

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
NEWNAN DIVISION

In re:	Chapter 11
AFH AIR PROS, LLC, <i>et al.</i> , ¹	Case No. 25-10356 (PMB)
Debtors.	(Jointly Administered)

EMERGENCY MOTION OF THE DEBTORS FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING THE DEBTORS TO PAY (A) ALL PREPETITION EMPLOYEE OBLIGATIONS AND (B) PREPETITION WITHHOLDING OBLIGATIONS, AND (II) DIRECTING BANKS TO HONOR RELATED TRANSFERS

The above-captioned debtors and debtors in possession (the “Debtors”) submit this motion (the “Motion”), pursuant to sections 105, 363, 503, 507, 541, 1107, and 1108 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”), and Rules 6003 and 6004(h) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), for entry of an interim order, substantially in the form attached hereto as **Exhibit A** (the “Interim Order”), and a final order, substantially in the form attached hereto as **Exhibit B** (the “Final Order”, and together with the Interim Order, the “Proposed Orders”), (i) authorizing, but not directing, the Debtors to continue to honor and pay (a) all prepetition employee obligations as described more fully herein and (b) all prepetition federal and state withholding obligations; (ii) authorizing all banks and other financial institutions at which the Debtors hold accounts (collectively, the “Banks”) to honor and process the Debtors’ prepetition checks and electronic transfer requests for payment of any of the foregoing and prohibiting the Banks from placing holds on, or attempting to reverse, any automatic

¹ The last four digits of AFH Air Pros, LLC’s tax identification number are 1228. Due to the large number of debtor entities in these chapter 11 cases, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the proposed claims and noticing agent at <https://www.veritaglobal.net/AirPros>. The mailing address for the debtor entities for purposes of these chapter 11 cases is: 150 S. Pine Island Road, Plantation, Florida 33020.



transfers on account of the foregoing; and (iii) providing any additional relief to effectuate the foregoing. In support of the relief requested in this Motion, the Debtors rely upon and incorporate by reference the *Declaration of Andrew D.J. Hede in Support of Chapter 11 Petitions and First Day Pleadings* (“First Day Declaration”) filed contemporaneously herewith. In further support of this Motion, the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the Northern District of Georgia (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 in the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory and legal predicates for the relief requested herein are sections 105, 363, 503(b), 507(a)(4), 507(a)(5), 541, 1107, and 1108 of the Bankruptcy Code, Bankruptcy Rules 6003 and 6004(h), and the *Second Amended and Restated General Order 26-2019, Procedures for Complex Chapter 11 Cases*, dated February 6, 2023 (the “Complex Case Procedures”).

BACKGROUND

A. The Chapter 11 Cases

3. On March 16, 2025 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with this Court.

4. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. No official committee has been appointed in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), and no request has been made for the appointment of a trustee or an examiner.

6. Additional information regarding the Debtors' businesses, capital structure, and the circumstances leading to the filing of these Chapter 11 Cases is set forth in the First Day Declaration.

B. Employees

7. As of the Petition Date, the Debtors employ approximately 660 employees (the "Employees"), nearly all of whom work full-time in Alabama, Colorado, Florida, Georgia, Louisiana, Mississippi, Texas, and Washington. None of the Employees are subject to a collective bargaining agreement or similar labor agreement.

8. The Employees perform a wide range of functions critical to the Debtors' operations and maintenance of their properties, including: (i) repairing, installing, and maintaining heating and cooling systems for residential customers; (ii) sales; (iii) customer service; (iv) marketing; (v) management; (vi) accounting; and (vii) technology-related activities.

9. The Employees are essential to the Debtors' businesses. Many of these individuals are highly trained and have a critical working knowledge of the Debtors' businesses that cannot be replaced easily. Failure to maintain the continued, uninterrupted services of the Employees could disrupt the Debtors' reorganization efforts and jeopardize the value of their businesses as a going concern.

10. If the Debtors cannot assure their Employees that they will promptly pay prepetition Employee Obligations (as defined below), certain Employees will likely seek employment elsewhere. The loss of Employees at this critical juncture would have a material adverse impact on the Debtors' business and ability to maximize value in these Chapter 11 Cases.

C. Wages and Payroll Obligations

i. Wages

11. All Employees are paid wages, salaries, or commissions² (collectively, “Wages”) on a biweekly basis on the Friday following the end of each pay period. For the pay period prior to the Petition Date, the Debtors’ payroll for Wages (including the Debtors’ portion of the Payroll Taxes (as defined below)) was approximately \$2,220,000.³ Nearly all of the Employees are paid by check or by electronic fund transfers, i.e., direct deposit.

12. The Debtors estimate that, as of the Petition Date, approximately \$3,000,000 in Wages has accrued and is owing to the Employees. By this Motion, the Debtors request the authority to pay all unpaid Wages to Employees in an aggregate amount not to exceed \$3,000,000 and to continue to pay Wages to their Employees in the ordinary course of business. The Debtors will not pay any accrued and unpaid Wages owed to the Employees in excess of the statutory cap on priority wages of \$15,150.00 per person (the “Statutory Cap”).

ii. Payroll Obligations

13. The Debtors, as employers, are required by law to withhold federal, state, and local taxes from Wages (the “Employee Taxes”) for remittance to appropriate taxing authorities (the “Taxing Authorities”). In addition to the Employee Taxes, the Debtors are required to pay, from their own funds, social security and Medicare/Medicaid taxes as well as additional amounts for state and federal unemployment insurance based on a percentage of gross payroll and subject to state-imposed limits (collectively with the Employee Taxes, the “Payroll Taxes”), and remit the same to the Taxing Authorities.

² Many of the Employees are eligible to receive commissions in addition to their base salary.

³ The Debtors pay payroll one week in arrears.

14. The Debtors use a third-party service provider, Paychex Inc. (“Paychex”), to act as their payroll processor for the Payroll Taxes. Paychex processes the Payroll Taxes owed to the various Taxing Authorities on behalf of the Debtors in accordance with the Internal Revenue Code and applicable state law. As of the Petition Date, the Debtors estimate that they owe \$200,000 in accrued but unremitted Payroll Taxes (the “Withholding Obligations”). Even so, the Debtors seek authority to honor and process the prepetition obligations with respect to the Withholding Obligations, to the extent any may be outstanding, including authority for Paychex to remit funded Payroll Taxes.

D. Employee Benefits

i. Paid Time Off

15. The Debtors provide the Employees with “Paid Time Off” (“PTO”) in recognition of their service. Regular, full-time Employees are eligible for PTO that may be used for vacation, sickness, to care for family members, and/or personal activities.⁴ The Debtors allocate such time based on the Employee’s years of service as reflected in the chart below:⁵

Years of Service	Amount of PTO Accrual Per Biweekly Pay Period	Maximum Accrual Cap Per Calendar Year
Date of hire through 2 years	3.07 hours (0.385 days)	80 hours (10 days)
Years 3-4	4.61 hours (0.577 days)	120 hours (15 days)
5 or more years of service	6.15 hours (0.769 days)	160 hours (20 days)

When an Employee’s employment anniversary results in a greater PTO accrual rate, the higher accrual rate will begin the first pay period following the applicable employment anniversary. Unless applicable law provides otherwise, Employees may only carry-over 40 hours of accrued

⁴ Part-time, temporary, and seasonal employees are not eligible for PTO.

⁵ For new hires, accrued PTO does not become earned and available for use until completion of ninety (90) days of service.

but unused PTO from one calendar year to the next. Unless applicable law provides otherwise, any accrued but unused PTO that exceeds the carry-over limit will be lost.

16. The Debtors provide unpaid family and medical leave for eligible Employees under the Family and Medical Leave Act (“FMLA”),⁶ which may be used for events such as (i) the birth of an Employee’s child; (ii) the placement of a child with an Employee for adoption or foster care; (iii) a serious health condition of an Employee; (iii) the care of an Employee’s spouse, child, or parent with a serious health condition; (iv) a qualifying exigency arising out of the fact that the Employee’s spouse, child or parent is a military member who is on covered active duty in the Armed Forces of the United States; and (v) the care for a covered service member (who is the Employee’s spouse, child, parent or next of kin) with a serious illness or injury. In addition, although the Debtors do not close or provide paid time off for specific holidays as the Debtors often need to respond to requests for emergency services, the Debtors do provide holiday pay for those Employees scheduled to work on certain federal holidays assigned annually by the Debtors.

17. The Debtors estimate that, as of the Petition Date, approximately \$300,000 in the aggregate in PTO is accrued and “banked” by the Employees, but the Debtors do not believe that any amount of PTO is payable as of the Petition Date. By this Motion, the Debtors seek authority, but not direction, to (i) continue to honor their PTO policy in the ordinary course of business; (ii) modify their prepetition policies relating thereto as they deem appropriate; and (iii) honor and pay any obligations related thereto that (a) accrued prepetition, and (b) accrued postpetition, but relate to the prepetition period, up to the Statutory Cap or if otherwise required by applicable state

⁶ Eligible Employees are those whom the Debtors have employed for at least twelve (12) months (not necessarily consecutive), have worked at least 1,250 hours during the twelve (12) months immediately prior to the requested leave of absence, and are employed at a worksite where fifty (50) or more Employees of the Debtors work within seventy-five (75) miles. Employees who do not qualify for a leave of absence under FMLA or similar state laws because they do not work in a location with fifty (50) or more Employees in a seventy-five (75) mile radius may request a personal leave of absence for any reason covered under FMLA.

law, related thereto in a manner consistent with their prepetition practices. For the avoidance of doubt, the Debtors shall not cash out unpaid PTO upon termination of employment, unless applicable state law requires such payment.

ii. Employee Benefit Plans and Policies

18. The Debtors have established certain benefit plans and policies for eligible Employees that provide, among other benefits, medical, dental and vision insurance, life insurance, disability insurance, and other benefits (the “Employee Benefit Plans”), which are described in more detail below. Beginning 90 days after their date of hire, Employees that work a minimum of 30 hours a week are eligible to participate in the Employee Benefit Plans.

a. Medical, Dental and Vision Plans

(i) Medical Plans

19. Eligible Employees and their dependents are offered medical coverage through PPO plans administered by BlueCross BlueShield of Alabama (the “Medical Plans”).

20. Most of the Employees are enrolled in the Medical Plans. The Medical Plans are partially funded by the Debtors and partially funded by participating Employees. Specifically, depending on whether participation is solely by an Employee or whether dependents also participate and further which level of plan an Employee selects, the Debtors contribute between 16% to 50% for participating Employees and participating Employees contribute the balance. The average monthly premium for the Medical Plans is approximately \$200,000. Amounts contributed by participating Employees are deducted from such Employees’ Wages. The monthly premiums are due on the first of each month.

(ii) Dental Plans

21. Employees and their dependents are also offered dental benefits through plan options with either Solstice or MetLife (collectively, the “Dental Plans”). Some of the Employees

are enrolled in one of the Dental Plans. The Dental Plans are funded by participating Employees. The average aggregate monthly premium for the Dental Plans is approximately \$9,443. Amounts contributed by participating Employees are deducted from such Employees' Wages. The monthly premiums are due on the first of each month.

(iii) Vision Plan

22. Employees and their dependents are also offered vision benefits through MetLife (the "Vision Plan", and together with the Medical Plans and the Dental Plans, the "Employee Health Plans"). Some of the Employees are enrolled in the Vision Plan. The Vision Plan is funded by participating Employees. The average aggregate monthly premium for the Vision Plan is approximately \$2,874. Amounts contributed by participating Employees are deducted from such Employees' Wages. The monthly premiums are due on the first of each month.

23. On average, the total cost of the Employee Health Plans to the Debtors is approximately \$52,000 per month. The Debtors believe that, as of the Petition Date, there are approximately \$52,000 of accrued and unpaid fees in connection with the Employee Health Plans, all of which will be due within the first 30 days of these Chapter 11 Cases.

24. By this Motion, the Debtors seek authority to (a) continue to provide the Employee Health Plans for eligible Employees in the ordinary course of business, and (b) continue to honor obligations under the Employee Health Plans.

a. Other Benefit Plans

(i) Income Protection Insurance

25. After the general benefits probation period, the Debtors offer eligible Employees voluntary short-term disability insurance ("Short-Term Disability"), long-term disability insurance ("Long-Term Disability"), basic life insurance and accidental death and dismemberment insurance ("Life Insurance"), and supplemental voluntary life and accidental death and dismemberment

insurance (“Voluntary Life Insurance”, and together with Short-Term Disability, Long-Term Disability, and Life Insurance, collectively, the “Income Protection Insurance”). The Debtors believe that there are no unpaid fees in connection with the Income Protection Insurance as of the Petition Date. However, the Debtors seek authority to continue to make payments under the Income Protection Insurance in the ordinary course of business.

(a) Voluntary Short-Term Disability

26. Through MetLife, full-time eligible Employees of the Debtors that must take a leave of absence due to illness or injury may enroll in Short Term Disability to continue to receive funds while unable to work. Specifically, the Short-Term Disability plan provides the participating Employees suffering from a disabling injury or illness with up to 60% of an Employee’s pre-disability weekly earnings subject to the plan’s maximum weekly benefit of \$1,000 up to a maximum duration of 24 weeks due to disability.

(b) Voluntary Long-Term Disability

27. Through MetLife, full-time eligible Employees that must take an extended leave of absence due to illness or injury may enroll in Long Term Disability continue to receive funds while unable to work. Specifically, the Long-Term Disability plan provides the participating Employees suffering from an extended disabling injury or illness with up to 60% of such an Employee’s pre-disability monthly earnings up to a maximum of \$6,000. The Long-Term Disability benefits are payable as long as approved or up to Social Security Normal Retirement Age with reducing benefit duration.

(c) Life Insurance

28. The Debtors provide eligible Employees with \$10,000 of Life Insurance, covering 100% of the average monthly premium in the amount of approximately \$850.

(d) Voluntary Life Insurance

29. The Debtors also offer voluntary supplemental life insurance (“Voluntary Life Insurance”), which includes additional accidental death and dismemberment coverage, through MetLife. Voluntary Life Insurance is fully funded by participating Employees as a part of such Employees’ regular Wages.

(ii) *Additional Voluntary Benefits*

30. The Debtors also offer a wide variety of voluntary benefits for Employees, including (i) hospital indemnity insurance through MetLife; (ii) critical illness insurance through MetLife; and (iii) accident insurance through MetLife (collectively, the “Additional Voluntary Benefits”). Any costs associated with the participation in any of the Additional Voluntary Benefits is fully borne by the participating Employee.

31. The Debtors contract with Gallagher Benefit Services, Inc. (“Gallagher”) to provide consulting services in connection with the Employee Benefit Plans. The Debtors pay Gallagher \$10,291.67 per month. As of the Petition Date, approximately \$32,300 is due and owing to Gallagher.

32. By this Motion, the Debtors seek authority, in their discretion, to (i) continue the Employee Health Plans, Income Protection Insurance, and Additional Voluntary Benefits for their Employees in the ordinary course of business on a postpetition basis; (ii) modify their prepetition policies relating thereto as they deem appropriate; (iii) continue making contributions to such Employee Health Plans, Income Protection Insurance, and Additional Voluntary Benefits; (iv) continue to pay fees of third-party administrators, as necessary; and (v) pay any amounts related thereto, including any premiums and claim amounts that (a) accrued prepetition, and (b) accrue postpetition, but relate to the prepetition period.

iii. Non-Insider Employee Bonus Programs

33. The Debtors have historically offered in the ordinary course of business certain non-insider Employees monthly and annual bonuses⁷ designed to help drive greater revenue to the business (collectively, the “Non-Insider Bonus Programs”). Approximately 50 Employees holding various non-insider positions are eligible to receive payment under the Non-Insider Bonus Programs.

34. The Debtors also offer employee referral bonuses. To be eligible for the employee referral bonus, the new hire must list the Employee on the job application and must not otherwise be associated with an employment agency or have agency fees attached. An Employee becomes eligible for a referral bonus after the new hire successfully completes 90 days of employment. The Employee must be actively employed at the time the bonus is paid to earn the referral bonus. There are approximately \$5,000 in referral bonuses outstanding as of the Petition Date.

35. The Debtors’ maintenance of the Non-Insider Bonus Programs and payment of Non-Insider Bonus Programs are critical to maintaining employee morale and loyalty. Failure to maintain the Non-Insider Bonus Programs will result in increased instability in the Debtors’ workforce, which will undermine the Debtors’ ability to strengthen their financial and operational foundation, generate growth, and position themselves for long-term success.

36. The Debtors estimate that \$15,000 is owing under the Non-Insider Bonus Programs as of the Petition Date and that no Employee is owed in excess of the Statutory Cap. The Debtors respectfully request that the Court authorize the Debtors, in their discretion, to continue to pay

⁷ The Debtors also offer employee referral bonuses. To be eligible for the employee referral bonus, the new hire must list the Employee on the job application and must not otherwise be associated with an employment agency or have agency fees attached. Employees become eligible for referral bonuses after the new hire successfully completes 90 days of employment. The Employee must be actively employed at the time the bonus is paid to earn the referral bonus. There is approximately \$5,000 in referral bonuses outstanding as of the Petition Date.

amounts on account of the Non-Insider Bonus Programs if and when they come due in the ordinary course of business.

iv. Workers' Compensation Insurance

37. Under applicable law, the Debtors are required to maintain workers' compensation insurance programs to provide their Employees with workers' compensation insurance coverage for claims arising from or relating to their employment with the Debtors and to satisfy the Debtors' obligations arising under or relating to these programs (collectively, the "Workers' Compensation Programs"). The Workers' Compensation Programs cover all Employees and coverage is provided through a workers' compensation insurance policies with CNA (Continental Casualty Company). The Debtors pay approximately \$360,000 in annual premiums and fees to maintain the workers' compensation insurance.⁸

38. It is critical that the Debtors be permitted to continue their Workers' Compensation Programs and pay their premiums for workers' compensation coverage, as not doing so would almost certainly be costlier. In addition, failure to maintain this insurance could result in the institution of administrative or legal proceedings against the Debtors and their officers and directors, and an inability of the Debtors to continue as a going concern. By this Motion, the Debtors request authority to maintain and continue their prepetition practices with respect to the Workers' Compensation Programs, including paying premiums, deductibles, and claim reimbursements, and allowing workers' compensation claimants, to the extent they hold valid

⁸ The Workers' Compensation premiums are financed through a premium financing arrangement, as described in greater detail in the Debtors' *Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Maintain Existing Insurance Policies, Pay all Policy Premiums, and Renew or Enter Into New Policies, and (B) Continue Insurance Premium Financing Program, Pay Insurance Premium Financing Obligations Arising in Connection Therewith, and Renew Such Premium Financing Arrangements; (II) Authorizing the Debtors to maintain Their Surety Bond Program, Pay Obligations in Connection Therewith, and Renew or Obtain New Surety Bonds; and (III) Authorizing Banks to Honor and Process Checks and Electronic Transfer Requests Related Thereto.*

claims, to proceed with their claims under the Workers' Compensation Programs. As of the Petition Date, there are at least 15 open claims under the Workers' Compensation Programs.

v. Retirement Plan

39. Employees are also eligible to enroll in a 401(k) Plan managed by Paychex Inc. (the "Retirement Plan"). Eligible Employees may elect to have a portion of their salary deposited directly into a 401(k) account on their behalf as a pre-tax contribution. By this Motion, the Debtors seek authority to continue to honor their obligations with respect to the Retirement Plan in the ordinary course of business.

vi. COBRA

40. The Debtors provide health insurance benefits under the Consolidated Omnibus Budget Reconciliation Act ("COBRA") to employees who have been terminated. Approximately 10 former employees currently receive health insurance through COBRA. The costs for the COBRA health insurance benefits are paid by the former employees, except for one former employee for whom the Debtors have been paying this benefit.⁹

41. As of the Petition Date, the Debtors owe \$5,039 on account of COBRA. The Debtors seek authorization, in their discretion, to continue to provide COBRA on a postpetition basis in the ordinary course of business and pay any pass-through obligations related thereto.

E. Reimbursable Expenses

42. Prior to the Petition Date, and in the ordinary course of their business, the Debtors reimbursed Employees for certain expenses incurred on behalf of the Debtors in the scope of their employment, including travel, lodging, transportation, meals, and other miscellaneous expenses (the "Reimbursable Expenses"). On average, the Debtors incur approximately \$32,000 per month

⁹ The Debtors intend to reject the separation agreement subjecting them to this COBRA payment obligation.

on Reimbursable Expenses. The Reimbursable Expenses incurred by the Employees in furtherance of the Debtors' business are paid directly by Employees who are expected to submit expense reports to the Debtors within 30 days of incurring a Reimbursable Expense, in accordance with the Debtors' reimbursement policy. As of the Petition Date, the Debtors estimate that approximately \$1,000 in Reimbursable Expenses remain outstanding.

43. To avoid harming Employees who incurred the Reimbursable Expenses, the Debtors request authority, in their discretion, to (i) continue reimbursing the Reimbursable Expenses in accordance with prepetition practices; (ii) modify their prepetition policies relating thereto as they deem appropriate; and (iii) pay all Reimbursable Expenses that (a) accrued prepetition and (b) accrue postpetition but relate to the prepetition period, in an amount not to exceed \$10,000.

RELIEF REQUESTED

44. By this Motion, the Debtors respectfully request entry of the Interim Order and the Final Order (i) authorizing, but not directing, the Debtors, in their sole discretion, to pay and honor, as the case may be, (a) all prepetition claims of Employees, including, but not limited to, claims for Wages, PTO, the Employee Health Plans, the Income Protection Insurance, the Additional Voluntary Benefits, and the Retirement Plan, as applicable, and certain costs and disbursements related to the foregoing, up to the Statutory Cap per Employee, (b) any claims or payments pursuant to the Employee Benefit Plans, (c) all Withholding Obligations ((a), (b) and (c) collectively referred to as the "Employee Obligations"), (d) the Workers' Compensation Programs; (e) the Non-Insider Bonus Programs, and (f) the Reimbursable Expenses, up to the Statutory Cap, each in the manner customarily used by the Debtors prepetition; and (ii) authorizing and directing all Banks to receive, process, honor, and pay any and all checks or electronic transfers drawn on the Debtors' bank accounts related to ordinary course Employee Obligations, whether presented

before or after the Petition Date, provided that sufficient funds are on deposit in the applicable accounts to cover such payments.

45. In total, the Debtors estimate that the following prepetition amounts related to the Employee Obligations are outstanding as of the Petition Date:

Relief Sought	Approximate Prepetition Amount Due Within 30 Days of the Petition Date	Approximate Total Prepetition Amount Outstanding
Wages ¹⁰	\$3,000,000	\$3,000,000
Withholding Obligations	\$200,000	\$200,000
Employee Benefit Plans	\$84,300	\$84,300
Reimbursable Expenses	\$10,000	\$10,000
Non-Insider Bonus Program	\$15,000	\$15,000
Total	\$3,309,300.00	\$3,309,300.00

BASIS FOR RELIEF

46. The relief requested in this Motion is in the best interests of the estates and is necessary to enable the Debtors to maintain morale during this critical time, retain their current Employees and minimize the personal hardship such Employees may suffer if prepetition employee-related obligations are not paid when due or honored as expected.

47. Courts generally acknowledge that it is appropriate to authorize the payment (or other special treatment) of prepetition employee obligations in certain circumstances. Pursuant to sections 1107(a) and 1108 of the Bankruptcy Code, a debtor in possession is authorized to operate its business while maintaining “a fiduciary duty to act in the best interest of the estate as a whole, including its creditors, equity interest holders and other parties in interest.” *LaSalle Nat’l Bank v. Perelman*, 82 F. Supp. 2d 279, 292 (D. Del. 2000). Implicit in the fiduciary duties of any debtor in possession is the obligation “to protect and preserve the estate, including an operating business’s

¹⁰ Including amounts withheld from Employees by the Debtors (i.e., Employee contributions to Employee Benefit Plans).

going-concern value.” *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002). Some courts have noted that there are instances in which a debtor can fulfill this fiduciary duty “by the preplan satisfaction of a prepetition claim.” *Id.* The *CoServ* court specifically noted that preplan satisfaction of prepetition claims would be a valid exercise of the debtor’s fiduciary duty when the payment “is the only means to effect a substantial enhancement of the estate.” *Id.* In the Chapter 11 Cases, the Debtors are operating as debtors in possession consistent with sections 1107(a) and 1108 of the Bankruptcy Code, and payment of the Employee Obligations is necessary to protect and preserve the Debtors’ business operations. Thus, the Court should authorize the relief requested in the Motion.

48. Consistent with the Debtors’ fiduciary duties, the Court may also grant the relief requested herein pursuant to sections 105(a) and 363 of the Bankruptcy Code and the “necessity of payment” doctrine. 11 U.S.C. §§ 105(a), 363(b), 363(c). Section 363(b)(1) of the Bankruptcy Code states in pertinent part that “[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate” 11 U.S.C. § 363(b)(1). If a debtor’s determination to use estate assets represents a reasonable business judgment, the Court should approve such use.

49. Moreover, courts in this district have recognized the importance of satisfying employee obligations in cases requesting relief similar to the relief requested here. *See, e.g., In re The Krystal Co.*, Case No. 20-61065 (PWB) (Bankr. N.D. Ga. Jan. 22, 2020) [Docket No. 34]; *In re Jack Cooper Ventures, Inc.*, Case No. 19-62393 (PWB) (Bankr. N.D. Ga. August 6, 2019) [Docket No. 66]; *In re LakePoint Land, LLC*, Case No. 18-41337 (BEM) (Bankr. N.D. Ga. June 13, 2018) [Docket No. 27]; *In re Beaulieu Grp., LLC*, Case No. 17-41677 (PWB) (Bankr. N.D. Ga. July 20, 2017) [Docket No. 35]; *In re AstroTurf, LLC*, Case No. 16-41504 (PWB) (Bankr.

N.D. Ga. June 29, 2016) [Docket No. 31]. Section 105(a) of the Bankruptcy Code further provides, in pertinent part, that a “court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a).

50. Furthermore, the “necessity of payment” doctrine authorizes the relief requested in the Motion because the Employees are indispensable to both the Debtors’ operations and the resolution of the Chapter 11 Cases. In addition, the Debtors believe that the unpaid Wages and other benefits earned within 180 days of the Petition Date that the Debtors seek to pay are entitled to priority status under sections 507(a)(4) and 507(a)(5) of the Bankruptcy Code and, individually, do not exceed the Statutory Cap (excluding PTO in certain instances).¹¹

51. The Employees are essential to the continued operation of the Debtors’ businesses, and the Employees’ morale directly affects their effectiveness and productivity. As the Debtors rely heavily on their Employees, a failure to continue to satisfy the Employee Obligations without disruption is essential. Consequently, it is critical that the Debtors continue, in the ordinary course, those personnel policies, programs, and procedures that were in effect prior to the Petition Date. If the checks issued and electronic fund transfers requested in payment of any of the compensation or other Employee Obligations are dishonored, or if such obligations are not timely paid postpetition, the Employees will likely suffer extreme personal hardship and may be unable to meet their daily living expenses.

52. A loss of employee morale and goodwill at this juncture would undermine the Debtors’ stability and would undoubtedly have an adverse effect on the Debtors, their customers, the value of their assets and businesses, and their ability to achieve their objectives in the Chapter

¹¹ To the extent that any obligation otherwise payable to an Employee would exceed the Statutory Cap, the Debtors do not seek authority at this time to pay any amounts that would exceed the Statutory Cap.

11 Cases. As noted by the court in *In re Equalnet Communications Corp.*, “[t]he need to pay [prepetition employee wage] claims in an ordinary course of business time frame is simple common sense. Employees are more likely to stay in place and to refrain from actions which could be detrimental to the case and/or the estate if their pay and benefits remain intact and uninterrupted.” 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000).

53. As part of the foregoing relief, the Debtors also seek authority to pay all Withholding Obligations. The failure to make such payments may also subject the Debtors and their officers to federal or state liability. *See City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 96–97 (3d Cir. 1994) (state law requiring debtor to withhold city income tax from its employees’ wages created trust relationship between debtor and city for payment of withheld taxes); *DuCharmes & Co. v. Michigan (In re DuCharmes & Co.)*, 852 F.2d 194, 195–96 (6th Cir. 1988) (noting the special liabilities for failure to pay trust fund taxes). Moreover, the monies payable for amounts held in trust, like the Withholding Obligations, generally are not property of a debtor’s estate. *Begier v. IRS*, 496 U.S. 53, 59 (1990) (recognizing that because the debtor does not own an equitable interest in property he holds in trust for another, that interest is not “property of the estate”). The failure to transfer these withheld funds could result in hardship to certain Employees or others. Furthermore, if the Debtors cannot remit these amounts, the Employees may face legal action due to the Debtors’ failure to submit these payments.

54. Finally, payment of Withholding Obligations that constitute “trust fund” taxes will not prejudice general unsecured creditors of the Debtors’ estates as the relevant Taxing Authorities would hold priority claims under section 507(a)(8) of the Bankruptcy Code with respect to such obligations. Moreover, the monies payable for trust fund taxes, as well as the other funds that are

held in trust for the benefit of third parties, such as withheld funds with respect to the Retirement Plan, are not property of the Debtors' estates.

55. The relief requested in the Motion is necessary for the viability of the Debtors' businesses and maximization of the value of the Debtors' assets. Accordingly, the Debtors submit that the relief sought herein is consistent with sections 105(a), 507(a), and 541 of the Bankruptcy Code.

56. Nothing in the Motion, nor any payments made by the Debtors pursuant to any order entered authorizing the relief requested in the Motion, shall be deemed an assumption or rejection of any employee benefit, employment agreement, other program, or contract, or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract between the Debtors and any Employee.

**REQUEST FOR IMMEDIATE RELIEF AND WAIVER OF STAY TO
AVOID IMMEDIATE AND IRREPARABLE HARM**

57. The Debtors submit that the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors for the reasons set forth herein and in the First Day Declaration. Therefore, Bankruptcy Rule 6003 has been satisfied and the relief requested herein should be granted.

58. Bankruptcy Rule 6003 provides that the Court may grant relief within 21 days after the filing of the petition regarding "a motion to use, sell, lease, or otherwise incur an obligation regarding property of the estate, including a motion to pay all or part of a claim that arose before the filing of the petition" only if such relief is necessary to avoid immediate and irreparable harm. Fed R. Bankr. P. 6003(b). The relief sought in this Motion is necessary to enable the Debtors to maintain morale during this critical time, retain their Employees, and minimize the personal

hardship such Employees may suffer if prepetition employee-related obligations are not paid when due or honored as expected.

59. Additionally, the Debtors further seek a waiver of any stay of the effectiveness of an order approving this Motion. 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.” Fed. R. Bankr. P. 6004(h). As set forth herein, the relief requested in this Motion is essential to prevent immediate and irreparable damage to the Debtors’ operations, going-concern value, and their efforts to pursue a resolution to these Chapter 11 Cases.

60. Accordingly, the relief requested herein is appropriate under the circumstances and under Bankruptcy Rules 6003 and 6004(h) should be waived.

RESERVATION OF RIGHTS

61. Nothing contained herein is intended or should be construed as: (a) an admission as to the validity of any claim against the Debtors; (b) a waiver of the Debtors’ rights to dispute any claim; or (c) an approval or assumption of any agreement, contract, or lease, pursuant to section 365 of the Bankruptcy Code.

NOTICE

62. Notice of this Motion has been given to the following parties or, in lieu thereof, to their counsel, if known: (a) the Office of the United States Trustee for the Northern District of Georgia; (b) the Debtors’ prepetition and postpetition lenders and collateral agent; (c) creditors holding the 30 largest unsecured claims against the Debtors; (d) the United States Attorney for the Northern District of Georgia; (e) the Georgia Department of Revenue; (f) the Internal Revenue Service; (g) the Securities & Exchange Commission; (h) the Georgia Secretary of State; (i) the states attorneys general for states in which the Debtors conduct business; and (j) any party that has

requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

NO PRIOR REQUEST

63. No prior request for the relief sought in this Motion has been made to this or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request that this Court enter the Proposed Orders granting the relief requested herein and such other and further relief as is just and proper.

Dated: March 16, 2025

Respectfully submitted,

GREENBERG TRAUERIG, LLP

/s/ David B. Kurzweil

David B. Kurzweil (Ga. Bar No. 430492)

Matthew A. Petrie (Ga. Bar No. 227556)

Terminus 200

3333 Piedmont Road, NE, Suite 2500

Atlanta, Georgia 30305

Telephone: (678) 553-2100

Email: kurzweild@gtlaw.com

petriem@gtlaw.com

*Proposed Counsel for the Debtors and
Debtors in Possession*

Exhibit A

Proposed Interim Order

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
NEWNAN DIVISION**

In re:

AFH AIR PROS, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 25-10356 (PMB)

(Jointly Administered)

Re: Docket No. __

**INTERIM ORDER (I) AUTHORIZING THE DEBTORS TO PAY
(A) ALL PREPETITION EMPLOYEE OBLIGATIONS AND
(B) PREPETITION WITHHOLDING OBLIGATIONS, AND
(II) DIRECTING BANKS TO HONOR RELATED TRANSFERS**

Upon the *Emergency Motion of the Debtors for Entry of Interim and Final Orders*

(I) Authorizing the Debtors to Pay (A) All Prepetition Employee Obligations and (B) Prepetition Withholding Obligations, and (II) Directing Banks to Honor Related Transfers (the “Motion”);²

¹ The last four digits of AFH Air Pros, LLC’s tax identification number are 1228. Due to the large number of debtor entities in these chapter 11 cases, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the claims and noticing agent at <https://www.veritaglobal.net/AirPros>. The mailing address for the debtor entities for purposes of these chapter 11 cases is: 150 S. Pine Island Road, Plantation, Florida 33020.

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

and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue of these Chapter 11 Cases and the Motion in this district being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that due and adequate notice of the Motion has been given under the circumstances; and this Court having held a hearing (the "Hearing") to consider the relief requested in the Motion; and upon the First Day Declaration and the record of the Hearing, this Court having determined that there is good and sufficient cause for the relief set forth in this Order; and after due deliberation thereon,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED on an interim basis to the extent provided herein.
2. The Debtors are authorized, but not directed, to continue to honor and pay all prepetition Employee Obligations in accordance with the Debtors' stated policies as fully set forth in the Motion and in the ordinary course of the Debtors' businesses; provided, however, that without prejudice to the Debtors' right to seek additional payments at the final hearing of the Motion (the "Final Hearing") or any other time subsequent thereto, (i) payments to or on behalf of any Employee on account of any prepetition Employee Obligation, including PTO, shall not exceed the amounts afforded priority status by any applicable provisions of section 507 of the Bankruptcy Code, including sections 507(a)(4) and 507(a)(5), and (ii) the aggregate amount of such payments shall not exceed \$3,309,300 unless further ordered by the Court.
3. The Debtors are authorized, but not directed, to continue to honor and pay their Reimbursable Expenses, including any such prepetition obligations, in accordance with the Debtors' stated policies and prepetition practices, and are authorized to satisfy such prepetition Reimbursable Expenses in an amount not to exceed \$10,000.

4. The Debtors are authorized to continue the Non-Insider Bonus Programs and pay all prepetition amounts relating thereto in the ordinary course.

5. The Debtors are authorized to continue the Workers' Compensation Programs and pay all prepetition amounts relating thereto in the ordinary course.

6. The Debtors are authorized to continue to honor and pay amounts related to the Employee Benefit Plans in the ordinary course of business, including any such prepetition obligations.

7. The Debtors are authorized to make postpetition payments with respect to the foregoing in the ordinary course of business.

8. All of the Debtors' banks are authorized and directed to receive, process, honor, and pay any and all checks or electronic transfers drawn on the Debtors' payroll and disbursement accounts related to the Employee Obligations, including, Wages, PTO, Employee Benefit Plans, Non-Insider Bonus Programs, Reimbursable Expenses, and Withholding Obligations authorized by the Interim Order, whether presented before or after the Petition Date, provided that sufficient funds are on deposit in the applicable accounts to cover such payments.

9. To the extent that any employment or related agreements may be deemed executory contracts within the meaning of section 365 of the Bankruptcy Code, the Debtors have not sought authority to assume such contracts, and no relief is granted in respect thereof.

10. Nothing in the Motion or the Interim Order, nor as a result of any payment made pursuant to the Interim Order, shall be deemed or construed as an admission as to the validity or priority of any claim against the Debtors, an approval or assumption of any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code, or a waiver of the rights of the Debtors,

or shall impair the ability of the Debtors, or any other party in interest, to the extent applicable, to contest the validity and amount of any payment made pursuant to the Interim Order.

11. Notwithstanding anything to the contrary contained in this Interim Order, any payment, deposit, or other transfer made or to be made under this Interim Order, any authorization contained in this Interim Order, or any claim for which payment is authorized hereunder, shall be subject to the terms and provisions of any orders of this Court approving any debtor-in-possession financing for, or any use of cash collateral by, the Debtors and any approved budget (subject to permitted variances thereto) in connection therewith. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of (a) any such orders approving any debtor-in-possession financing or use of cash collateral or (b) any debtor-in-possession financing agreements and documents related thereto.

12. Nothing herein shall be deemed to authorize (i) the payment of any amounts in satisfaction of bonus or severance obligations to an insider of the Debtors, which are subject to section 503(c) of the Bankruptcy Code, or (ii) the payment of any amounts owing to any retired or former employees under any supplemental executive retirement plan or otherwise.

13. A final hearing to consider the relief requested in the Motion shall be held on _____, **2025 at ___:___ .m. (prevailing Eastern Time)** and any objections to entry of such order shall be in writing and filed with this Court no later than _____, **2025 at 4:00 p.m. (prevailing Eastern Time)** and served on: (i) the Debtors, c/o Air Pros Solutions, LLC, 150 S. Pine Island Road, Plantation, Florida 33020, Attn: Andrew D.J. Hede (ahede@accordion.com); (ii) proposed counsel to the Debtors, Greenberg Traurig, LLP, Terminus 200, 3333 Piedmont Road, NE, Suite 2500, Atlanta, Georgia 30305, Attn: David B. Kurzweil, Esq. (kurzweild@gtlaw.com) and Matthew A. Petrie (petriem@gtlaw.com); (iii) counsel for the

DIP Lenders and the Prepetition Lenders, (a) Latham & Watkins LLP, 330 N. Wabash Avenue, Suite 2800, Chicago, Illinois 60611, Attn: James Ktsanes (james.ktsanes@lw.com), Ebba Gebisa (ebba.gebisa@lw.com), and Whit Morley (whit.morley@lw.com), (b) Latham & Watkins LLP, 1271 Avenue of the Americas, New York, New York 10020, Attn: Nikhil Gulati (nikhil.gulati@lw.com), and (c) Scroggins, Williamson & Ray, P.C., 4401 Northside Parkway, Suite 230, Atlanta, GA 30327 Attn: J. Robert Williamson (rwilliamson@swlawfirm.com); and (iv) the Office of the United States Trustee for Region 21, 362 Richard Russell Building & U.S. Courthouse, 75 Ted Turner Drive, S.W., Atlanta, GA 30303 (Attn: Jonathan S. Adams).

14. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order.

15. The requirements of Bankruptcy Rule 6003(b) are satisfied.

16. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof.

17. The Court shall retain jurisdiction with respect to all matters arising from or related to the implementation and/or interpretation of this Order.

END OF DOCUMENT

Prepared and presented by:

GREENBERG TRAURIG, LLP

/s/ David B. Kurzweil

David B. Kurzweil (Ga. Bar No. 430492)

Matthew A. Petrie (Ga. Bar No. 227556)

Terminus 200

3333 Piedmont Road, NE, Suite 2500

Atlanta, Georgia 30305

Telephone: (678) 553-2100

Email: kurzweild@gtlaw.com

petriem@gtlaw.com

*Proposed Counsel for the Debtors and
Debtors in Possession*

Exhibit B

Proposed Final Order

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
NEWNAN DIVISION**

In re:

AFH AIR PROS, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 25-10356 (PMB)

(Jointly Administered)

Re: Docket No. __

**FINAL ORDER (I) AUTHORIZING THE DEBTORS TO PAY
(A) ALL PREPETITION EMPLOYEE OBLIGATIONS AND
(B) PREPETITION WITHHOLDING OBLIGATIONS, AND
(II) DIRECTING BANKS TO HONOR RELATED TRANSFERS**

Upon the *Emergency Motion of the Debtors for Entry of Interim and Final Orders (I) Authorizing the Debtors to Pay (A) All Prepetition Employee Obligations and (B) Prepetition Withholding Obligations, and (II) Directing Banks to Honor Related Transfers* (the “Motion”);²

¹ The last four digits of AFH Air Pros, LLC’s tax identification number are 1228. Due to the large number of debtor entities in these chapter 11 cases, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the claims and noticing agent at <https://www.veritaglobal.net/AirPros>. The mailing address for the debtor entities for purposes of these chapter 11 cases is: 150 S. Pine Island Road, Plantation, Florida 33020.

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

and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and this matter being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue of these Chapter 11 Cases and the Motion in this district being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and this Court having held a hearing (the “Hearing”) to consider the relief requested in the Motion; and upon the First Day Declaration and the record of the Hearing; and the Court having entered an interim order granting the relief requested in the Motion (the “Interim Order”); and good and sufficient cause appearing for the relief set forth in this Order; and after due deliberation thereon,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED to the extent provided herein.
2. The Debtors are authorized, but not directed, to continue to honor and pay all prepetition Employee Obligations in accordance with the Debtors’ stated policies as fully set forth in the Motion and in the ordinary course of the Debtors’ businesses; provided, however, that without prejudice to the Debtors’ right to seek additional payments at any other time subsequent hereto, (i) payments to or on behalf of any Employee on account of any prepetition Employee Obligation, including PTO, shall not exceed the amounts afforded priority status by any applicable provisions of section 507 of the Bankruptcy Code, including sections 507(a)(4) and 507(a)(5), and (ii) the aggregate amount of such payments shall not exceed \$3,309,300 unless further ordered by the Court.
3. The Debtors are authorized, but not directed, to continue to honor and pay their Reimbursable Expenses, including any such prepetition obligations, in accordance with the

Debtors' stated policies and prepetition practices, and are authorized to satisfy such prepetition Reimbursable Expenses in an amount not to exceed \$10,000.

4. The Debtors are authorized to continue the Non-Insider Bonus Programs and pay all prepetition amounts relating thereto in the ordinary course.

5. The Debtors are authorized to continue the Workers' Compensation Programs and pay all prepetition amounts relating thereto in the ordinary course.

6. The Debtors are authorized to continue to honor and pay amounts related to the Employee Benefit Plans in the ordinary course of business, including any such prepetition obligations.

7. The Debtors are authorized to make postpetition payments with respect to the foregoing in the ordinary course of business.

8. All of the Debtors' banks are authorized and directed to receive, process, honor, and pay any and all checks or electronic transfers drawn on the Debtors' payroll and disbursement accounts related to Employee Obligations, including, but not limited to, Wages, PTO, Employee Benefit Plans, Non-Insider Bonus Programs, Reimbursable Expenses, and Withholding Obligations authorized by the Final Order, whether presented before or after the Petition Date, provided that sufficient funds are on deposit in the applicable accounts to cover such payments.

9. To the extent that any employment or related agreements may be deemed executory contracts within the meaning of section 365 of the Bankruptcy Code, the Debtors have not sought authority to assume such contracts, and no relief is granted in respect thereof.

10. Nothing in the Motion, the Interim Order, or the Final Order, nor as a result of any payment made pursuant to the Final Order, shall be deemed or construed as an admission as to the validity or priority of any claim against the Debtors, an approval or assumption of any agreement,

contract, or lease pursuant to section 365 of the Bankruptcy Code, or a waiver of the rights of the Debtors, or shall impair the ability of the Debtors, or any other party in interest, to the extent applicable, to contest the validity and amount of any payment made pursuant to the Final Order.

11. Notwithstanding anything to the contrary contained in this Final Order, any payment, deposit, or other transfer made or to be made under this Final Order, any authorization contained in this Final Order, or any claim for which payment is authorized hereunder, shall be subject to the terms and provisions of any orders of this Court approving any debtor-in-possession financing for, or any use of cash collateral by, the Debtors and any approved budget (subject to permitted variances thereto) in connection therewith. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of (a) any such orders approving any debtor-in-possession financing or use of cash collateral or (b) any debtor-in-possession financing agreements and documents related thereto.

12. Nothing herein shall be deemed to authorize (i) the payment of any amounts in satisfaction of bonus or severance obligations to an insider of the Debtors, which are subject to section 503(c) of the Bankruptcy Code, or (ii) the payment of any amounts owing to any retired or former employees under any supplemental executive retirement plan or otherwise.

13. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order.

14. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof.

15. The Court shall retain jurisdiction with respect to all matters arising from or related to the implementation and/or interpretation of this Order.

END OF DOCUMENT

Prepared and presented by:

GREENBERG TRAUIG, LLP

/s/ David B. Kurzweil

David B. Kurzweil (Ga. Bar No. 430492)

Matthew A. Petrie (Ga. Bar No. 227556)

Terminus 200

3333 Piedmont Road, NE, Suite 2500

Atlanta, Georgia 30305

Telephone: (678) 553-2100

Email: kurzweild@gtlaw.com

petriem@gtlaw.com

*Proposed Counsel for the Debtors and
Debtors in Possession*