

# ORIGINAL

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

In re:	)	Chapter 11
	)	
AMES HOLDING CORP., <i>et al.</i> , <sup>1</sup>	)	Case No. 09-14406 (CSS)
	)	
	)	(Joint Administration Requested)
Debtors.	)	
_____	)	Re: Docket No. 7

### ORDER AUTHORIZING THE PAYMENT OF PRE-PETITION SALES AND PROPERTY TAXES AND RELATED OBLIGATIONS

This matter came to be heard upon the motion (the “Motion”)<sup>2</sup> of Ames Holding Corp, Axia Incorporated, TapeTech Tool Co., Inc., and Ames Taping Tool Systems, Inc. (each a “Debtor,” collectively, the “Debtors”) for an order pursuant to sections 105(a) and 507(a)(8) of the Bankruptcy Code and Bankruptcy Rule 6003 (i) authorizing, but not directing, the Debtors to pay certain accrued and outstanding pre-petition sales and property taxes, business license fees, and related obligations, and (ii) authorizing banks and other financial institutions to honor and process all checks and wire transfers involving the payment of such Taxes; and upon consideration of the Motion and all pleadings related thereto; and the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this matter is a core proceeding under 28 U.S.C. § 157(b)(2), and (c) notice of the Motion was due and proper under the circumstances; and it appearing that the relief requested in the Motion is in the best interest of the Debtors’ respective estates and creditors and other parties in interest.

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<sup>1</sup> The Debtors in these cases, along with the last four digits of the federal tax identification number for each of the Debtors, are Ames Holding Corp. (6130), Axia Incorporated (5251), TapeTech Tool Co., Inc. (7106), and Ames Taping Tool Systems, Inc. (6440). The Debtors’ corporate offices are located at 3350 Breckinridge Boulevard, Suite 100, Duluth, Georgia 30096.

<sup>2</sup> Capitalized terms used in this Order, unless otherwise defined herein, shall have the meanings ascribed to them in the Motion.

NOW, THEREFORE, based upon the Motion and all of the proceedings before this Court, and after due deliberation and sufficient cause appearing therefor, it is hereby:

ORDERED that the Motion is granted; and it is further

ORDERED that the Debtors are authorized, in their discretion, to pay any accrued and outstanding pre-petition Taxes in the ordinary course of their businesses up to an aggregate amount of \$221,000; and it is further

ORDERED that all applicable banks and other financial institutions are hereby authorized to receive, process, honor, and pay any and all checks and transfer requests evidencing amounts to be paid by the Debtors under this Order, whether presented before or after the Petition Date, to the extent that the Debtors have sufficient funds standing to their credit with such banks or financial institutions. Such banks or other financial institutions are authorized to rely on the representations of the Debtors as to which checks are issued and authorized to be paid pursuant to this Order, without further inquiry and without liability for following the Debtors' instructions; and it is further

ORDERED that nothing in this Motion or this Order shall be construed as impairing the Debtors' right to contest the amount, classification or validity of any of the Taxes that may be due to any Taxing Authority; and it is further

ORDERED that the requirements of Bankruptcy Rule 6003 are satisfied and the relief requested is necessary to avoid immediate and irreparable harm; it is further

ORDERED that the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that the Debtors are hereby authorized to take all actions necessary to implement the relief granted in this Order; and it is further

ORDERED that, to the extent applicable, the fourteen-day stay under Bankruptcy Rule 6004(h) is hereby waived with respect to this Order and the terms and conditions of this Order shall be effective and enforceable immediately upon its entry; and it is further

ORDERED that this Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: December 16, 2009  
Wilmington, Delaware



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THE HONORABLE CHRISTOPHER S. SONTCHI  
UNITED STATES BANKRUPTCY JUDGE