

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

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In re : **Chapter 11**
:
RATHGIBSON, INC., et al.,¹ : **Case No. 09-12452 (CSS)**
: **Jointly Administered**
Debtors. :
: **Objection Deadline: February 15, 2010 at 4:00 p.m.**
: **Hearing Date: February 23, 2010 at 3:00 p.m.**
-----X

**DEBTORS' MOTION FOR AN ORDER AUTHORIZING THE
PAYMENT OF CERTAIN PREPETITION REAL ESTATE TAXES**

The above-captioned debtors and debtors in possession (the "Debtors"), hereby move this Court (the "Motion"), pursuant to sections 105(a), 363 and 507(a)(8) of title 11 of the United States Code (the "Bankruptcy Code") and Rule 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), for entry of an order authorizing the Debtors to pay certain prepetition *ad valorem* property taxes (the "Property Taxes") to the appropriate state and local taxing authorities (the "Taxing Authorities"). In addition, the Debtors are seeking approval, effective as of December 14, 2009, of the payment of certain Property Taxes, which were inadvertently paid to authorities in the Parish of Jefferson, Louisiana without prior Court approval (the "Mid South Payment"). In support of this Motion, the Debtors respectfully state as follows:

JURISDICTION

1. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b) and venue is proper in this District

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) Greenville Tube Company (2689); (ii) RathGibson, Inc. (3283); (iii) RG Tube Holdings LLC (4080); and (iv) RGCH Holdings Corp. (9683). The Debtors' executive headquarters' address is 475 Half Day Road, Suite 210, Lincolnshire, Illinois 60069.

pursuant to 28 U.S.C. §§ 1408 and 1409. The predicates for the relief sought herein are sections 105(a), 363(b) and 507(a)(8) of the Bankruptcy Code and Bankruptcy Rule 6004.

BACKGROUND

2. On July 13, 2009 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to section 1107 and 1108 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

3. On July 23, 2009, the Office of the United States Trustee (the "U.S. Trustee") appointed a statutory committee of unsecured creditors (the "Committee"). No trustee or examiner has been appointed in these cases.

4. The events leading up to the Petition Date and the facts and circumstances supporting the relief requested herein are set forth in the *Declaration of Jon M. Smith in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 3] (the "Smith Declaration").

RELIEF REQUESTED

5. Since the filing of these bankruptcy cases, the Debtors have been working towards undertaking a restructuring of their businesses and exiting chapter 11 as soon as possible. In that vein, on the Petition Date, two of the Debtors filed a proposed chapter 11 plan. Following the solicitation of votes in respect of that plan, the Debtors determined it was appropriate to amend the plan to, among other things, also provide for the inclusion of the other two Debtors and to implement a more tax efficient restructuring. Accordingly, the Debtors are in the process of documenting the amended plan and related disclosure statement and anticipate

filing an amended plan and a supplemental disclosure statement in the near future. Further, the Debtors have undertaken a claims reconciliation process and have filed four omnibus objections to claims. In order to continue moving through the chapter 11 process with the highest possible level of efficiency, while simultaneously endeavoring to minimize costs, the Debtors are now requesting the authority to pay certain prepetition Property Taxes that would otherwise be paid in full through the Debtors' plan and which may accrue interest and penalties in the interim.

6. Accordingly, through this Motion, the Debtors are seeking entry of an order, pursuant to sections 105(a), 363 and 507(a)(8) of the Bankruptcy Code, authorizing, but not directing, the Debtors to pay, in their sole discretion, certain Property Taxes that arose or were owed for periods before the Petition Date, including all taxes subsequently determined upon audit, or otherwise, to be owed for periods before the Petition Date, and including any penalties and interest thereon, to the appropriate Taxing Authorities. In addition, the Debtors are seeking approval, *nunc pro tunc* to December 14, 2009, of the Mid South Payment, which was inadvertently remitted to the Taxing Authorities for the Parish of Jefferson, Louisiana without prior Court approval.²

THE DEBTORS' PROPERTY TAX OBLIGATIONS

7. In addition to their headquarters in Lincolnshire, Illinois, the Debtors also own and operate four U.S. facilities located in Wisconsin, New Jersey, Louisiana and Arkansas. The Taxing Authorities in Wisconsin, Arkansas and Louisiana have assessed the following property taxes against the Debtors for the calendar years ending 2008 and/or 2009:

² Notwithstanding any statements contained herein, the Debtors reserve the right to contest the amount of any Property Taxes on any grounds they deem appropriate.

Taxing Authority	Estimated Tax Due	Assessment Date	Period Assessed
Rock County, Wisconsin (Janesville)	\$190,000	01/01/2009	Calendar Year 2009
Parish of Jefferson, Louisiana (Mid South)	\$ 77,000 ³	01/01/2009	Calendar Year 2009
Johnson County, Arkansas	\$ 70,000	01/01/2009	Calendar Year 2009
Johnson County, Arkansas	\$ 50,000	01/01/2008	Calendar Year 2008

BASES FOR RELIEF REQUESTED

8. As set forth more fully below, the Debtors respectfully request that the Court enter an order authorizing the payment of the Property Taxes, because: (a) the Property Taxes are likely entitled to priority under section 507(a)(8)(B) of the Bankruptcy Code and, as such, payment of the Property Taxes at this time would merely alter the timing, and not the amounts of the payments that the Taxing Authorities would receive in connection with the Property Taxes; (b) payment of the Property Taxes at this time is in the best interests of the Debtors, because some or all of the Taxing Authorities may have liens on the taxed property, and thus, may be entitled to statutory interest and penalties in connection with the Property Taxes; and (c) the failure to pay the Property Taxes could result in the Taxing Authorities taking action against the Debtors' estates for unpaid Property Taxes, which would distract the Debtors' key personnel from focusing on the tasks required to emerge from chapter 11.

³ The Debtors inadvertently paid this amount to the appropriate Taxing Authorities in Louisiana on or around December 14, 2009.

A. The Property Taxes May Be Entitled to Priority Status Under Bankruptcy Code Section 507(a)(8)

9. Section 507(a)(8)(B) provides that allowed unsecured claims of governmental units for property taxes “incurred before the commencement of the case and last payable without penalty after one year before the date of the filing of the petition” are entitled to administrative priority. 11 U.S.C. § 507(a)(8)(B). Thus, the Property Taxes at issue in this instance are likely entitled to priority status under section 507(a)(8) of the Bankruptcy Code and therefore, must be paid in full in order to confirm a chapter 11 plan. See 11 U.S.C. § 1129(a)(9)(C)(i)-(iii). The payment of the Property Taxes, therefore, likely will only affect the timing of the payments, and not the amount ultimately to be received by the applicable Taxing Authorities in connection with the Property Taxes.

B. Ample Authority Exists to Support Remittance of the Property Taxes to the Taxing Authorities

10. Courts have authorized payment of prepetition obligations under section 363(b) of the Bankruptcy Code where a sound business purpose exists for doing so. See, e.g., In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (finding that a sound business justification existed to justify payment of prepetition wages); see also Armstrong World Indus., Inc. v. James A. Phillips, Inc., (In re James A. Phillips, Inc.), 29 B.R. 391, 398 (S.D.N.Y. 1983) (relying on section 363 to allow contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors).

11. There are several justifications for authorizing the Debtors’ payment of the Property Taxes prior to the effective date of a plan. First, as noted above, the payment of the Property Taxes prior to confirmation of the plan will not affect whether the Taxing Authorities are paid, but merely the timing of such payment.

12. Second, certain or all of the Taxing Authorities may have a lien on the Debtors' property in connection with the Property Taxes pursuant to section 506(b) of the Bankruptcy Code, and thus, may be entitled to statutory interest and penalties. See 11 U.S.C. § 506(b) and 11 U.S.C. § 507(a)(8)(G); see also U.S. v. Ron Pair Enters., Inc., 489 U.S. 235 (1989). For instance, under Arkansas state law, the assessment of taxes upon real property creates an automatic lien on the property at issue. See, e.g., In re Wrigley, 195 B.R. 914, 915 (Bankr. E.D. Ark. 1996)(finding that the assessment of taxes upon real property creates a lien, and that the taxing authorities are not required "to perform any other act than assessing the tax in order to be the holder of a lien on the debtor's real property.").⁴ Thus, the Taxing Authorities could be entitled to statutory interest and penalties in connection with the Property Taxes. Therefore, the prompt payment of the Property Taxes is in the best interests of the Debtors, their estates and creditors.

13. Third, any dispute or delinquency with respect to the Property Taxes could impact the Debtors' ability to conduct business in a particular jurisdiction and thus could have a wide-ranging and adverse effect on the Debtors' operations as a whole. Specifically, the Debtors' failure to pay the Property Taxes could impact adversely the Debtors' business operations because, among other things: (a) the Taxing Authorities could initiate audits of the Debtors or prevent the Debtors from continuing their businesses, which would unnecessarily divert their attention away from the reorganization process, and (b) the Taxing Authorities could attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay and pursue other remedies that will harm the estates, which would distract the Debtors' key employees at this critical juncture in these cases.

⁴ Additionally, under Wisconsin law, a lien arises in connection with outstanding tax liability upon the transfer of the tax roll to the local treasurer. See Wis. Stat. § § 70.01 and 74.03. Tax rolls must be delivered to the treasurer of the applicable taxation district by December 8 of the assessment year. Id. at § 74.03 (1).

14. In addition, this Court previously has authorized the payment of certain prepetition taxes in these cases. See Order Authorizing Payment of Certain Prepetition Taxes and Licensing Fees Pursuant to Sections 105(a), 363, 507 and 541 of the Bankruptcy Code [Docket No. 49]; Order Authorizing Payment of Certain Prepetition Taxes to Certain Foreign Taxing Authorities Pursuant to Sections 105(a), 363(b), and 507(a) of the Bankruptcy Code [Docket No. 96].

15. Finally, bankruptcy courts in this district have exercised their powers to authorize debtors to pay prepetition tax obligations in other chapter 11 cases. See, e.g., In re Autobacs Strauss Inc., No. 09-10358 (CSS) (Bankr. D. Del. Jan. 4, 2010) (authorizing but not directing debtor to pay certain pre-petition property tax obligations); In re Flying J Inc., No. 08-13384 (MFW) (Bankr. D. Del. Feb. 4, 2009) (same). In addition, bankruptcy courts in this district have permitted debtors to pay prepetition tax obligations generally. See, e.g., In re KB Toys, Inc., Case No. 08-13269 (Bankr. D. Del. Dec. 12, 2008) (Carey, C.J.) (same); In re Portola Packaging, Inc., No. 08-12001 (CSS) (Bankr. D. Del. Aug. 27, 2008); In re ACG Holdings, Inc., No. 08-11467 (CSS) (Bankr. D. Del. July 15, 2008); In re SemCrude, L.P., No. 08-11525 (BLS) (Bankr. D. Del. July 23, 2008); In re Pierre Foods, Inc., No. 08-11480 (KG) (Bankr. D. Del. July 16, 2008); In re Tropicana Entm't, LLC, No. 08-10856 (KJC) (Bankr. D. Del. May 6, 2008); In re Leiner Health Prods., Inc., No. 08-10446 (KJC) (Bankr. D. Del. Mar. 12, 2008); In re Sharper Image Corp., No. 08-10322 (KG) (Bankr. D. Del. Feb. 19, 2008).

16. For the foregoing reasons, the Debtors submit that the relief requested herein is in the best interests of the Debtors, their estates and creditors, and therefore should be granted. The Debtors also submit that retroactive approval of the Mid South Payment is warranted for the reasons set forth herein.

WAIVER OF BANKRUPTCY RULE 6004(h)

17. To implement the foregoing successfully, the Debtors seek a waiver of the 14-day stay of an order authorizing the use, sale or lease of property under Bankruptcy Rule 6004(h).

DEBTORS' RESERVATION OF RIGHTS

18. Nothing in this Motion should be construed as impairing the Debtors' right to contest the amount of any Property Taxes that the Debtors may owe to any Taxing Authorities, and the Debtors expressly reserve all of their rights with respect thereto.

NO PRIOR REQUEST

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

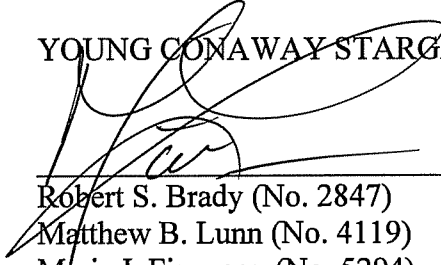
NOTICE

20. Notice of this Motion has been provided to (a) the U.S. Trustee; (b) counsel to the indenture trustee under the Senior Notes; (c) counsel to the agent for RGCH Holdings Corp.'s prepetition unsecured lenders; (d) counsel to the agent for the Debtors' postpetition secured lenders and the ad hoc committee of holders of the Senior Notes; (e) counsel to the Committee; (f) the relevant Taxing Authorities; and (g) those parties entitled to receive notices under Bankruptcy Rule 2002. The Debtors submit that, under the circumstances, no other or further notice is required.

WHEREFORE, for the reasons set forth herein, the Debtors respectfully request that the Court enter an order, substantially in the form attached hereto as Exhibit A, granting the relief requested herein and granting such other and further relief as the Court deems appropriate.

Dated: February 1, 2010
Wilmington, Delaware

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*Counsel to the Debtors
and Debtors in Possession*

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4. The events leading up to the Petition Date and the facts and circumstances supporting the relief requested herein are set forth in the *Declaration of Jon M. Smith in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 3] (the "Smith Declaration").

RELIEF REQUESTED

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BASES FOR RELIEF REQUESTED

8. As set forth more fully below, the Debtors respectfully request that the Court enter an order authorizing the payment of the Property Taxes, because: (a) the Property Taxes are likely entitled to priority under section 507(a)(8)(B) of the Bankruptcy Code and, as such, payment of the Property Taxes at this time would merely alter the timing, and not the amounts of the payments that the Taxing Authorities would receive in connection with the Property Taxes; (b) payment of the Property Taxes at this time is in the best interests of the Debtors, because some or all of the Taxing Authorities may have liens on the taxed property, and thus, may be entitled to statutory interest and penalties in connection with the Property Taxes; and (c) the failure to pay the Property Taxes could result in the Taxing Authorities taking action against the Debtors' estates for unpaid Property Taxes, which would distract the Debtors' key personnel from focusing on the tasks required to emerge from chapter 11.

³ The Debtors inadvertently paid this amount to the appropriate Taxing Authorities in Louisiana on or around December 14, 2009.

A. The Property Taxes May Be Entitled to Priority Status Under Bankruptcy Code Section 507(a)(8)

9. Section 507(a)(8)(B) provides that allowed unsecured claims of governmental units for property taxes “incurred before the commencement of the case and last payable without penalty after one year before the date of the filing of the petition” are entitled to administrative priority. 11 U.S.C. § 507(a)(8)(B). Thus, the Property Taxes at issue in this instance are likely entitled to priority status under section 507(a)(8) of the Bankruptcy Code and therefore, must be paid in full in order to confirm a chapter 11 plan. See 11 U.S.C. § 1129(a)(9)(C)(i)-(iii). The payment of the Property Taxes, therefore, likely will only affect the timing of the payments, and not the amount ultimately to be received by the applicable Taxing Authorities in connection with the Property Taxes.

B. Ample Authority Exists to Support Remittance of the Property Taxes to the Taxing Authorities

10. Courts have authorized payment of prepetition obligations under section 363(b) of the Bankruptcy Code where a sound business purpose exists for doing so. See, e.g., In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (finding that a sound business justification existed to justify payment of prepetition wages); see also Armstrong World Indus., Inc. v. James A. Phillips, Inc., (In re James A. Phillips, Inc.), 29 B.R. 391, 398 (S.D.N.Y. 1983) (relying on section 363 to allow contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors).

11. There are several justifications for authorizing the Debtors’ payment of the Property Taxes prior to the effective date of a plan. First, as noted above, the payment of the Property Taxes prior to confirmation of the plan will not affect whether the Taxing Authorities are paid, but merely the timing of such payment.

12. Second, certain or all of the Taxing Authorities may have a lien on the Debtors' property in connection with the Property Taxes pursuant to section 506(b) of the Bankruptcy Code, and thus, may be entitled to statutory interest and penalties. See 11 U.S.C. § 506(b) and 11 U.S.C. § 507(a)(8)(G); see also U.S. v. Ron Pair Enters., Inc., 489 U.S. 235 (1989). For instance, under Arkansas state law, the assessment of taxes upon real property creates an automatic lien on the property at issue. See, e.g., In re Wrigley, 195 B.R. 914, 915 (Bankr. E.D. Ark. 1996)(finding that the assessment of taxes upon real property creates a lien, and that the taxing authorities are not required "to perform any other act than assessing the tax in order to be the holder of a lien on the debtor's real property.").⁴ Thus, the Taxing Authorities could be entitled to statutory interest and penalties in connection with the Property Taxes. Therefore, the prompt payment of the Property Taxes is in the best interests of the Debtors, their estates and creditors.

13. Third, any dispute or delinquency with respect to the Property Taxes could impact the Debtors' ability to conduct business in a particular jurisdiction and thus could have a wide-ranging and adverse effect on the Debtors' operations as a whole. Specifically, the Debtors' failure to pay the Property Taxes could impact adversely the Debtors' business operations because, among other things: (a) the Taxing Authorities could initiate audits of the Debtors or prevent the Debtors from continuing their businesses, which would unnecessarily divert their attention away from the reorganization process, and (b) the Taxing Authorities could attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay and pursue other remedies that will harm the estates, which would distract the Debtors' key employees at this critical juncture in these cases.

⁴ Additionally, under Wisconsin law, a lien arises in connection with outstanding tax liability upon the transfer of the tax roll to the local treasurer. See Wis. Stat. § § 70.01 and 74.03. Tax rolls must be delivered to the treasurer of the applicable taxation district by December 8 of the assessment year. Id. at § 74.03 (1).

14. In addition, this Court previously has authorized the payment of certain prepetition taxes in these cases. See Order Authorizing Payment of Certain Prepetition Taxes and Licensing Fees Pursuant to Sections 105(a), 363, 507 and 541 of the Bankruptcy Code [Docket No. 49]; Order Authorizing Payment of Certain Prepetition Taxes to Certain Foreign Taxing Authorities Pursuant to Sections 105(a), 363(b), and 507(a) of the Bankruptcy Code [Docket No. 96].

15. Finally, bankruptcy courts in this district have exercised their powers to authorize debtors to pay prepetition tax obligations in other chapter 11 cases. See, e.g., In re Autobacs Strauss Inc., No. 09-10358 (CSS) (Bankr. D. Del. Jan. 4, 2010) (authorizing but not directing debtor to pay certain pre-petition property tax obligations); In re Flying J Inc., No. 08-13384 (MFW) (Bankr. D. Del. Feb. 4, 2009) (same). In addition, bankruptcy courts in this district have permitted debtors to pay prepetition tax obligations generally. See, e.g., In re KB Toys, Inc., Case No. 08-13269 (Bankr. D. Del. Dec. 12, 2008) (Carey, C.J.) (same); In re Portola Packaging, Inc., No. 08-12001 (CSS) (Bankr. D. Del. Aug. 27, 2008); In re ACG Holdings, Inc., No. 08-11467 (CSS) (Bankr. D. Del. July 15, 2008); In re SemCrude, L.P., No. 08-11525 (BLS) (Bankr. D. Del. July 23, 2008); In re Pierre Foods, Inc., No. 08-11480 (KG) (Bankr. D. Del. July 16, 2008); In re Tropicana Entm't, LLC, No. 08-10856 (KJC) (Bankr. D. Del. May 6, 2008); In re Leiner Health Prods., Inc., No. 08-10446 (KJC) (Bankr. D. Del. Mar. 12, 2008); In re Sharper Image Corp., No. 08-10322 (KG) (Bankr. D. Del. Feb. 19, 2008).

16. For the foregoing reasons, the Debtors submit that the relief requested herein is in the best interests of the Debtors, their estates and creditors, and therefore should be granted. The Debtors also submit that retroactive approval of the Mid South Payment is warranted for the reasons set forth herein.

WAIVER OF BANKRUPTCY RULE 6004(h)

17. To implement the foregoing successfully, the Debtors seek a waiver of the 14-day stay of an order authorizing the use, sale or lease of property under Bankruptcy Rule 6004(h).

DEBTORS' RESERVATION OF RIGHTS

18. Nothing in this Motion should be construed as impairing the Debtors' right to contest the amount of any Property Taxes that the Debtors may owe to any Taxing Authorities, and the Debtors expressly reserve all of their rights with respect thereto.

NO PRIOR REQUEST

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

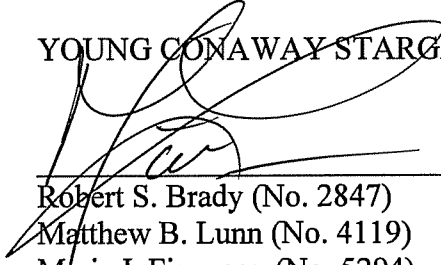
NOTICE

20. Notice of this Motion has been provided to (a) the U.S. Trustee; (b) counsel to the indenture trustee under the Senior Notes; (c) counsel to the agent for RGCH Holdings Corp.'s prepetition unsecured lenders; (d) counsel to the agent for the Debtors' postpetition secured lenders and the ad hoc committee of holders of the Senior Notes; (e) counsel to the Committee; (f) the relevant Taxing Authorities; and (g) those parties entitled to receive notices under Bankruptcy Rule 2002. The Debtors submit that, under the circumstances, no other or further notice is required.

WHEREFORE, for the reasons set forth herein, the Debtors respectfully request that the Court enter an order, substantially in the form attached hereto as Exhibit A, granting the relief requested herein and granting such other and further relief as the Court deems appropriate.

Dated: February 1, 2010
Wilmington, Delaware

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Facsimile: (212) 728-8111

*Counsel to the Debtors
and Debtors in Possession*

EXHIBIT A

Proposed Order

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

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**ORDER AUTHORIZING THE PAYMENT OF
CERTAIN PREPETITION REAL ESTATE TAXES**

Upon the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (the “Debtors”) for entry of an order, pursuant to sections 105(a), 363 and 507(b)(8) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), authorizing, but not directing, the Debtors to pay certain prepetition Property Taxes to the Taxing Authorities, as more fully set forth in the Motion; and due and sufficient notice of the Motion having been given; and it appearing that no other or further notice need be provided; and it appearing that the relief requested in the Motion is in the best interests of the Debtors’ estates, creditors and other parties in interest; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that:

1. The Motion is GRANTED to the extent set forth herein.

¹ The last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) Greenville Tube Company (2689); (ii) RathGibson, Inc. (3283); (iii) RG Tube Holdings LLC (4080); and (iv) RGCH Holdings Corp. (9683). The Debtors’ executive headquarters’ address is 475 Half Day Road, Suite 210, Lincolnshire, Illinois 60069.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

2. The Debtors are authorized, but not directed, to pay and remit the Property Taxes to the Taxing Authorities in an amount not to exceed \$325,000 in the aggregate, in the ordinary course of business without regard to whether the Property Taxes accrued or arose before or after the Petition Date.

3. The Mid South Payment, which is exclusive of the \$325,000 referred to in the immediately preceding paragraph, is approved *nunc pro tunc* to December 14, 2009.

4. Nothing in the Motion or this Order shall be construed as impairing the Debtors' right to contest the validity or amount of any Property Taxes allegedly due or owing to any Taxing Authorities, and all of the Debtors' rights with respect thereto are hereby reserved.

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

6. Notwithstanding any applicability of Federal Rule of Bankruptcy Procedure 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

7. This Court shall retain jurisdiction over the Debtors and the Taxing Authorities receiving payment from the Debtors pursuant to this Order with respect to any matters, claims, rights or disputes arising from or related to the Motion, the implementation of this Order or the validity of any of the Property Taxes.

Dated: _____, 2010
Wilmington, Delaware

THE HONORABLE CHRISTOPHER S. SONTCHI
UNITED STATES BANKRUPTCY JUDGE