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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
REPUBLIC METALS REFINING CORPORATION, <i>et al.</i> , ¹)	Case No. 18-13359 (___)
)	
Debtors.)	(Joint Administration Pending)

**DEBTORS’ MOTION FOR INTERIM AND FINAL ORDER
AUTHORIZING THE DEBTORS TO PAY CERTAIN PRE-PETITION TAXES**

Republic Metals Refining Corporation (“Republic Refining”), Republic Metals Corporation (“Republic Metals”), and Republic Carbon Company, LLC (“Republic Carbon”), as debtors and debtors-in-possession (collectively, the “Debtors”), in the above-captioned chapter 11 cases (the “Chapter 11 Cases” or “Cases”), by and through undersigned counsel, hereby files this motion (the “Motion”) seeking entry of interim and final orders (the “Interim Order” and “Final Order”, respectively), substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** respectively, authorizing, but not directing, (i) the Debtors to pay certain unpaid taxes, and (ii)

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Republic Metals Refining Corporation, 15 West 47th Street, Suites 206 and 209, New York, NY 10036 (3194), Republic Metals Corporation, 12900 NW 38th Avenue, Miami, FL 33054 (4378), and Republic Carbon Company, LLC, 5295 Northwest 163rd Street, Miami Gardens, FL 33014 (5833).

granting such other and further relief as is requested herein or as the Court otherwise deems necessary or appropriate.

Jurisdiction

1. The United States Bankruptcy Court for the Southern District of New York (the "Court") has jurisdiction over this matter pursuant to 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 is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory basis for this Motion is sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code") and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

Relief Requested

3. By this Motion, the Debtors seek entry of interim and final orders (a) authorizing, but not directing, the Debtors to pay or fund any unpaid taxes, whether arising prepetition or post-petition, as such taxes become due in the ordinary course of business, and (b) granting such other further relief as requested herein or as the Court otherwise deems necessary or appropriate. The Debtors believe this relief is necessary to avoid immediate and irreparable harm to the Debtors and the estates.

Background

4. On November 2, 2018, the Debtors filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code, initiating the above-styled case. The Debtors continue to operate their businesses and manage their properties as debtors and debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee has been appointed in the Chapter 11 Case.

5. Contemporaneously herewith, the Debtors have filed a motion requesting joint administration of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b).

6. Additional factual background regarding the Debtors, including their historical business operations and the events precipitating the chapter 11 filings and the basis for the relief requested by this Motion, is set forth in detail in the Declaration of Scott Avila, Chief Restructuring Officer, in Support of Chapter 11 Petitions and First Day Motions (the "First Day Declaration") filed concurrently herewith and fully incorporated herein by reference.

THE BUSINESS

Overview of Company, Assets and Operations

7. Founded in 1980 by Richard Rubin, the Debtors are an internationally-recognized "Good Delivery" refiner of precious metals with a primary focus on gold and silver. Products include delivery of refined bars of both gold and silver, grains, and minted and casted investment grade coins and bars in gold and silver of various designs and sizes. The Debtors have the capacity to produce approximately 80 million ounces of silver and 350 tons of gold, along with over 55 million pieces of minted products, per annum. Suppliers ship unrefined gold and silver to the Debtors for refining from all over the United States and the Western Hemisphere. Precious metal is refined and, depending on the arrangement with the applicable buyer, the Debtors pay for unrefined metal either by check or wire transfer or delivery of refined product (physical metal) in "metals credit" on the London metals exchange, commonly referred to as "Loco London." Most often, customers request payment "Loco London."

8. Debtor RMC's principal office is located at 12900 NW 38th Avenue, Miami, Florida 33054, where RMC runs fully integrated gold and silver refineries (the "Refinery"). The Debtors' books and records are primarily held at this location. Debtor RMRC's principal office and operations are located at 15 West 47th Street, Suites 206 and 209, New York, New York

10036. In New York, RMRC services smaller customers in the New York metropolitan area, such as jewelry manufacturers, precious metal recyclers, and pawnshops, by purchasing metal from those suppliers, melting it, and sending the melted metals to RMC's Refinery in Florida. Debtor RCC's principal business office is located at 5295 NW 163rd Street, Miami Gardens, Florida 33014, where RCC processes spent carbon from metals mines by drying, homogenizing, sampling, analyzing, and sending to a third party low grade smelter for further processing. The Debtors also maintain offices at leased premises in Los Angeles, Toronto, Shanghai, and Mexico. Upon belief, no material assets are held outside the United States.

9. Collectively, from its two Debtor locations, as well as through non-debtor subsidiaries, the Debtors provide numerous products and services to a diverse base of global mining corporations, financial institutions and jewelry manufacturers. In addition to refining and minting, vaulting, assaying and risk management / hedging services. The Debtors also have a state of the art carbon sampling / processing facility and, prior to the Chapter 11 filing, looked to further develop their market-leading position through new growth opportunities in high technology precious metals products and services.

10. At the Refinery, the Debtors also maintain an ISO9001 and LBMA approved laboratory, as well as a fully-integrated fabricated products division including die design and production, extrusion, flameless casting, machining, and minting of precious metals investment grade products. The Debtors have a segregated small batch refinery within the Refinery where materials with diamonds and other precious stones are treated chemically, thus freeing the precious stones unharmed. The precious metals are refined and reoperated in this circuit as well.

11. The Debtors do not have an office in Lima, Peru, but do have a representative there who manages the Debtors' compliance in Peru and helps secure metal sourcing there.

12. The Debtors also maintain a leased sales office in Shanghai, China for RMC's wholly-owned subsidiary, Republic Metals Trading (Shanghai) Co., Ltd. ("Republic Shanghai") with two representatives who maintain direct contact with the Chinese banks in regards to the bar supply and sales, as well as sourcing consumables (chemicals, supplies, etc.) for the Refinery.

13. The Debtors do not have an office in Los Angeles, but employ a sales manager there who handles all west coast United States refining and product sales efforts. Republic Trans Mexico Metals ("RTMM"), an indirect, wholly-owned subsidiary of RMC, leases an office and melt facility in Mexico City (Madero district) where its 15 independent contractors melt/assay and finance the purchase of precious metals scrap that are sent to the Refinery weekly.

14. In the period prior to the Petition Date, there were approximately two hundred (200) salaried and hourly employees of Debtor Republic Metals, approximately four (4) salaried and hourly employees of Debtor Republic Refining, and approximately ten (10) salaried and hourly employees of Debtor Republic Carbon.

15. As required by Local Rule 1007(a)(6), a summary of the Debtors' assets and liabilities is as follows:

Summary of Assets & Liabilities

Estimated as of November 2, 2018

(000's)

Assets		Liabilities	
Cash	\$ 8,562	Senior Debt	\$ 177,355
Inventory	141,211	Accounts Payable	1,400
Property, Plant and Equipment	25,000	Metal Obligations	86,346
	<u>\$ 174,773</u>		<u>\$ 265,101</u>

ORGANIZATIONAL STRUCTURE

16. RMRC and RMC are each owned 100% by the Amended and Restated Richard Rubin Revocable Trust (the "R. Rubin Trust"). RMC owns 100% of RCC.

17. RMC owns 100% of each of non-debtors Republic Shanghai, Republic High Tech Metals, RMC Diamonds, LLC, RMC2, J&L Republic, LLC, and R&R Metals, LLC. J&L Republic, LLC and R&R Metals, LLC each own 50% of RTMM.

18. Avila is the Chief Restructuring Officer of the Company. The other individuals who comprise the Debtors' existing senior management, and tenure (in years) with the Company, are:

- (a) Jason Rubin, President and CEO (11);
- (b) David Comite, Treasurer and CFO (20);
- (c) Zachary Shair, Refinery Operations Director (7);
- (d) James Gavilan, SVP, Business Development (5);
- (e) Luis Pena, Head of Global Sales (21);
- (f) Alan Silverstein, General Counsel (5);
- (g) Richard Lani, Chief Compliance Officer (5);
- (h) JR Rao, VP, Environmental Health & Safety (5);
- (i) Lindsey Rubin, Corporate Secretary (7); and
- (j) Rafael Carbonell, COO (4).

DEBT STRUCTURE

The Senior Lenders and the Second Amended and Restated Intercreditor Agreement

19. The Senior Lenders (defined below) are parties to that certain Second Amended and Restated Intercreditor Agreement dated February 19, 2016, as amended from time to time (the "Intercreditor Agreement"), by and among Bank Hapoalim B.M. ("Hapoalim"), Mitsubishi

International Corporation (“Mitsubishi”), Coöperatieve Rabobank U.A., New York Branch (“Rabobank”), Brown Brothers Harriman & Co. (“BBH”), ICBC Standard Bank Plc (“ICBCS”), Techemet Metal Trading LLC (“Techemet”), Woodforest National Bank (“Woodforest”), Bank Leumi USA (“Leumi”) (Leumi, Rabobank, BBH, Hapoalim, Mitsubishi, ICBCS, Techemet, and Woodforest are collectively, the “Senior Lenders”). RMC acknowledged and agreed to the Intercreditor Agreement.

20. Each Senior Lender is party to its own respective credit documents with the Company. Neither the Intercreditor Agreement nor the Senior Lenders’ credit documents provide for a syndication or consolidation of the obligations owed the Senior Lenders, and no administrative agent is appointed to act for the Senior Lenders.

21. The Senior Lenders assert blanket liens on all assets of RMC, RMRC, and RCC, including all personal and real property, instruments and intangibles. The security interest of each Senior Lender is deemed to be equal priority with the security interest of every other Senior Lender pursuant to the Intercreditor Agreement (except as otherwise expressly provided therein), without regard to the time of attachment or perfection of the security interests, the order of filing financing statements and the giving or failure to give notice of a purchase money security interest.

22. Furthermore, and pursuant the Intercreditor Agreement, after an event of default, with certain exceptions, the Senior Lenders shall share *pro rata* all amounts and collections realized by a Senior Lender from any of RMC's collateral, whether or not such Senior Lender is perfected.

RMC's Loans and Precious Metals Lease Agreements

23. Rabobank agreed to loan to RMC the principal amount of \$45,000,000 at a per annum contract rate of interest in the amount of a margin plus defined “Base Rate” or LIBOR

and default rate of interest of 2% over the existing rate or 3.2% over the Base Rate, pursuant to a Promissory Note, Security Agreement and Line Letter Agreement dated on or about June 26, 2017.

24. BBH agreed to loan to RMC the principal amount of \$15,000,000 at a per annum contract rate of interest of Overnight LIBOR (or fixed up to 90 days, at Maker's option) plus 2.00% and default rate of interest of 120% of the rate payable on the due date or demand, pursuant to a Secured Demand Promissory Note and General Security Agreement Letter Agreement dated on or about May 20, 2016.

25. Hapoalim agreed to loan to RMC the principal amount of \$25,000,000 at a per annum contract rate of interest of LIBOR plus agreed margin and a default rate of interest of Hapoalim's prime rate pursuant to an Amended and Restated Promissory Note, Security Agreement and Letter Agreement dated on or about November 10, 2016.

26. Mitsubishi agreed to lease certain precious metals to RMC pursuant to a Metals Lease Agreement dated November 22, 2016.

27. ICBCS agreed to lease a certain amount of silver to RMC pursuant to the FOA Master Netting Agreement (including any annexes, schedules or exhibits thereto) entered into by ICBCS (formerly known as Standard Bank Plc) and RMC dated as of January 19, 2011, as amended and restated from time to time (the "ICBCS Master Netting Agreement").

28. Techemet agreed to lease certain precious metals to RMC a Lease Agreement dated on or about March 6, 2017.

29. Woodforest agreed to loan RMC the principal amount of \$15,000,000 at the per annum contract rate of interest of LIBOR plus 2.25% and default rate at the highest rate allowed

by applicable law, pursuant to a Revolving Line of Credit Promissory Note, Security Agreement, and Guaranty of Payment and Performance dated on or about October 30, 2017.

30. Leumi agreed to loan RMC the principal amount of \$25,000,000 at a per annum interest rate of LIBOR plus 2.25% and default rate of the current rate plus 3% pursuant to the Line of Credit Note (Discretionary) Security Agreement, Letter Agreement and Pledge Agreement dated on or about October 31, 2017.

31. The loan documents described in the foregoing paragraphs are referred to herein collectively, the “Individual Credit Documents”.

32. As required by Local Rule 1007 (a)(5), the name, address, claim amount, brief description of collateral, estimated value, and statement regarding liens of the Senior Lenders is attached to the First Day Declaration as **Attachment A**.

SUPPLIER AGREEMENTS

33. RMC is also a party to approximately 35 agreements (each a “Supplier Agreement”), providing for the supplier to deliver materials to RMC such as gold and silver dore bars or other similar raw materials (“Raw Materials”) for refining pursuant to the standards agreed upon in the Supplier Agreement.

34. Generally, upon completion of RMC's obligations to refine the Raw Materials under a Supplier Agreement, the Supplier has the option to elect that RMC transfer the value of the refined material to the Supplier's designated account, or alternatively, may have the “Recoverable Metals” due from each lot of Refined Material transferred to the Supplier's designated metal account.

35. It is estimated that total outstanding Supplier obligations are approximately \$86,346,000.

EVENTS LEADING TO THE CHAPTER 11 FILING

Liquidity Demands on the Company

36. In April 2018, the Debtors discovered a significant discrepancy in its inventory accounting as part of its preparation of 2017 year end financials and quarterly financials for the first quarter, 2018. This led to the Debtors retaining the accounting firm of Eisner-Amper to conduct a physical inventory. On June 8, 2018, Eisner-Amper conducted the physical inventory and, thereafter, on June 20, 2018, delivered a final report that confirmed inventory discrepancies in the Debtors' books and records.

37. On June 24, 2018 in Miami, the Debtors organized a meeting of the Senior Lenders to discuss the inventory issue. The Debtors' request was for the Senior Lenders to give the Debtors the necessary breathing room to continue to operate as a going concern for the near future in order to further evaluate and understand the inventory issues and develop a plan to either immediately rectify the inventory issues or otherwise restructure the Debtors.

The Default Notices

38. On July 10, 2018, the Senior Lenders served termination, default and demand notices on RMC that among other things, accelerated all debt obligations and terminated lease obligations under the Individual Credit Documents pursuant to the Default Notices (as defined below). On or about July 10, 2018, ICBCS, one of the Senior Lenders, also exercised its rights under the ICBCS Master Netting Agreement and the Unallocated Precious Metals Accounts Agreement dated May 28, 2015 (as novated, amended, restated, modified or supplemented from time to time) between ICBCS and RMC (the "London Clearing Account Agreement") resulting in RMC's loss of access to and use of its London clearinghouse account maintained by ICBCS (the "London Clearing Account"), and for all intents and purposes, ended the Debtors' ability to

service customer deliveries via “Loco London” credit transactions. On July 10, 2018, the Senior Lenders issued the following notices to the Debtor:

- (a) By letter dated July 10, 2018, Rabobank sent RMC a Notice of Demand for Payment Under Line Letter Agreement;
- (b) By letter dated July 10, 2018, Techemet sent RMC a Notice of Early Termination Date Under Lease Agreement;
- (c) By letter dated July 10, 2018, BBH sent RMC a Notice of Demand for Payment Under Loan Documents;
- (d) By letter dated July 10, 2018, Bank Hapoalim B.M., New York Branch sent RMC a Notice of Demand for Payment Under Line Letter Agreement;
- (e) By letter dated July 10, 2018, Bank Leumi USA sent RMC a Notice of Demand for Payment Under Line Letter Agreement;
- (f) By letter dated July 10, 2018, Woodforest National Bank sent RMC a Notice of Acceleration and Demand for Payment;
- (g) By electronic mail dated July 10, 2018, Mitsubishi sent RMC a Notice of Event of Default; and
- (h) By letter dated July 10, 2018, ICBCS sent RMC a Notice of Liquidation Date and Termination of Transactions Under Master Netting Agreement.

(each of the foregoing, collectively, the “Default Notices”).

The Forbearance Agreement and Sale Process

39. At or about that same time, the Debtors contacted a major, strategic metals refiner about the possible acquisition of the Debtors as a going concern (the “Potential Buyer”). Shortly thereafter, the Potential Buyer produced a letter of intent to acquire the Debtors' business. This lead to an immediate call between the Debtors, the Senior Lenders and the Potential Buyer. As a result of this call, among other reasons, the Senior Lenders agreed to forbear, temporarily, and allow the Debtors to operate in the ordinary course, pending negotiation of a more formal forbearance arrangement to allow the Debtors to pursue a sale with the Potential Buyer, or otherwise to pursue a sale on a broader scale. On or about July 16, 2018, an agreement was

reached whereby RMC's access to and use of its London Clearing Account, and the net credits therein, were restored allowing the Debtors to service customer deliveries via "Loco London" credit transactions.

40. Substantial, extensive negotiations ensued which ultimately resulted in the execution of a Forbearance Agreement on August 7, 2018 (the "Forbearance Agreement"), which then became effective on August 17, 2018 (the "Forbearance Effective Date"). The Senior Lenders agreed, among other things, to forbear during the Forbearance Period (as defined therein) from making demand for payment under their respective Individual Credit Documents and exercising their respective rights and remedies under or in connection with any and all of the Individual Credit Documents and the Intercreditor Agreement, arising from all Existing Defaults (as defined therein).

41. With the Forbearance Agreement in place, the Company immediately retained SSG Capital ("SSG") as investment banker to assist with the sale of the Debtors' business to the Potential Buyer, or otherwise market the Debtors' business on a broader scale.

42. Intense and good faith negotiations with the Potential Buyer continued for over three (3) months. No broader marketing effort was undertaken as all parties, including the Debtors and the Senior Lenders, agreed that a broader marketing effort would likely be detrimental to the Debtors' business in light of the nature of the metals refining and trading industry (a very small market and closed knit industry). Despite numerous, lengthy telephone calls, an in-person meeting in New York City, and multiple exchanges of term sheets and offers, the Debtors and the Senior Lenders were unable to reach terms with the Potential Buyer acceptable to the Senior Lenders. The Forbearance Agreement also terminated prior to the Petition Date.

43. On or about October 18, 2018, ICBCS exercised its right to suspend the Debtors' access to the London Clearing Account. Thereafter, the Senior Lenders informed the Debtors that the Senior Lenders were ceasing negotiations with the Potential Buyer.

44. Notwithstanding what appeared to be the cessation of discussions with the Potential Buyer, and concurrently during the Debtors' preparations for Chapter 11, the Debtors, Lenders and Potential Buyer continued to discuss what, if any, acquisition prior to and outside of a Chapter 11 might be possible. By October 26, 2018, the parties were extremely close to finalizing the material terms of an immediate, going concern acquisition of the Debtors by the Potential Purchaser, with the last open diligence items to be resolved by October 31, 2018.

45. Unfortunately, the Potential Buyer, Debtors and Lenders were unable to finalize the terms of an acquisition by the end of the day, October 31. With limited cash, and the inability to trade metals or deliver refined goods, the Debtors commenced these proceedings on November 2, 2018, to run an orderly sale process of their assets and operations. It is the Debtors intent to attempt to sell the Company as a going concern, but if unsuccessful, the Debtors will engage in a process to liquidate their assets and inventory for the ratable benefit of their creditors.

The Debtors' Tax Obligations

46. In the ordinary course of business, the Debtors (a) pay certain taxes (collectively, the "Taxes") to various taxing, licensing, regulatory, and other governmental authorities² (the "Taxing Authorities") to conduct their business in the ordinary course of business. The Taxes

² The Debtors are not seeking authority to collect and pay state and federal employee withholding taxes pursuant to this Motion. Rather, the Debtors will seek such authority through their Motion for Entry of Order (I) Authorizing Debtors to (A) Pay Pre-Petition Wages and Other Compensation, and Employee Benefits, and (B) Continue Existing Employee Benefit Plans and Programs, (II) Authorizing Banks and Financial Institutions to Pay All Checks and Electronic Payment Requests, (III) Approving the Debtors' Discretionary Employee Incentive Programs, and (IV) Granting Related Relief (the "Wage Motion"), filed concurrently herewith.

and Fees incurred by the Debtors generally consist of sales and use taxes, franchise and excise taxes, gross receipts taxes, and other charges and assessments.³ As of the Petition Date, the Debtors believe they have paid all taxes which are currently due and owing, however the Debtors continue to accrue taxes which are not yet due, and estimate that, as of the Petition Date, the Debtors owe⁴ approximately \$60,000 in outstanding Taxes, for which the Debtors seek Court authorization, but not direction, to pay or to fund.⁵

Basis For Relief

47. Payment of the Taxes in the ordinary course of business is necessary and appropriate in these Chapter 11 cases. Among other things: (a) certain of the Taxes are not property of the estate pursuant to section 541(a) of the Bankruptcy Code; (b) paying the Taxes will avoid distracting and costly audits, liens, penalties and other enforcement actions while the Debtors focus on reorganizing their businesses and obligations; (c) the Debtors' directors and officers may be held personally liable for the non-payment of certain Taxes; and (d) certain Authorities may take precipitous actions against the Debtors' directors and officers for unpaid Taxes, which would distract the Debtors from their efforts to complete a successful reorganization.

A. Certain of the Taxes May Not Be Property of the Debtors' Estates.

48. Section 541(d) of the Bankruptcy Code 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

³ The Taxing Authorities are set forth on **Exhibit C** hereto. Although the Debtors have made an extensive and good faith effort to identify all Taxes and Taxing Authorities, the Debtors reserve the right to promptly file supplements to this Motion.

⁴ Nothing contained in this Motion or in the Orders approving this Motion constitutes or should be construed as an admission of liability by the Debtors with respect to any tax, fee, assessment or other claim against the Debtors.

⁵ The Debtors are also required by law to withhold amounts from their employees' wages that are related to federal, state, provincial and local income taxes, including social security, and employment insurance, for remittance to the appropriate taxing and other governmental authorities (collectively, the "**Payroll Taxes**"). The Debtors seek separate authorization from the Court to pay the Payroll Taxes in its Wage Motion.

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).

49. Some of the Taxes may constitute "trust fund" taxes, which the Debtors are required to collect and/or hold in trust for payment to Taxing Authorities. Courts have held that such taxes are not part of a debtor's estate. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that certain taxes, such as excise taxes, FICA taxes, and withholding taxes, are property held by the debtor in trust for another and, as such, do not constitute property of the estate); *Rosenow v. Ill. Dep't of Revenue (In re Rosenow)*, 715 F.2d 277, 279–82 (7th Cir. 1983) (holding that 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); *see also DuCharmes & Co., Inc. v. Mich. (In re DuCharmes & Co.)*, 852 F.2d 194, 196 (6th Cir. 1988) (per curiam) (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); *Shank v. Wash. State Dep't of Revenue (In re Shank)*, 792 F.2d 829, 833 (9th Cir. 1986) (same); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); *W. Surety Co. v. Waite (In re Waite)*, 698 F.2d 1177, 1179 (11th Cir. 1983) (same). The Debtors, therefore, generally do not have an equitable interest in such funds and property, and should be permitted to remit them to the Taxing Authorities as they become due.

B. Certain of the Taxes May Constitute Priority Claims Entitled to Special Treatment Under the Bankruptcy Code.

50. Claims for some or all of the Taxes owed by the Debtors are or may be entitled to priority status under section 507(a)(8) of the Bankruptcy Code. This section provides that claims entitled to priority status include unsecured claims of governmental units for (a) taxes on or

measured by income or gross receipts for a taxable year ending on or prior to the Petition Date for which a return, if required, is last due after three years prior to the Petition Date and which is assessed within 240 days before the Petition Date, *see* 11 U.S.C. § 507(a)(8)(A), (b) property taxes incurred prior to the Petition Date and last payable without penalty after one year prior to the Petition Date, *see id.* at § 507(a)(8)(B), and (c) taxes required to be collected or withheld and for which the debtor is liable in whatever capacity (*see id.* at § 507(a)(8)(C)). Moreover, to the extent that the Taxes are entitled to priority treatment under section 507(a)(8)(B), the governmental unit also may attempt to assess penalties. *See id.* at § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). In addition, claims entitled to priority status pursuant to section 507(a)(8) must be paid in full to confirm a plan of reorganization under section 1129(a)(9)(c). Thus, payment of such Taxes would give the Taxing Authorities no more than what they otherwise would be entitled to receive under a chapter 11 plan. In fact, payment at this time could save the Debtors’ estates interest expense, legal expense, and penalties that otherwise might accrue on such Taxes during the Chapter 11 Case. Accordingly, payment of such Taxes at this time only affects the timing of the payment and should not unduly prejudice the rights of other creditors.

C. Section 363 of the Bankruptcy Code Provides Authority for the Immediate Payment of the Taxes.

51. Section 363 of the Bankruptcy Code provides authority for the Debtors to pay the Taxes when they come due. Section 363(c)(1) provides that a debtor in possession “may enter into transactions, including the sale or lease of property of the estate, in the ordinary course of business, without notice or a hearing, and may use property of the estate in the ordinary course

of business without notice or a hearing.” 11 U.S.C. § 363(c)(1). Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors are operating as debtors in possession.

52. The Bankruptcy Code does not define the “ordinary course of business.” *In re Commercial Mortg. and Fin. Co.*, 414 B.R. 389, 393 (Bankr. N.D. Ill. 2009). Courts apply the “reasonable expectations” test to determine whether a specific transaction is in the ordinary course of business. *Id.* (citing *In re Garofalo’s Finer Foods, Inc.*, 186 B.R. 414, 424 (Bankr. N.D. Ill. 1995)). Under the reasonable expectations test, the court must analyze a debtor’s prepetition conduct as a means to inform and develop expectations of its post-petition conduct while considering the changing circumstances inherent in a debtor’s efforts to operate its business under chapter 11. *Id.* The test seeks to discern “any significant alterations” in a debtor’s prepetition and post-petition activities. *Id.* at 393–94. A fundamental characteristic of an “ordinary” post-petition business transaction is its similarity to a prepetition business practice. *Id.* at 394.

53. Here, the Debtors seek authorization only to pay the Taxes in the ordinary course of business to the same extent as they would have paid such Taxes prepetition. Because there are no “significant alterations” between the Debtors’ prepetition activities and the relief sought in this Motion, the Debtors submit that this Court should authorize the payment of the Taxes in the ordinary course of business.

54. In the alternative, section 363(b) of the Bankruptcy Code authorizes a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Courts generally hold that a debtor’s decision to enter into a transaction outside of the ordinary course of business is governed by the sound business judgment standard. *See Fulton State Bank v. Schipper (In re*

Schipper), 933 F.2d 513, 515 (7th Cir. 1991) (noting that the criteria for approval of a transaction under section 363(b) of the Bankruptcy Code is whether the debtor has “an articulated business justification”) (citation omitted).

55. Moreover, the Court can find that payment of the Taxes is a valid exercise of the Debtors’ fiduciary duties. Pursuant to sections 1107(a) and 1108 of the Bankruptcy Code, a debtor-in-possession is a fiduciary. Ample authority exists to allow payment of the Taxes as courts have generally acknowledged that it is appropriate to authorize the payment (or other special treatment) of prepetition obligations where necessary to protect and preserve the estate, including an operating business’s going-concern value. *See, e.g., In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (noting that where sound business reasons are demonstrated, including preservation of debtor’s business and protection of its ability to reorganize, payment of prepetition wages, salaries, and business expenses is justified); *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.”).

56. Even if the Taxes do not qualify for priority status, the Debtors’ failure to pay the Taxes could materially and adversely impact their business operations and threaten the Debtors’ reorganization in several ways. First, the Taxing Authorities could initiate additional audits of the Debtors or prolong existing audits, which would unnecessarily divert the Debtors’ focus and attention from the tasks required by the reorganization process at a critical time for their businesses. Second, the Taxing Authorities may attempt to suspend the Debtors’ operations, or the operations of their affiliates, file liens, seek to lift the automatic stay, and/or pursue other remedies that not only would be administratively burdensome to the Debtors’ estates, but could also have disastrous consequences on the Debtors’ business operations. Third, the Debtors’

failure to pay such Taxes to the Taxing Authorities could cause the Debtors to incur late fees, penalties, and other charges.

57. In short, because the Taxes likely are (a) not property of the estate, (b) claims entitled to priority under section 507(a)(8), and (c) because non-payment of such Taxes may subject the Debtors to audits and their directors and officers to potentially distracting lawsuits, there can be little doubt that paying Taxes on a current basis, particularly when most if not all such obligations have priority status, is a reasonable exercise of the Debtors' business judgment.

58. Accordingly, the Debtors submit that the requested relief is warranted in these chapter 11 cases.

Reservation of Rights

59. To the extent that any contract, agreement or settlement in connection with any Taxes is deemed an executory contract within the meaning of section 365 of the Bankruptcy Code, the Debtors do not at this time intend to assume or reject such contract or agreement. As such, the Court's authorization of payment shall not be deemed to constitute an assumption of such contract or agreement pursuant to section 365 of the Bankruptcy Code. The Debtors are currently in the process of reviewing all of their contracts and agreements and reserves all of their rights with respect thereto. Nothing herein shall acknowledge, grant, or otherwise permit any right of offset or recoupment by a non-debtor with respect to any claim asserted against the Debtors. If the Court grants the relief sought herein, any payments made pursuant to the Order are not intended and should not be construed as an admission to the validity of any claim or a waiver of the rights of the Debtors to dispute such claim subsequently.

60. Additionally, except as expressly stated, nothing contained herein is intended or should be construed as (a) an agreement or admission by the Debtors as to the validity of any claim against their estates, (b) a waiver or impairment of the Debtors' right to dispute any claim

on any grounds, (c) a promise by the Debtors to pay any claim, or (d) an implication or admission by the Debtors that such claim is payable pursuant to an Order granting the relief requested in this Motion.

Debtors Satisfy Bankruptcy Rule 6003

61. Bankruptcy Rule 6003 provides that, “[e]xcept to the extent that relief is necessary to avoid immediate and irreparable harm, the court shall not, within 21 days after the filing of the petition, grant relief regarding . . . a motion to use, sell, lease, or otherwise incur an obligation regarding property of the estate” Fed. R. Bankr. P. 6003(b). The Debtors submit that, because the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors for the reasons set forth herein, Bankruptcy Rule 6003 has been satisfied.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

62. To implement the foregoing successfully, the Debtors respectfully request a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h). Pursuant to Bankruptcy Rule 6004(h), “[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” As set forth above, the payments proposed herein are essential to prevent potentially irreparable damage to the Debtors’ operations, value, and ability to reorganize. Accordingly, the Debtors submit that ample cause exists to justify the waiver of the notice requirements under Bankruptcy Rule 6004(a) and a waiver of the 14-day stay imposed by Bankruptcy Rule 6004(h), to the extent such notice requirements and such stay apply.

No Previous Request

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

Notice

64. The Debtors have provided notice of this Motion to: (a) the Office of the United States Trustee for the Southern District of New York; (b) the United States Attorney for the Southern District of New York; (c) the Internal Revenue Service; (d) the parties listed in the consolidated list of thirty (30) largest consolidated unsecured creditors filed by the Debtors in these Chapter 11 Cases; (e) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (f) the Taxing Authorities listed on **Exhibit C**. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

Conclusion

WHEREFORE, the Debtors respectfully request the Court enter the proposed Interim Order and Final Order substantially in the forms attached hereto as Exhibits A and B, (i) authorizing, but not directing, the Debtors to pay any unpaid Taxes, (ii) scheduling a final hearing on the Motion, and (iii) granting such other further relief as requested herein or as the Court otherwise deems necessary or appropriate.

Dated: New York, New York
November 2, 2018

Respectfully submitted,

AKERMAN LLP

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Proposed Counsel for Debtors and Debtors-in-Possession

EXHIBIT A
PROPOSED INTERIM ORDER

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
REPUBLIC METALS REFINING CORPORATION, <i>et al.</i> , ¹)	Case No. 18-13359 (___)
)	
Debtors.)	(Joint Administration Pending)

**INTERIM ORDER (I) AUTHORIZING (I) THE DEBTOR TO PAY
CERTAIN PRE-PETITION TAXES, (II) BANKS TO HONOR AND PROCESS
RELATED CHECKS AND TRANSFERS; AND
(III) SETTING A HEARING TO CONSIDER ENTRY OF A FINAL ORDER**

Upon the motion (the “Motion”)² of Republic Metals Refining Corporation and its debtor affiliates, as debtors and debtors-in-possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases” or “Cases”), for entry of an interim order (the “Interim Order”), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, (i) authorizing, but not directing, the Debtors to pay any unpaid Taxes, (ii) authorizing banks and financial institutions to honor and process all checks and electronic payment requests relating to the foregoing; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and this proceeding being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and venue of this proceeding and the Motion in the Court being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, and no other or further notice need be provided; and the Court having reviewed and considered the Motion and the First Day Declaration; and the Court having

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Republic Metals Refining Corporation, 15 West 47th Street, Suites 206 and 209, New York, NY 10036 (3194), Republic Metals Corporation, 12900 NW 38th Avenue, Miami, FL 33054 (4378), and Republic Carbon Company, LLC, 5295 Northwest 163rd Street, Miami Gardens, FL 33014 (5833).

² Capitalized terms used but not otherwise defined herein have the meanings set forth in the Motion or the First Day Declaration, as applicable.

heard the statements in support of the relief requested in the Motion at the first-day hearing (the “Hearing”); and the Court having determined that the legal and factual basis set forth in the Motion, the First Day Declaration establish just cause for the relief granted herein; and the relief requested in the Motion being in the best interests of the Debtors, their estates, creditors, and other parties-in-interest; and any objections to the relief requested in the Motion having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Motion is granted on an interim basis as set forth herein.
2. The Debtors are authorized, but not directed, in their sole discretion and to the extent they deem necessary, to pay any Taxes that (a) arose prior to the Petition Date, or (b) become due and payable subsequent to the Petition Date.
3. The Debtors are authorized, but not directed, in their sole discretion, to pay any amounts to satisfy any disputed obligations assessed against the Debtors as a result of any audit.
4. All applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all pre-petition wire transfer requests, checks drawn, drafts issued, and electronic funds transfers by the Debtors and related to the payment of Taxes, or any other of the Debtors' obligations approved herein, whether prior to or after the Petition Date.
5. The Debtors are authorized to issue new post-petition checks or effect new electronic fund transfers on account of the Taxes, and to replace any prepetition checks or electronic fund transfer requests that may have been dishonored or rejected as a result of the commencement of the Chapter 11 Cases, regardless of whether such checks were presented or fund transfer requests were submitted prior to or after the Petition Date; provided, however, that (a) funds are available in the Debtors' accounts to cover the checks and fund transfer and (b) all

the banks and other financial institutions are authorized to rely on the Debtors' designation of any particular check as approved by this Order.

6. Nothing in this Order or any action taken by the Debtors in furtherance of the implementation hereof shall be construed as (a) an admission or concession by the Debtors or any other party-in-interest as to the extent, validity, or perfection of any liens (contractual, common law, statutory, or otherwise) asserted on account of unpaid Taxes, nor (b) as a waiver or impairment of the Debtors' right to contest the extent, validity, or perfection of such liens or to seek the avoidance of all such liens.

7. Nothing in this Order or any action taken by the Debtors in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code, and all of the Debtors' rights with respect to such matters are expressly reserved.

8. Nothing in this Order nor the Debtors' payment of claims pursuant to this Order shall be construed as (a) an agreement or admission by the Debtors as to the validity of any claim on any grounds, (b) a waiver or impairment of the Debtors' rights to dispute any claims on any grounds, (c) a promise by the Debtors to pay any claim, or (d) an implication or admission by the Debtors that such claim is payable pursuant to this Order. Nothing herein shall acknowledge, grant, or otherwise permit any right of offset or recoupment by a non-debtor with respect to any claim asserted against the Debtors.

9. All applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition wire transfer requests, checks drawn, drafts issued, and electronic funds transfers by the Debtors and related to the payment of Taxes, or any of the Debtors' obligations approved herein, whether prior to or after the Petition Date.

10. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors.

11. Notwithstanding the possible applicability of Bankruptcy Rules 6004(a) and 6004(h) or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry and the requirements of Bankruptcy Rules 6004(a) and 6004(h) are hereby waived.

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. The Final Hearing to consider the relief requested in the Motion is scheduled for _____, **2018 at _____ a.m/p.m. (Eastern Time)** before the Court and any objections or responses to the Motion shall be in writing, filed with the Court, and served upon (i) proposed counsel to the Debtors, Akerman LLP, 666 Fifth Avenue, New York, New York 10103 (Attn: Susan F. Balaschak, Esq.) and Akerman, LLP, 98 Southeast Seventh Street, Ste. 1100, Miami, Florida 33131 (Attn: Andrea S. Hartley, Esq.) and (ii) Office of the United States Trustee, 201 Varick Street, Ste. 1006, New York, New York 10014, so as to actually be received on or prior to **4:00 p.m. on _____, 2018.**

14. On or before _____, **2018**, the Debtors shall serve, by United States mail, first-class postage prepaid, this Interim Order upon (a) the parties having been given notice of the Interim Hearing, (b) any party which has filed prior to such date a request for notices with the Court, and (c) counsel to any statutory committee appointed in the Chapter 11 Cases.

15. The Court retains jurisdiction with respect to all matters arising from or relating to the implementation, interpretation, and enforcement of this Order.

Dated: New York, New York
November ____, 2018

PROPOSED

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B
PROPOSED FINAL ORDER

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
REPUBLIC METALS REFINING)	
CORPORATION, <i>et al.</i> , ¹)	Case No. 18-13359 (___)
)	
Debtors.)	
)	(Joint Administration Pending)

**FINAL ORDER AUTHORIZING (I) THE DEBTOR TO PAY
CERTAIN PRE-PETITION TAXES AND (II) BANKS TO HONOR AND PROCESS
RELATED CHECKS AND TRANSFERS**

Upon the motion (the “Motion”)² of the Republic Metals Refining Corporation and its debtor affiliates, as debtors-in-possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases” or “Cases”), for entry of a final order (the “Final Order”), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, (i) authorizing, but not directing, the Debtors to pay any unpaid Taxes, (ii) authorizing banks and financial institutions to honor and process all checks and electronic payment requests relating to the foregoing, and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and this proceeding being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and that the Court may enter a final order consistent with Article III of the United States Constitution; and venue of this proceeding and the Motion in the Court being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, and no other or further notice need be provided; and the Court having reviewed and considered the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Republic Metals Refining Corporation, 15 West 47th Street, Suites 206 and 209, New York, NY 10036 (3194), Republic Metals Corporation, 12900 NW 38th Avenue, Miami, FL 33054 (4378), and Republic Carbon Company, LLC, 5295 Northwest 163rd Street, Miami Gardens, FL 33014 (5833).

² Capitalized terms used but not otherwise defined herein have the meanings set forth in the Motion or the First Day Declaration, as applicable.

Motion and the First Day Declaration; and the Court having heard the statements in support of the relief requested in the Motion at the first-day hearing (the “Hearing”) and any further hearing on the Motion; and the Court having determined that the legal and factual bases set forth in the Motion, the First Day Declaration, at the Hearing and any further hearing on the Motion establish just cause for the relief granted herein; and the relief requested in the Motion being in the best interests of the Debtor's estate, creditors, and other parties-in-interest; and any objections to the relief requested in the Motion having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, in their sole discretion and to the extent they deem necessary, to pay any Taxes that (a) arose prior to the Petition Date, or (b) become due and payable subsequent to the Petition Date.
3. The Debtors are authorized, but not directed, in their sole discretion, to pay any amounts to satisfy any disputed obligations assessed against the Debtors as a result of any audit.
4. All applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition wire transfer requests, checks drawn, drafts issued, and electronic funds transfers by the Debtors and related to the payment of Taxes, or any other of the Debtors' obligations approved herein, whether prior to or after the Petition Date.
5. The Debtors are authorized to issue new post-petition checks or effect new electronic fund transfers on account of the Taxes, and to replace any prepetition checks or electronic fund transfer requests that may have been dishonored or rejected as a result of the commencement of the Chapter 11 Cases, regardless of whether such checks were presented or fund transfer requests were submitted prior to or after the Petition Date; provided, however, that

(a) funds are available in the Debtors' accounts to cover the checks and fund transfer and (b) all the banks and other financial institutions are authorized to rely on the Debtors' designation of any particular check as approved by this Order.

6. Nothing in this Order or any action taken by the Debtors in furtherance of the implementation hereof shall be construed as (a) an admission or concession by the Debtors or any other party-in-interest as to the extent, validity, or perfection of any liens (contractual, common law, statutory, or otherwise) asserted on account of unpaid Taxes, nor (b) as a waiver or impairment of the Debtors' right to contest the extent, validity, or perfection of such liens or to seek the avoidance of all such liens.

7. Nothing in this Order or any action taken by the Debtors in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code, and all of the Debtors' rights with respect to such matters are expressly reserved.

8. Nothing in this Order nor the Debtors' payment of claims pursuant to this Order shall be construed as (a) an agreement or admission by the Debtors as to the validity of any claim on any grounds, (b) a waiver or impairment of the Debtors' rights to dispute any claims on any grounds, (c) a promise by the Debtors to pay any claim, or (d) an implication or admission by the Debtors that such claim is payable pursuant to this Order. Nothing herein shall acknowledge, grant, or otherwise permit any right of offset or recoupment by a non-debtor with respect to any claim asserted against the Debtors.

9. All applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition wire transfer requests, checks drawn, drafts issued,

and electronic funds transfers by the Debtors and related to the payment of Taxes, or any of the Debtors' obligations approved herein, whether prior to or after the Petition Date.

10. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors.

11. Notwithstanding the possible applicability of Bankruptcy Rules 6004(a) and 6004(h) or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry and the requirements of Bankruptcy Rules 6004(a) and 6004(h) are hereby waived.

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. The Court retains jurisdiction with respect to all matters arising from or relating to the implementation, interpretation, and enforcement of this Order.

Dated: New York, New York
November ____, 2018

PROPOSED

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C
LIST OF TAXING AUTHORITIES

Count	Entity Vendor	Categories	Address 1	Address 2	City	State	Zip	Country	Primary Contact	Main	Email (As Available)
1	RMC MIAMI-DADE CNTY TAX COLLECTOR	Tax	P O BOX 13701		MIAMI	FL	33101-3701	USA			
2	RMC MIAMI-DADE COUNTY AUTO TAG AGENCY	Tax	P.O. BOX 12131		MIAMI	FL	33101-2131	USA			
3	RMC MIAMI-DADE FIRE RESCUE DEPT.	Tax	9300 NW 41st STREET		MIAMI	FL	33178	USA			786-331-4627
4	RMC FLORIDA DIVISION OF EMERGENCY MGMT.	Tax	2555 SHUMARD OAK BLVD.		TALLAHASSEE	FL	32399	USA			850-815-4000
5	RMC MIAMI DADE COUNTY - DEPT. REGULATORY RESOURCES	Tax	701 N.W. 1st COURT		MIAMI	FL	33136	USA			305-372-6789
6	RMC MIAMI-DADE TAX COLLECTOR	Tax	200 N.W. 2nd AVENUE		MIAMI	FL	33128	USA			305-375-1142
7	RMC DEPARTMENT OF REVENUE	Tax	8175 NW 12th St #119		DORAL	FL	33126	USA			(305) 470-5001
8	RMC ARIZONA DEPARTMENT OF REVENUE	Tax	1600 W Monroe St.	P O BOX 29085	PHOENIX	AZ	85038	USA			(602) 255-3381
9	RMC New York State Department of labor	Tax	W A Harriman State Campus		Albany	NY	12240	USA			(917) 493-7247
10	RMC US Department of the Treasury	Tax	PO Box 37941		Hartford	CT	06176	USA			(305) 810-5140
11	RMC State of Connecticut-Deptarment of Labor	Tax	200 Folly Brook Blvd		Wethersfield	CT	06109	USA			(860) 263-6000
12	RMC Illinois Department of Employment Security	Tax	33 S State St, 10th Floor		Chicago	IL	60603	USA			618) 277-5678
13	RMC U.S.DEPT. OF TREASURY/INTERNAL REVENUE SERVICES FEDERA	Tax	Internal Revenue Service		AUSTIN	TX	73301	USA			(512) 499-5875
14	RMC MIAMI-DADE TAX COLLECTOR	Tax	200 N.W. 2nd AVENUE		MIAMI	FL	33128	USA			305-270-4916
15	RMRC NYS ASSESSMENT RECEIVABLES	Tax	P.O. BOX 4127		BINGHAMTON	NY	13902	USA			518-457-3280
16	RMRC MUTUAL OF OMAHA/THE MAXON COMPANY	Tax	76 N. BROADWAY		NEW YORK	NY	10533	USA			914-591-7111
17	RMC INTERNAL REVENUE SERVICE	Tax	INTERNAL REVENUE SERVICE		OGDEN	UT	84201-0039	USA			
18	RMC FLORIDA DEPARTMENT OF REVENUE	Tax	5050 W. TENNESSEE STREET		TALLAHASSEE	FL	32399	USA			305-470-5001
19	RMRC STATE OF NJ GROSS INCOME TAX	Tax	P O BOX 248		TRENTON	NJ	08646	USA			
20	RMRC BROWARD COUNTY TAX COLLECTOR	Tax	P O BOX 29009		FT. LAUDERDALE	FL	33302-9009	USA			
21	RMRC NEW YORK STATE INCOME TAX	Tax	P O Box 4111		BINGHAMTON	NY	13902-4111	USA			
22	RMRC NEW YORK STATE EMPLOYMENT CONTRIBUTION & TAXES	Tax	P O Box 4119		BINGHAMTON	NY	13902-4111	USA			
23	RMRC FL DOR SALES & USE TAX	Tax	P.O. BOX 8045		TALLAHASSEE	FL	32314-8045	USA			
24	RMRC FRANCHISE TAX BOARD	Tax	P.O. BOX 942857		SACRAMENTO	CA	94257-0511	USA			