Inc., a Delaware corporation (6942); Erie Land Holding, Inc., a Delaware corporation (8018); Fabco Automotive Corporation, a Delaware corporation (9802); Gunit Corporation, a Delaware corporation (9803); Imperial Group Holding Corp. -1, a Delaware corporation (4007); Imperial Group Holding Corp. -2, a Delaware corporation (4009); Imperial Group, L.P., a Delaware limited partnership (4012); JAI Management Company, a Delaware corporation (N/A); Transportation Technologies Industries, Inc., a Delaware corporation (2791); and Truck Components Inc., a Delaware corporation (5407). The mailing address for Accuride Corporation is 7140 Office Circle, Evansville, Indiana 47715.

payment requests relating to the foregoing. In support of this Motion, the Debtors respectfully state.<sup>2</sup>

### **Jurisdiction**

1. This Court has jurisdiction over this Motion under 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue of this proceeding and this Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory bases for the relief requested herein are Sections 105(a), 363(b), 507(a)(8) and 541 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the “**Bankruptcy Code**”) and Rule 6003 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

### **Background**

3. On the date hereof (the “**Petition Date**”), each of the Debtors filed a petition with the Court under chapter 11 of the Bankruptcy Code (collectively, the “**Chapter 11 Cases**”). The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to Bankruptcy Code §§ 1107(a) and 1108. No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases, and no committees have been appointed or designated. Concurrently with the filing of this Motion, the Debtors have requested procedural consolidation and joint administration of these Chapter 11 Cases.

4. A description of the Debtors’ business, the reasons for commencing these Chapter 11 Cases, and the relief sought from the Court to allow for a smooth transition into chapter 11

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<sup>2</sup> The facts and circumstances supporting this Motion are set forth in the Declaration of James H. Woodward, Jr. in Support of Chapter 11 Petitions and First Day Motions (the “**First Day Declaration**”), filed on the Petition Date (defined below).

(including the facts and circumstances supporting this Motion) are set forth in the First Day Declaration filed contemporaneously with this Motion.

### The Debtors' Taxes

5. In the ordinary course of the Debtors' businesses, the Debtors (a) collect sales taxes from their customers and incur taxes, including, but not limited to, sales, use, income, franchise, real property and other taxes in operating their businesses (collectively, the "Taxes")<sup>3</sup> and (b) charge fees and other similar charges and assessments (collectively, the "Fees")<sup>4</sup> on behalf of various taxing, licensing and regulatory authorities (collectively, the "Authorities," a listing of which is annexed hereto as Exhibit B) and pay Fees to such Authorities for licenses and permits required to conduct the Debtors' businesses.<sup>5</sup> The Taxes and Fees are paid to the respective Authorities in accordance with all applicable laws and regulations.

6. The Debtors pay approximately \$290,000 in sales and use taxes per month. The Debtors collect sales taxes in connection with the sale of product to their customers, and remit the sales taxes to the Authorities following their collection. Use taxes typically arise if a supplier does not have business operations in the state in which it supplying goods and does not charge state taxes. The Debtors pay approximately \$55,000 per quarter in gross receipts taxes, including commercial activity taxes ("CAT Taxes") and business and occupation taxes ("B&O Taxes"). Such gross receipts taxes are annual business privilege taxes measured by gross receipts from business activities in certain states. The Debtors pay approximately \$29,000 per

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<sup>3</sup> The Debtors have a taxable presence in 27 states.

<sup>4</sup> The Debtors collect certain Fees from their customers on behalf of governmental entities. For such Fees, the Debtors are required to remit the collected amounts to the appropriate governmental entity. The Debtors hereby request authority to pay Fees regardless of whether they constitute "trust fund" obligations.

<sup>5</sup> The Debtors do not seek authority to collect and pay state and federal withholding taxes under this motion but rather request such authority as part of the Motion to Pay Wages, Salaries and Employee Benefits filed concurrently herewith.

year in annual reporting taxes, which allow the Debtors to maintain good standing in certain states. The Debtors also pay approximately \$175,000 per year in franchise taxes. Franchise taxes are imposed by certain states for the privilege of allowing companies to do business in a state or to maintain a company's good standing in a state. Finally, the Debtors pay approximately \$852,500 annually in real property taxes and \$1,300,000 per year in personal property taxes.

7. The Debtors estimate that the total amount of prepetition Taxes and Fees owing to the various authorities will not exceed approximately \$2,320,000. Any amounts that are actually due, but have not yet been paid to the relevant governmental authorities because of the bankruptcy filings, represent a small fraction of the Debtors' total assets. Additionally, some, if not all, of the applicable governmental authorities may cause the Debtors to be audited if the Taxes and Fees are not paid immediately. Such audits will unnecessarily divert the Debtors' attention away from the reorganization process. Further, if the Debtors do not pay such amounts in a timely manner, the governmental authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay and pursue other remedies that will harm the estates. Finally, some of these outstanding tax liabilities are for "trust fund" taxes that the Debtors have collected and hold in trust for the benefit of the applicable governmental authority. Therefore, such funds do not constitute property of the estate and could not otherwise be used by the estates.

8. In all cases, the Debtors' failure to pay the Taxes and Fees could have a material adverse impact on their ability to operate in the ordinary course of business. Any disputes that could impact their ability to conduct business in a particular jurisdiction could have a wide-ranging and adverse effect on the Debtors' operations as a whole.

### **Relief Requested**

9. Although the Debtors' records reflect that they have paid all Taxes and Fees that were due to be paid by the Petition Date, the Debtors seek the authority to pay the Taxes and Fees without regard to whether such obligations accrued or arose before or after the Petition Date.

10. The Debtors also request that all applicable banks and other financial institutions be authorized to receive, process, honor, and pay all checks presented for payment and to honor all electronic payment requests made by the Debtors related to Taxes or Fees, whether such checks were presented or electronic requests were submitted prior to or after the Petition Date. The Debtors further request that all such banks and financial institutions be authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved pursuant to this Motion.

### **Basis for Relief**

11. There are several bases for granting the relief requested in this motion, including: (a) many of the Taxes and Fees are not property of the estate; (b) Bankruptcy Code § 105 and the Court's general equitable powers permit the Court to grant the relief sought; (c) portions of the Taxes and Fees may be entitled to priority status pursuant to Bankruptcy Code § 507(a)(8); (d) governmental entities may sue the Debtors' directors and officers for unpaid Taxes and Fees distracting them from the Debtors' reorganization efforts; and (f) Bankruptcy Code § 363 gives the Debtors authority to remit payment on account of such Taxes and Fees in the ordinary course of business.

12. First, Bankruptcy Code § 541(d) provides, in relevant part, that "[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable

interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors' legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold." 11 U.S.C. § 541(d).

13. Many of the Taxes and Fees constitute "trust fund" taxes, which are required to be collected from their customers by the Debtors and held in trust for payment to the Authorities. See, e.g., Begier v. Internal Revenue Serv., 496 U.S. 53, 57-60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor's property); DuCharmes & Co., Inc. v. Mich., 852 F.2d 194 (6th Cir. 1988) (per curiam) (same); In re Shank, 792 F.2d 829, 833 (9th Cir. 1986) (sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); DeChiaro v. New York State Tax Comm'n, 760 F.2d 432, 435-36 (2d Cir. 1985) (same); In re Shreve Steel Erection, Inc., 92 B.R. 214 (Bankr. W.D. Mich. 1988) (same); In re Maranatha Trucking Co., Case No. 587-1438, 1988 WL 212742 (Bankr. N.D. Ohio 1988) (same). To the extent these "trust fund" taxes are collected, they are not property of the Debtors' estates under § 541(d). See, e.g., In re Am. Int'l Airways, Inc., 70 B.R. 102, 104-105 (Bankr. E.D. Pa. 1987); In re Dameron, 155 F.3d 718, 721-22 (4th Cir. 1998) (funds from various lenders held by closing agent in trust for designated third parties not property of debtor's estate). Therefore the Debtors generally do not have an equitable interest in funds held on account of such "trust fund" taxes and the Debtors should be permitted to pay those funds to the Authorities as they become due.

14. To the extent any of the Taxes and Fees do not constitute "trust fund" taxes in a particular jurisdiction, the Court may rely on its general equitable powers to grant the relief requested in this Motion as codified in Bankruptcy Code § 105(a). Section 105(a) of the

Bankruptcy Code empowers the Court to “issue any order, process, or judgment that is necessary to carry out the provisions of [the Bankruptcy Code].” 11 U.S.C. § 105(a). A bankruptcy court’s use of its equitable powers to “authorize the payment of pre-petition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.” In re Ionosphere Clubs, Inc., 98 B.R. 174, 175-176 (Bankr. S.D.N.Y. 1989) (citing Miltenberger v. Logansport, C. & S.W. R.Co., 106 U.S. 286, 1. S.Ct. 140, 27 L.Ed. 117 (1882)). Section 105(a) authorizes a court to “permit pre-plan payment of a pre-petition obligation when essential to the continued operation of the debtor.” In re NVR L.P., 147 B.R. 126, 127 (Bankr. E.D. Va. 1992); see also, In re Just for Feet, Inc., 242 B.R. 821, 825 (D. Del. 1999).

15. Application of § 105(a) in the context of this Motion is appropriate because the relief requested herein is consistent with the rehabilitative policy of chapter 11 of the Bankruptcy Code. A debtor in possession is a fiduciary with a duty to protect and preserve the estate, including the value of the business as a going concern. In re CoServ, L.L.C., 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) (“There are occasions when this [fiduciary] duty can only be fulfilled by the preplan satisfaction of a prepetition claim.”). Granting the relief requested in this Motion will enhance the likelihood of the Debtors’ successful rehabilitation, maximize the value of the estates’ assets, and thus benefit the estates’ creditors.

16. Furthermore, in some cases, the Authorities may assert that the Debtors’ directors and officers are personally liable if the Debtors fail to meet the obligations imposed upon them to remit Taxes and Fees. To the extent such accrued Taxes or Fees were unpaid as of the Petition Date, the Debtors’ directors and officers may be subject to lawsuits in certain jurisdictions during the pendency of these Chapter 11 Cases, even if the failure to pay such Taxes and Fees was not a result of any malfeasance on their part. Such potential litigation would prove distracting for the

Debtors, the named directors and officers, and this Court, which may be asked to entertain various motions seeking injunctions relating to potential court actions. Therefore, it is in the best interests of the Debtors' estates to eliminate the possibility of these distractions.

17. Bankruptcy Rule 6003 requires that any motion seeking relief to use property of the estate pursuant to Bankruptcy Code § 363 or to pay prepetition claims within 20 days of the Petition Date must show that the relief would prevent "immediate and irreparable harm." This reorganization requires the complete attention of the Debtors' officers and directors to maximize the value of the estate. Thus, if the relief is not granted, these personal tax related lawsuits would cause the Debtors' estates immediate and irreparable harm by distracting from the reorganization efforts. See In re Calpine Corp., 365 B.R. 401, 410 (S.D.N.Y. 2007) (holding that potential distractions to employees constitutes "imminent irreparable harm" if they would impact the restructuring process); In re Lomas Fin. Corp., 117 B.R. 64, 67 (S.D.N.Y. 1990) (imminent and irreparable harm found where "key personnel would be distracted from participating in the reorganization process"); see also Malm v. Goldin, 1993 WL 330489, \*3 (S.D.N.Y. 1993) (same). Therefore, the relief requested in this Motion satisfies the requirement of Bankruptcy Rule 6003.

18. The Court also may grant the relief requested herein pursuant to Bankruptcy Code § 363. Section 363(b) provides, in relevant part, that "[t]he [debtor], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). Under this section, a court may authorize a debtor to pay certain prepetition claims. See In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (affirming lower court order authorizing payment of prepetition wages pursuant to § 363(b)). To do so, "the debtor must articulate some business justification, other than mere appeasement of major

creditors.” Id. at 175. As discussed herein, paying the Taxes and Fees will benefit the estate and its creditors by allowing the Debtors’ operations to continue without interruption.

19. The timely payment of the Taxes and Fees is necessary and in the best interest of the Debtors, their estates, and their creditors. Moreover, in numerous chapter 11 cases, bankruptcy courts in this District and other districts have exercised their powers to authorize debtors to pay prepetition tax obligations. See, e.g., In re Hayes Lemmerz Int’l, Inc., Case No. 09-11655 (MFW) (Bankr. D. Del. May 13, 2009); In re Tropicana Entm’t, LLC, Case No. 08-10856 (KJC) (Bankr. D. Del. May 6, 2008); In re Leiner Health Prods., Inc., Case No. 08-10446 (KJC) (Bankr. D. Del. Mar. 12, 2008); and In re Wickes Holdings, LLC, Case No. 08-10212 (KJC) (Bankr. D. Del. Feb. 5, 2008).<sup>6</sup> The Debtors submit that the present circumstances warrant similar relief in these Chapter 11 Cases.

20. Nothing in this Motion should be construed as impairing the Debtors’ right to contest the amounts of any Taxes and Fees allegedly owing to the various Authorities, and the Debtors expressly reserve all of their rights with respect thereto.

#### Notice

21. No trustee, examiner or creditors’ committee has been appointed in the Chapter 11 Cases. The Debtors have provided notice of this Motion to: (a) the United States Trustee for the District of Delaware; (b) counsel to administrative agent under the prepetition secured loan

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<sup>6</sup> See also, In re Pope & Talbot, Inc., Case No. 07-11738 (CSS) (Bankr. D. Del. Nov. 21, 2007); In re American Home Mortgage Holdings, Inc., Case No. 07-11047 (CSS) (Bankr. D. Del. Aug. 7, 2007); In re Tweeter Home Entm’t Group, Inc., Case No. 07-10787 (PJW) (Bankr. D. Del. June 13, 2007); In re Hancock Fabrics, Inc., Case No. 07-10353 (BLS) (Bankr. D. Del. Mar. 22, 2007); In re Dura Auto. Sys., Inc., Case No. 06-11202 (KJC) (Bankr. D. Del. Oct. 31, 2006); In re J.L. French Auto Castings, Inc., Case No. 06-10019 (MFW) (Bankr. D. Del. Feb 13, 2006); In re Maxide Acquisitions, Inc., Case No. 05-10429 (MFW) (Bankr. D. Del. Feb. 15, 2005); In re Ultimate Electronics, Case No. 05-10104 (KPG) (Bankr. D. Del. Jan. 13, 2005); In re Calpine Corp., Case No. 05-60200 (BRL) (Bankr. S.D. N.Y. 2005); In re Tower Automotive, Inc., Case No. 05-10578 (ALG) (Bankr. S.D.N.Y. 2005); In re Adelpia Bus. Solutions, Inc., Case No. 02-41729 (REG) (Bankr. S.D.N.Y. 2002); In re Global Crossing Ltd., Ch. 11 Case Nos. 02-40187 through 02-40241 (REG) (Bankr. S.D.N.Y. 2002); and In re Enron Corp., Case No. 01-16034 (AJG) (Bankr. S.D.N.Y. 2001).

facility; (c) counsel to the ad hoc committee for the holders of 8.5% senior subordinated notes due February 1, 2015; (d) counsel to the proposed debtor in possession lenders; (e) the creditors listed on the Debtors' consolidated list of 30 largest unsecured creditors, as filed with the Debtors' chapter 11 petitions; (f) the Internal Revenue Service; and (g) the Securities and Exchange Commission. In light of the nature of the relief requested, the Debtors submit that no further notice is required or needed under the circumstances.

22. A copy of the Motion is available on the Court's website: [www.deb.uscourts.gov](http://www.deb.uscourts.gov). Additional copies of the Motion are available on the website of the Debtors' proposed claims, noticing, soliciting and balloting agent, Garden City Group, at [www.accurideinfo.com](http://www.accurideinfo.com) or can be requested by calling 888-478-2068.

**No Prior Request**

23. No prior motion for the relief requested herein has been made to this Court or any other court.

WHEREFORE, the Debtors respectfully request that the Court enter an order, substantially in the form attached hereto as Exhibit A, (a) authorizing, but not directing, the Debtors to remit and pay Taxes and Fees, (b) authorizing and directing banks and other financial institutions to receive, process, honor, and pay checks presented for payment and electronic payment requests relating to the foregoing, and (c) granting such other and further relief as this Court deems appropriate.

Dated: October 8, 2009  
Wilmington, Delaware

Respectfully Submitted,



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Kara Hammond Coyle (No. 4410)  
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-and-

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LATHAM & WATKINS LLP  
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233 South Wacker Drive  
Chicago, IL 60606  
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Facsimile: (312) 993-9767

PROPOSED ATTORNEYS FOR DEBTORS AND  
DEBTORS-IN-POSSESSION

**EXHIBIT A**

**Proposed Order**

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

In re:

ACCURIDE CORPORATION,  
*et al.*<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-13449 (\_\_\_\_)

Joint Administration Pending

**Related Document No.** \_\_\_\_

**ORDER (A) AUTHORIZING, BUT NOT DIRECTING, THE DEBTORS TO REMIT  
AND PAY CERTAIN TAXES AND FEES AND (B) AUTHORIZING AND DIRECTING  
BANKS AND OTHER FINANCIAL INSTITUTIONS TO HONOR RELATED CHECKS  
AND ELECTRONIC PAYMENT REQUESTS**

("Prepetition Taxes Order")

Upon consideration of the motion (the "**Motion**")<sup>2</sup> of the Debtors for entry of an order (a) authorizing, but not directing, the Debtors to remit and pay certain sales, use, income, real property, and other taxes, as well as fees for licenses, permits, and other similar charges and assessments and (b) authorizing and directing banks and other financial institutions to receive, process, honor, and pay checks presented for payment and electronic payment requests relating to the foregoing; and it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and it appearing that this Court has

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Accuride Corporation, a Delaware corporation (9077); Accuride Cuyahoga Falls, Inc., a Delaware corporation (9556); Accuride Distributing, LLC, a Delaware limited liability company (3124); Accuride EMI, LLC, a Delaware limited liability company (N/A); Accuride Erie L.P., a Delaware limited partnership (4862); Accuride Henderson Limited Liability Company, a Delaware limited liability company (8596); AKW General Partner L.L.C., a Delaware limited liability company (4861); AOT Inc., a Delaware corporation (3088); Bostrom Holdings, Inc., a Delaware corporation (9282); Bostrom Seating, Inc., a Delaware corporation (7179); Bostrom Specialty Seating, Inc., a Delaware corporation (4182); Brillion Iron Works, Inc., a Delaware corporation (6942); Erie Land Holding, Inc., a Delaware corporation (8018); Fabco Automotive Corporation, a Delaware corporation (9802); Gunit Corporation, a Delaware corporation (9803); Imperial Group Holding Corp. -1, a Delaware corporation (4007); Imperial Group Holding Corp. -2, a Delaware corporation (4009); Imperial Group, L.P., a Delaware limited partnership (4012); JAI Management Company, a Delaware corporation (N/A); Transportation Technologies Industries, Inc., a Delaware corporation (2791); and Truck Components Inc., a Delaware corporation (5407). The mailing address for Accuride Corporation is 7140 Office Circle, Evansville, Indiana 47715.

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this Motion is a core proceeding pursuant to 28 U.S.C. § 157; and adequate notice of the Motion and opportunity for objection having been given, with no objections or requests for hearing having been filed, or all objections having been overruled, as the case may be; and it appearing that no other notice need be given; and after due deliberation and sufficient cause therefore, it is hereby ORDERED, ADJUDGED, AND DECREED that:

1. The Motion is granted as provided herein.
2. The Debtors are authorized, but not required, to pay and remit approximately \$2,320,000 to the Authorities (a) taxes, including, but not limited to, sales, use, income, real property, and other taxes incurred or collected by the Debtors from their customers on behalf of the Authorities (collectively, the "Taxes") and (b) fees, licenses, permits, and other similar charges and assessments incurred by the Debtors (collectively, the "Fees"), without regard to whether such Taxes or Fees accrued or arose before or after the Petition Date.
3. The banks and other financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor, and pay such checks and electronic payment requests when presented for payment, and all such banks and other financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Order.
4. The Debtors are authorized to reissue any check or electronic payment that originally was given in payment of any prepetition amount authorized to be paid under this Order and is not cleared by the applicable bank or other financial institution.

5. Nothing in the Motion or this Order, nor as a result of the Debtors' payment of claims pursuant to this Order, shall be deemed or construed as: (a) an admission as to the validity or priority of any claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any claim; or (c) an approval or assumption of any agreement, contract or lease pursuant to Bankruptcy Code § 365.

6. The Debtors do not concede that any liens (contractual, common law, statutory, or otherwise) described in this Motion and that may be asserted by the Authorities are valid, and the Debtors expressly reserve the right to contest the extent, validity, or perfection, or seek the avoidance, of all such liens.

7. Notwithstanding anything to the contrary contained herein, any payment to be made, or authorization contained, hereunder shall be subject to the requirements imposed on the Debtors under any approved debtor-in-possession financing facility, or any order regarding the use of cash collateral.

8. All time periods set forth in this Order shall be calculated in accordance with Rule 9006(a) of the Federal Rules of Bankruptcy Procedure.

9. Notwithstanding anything to the contrary contained herein, any payment to be made, or authorization contained, hereunder shall be subject to the requirements imposed on the Debtors under any approved debtor-in-possession financing facility, or any order regarding the use of cash collateral.

10. This court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied and that the relief requested herein is necessary to avoid immediate and irreparable harm.

11. Notwithstanding the provisions of Bankruptcy Rule 6004 and Bankruptcy Rule 6006 or any applicable provisions of the Local Rules, this Order shall not be stayed for ten (10) days after the entry hereof, but shall be effective and enforceable immediately upon entry, and the ten (10) day stay provided in such rules is hereby expressly waived and shall not apply.

12. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

13. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Date: \_\_\_\_\_, 2009  
Wilmington, Delaware

\_\_\_\_\_  
United States Bankruptcy Judge

**EXHIBIT B**

**List of Taxing Authorities**

**EXHIBIT B**

List of Taxing Authorities

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
KY State Treasurer State of Michigan	Kentucky Revenue Cabinet Michigan Dept of Treasury	Department 30207 Revenue Processing Center		Frankfort Lansing	KY MI	40619-0007 48909
State of New Jersey NYS Corporation Tax NC Dept of Revenue PA Dept of Revenue	Division of Taxation Processing Unit PO Box 25000 Department 280423 Andrew Jackson State Office Building	PO Box 193		Trenton Albany Raleigh Harrisburg	NJ NJ NC PA	08646-0193 12201-2038 27640-0520 17128-0423
TN Dept. of Revenue City of Cuyahoga Falls AL Dept of Revenue	500 Deaderick Street PO Box 361 PO Box 327435 Business Privilege Tax Section Iowa Department of Revenue			Nashville Cuyahoga Falls Montgomery	TN OH AL	37242 44222-0361 36132-7435
AL Dept of Revenue Treasurer - State of Iowa Wisconsin Department of Revenue	Box 93194 PO Box 1500 PO Box 942857 76 E. High Street Income Tax Division PO Box 27 Internal Revenue Service Center Corporation	PO Box 327431 P.O. Box 10468		Montgomery Des Moines Milwaukee Richmond Sacramento Springfield Springfield Columbus	AL IA WI VA CA OH IL OH	36132-7431 50306-0468 53293-0194 23218-1500 94257-0551 45501 62794-9045 43216-0027
Department of the Treasury Department of Reveue				Ogden Columbia	UT SC	84201-0011 29214-0006
Missouri Department of Revenue Indiana Department of Revenue Allen Country Treasurer City of Erie Treasurer City Of Greensboro City Of Henderson	PO Box 700 100 N Senate Avenue PO Box 2540 PO Box 1534 PO Box 26118 PO Box 716 Finance Department/Revenue Division			Jefferson City Indianapolis Ft. Wayne Hermitage Greensboro Henderson	MO IN IN PA NC KY	65105-0700 46204-2253 46801-2540 16148-1534 27402-6118 42419
City of Kansas City, MO City of Phoenix City Of Taylor	414 E. 12th Street 100 N. 3rd Street City Clerk's Office			Kansas City Phoenix Taylor	MO AZ MI	64106-2786 85004 48180
		253555 Goddard Road				

**EXHIBIT B**

List of Taxing Authorities

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
City of Wixom	Tax Collection Processing	PO Box 674205		Wixom	MI	48267-4205
Commonwealth of Virginia	Department of the Treasury	PO Box 2478		Richmond	VA	23218
Comptroller of Public Accounts	PO Box 149348			Austin	TX	78714-9348
County of Erie	Department of Finance	140 W. 6th Street		Erie	PA	16501
County Treasurer	Stephen T Metzger	PO Box 1305		Springfield	OH	45501
State of Delaware	Division of Corporations	PO Box 74072		Baltimore	MD	21274-4072
Georgia Secretary of State	PO Box 23038			Columbus	GA	31902-2038
	Department of Business Services					
Illinois Secretary of State	Services			Springfield	IL	62756
Indiana Secretary of State	PO Box 5501			Indianapolis	IN	46255
Kentucky Secretary of State	700 Capital Building			Frankfort	KY	40601
Michigan Department of Labor	Bureau of Commerical Services	PO Box 30702		Lansing	MI	48909
Missouri Secretary of State	Director of Revenue	PO Box 1159		Jefferson City	MO	65102-1159
Ohio Secretary of State	PO Box 2795			Columbus	OH	43216
Receiver General	Canada Revenue Agency	275 Pope Road	Suite 103	Summerside	PE, CAN	C1N 6A2
Secretary of State	Corporations Division	180 State Office Building,		St. Paul	MN	55155-1299
Secretary of State	Corporations Division	100 Revenue Drive	MLK Jr. Blvd	Des Moines	IA	50319
Washington State Department of Revenue		Lucas Building	1st Floor			
Treasurer of Cuyahoga County	PO Box 34051			Seattle	WA	98124-1051
Treasurer of Viginia	PO Box 94541			Cleveland	OH	44101-4541
	PO Box 7613			Merrifield	VA	22116-7613
	State of Tennessee Treasury Department					
Treasurer-State of Tennessee	Department	PO Box 198649		Nashville	TN	37219-8649
Vanderburgh County Treasurer	PO Box 77			Evansville	IN	47701-0077
Ohio Department of Taxation	(Online CAT filing)					
Stephen Metzger, Treasurer	PO Box 1305			Springfield	OH	45501-1305
Bureau of Worker's Compensation	Corporate Processing Dept.					
Board of Equalization	State Insurance Fund			Columbus	OH	43271-0821
Canada Revenue Agency	PO Box 942879			Sacramento	CA	94279-8062
	275 Pope Road	Suite 103		Summerside	PE, CA	C1N 6A2
Kentucky Department of Revenue				Frankfort	KY	40620-0003

**EXHIBIT B**

List of Taxing Authorities

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Department of Labor & Industries	PO Box 34022			Seattle	WA	98124-1022
Calumet County Treasurer	206 Court Street			Chilton	WI	53014
City of Brillion Treasurer	130 Calumet Street			Brillion	WI	54110
Town of Brillion Treasurer	Sharon Ott			Brillion	WI	54110
Winnebago County Treasurer	PO Box 1216	W2123 Center Road		Rockford	IL	61105
Wisconsin Department of Revenue	PO Box 8902			Madison	WI	53708
Elkhart County Treasurer	PO Box 116			Goshen	IN	46522
State of Washington	Department of Revenue	PO Box 34051		Seattle	WA	98124
Illinois Department of Revenue	Retailers Occupation Tax			Springfield	IL	62796
State of Texas	Comptroller of Public Accounts	PO Box 149354		Austin	TX	78714
Indiana Department of Revenue	PO Box 0595			Indianapolis	IN	46206
Tennessee Department of Revenue	Andrew Jackson State Office Building	500 Deadrick Street		Nashville	TN	37242
Comptroller of Public Accounts	PO Box 149354			Austin	TX	78714
Virginia Department of Revenue	PO Box 26626			Richmond	VA	23261-6626
State of Washington	Department of Revenue	PO Box 34051		Seattle	WA	98124-1051
Sumner County Trustee	355 Bevedere Dr. N.	Room 107		Gallatin	TN	37066-5410
City of Portland	100 S. Russell Street			Portland	TN	37148
Decatur County Tax Assessor/Collector	404 W. Walnut			Decatur	TN	76234
Denton County Tax Assessor	PO Box 90223			Denton	TX	76202-5022
Lewis County Treasurer	351 NW North Street	MS:TRS01		Chehalis	WA	98532
Pulaski County Treasurer	52 W. Main Street	Suite 100		Pulaski	VA	24301
Metropolitan Trustee	800 Second Avenue North	PO Box 196358		Nashville	TN	37219-6358
Barry E. Robertson	Commission of Licenses	1702 Noble Street, Suite 107		Anniston	AL	36201
Guilford County Tax Department	PO Box 71072			Charlotte	NC	28272
Treasurer of Dubois County	Bonnie J. Luebbehusen	One Courthouse Square		Jasper	IN	47546

**EXHIBIT B**

List of Taxing Authorities

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP
Karen Roper Department of Sales, Use & Business	Revenue Commissioner	State of Alabama	1702 Noble Street, Suite 104	Anniston	AL	36201
City of Piedmont	Tax Division PO Box 112	PO Box 327790		Montgomery	AL	36132
VA Department of Taxation	VA Department of Taxation	PO Box 1500		Piedmont	AL	36272
CA Franchise Tax Board	Franchise Tax Board	PO Box 942857		Richmond	VA	23218-1500
City of Springfield	Income Tax Division	P.O. Box 19045		Sacramento	CA	94257-0551
Illinois Department of Revenue	Illinois Department of Revenue	76 E. High Street		Springfield	IL	62794-9045
				Springfield	OH	45501