

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

In re:

TAYLOR-WHARTON
INTERNATIONAL LLC¹, *et al.*,

Debtors.

Chapter 11

Case No. 09-14089 (BLS)
(Joint Administration Pending)

Re: Docket No. 9

**ORDER PURSUANT TO SECTIONS 105(a), 363(b), 541, AND 507(a)(8) OF
THE BANKRUPTCY CODE AUTHORIZING (A) PAYMENT OF CERTAIN
PREPETITION TAXES AND (B) FINANCIAL INSTITUTIONS TO PROCESS
AND CASH CHECKS AND TRANSFERS RELATED THERETO**

Upon the Debtors' Motion for Order Pursuant to Sections 105(a), 363(b), 541, and 507(a)(8) of the Bankruptcy Code (a) authorizing the Debtors to pay prepetition taxes, including but not limited to, sales, use and franchise taxes and other Taxes necessary to operate their businesses, including, but not limited to, any taxes subsequently determined upon audit to be owed for the periods prior to the commencement of these Cases, to various U.S., state, county and city taxing and licensing authorities (the "Authorities"), and (b) authorizing the Debtors' banks and financial institutions (the "Banks"), when requested by the Debtors in their sole discretion, to process, honor, and pay any and all checks and electronic fund transfers related to the prepetition Taxes (the "Motion"), all as more fully described in the Motion²; and the Court having jurisdiction pursuant to sections 157 and 1334 of title 28 of the United States Code to consider the Motion and the relief requested therein; and venue being proper in this Court

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number are: Taylor-Wharton International LLC (1577); TWI-Holding LLC (8154); Taylor-Wharton Intermediate Holdings LLC (6890); Alpha One Inc. (1392); Beta Two Inc. (1408); Gamma Three Inc. (1367); Delta Four Inc. (1320); Epsilon Five Inc. (1344); TW Cryogenics LLC (1713); TW Cylinders LLC (1665); Sherwood Valve LLC (1781); American Welding & Tank LLC (1945); and TW Express LLC (6414).

² Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Motion.

pursuant to sections 1408 and 1409 of title 28 of the United States Code; and it appearing that no other or further notice need be provided; and the Court having determined that the relief sought in the Motion is in the best interests of the Debtors, their creditors, and all parties in interest, and that the requirements of Bankruptcy Rule 6003 have been satisfied; and the Court having heard the evidence and statements of counsel regarding the Motion and having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein, it is therefore

ORDERED, ADJUDGED AND DECREED AS FOLLOWS:

1. The Motion is GRANTED as set forth herein.
2. The Debtors are authorized, but not directed, in their sole discretion, to pay, in the ordinary course of their businesses, all prepetition Taxes relating to the period prior to the commencement of their Chapter 11 cases (the "Petition Date"), including all those Taxes subsequently determined upon audit, or otherwise, to be owed for periods prior to the Petition Date, to the Authorities in an amount not to exceed \$100,000.
3. The Debtors' Banks shall be, and hereby are, authorized, when requested by the Debtors in their sole discretion, to process, honor, and pay any and all checks or electronic fund transfers drawn on the Debtors' bank accounts to pay all prepetition Taxes owed to the Authorities, whether those checks were presented prior to or after the Petition Date, provided that sufficient funds are available in the applicable accounts to make the payments.
4. The Debtors' Banks may rely on the representations of the Debtors with respect to whether any check or other transfer drawn or issued by the Debtors prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtors as provided for in this Order.

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

6. This Court shall retain jurisdiction over the Debtors and the 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 Taxes.

7. 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.

Dated: November 20, 2009
Wilmington, Delaware


United States Bankruptcy Judge