

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re: : Chapter 11  
: :  
: : Case No. 19-11563 (KBO)  
EMERGE ENERGY SERVICES LP, *et al.*,<sup>1</sup> :  
: (Jointly Administered)  
: :  
Debtors. : **Hearing Date: August 14, 2019 at 11:00 a.m. (ET)**  
: **Re: Docket Nos. 6 and 61**  
: :  
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**SUPPLEMENT TO THE DEBTORS’ MOTION FOR ENTRY OF ORDERS UNDER  
11 U.S.C. §§ 105(A), 363(B), 507(A)(8), AND 541 AND FED. R. BANKR. P. 6003  
AND 6004 AUTHORIZING PAYMENT OF PREPETITION TAXES AND FEES**

The debtors and debtors in possession in the above-captioned cases (collectively, the “**Debtors**”), respectfully represent as follows in this *Supplement to the Debtors’ Motion for Entry of Orders Under 11 U.S.C. §§ 105(a), 363(b), 507(a) and 541 and Fed. R. Bankr. P. 6003 and 6004 Authorizing Payment of Prepetition Taxes and Fees* [Docket No. 6] (the “**Prepetition Taxes Motion**” and this supplement thereto, the “**Supplement to the Prepetition Taxes Motion**”).<sup>2</sup>

**BACKGROUND**

1. On July 15, 2019 the Debtors filed with the Court the Prepetition Taxes Motion, which requested, among other things, authority to pay amounts owed on account of

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Emerge Energy Services LP (2937), Emerge Energy Services GP LLC (4683), Emerge Energy Services Operating LLC (2511), Superior Silica Sands LLC (9889), and Emerge Energy Services Finance Corporation (9875). The Debtors’ address is 5600 Clearfork Main Street, Suite 400, Fort Worth, Texas 76109.

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



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prepetition Taxes and Fees to the Taxing Authorities, OLLC and CN in the interim amount of up to \$600,000 and in the final amount of up to \$935,000.

2. On July 17, 2019, the Court entered the *Interim Order Under 11 U.S.C. §§ 105(a), 363(b), 507(a) and 541 and Fed. R. Bankr. P. 6003 and 6004 Authorizing Payment of Prepetition Taxes and Fees* [Docket No. 61], which authorized the Debtors to pay up to \$600,000 on account of prepetition Taxes and Fees.

### **SUPPLEMENTAL INFORMATION AND REQUESTED RELIEF**

#### **A. The Additional Tax**

3. After further review of the Debtors' records, the Debtors were made aware of approximately \$121,200 (the "**Additional Tax**") owed on account of prepetition Taxes and Fees that was not previously disclosed in the Prepetition Tax Motion. The Additional Tax is owed in connection with franchise taxes in the State of Texas. Payment of the Additional Tax is due on or around August 14, 2019.

4. By this Supplement to the Prepetition Taxes Motion, the Debtors seek to modify the final relief requested in the Prepetition Taxes Motion to include the authority to pay the Additional Tax. Specifically, the Debtors request that the cap on payment of prepetition Taxes and Fees be increased from \$935,000 to \$1,056,200 to allow for payment of the Additional Tax. Absent such payment, the Debtors fear that they could, among other things (i) incur additional penalties, fees and interest costs, (ii) risk the cessation of normal relations between the Debtors and applicable the Taxing Authorities, (iii) face additional administrative difficulties, and (iv) cause the applicable Taxing Authorities to take precipitous action, including audits and lien filings. Additionally, the Debtors' officers and directors may be held directly or personally liable absent payment of the Additional Tax under applicable state law. The payment requested herein thus is essential to preserving the value of the Debtors' estates.

5. Accordingly, the Debtors respectfully request that the Court (i) enter a final order, substantially in the form attached hereto as Exhibit A-1,<sup>3</sup> granting on a final basis the relief requested in the Prepetition Tax Motion as modified by this Supplement; and (ii) grant such other and further relief to the Debtors as the Court may deem proper.

**B. The Additional Counties.**

6. Exhibit C to the Prepetition Taxes Motion includes a list of Taxing Authorities. In the Prepetition Taxes Motion the Debtors request authority, in their sole discretion, to amend Exhibit C to add or remove any Taxing Authorities to the extent that the Debtors subsequently identify any additional governmental or quasi-governmental entities to which the Debtors owe Taxes and Fees. On July 29, 2019 the Debtors received a request from counsel to Pecos County, Tarrant County and Ward County (collectively the “Additional Counties”) to add the Additional Counties to Exhibit C to the Prepetition Taxes Motion. Accordingly, the Debtors respectfully request to amend Exhibit C to Prepetition Taxes Motion to include the Additional Counties. A revised Exhibit C is attached hereto as Exhibit B-1.<sup>4</sup>

**NOTICE**

7. Notice of this Supplement to the Prepetition Taxes Motion has been provided to : (i) the Office of the United States Trustee for the District of Delaware; (ii) the United States Attorney for the District of Delaware; (iii) the Internal Revenue Service; (iv) counsel to the Unsecured Creditors Committee; (v) counsel to the DIP Agent and the Prepetition

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<sup>3</sup> For the convenience of the Court and parties in interest, a comparison of the proposed final order marked against the revised final order (which includes comments received from the Unsecured Creditors Committee) is attached hereto as Exhibit A-2.

<sup>4</sup> For the convenience of the Court and parties in interest, a comparison of the original Exhibit C to the Prepetition Taxes Motion marked against the revised Exhibit C to the Prepetition Taxes Motion is attached hereto as Exhibit B-2.

Agents; (vi) counsel to Insight Equity; (vii) the Taxing Authorities (including the Additional Counties); and (viii) all parties entitled to notice pursuant to Bankruptcy Rule 2002. The Debtors respectfully submit that such notice is sufficient under the circumstances.

*[Remainder of page intentionally left blank]*

WHEREFORE the Debtors respectfully submit this Supplement to the Prepetition Taxes Motion.

Dated: August 8, 2019  
Wilmington, Delaware

/s/ Brett M. Haywood

**RICHARDS, LAYTON & FINGER, P.A.**

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*Proposed Counsel for Debtors and Debtors-in-Possession*

**EXHIBIT A-1**

**Proposed Final Order**

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

	X	
In re:	:	Chapter 11
	:	
EMERGE ENERGY SERVICES LP, <i>et al.</i> , <sup>1</sup>	:	Case No. 19-11563 (KBO)
	:	
Debtors.	:	Jointly Administered
	:	
	X	

**FINAL ORDER UNDER 11 U.S.C. §§ 105(a), 363 (b), 507(a)(8), AND 541  
AND FED. R. BANKR. P. 6003 AND 6004 AUTHORIZING PAYMENT OF  
PREPETITION TAXES AND FEES**

Upon the motion (the “Motion”)<sup>2</sup> of the Debtors for a Final Order authorizing the Debtors, in their sole discretion, to pay any prepetition Taxes and Fees owing to the Taxing Authorities and the other Debtors; and the Court having reviewed the Motion, the Gaston Declaration and the Interim Order entered on July 17, 2019; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that this Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and upon the *Supplement to the Debtors’ Motion for Entry of Orders Under 11 U.S.C.*

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Emerge Energy Services LP (2937), Emerge Energy Services GP LLC (4683), Emerge Energy Services Operating LLC (2511), Superior Silica Sands LLC (9889), and Emerge Energy Services Finance Corporation (9875). The Debtors’ address is 5600 Clearfork Main Street, Suite 400, Fort Worth, Texas 76109.

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

§§ 105(a), 363(b), 507(a)(8), and 541 and Fed. R. Bankr. P. 6003 and 6004 Authorizing Payment of Prepetition Taxes and Fees; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and upon the record herein; and after due deliberation thereon; and the Court having determined that there is good and sufficient cause for the relief granted in the Final Order, it is hereby

**ORDERED, ADJUDGED AND DECREED THAT:**

1. The Motion is GRANTED on a final basis, as set forth herein.
2. All objections to the entry of this Final Order, to the extent not withdrawn or settled, are overruled.
3. The Debtors are authorized, but not directed, in their sole discretion, to pay to the Taxing Authorities, the other Debtors, or CN, all Taxes and Fees relating to the period prior to the commencement of their Chapter 11 Cases (the "**Petition Date**"), *provided that* payments and setoffs on account of prepetition Taxes and Fees shall not exceed \$1,056,200 in the aggregate pursuant to this Final Order without further order of this Court. Such Taxes and Fees are summarized in further detail in the chart below:

Category	Description	Estimated Final Amount
Sales and Use Taxes	Taxes imposed on the sale and use of certain goods and services.	\$10,000
Income Taxes (Including Canadian Income Taxes)	Taxes imposed on the Debtors' income and that are required to conduct business in the ordinary course.	\$5,000
Franchise Taxes	Taxes required to conduct business in the ordinary course.	\$121,200
Property Taxes	Taxes and obligations related to real and personal property holdings.	\$600,000
LLC Taxes	Taxes and obligations related to the Debtors' status as limited liability corporations	\$0
Road Maintenance Fees	Taxes and obligations related to the use of certain roads in Wisconsin	\$305,000
Rail Car Import Taxes	Taxes and obligations incurred in connection	\$15,000



Category	Description	Estimated Final Amount
	with railcar crossings into Canada	
Canadian Goods and Services Taxes	Taxes imposed on the sale and use of certain goods and services by transloading facilities in Canada.	\$0

4. The Debtors rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to tax audits that have been completed, are in progress, or arise from prepetition periods.

5. The Debtors may seek additional relief from this Court in the future in the event that the Debtors subsequently determine that additional prepetition Taxes and Fees are owed by the Debtors.

6. The Debtors shall promptly provide notice to the Official Committee of Unsecured Creditors of any subsequently identified entities to which the Debtors owe Taxes and Fees and the amounts owed.

7. Nothing in the Motion or this Final Order shall be construed as impairing the Debtors' right to contest the validity, amount, or priority of any Taxes and Fees allegedly due or owing to any Taxing Authorities or the other Debtors, or any claim or lien against the Debtors and all Debtors' rights with respect thereto are hereby reserved.

8. Any and all payments made by the Debtors for which the Debtors' directors and officers may be liable shall only be paid to the extent that the director or officer's liability arises in connection with his or her capacity as a director or officer of the Debtors.

9. The Debtors' banks and financial institutions shall be, and are hereby authorized, when requested by the Debtors in their sole discretion, to process, honor, pay and, if necessary, reissue any and all checks or electronic fund transfers, including prepetition checks and electronic payment and transfer requests that the Debtors reissue or re-request postpetition, drawn

on the Debtors' bank accounts relating to the prepetition Taxes and Fees, 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.

10. The Debtors' banks and financial institutions 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 Final Order, and any such bank or financial institution shall not have any liability to any party for relying on such representations by the Debtors as provided for in this Final Order.

11. Nothing in the Motion or this Final Order, or the Debtors' payment of any claims pursuant to this Final Order, shall be construed as: (i) an admission as to the validity of any claim against any Debtor or the existence of any lien against the Debtors' properties; (ii) a waiver of the Debtors' rights to dispute any claim or lien on any grounds; (iii) a promise to pay any claim; (iv) an implication or admission that any particular claim would constitute an allowed claim; (v) an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code; or (vi) a limitation on the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract with any party subject to this Final Order. Nothing contained in this Final Order shall be deemed to increase, decrease, reclassify, elevate to an administrative expense status, or otherwise affect any claim to the extent it is not paid.

12. Neither the provisions contained herein, nor any actions or payments made by the Debtors pursuant to this Final Order, shall be deemed an admission as to the validity of any underlying obligation or a waiver of any rights the Debtors may have to dispute such obligation on any ground that applicable law permits.

13. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Final Order shall be effective and enforceable immediately upon entry hereof.

14. The Debtors are hereby authorized to take such actions and to execute such documents as may be necessary to implement the relief granted by this Final Order.

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

Dated: \_\_\_\_\_, 2019  
Wilmington, Delaware

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THE HONORABLE KAREN B. OWENS  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT A-2**

**Redline of Proposed Final Order**

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

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In re: : Chapter 11  
: :  
EMERGE ENERGY SERVICES LP, *et al.*,<sup>1</sup> : Case No.  
: ~~19~~ ( )  
Debtors. : ~~(Joint Administration Requested)~~  
: 19-11563 (KBO)  
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Jointly Administered

**FINAL ORDER UNDER 11 U.S.C. §§ 105(a), 363 (b), 507(a)(8), AND 541  
AND FED. R. BANKR. P. 6003 AND 6004 AUTHORIZING PAYMENT OF  
PREPETITION TAXES AND FEES**

Upon the motion (the “Motion”)<sup>2</sup> of the Debtors for a Final Order authorizing the Debtors, in their sole discretion, to pay any prepetition Taxes and Fees owing to the Taxing Authorities and the other Debtors; and the Court having reviewed the Motion, the Gaston Declaration and the Interim Order entered on ~~7~~ July 17, 2019; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that this Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and upon the Supplement to the Debtors’ Motion for Entry of Orders Under 11 U.S.C. §§ 105(a), 363(b).

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: EmERGE Energy Services LP (2937), EmERGE Energy Services GP LLC (4683), EmERGE Energy Services Operating LLC (2511), Superior Silica Sands LLC (9889), and EmERGE Energy Services Finance Corporation (9875). The Debtors’ address is 5600 Clearfork Main Street, Suite 400, Fort Worth, Texas 76109.

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

507(a)(8), and 541 and Fed. R. Bankr. P. 6003 and 6004 Authorizing Payment of Prepetition Taxes and Fees; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and upon the record herein; and after due deliberation thereon; and the Court having determined that there is good and sufficient cause for the relief granted in the Final Order, it is hereby

**ORDERED, ADJUDGED AND DECREED THAT:**

1. The Motion is GRANTED on a final basis, as set forth herein.
2. All objections to the entry of this Final Order, to the extent not withdrawn or settled, are overruled.
3. The Debtors are authorized, but not directed, in their sole discretion, to pay to the Taxing Authorities, the other Debtors, or CN, all Taxes and Fees relating to the period prior to the commencement of their Chapter 11 Cases (the "**Petition Date**"), *provided that* payments and setoffs on account of prepetition Taxes and Fees shall not exceed ~~\$935,000~~ 1,056,200 in the aggregate pursuant to this Final Order without further order of this Court. Such Taxes and Fees are summarized in further detail in the chart below:

Category	Description	Estimated Final Amount
Sales and Use Taxes	Taxes imposed on the sale and use of certain goods and services.	\$10,000
Income Taxes (Including Canadian Income Taxes)	Taxes imposed on the Debtors' income and that are required to conduct business in the ordinary course.	\$5,000
Franchise Taxes	Taxes required to conduct business in the ordinary course.	<del>\$0</del> <u>121,200</u>
Property Taxes	Taxes and obligations related to real and personal property holdings.	\$600,000
LLC Taxes	Taxes and obligations related to the Debtors' status as limited liability corporations	\$0
Road Maintenance Fees	Taxes and obligations related to the use of certain roads in Wisconsin	\$305,000

Category	Description	Estimated Final Amount
Rail Car Import Taxes	Taxes and obligations incurred in connection with railcar crossings into Canada	\$15,000
Canadian Goods and Services Taxes	Taxes imposed on the sale and use of certain goods and services by transloading facilities in Canada.	\$0

4. The Debtors rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to tax audits that have been completed, are in progress, or arise from prepetition periods.

5. The Debtors may seek additional relief from this Court in the future in the event that the Debtors subsequently determine that additional prepetition Taxes and Fees are owed by the Debtors.

6. The Debtors shall promptly provide notice to the Official Committee of Unsecured Creditors of any subsequently identified entities to which the Debtors owe Taxes and Fees and the amounts owed.

7. ~~6.~~ Nothing in the Motion or this Final Order shall be construed as impairing the Debtors' right to contest the validity, amount, or priority of any Taxes and Fees allegedly due or owing to any Taxing Authorities or the other Debtors, or any claim or lien against the Debtors and all Debtors' rights with respect thereto are hereby reserved.

8. Any and all payments made by the Debtors for which the Debtors' directors and officers may be liable shall only be paid to the extent that the director or officer's liability arises in connection with his or her capacity as a director or officer of the Debtors.

9. ~~7.~~ The Debtors' banks and financial institutions shall be, and are hereby authorized, when requested by the Debtors in their sole discretion, to process, honor, pay and, if necessary, reissue any and all checks or electronic fund transfers, including prepetition checks and electronic payment and transfer requests that the Debtors reissue or re-request postpetition, drawn on the

Debtors' bank accounts relating to the prepetition Taxes and Fees, 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.

10. ~~8.~~The Debtors' banks and financial institutions 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 Final Order, and any such bank or financial institution shall not have any liability to any party for relying on such representations by the Debtors as provided for in this Final Order.

11. ~~9.~~Nothing in the Motion or this Final Order, or the Debtors' payment of any claims pursuant to this Final Order, shall be construed as: (i) an admission as to the validity of any claim against any Debtor or the existence of any lien against the Debtors' properties; (ii) a waiver of the Debtors' rights to dispute any claim or lien on any grounds; (iii) a promise to pay any claim; (iv) an implication or admission that any particular claim would constitute an allowed claim; (v) an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code; or (vi) a limitation on the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract with any party subject to this Final Order. Nothing contained in this Final Order shall be deemed to increase, decrease, reclassify, elevate to an administrative expense status, or otherwise affect any claim to the extent it is not paid.

12. ~~10.~~Neither the provisions contained herein, nor any actions or payments made by the Debtors pursuant to this Final Order, shall be deemed an admission as to the validity of any underlying obligation or a waiver of any rights the Debtors may have to dispute such obligation on any ground that applicable law permits.



~~11. Notwithstanding anything to the contrary in the Motion or this Final Order, any payment made or authorization hereunder shall be subject to the applicable budget and/or cash collateral authorization requirements imposed on the Debtors under any order(s) of the Court authorizing the Debtors' use of cash collateral and post-petition debtor-in-possession financing facilities, including any order(s) authorizing post-petition financing.~~

13. ~~12.~~ Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Final Order shall be effective and enforceable immediately upon entry hereof.

14. ~~13.~~ The Debtors are hereby authorized to take such actions and to execute such documents as may be necessary to implement the relief granted by this Final Order.

15. ~~14.~~ The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

Dated: \_\_\_\_\_, 2019  
Wilmington, Delaware

\_\_\_\_\_  
THE HONORABLE KAREN B. OWENS  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT B-1****Revised Exhibit C to the Prepetition Taxes Motion**

<b>TAXING AUTHORITY NAME</b>	<b>ADDRESS</b>	<b>FOREIGN / FEDERAL / STATE / COUNTY</b>	<b>DESCRIPTION</b>
Canada Revenue Agency	Post Office Box 638 Station Central Halifax, NS, B3J 2T5 Tel: 1-800-959-8281	Foreign	Canadian Goods and Services Tax
Canada Revenue Agency	Winnipeg Tax Center PO Box 14001 Station Main Winnipeg, MB, RC3 3M3 Tel: 1-800-959-8281	Foreign	Canadian Income Tax
Canada Revenue Agency	220 4th Avenue South East Calgary AB T2G0L1 Tel: (800) 267-6999	Foreign	Rail Car Import Taxes
IRS Department of Treasury	819 Taylor St. #6a14 Fort Worth, TX 76102 Tel: (682) 707-0177	Federal	Income Tax
Delaware Division of Revenue	820 N. French Street Wilmington, DE 19801 Tel: (302) 577-8200	State	LLC Tax
Texas Department of Revenue	PO Box 13528 Capital Station Austin, TX, 78711-3528 Tel: 800-531-5441	State	Sales and Use Tax
Texas Department of Revenue	PO Box 13528 Capital Station Austin, TX, 78711-3528 Tel: 800-531-5441	State	Franchise Tax
City of Barron, WI	335 East Monroe Ave Barron, WI, 54812 Tel: 715-537-6280	County	Property Tax
Pecos County, TX	Pecos County Tax Office 200 S Nelson Street Attn: Santa S Acosta, Tax Assessor Fort Stockton, TX 79735	County	Property Tax

<b>TAXING AUTHORITY NAME</b>	<b>ADDRESS</b>	<b>FOREIGN / FEDERAL / STATE / COUNTY</b>	<b>DESCRIPTION</b>
Tarrant County, TX	Tarrant County Tax Assessor Attn: Ron Wright PO Box 961018 Fort Worth, TX 76161	County	Property Tax
Town of Alma, WI	C/O Kathy Patterson N9905 Castle Hill Road, Merrillan, WI, 54754 Tel: 608-685-3330	County	Property Tax
Town of Arland, WI	905 7 1/2 Ave Barron, WI, 54812 Tel: 715-455-1231	County	Property Tax
Town of Auburn, WI	23324 County Hwy Q New Auburn, WI, 54757 Tel: 715-726-7960	County	Property Tax
Town of Clinton, WI	1033 15th Ave Barron, WI, 54812 Tel: 715-418-0839	County	Property Tax; Road Maintenance Fees
Town of Dovre, WI	304 25 1/2 St. Chetek, WI, 54728 Tel: 715-237-2530	County	Property Tax
Town of Sioux Creek, WI	2077 3 1/2 Ave Chetek, WI, 54728 Tel: 715-837-1007	County	Property Tax; Road Maintenance Fees
Village of New Auburn, WI	130 E Elm St New Auburn, WI, 54757 Tel: 715-237-2223	County	Property Tax; Road Maintenance Fees
Ward County, TX	Ward County Tax Assessor Collector Attn: Vicki Heflin, PC PO Box 290 Monahans, TX 79756	County	Property Tax

**EXHIBIT B-2**

**Redline of Revised Exhibit C to the Prepetition Taxes Motion**

<b>TAXING AUTHORITY NAME</b>	<b>ADDRESS</b>	<b>FOREIGN / FEDERAL / STATE / COUNTY</b>	<b>DESCRIPTION</b>
Canada Revenue Agency	Post Office Box 638 Station Central Halifax, NS, B3J 2T5 Tel: 1-800-959-8281	Foreign	Canadian Goods and Services Tax
Canada Revenue Agency	Winnipeg Tax Center PO Box 14001 Station Main Winnipeg, MB, RC3 3M3 Tel: 1-800-959-8281	Foreign	Canadian Income Tax
Canada Revenue Agency	220 4th Avenue South East Calgary AB T2G0L1 Tel: (800) 267-6999	Foreign	Rail Car Import Taxes
IRS Department of Treasury	819 Taylor St. #6a14 Fort Worth, TX 76102 Tel: (682) 707-0177	Federal	Income Tax
Delaware Division of Revenue	820 N. French Street Wilmington, DE 19801 Tel: (302) 577-8200	State	LLC Tax
Texas Department of Revenue	PO Box 13528 Capital Station Austin, TX, 78711-3528 Tel: 800-531-5441	State	Sales and Use Tax
Texas Department of Revenue	PO Box 13528 Capital Station Austin, TX, 78711-3528 Tel: 800-531-5441	State	Franchise Tax
City of Barron, WI	335 East Monroe Ave Barron, WI, 54812 Tel: 715-537-6280	County	Property Tax
<a href="#">Pecos County, TX</a>	<a href="#">Pecos County Tax Office</a> <a href="#">200 S Nelson Street</a> <a href="#">Attn: Santa S Acosta, Tax Assessor</a> <a href="#">Fort Stockton, TX 79735</a>	<a href="#">County</a>	<a href="#">Property Tax</a>
<a href="#">Tarrant County, TX</a>	<a href="#">Tarrant County Tax Assessor</a> <a href="#">Attn: Ron Wright</a> <a href="#">PO Box 961018</a> <a href="#">Fort Worth, TX 76161</a>	<a href="#">County</a>	<a href="#">Property Tax</a>

<b>TAXING AUTHORITY NAME</b>	<b>ADDRESS</b>	<b>FOREIGN / FEDERAL / STATE / COUNTY</b>	<b>DESCRIPTION</b>
Town of Alma, WI	C/O Kathy Patterson N9905 Castle Hill Road, Merrillan, WI, 54754 Tel: 608-685-3330	County	Property Tax
Town of Arland, WI	905 7 1/2 Ave Barron, WI, 54812 Tel: 715-455-1231	County	Property Tax
Town of Auburn, WI	23324 County Hwy Q New Auburn, WI, 54757 Tel: 715-726-7960	County	Property Tax
Town of Clinton, WI	1033 15th Ave Barron, WI, 54812 Tel: 715-418-0839	County	Property Tax; Road Maintenance Fees
Town of Dovre, WI	304 25 1/2 St. Chetek, WI, 54728 Tel: 715-237-2530	County	Property Tax
Town of Sioux Creek, WI	2077 3 1/2 Ave Chetek, WI, 54728 Tel: 715-837-1007	County	Property Tax; Road Maintenance Fees
Village of New Auburn, WI	130 E Elm St New Auburn, WI, 54757 Tel: 715-237-2223	County	Property Tax; Road Maintenance Fees
<a href="#">Ward County, TX</a>	<a href="#">Ward County Tax Assessor Collector Attn: Vicki Heflin, PC PO Box 290 Monahans, TX 79756</a>	<a href="#">County</a>	<a href="#">Property Tax</a>