

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

In re:	)	Chapter 11
	)	
AMERICAN SIGNATURE, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 25-12105 (JKS)
	)	
Debtors.	)	(Joint Administration Requested)
	)	

**DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS:  
(I) AUTHORIZING, BUT NOT DIRECTING, THE PAYMENT OF CERTAIN TAXES  
AND FEES; AND (II) GRANTING RELATED RELIEF**

American Signature, Inc. and its affiliated debtors and debtors in possession (each, a “Debtor” and collectively, the “Debtors”) in the above-captioned chapter 11 cases, by and through their undersigned proposed counsel, submit this motion (this “Motion”) for entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the “Interim Order” and “Final Order”): (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees (as defined herein) in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date); and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing within approximately twenty-one (21) days of the commencement of these chapter 11 cases to consider approval of this Motion on a final basis.

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: American Signature, Inc. (6162); American Signature Home Inc. (8573); American Signature USA Inc. (6162); ASI Pure Promise Insurance LLC (6162); ASI Elston LLC (7520); ASI – Laporte LLC (6162); ASI Polaris LLC (6162); ASI Thomasville LLC (6162); and American Signature Woodbridge LLC (6162). The Debtors’ business address is 4300 E. 5th Avenue, Columbus, OH 43235.



### **Jurisdiction and Venue**

1. The United States District Court for the District of Delaware has jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to the United States Bankruptcy Court for the District of Delaware (the “Court”) under 28 U.S.C. § 157 pursuant to the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Debtors confirm their consent pursuant to Rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”) to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory predicates for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rules 2002-1 and 9013-1.

### **Background**

4. On November 22, 2025 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this Motion, the Debtors filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases

pursuant to Bankruptcy Rule 1015(b). No party has requested the appointment of a trustee or examiner in these chapter 11 cases, and no committees have been appointed or designated.

5. Debtor American Signature, Inc., together with its subsidiaries (“ASI” or the “Company”) is a residential furniture company operating across its Value City Furniture (“VCF”) and American Signature Furniture (“ASF”) brands and serving as a furniture destination consumers can rely on for style, quality, and value. Headquartered in Columbus, Ohio, the Company operates more than 120 stores across 17 states, with the largest concentrations in Ohio (20), Michigan (16), and Illinois (11). The Company employs approximately 3,000 team members.

6. Additional factual background regarding the Debtors, including their business operations, their corporate and capital structure, and the events leading to the filing of these chapter 11 cases, is set forth in detail in the *Declaration of Rudolph Morando in Support of the Debtors’ Chapter 11 Petitions and First Day Relief* (the “First Day Declaration”), filed concurrently herewith and incorporated herein by reference.

### **Taxes and Fees Overview**

7. In the ordinary course of business, the Debtors incur local, state and federal income taxes, as well as other governmental taxes, fees, and assessments (collectively, the “Taxes and Fees”).<sup>2</sup> The Debtors pay or remit, as applicable, Taxes and Fees to various governmental authorities (each, an “Authority,” and collectively, the “Authorities”) on a periodic basis (monthly, quarterly, semi-annually, annually, and on an ad hoc basis depending on the Debtors’ reporting

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<sup>2</sup> This Motion does not seek relief with respect to the Debtors’ collection and remittance of employee-related taxes and withholdings, which are instead addressed in the *Debtors’ Motion Seeking Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Prepetition Employee Wages, Salaries, Other Compensation, and Reimbursable Employee Expenses and (B) Continue Employee Benefits Programs and (II) Granting Related Relief*, filed contemporaneously herewith.

calendar), based on the nature and incurrence of a particular Tax or Fee and as required by applicable laws and regulations. A schedule identifying the Authorities is attached hereto as **Exhibit C**.<sup>3</sup> The Debtors generally pay and remit Taxes and Fees through checks and electronic transfers that are processed through their banks and other financial institutions or service providers. From time to time, the Debtors may also receive tax credits for overpayments or refunds in respect of Taxes or Fees. The Debtors generally use these credits in the ordinary course of business to offset against future Taxes or Fees or have the amount of such credits refunded to the Debtors.

8. Additionally, the Debtors are and may become subject to routine audit investigations on account of tax returns or tax obligations in respect of prior years (“**Audits**”) during the chapter 11 cases. Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, “**Assessments**”).<sup>4</sup> The Debtors seek authority to pay or remit tax obligations on account of the Audits as they arise in the ordinary course of the Debtors’ business, including as a result of any resolutions of issues addressed in an Audit.

9. The Debtors seek authority to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees, including: (a) where Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees that have accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (c) where payments made prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities; and (d) Taxes and Fees incurred for prepetition periods that become due and payable after the

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<sup>3</sup> Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from **Exhibit C**. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified in **Exhibit C**.

<sup>4</sup> Nothing in this Motion, or any related order, constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

commencement of the chapter 11 cases. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees for so-called “straddle” periods.<sup>5</sup>

10. Any failure by the Debtors to pay the Taxes and Fees could materially disrupt the Debtors’ business operations in several ways, including (but not limited to): (a) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors’ attention from these chapter 11 cases; (b) the Authorities may attempt to suspend the Debtors’ operations, file liens, seek to lift the automatic stay, or pursue other remedies that will harm the estates; and (c) in certain instances, the Debtors’ directors and officers could be subject to claims of personal liability, which would likely distract those key individuals from their duties related to the Debtors’ reorganization efforts. Taxes and Fees not paid on the due date as required by law may result in fines and penalties, the accrual of interest, or both. Accordingly, the Debtors seek authority to pay, in their reasonable discretion, the Taxes and Fees in the ordinary course as they become due.

11. The amounts of the Debtors’ accrued and unpaid Taxes and Fees are summarized in the chart below:

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<sup>5</sup> The Debtors reserve their rights with respect to the proper characterization of any “straddle” Taxes and Fees and to seek reimbursement of any portion of any payment made that ultimately is not entitled to administrative or priority treatment.

Category	Approximate Amount Accrued as of the Petition Date	Approximate Amount Due in the Interim Period
Sales and Use Taxes	\$2,200,000	\$2,200,000
Property Taxes	\$1,500,000	\$750,000
Franchise Taxes	\$66,282	\$66,282
Business Fees	\$207,409	\$19,312
<b>Total:</b>	<b>\$3,973,691</b>	<b>\$3,035,594</b>

**A. Sales and Use Taxes**

12. Certain Debtors collect and remit sales and use taxes directly to the Authorities (the “Sales and Use Taxes”) on a monthly, quarterly, or annual basis. The Debtors pay these Taxes in connection with the sale, purchase, and use of materials, supplies, goods, and services that are necessary for the operation of their business. As of the Petition Date, the Debtors estimate that approximately \$2.20 million in Sales and Use Taxes and other charges will have accrued and remain unpaid to the relevant Authorities, approximately all of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Sales and Use Taxes, including any Sales and Use Taxes that are due and owing as of the Petition Date, and to satisfy any Sales and Use Taxes that may become due and owing in the ordinary course of business during their chapter 11 cases.

**B. Property Taxes**

13. Under applicable law, state and local governments in jurisdictions where the Debtors’ operations are located may levy property taxes against the Debtors’ real estate and personal property (the “Property Taxes”). Generally, the Debtors’ real Property Taxes owed are

assessed in advance and fixed as of the lien date, which may be January 1 or other date of each year (depending on the jurisdiction), but come due for payment all at once or in installments throughout the year and, in some cases, into the following year. The Debtors typically pay the personal Property Taxes in arrears in the ordinary course of business as such taxes are invoiced. In the trailing twelve months ending October 1, 2025, the Debtors paid approximately \$6.41 million in Property Taxes.

14. As of the Petition Date, the Debtors estimate that approximately \$1.5 million in Property Taxes will have accrued and remain unpaid to the relevant Authorities, approximately \$750,000 of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Property Taxes including any Property Taxes that are due and owing as of the Petition Date, and to satisfy any Property Taxes that may become due and owing in the ordinary course of business during their chapter 11 cases.

**C. Franchise and Business Privilege Taxes**

15. The Debtors pay certain franchise, occupational, or business privilege taxes to the Authorities (the “Franchise Taxes”). The calculations for the Franchise Taxes vary and can derive from several sources, including a flat fee, net operating income, or capital employed. Certain jurisdictions assess both Franchise Taxes and income taxes, while others assess either Franchise Taxes or income taxes depending on which yields a higher tax. Moreover, certain jurisdictions require estimated payments in respect of Franchise Taxes to be remitted on a quarterly basis if the estimated Franchise Taxes exceed a certain threshold. The Debtors pay the majority of the Franchise Taxes owed annually. In the trailing twelve months ending October 1, 2025, the Debtors paid approximately \$550,000.00 on account of Franchise Taxes.

16. In addition, in lieu of assessing a franchise tax, the state of Ohio assesses the Ohio Commercial Activities Tax (“CAT”), which is based on the previous quarter’s gross receipts apportioned to Ohio and paid in arrears.

17. As of the Petition Date, the Debtors estimate that approximately \$70,000.00 in Franchise Taxes and CAT will have accrued and remain unpaid to the relevant Authorities approximately \$70,000.00 of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Franchise Taxes and CAT, including any Franchise Taxes and CAT that are due and owing as of the Petition Date, and to satisfy any Franchise Taxes and CAT that may become due and owing in the ordinary course of business during their chapter 11 cases.

**D. Business Licenses, Regulatory Fees, Annual Reporting Taxes and Fees, and Other Fees**

18. The Debtors are required to pay various taxes and fees for business licenses, regulatory fees, annual reports, and other similar types of taxes and fees (the “Business Fees”) in order to continue conducting their business pursuant to federal, state, and local laws. The Debtors remit the required amounts for the Business Fees on a monthly, quarterly, or annual basis, depending on the requirements of the particular Authority. As of the Petition Date, the Debtors estimate that the aggregate amount of accrued and unremitted Business Fees is approximately \$210,000.00, approximately \$150,000.00 of which will become payable during the first twenty-one days following the Petition Date. The Debtors request authority to pay such accrued but unremitted Business Fees in the ordinary course as they become due.

**Relief Requested**

19. By this Motion, the Debtors seek entry of the Interim Order and Final Order:  
(a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees in the



ordinary course of business that are payable or become payable during the chapter 11 cases (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date);<sup>6</sup> and (b) granting related relief.<sup>7</sup>

20. The Debtors also request that all banks and other financial institutions on which checks to third parties are drawn or electronic payments are made pursuant to this Motion be authorized to receive, process, honor, and pay any and all such checks (whether issued or presented prior to or after the Petition Date) and electronic payments, and to rely on the representations of the Debtors as to which checks are authorized to be paid.<sup>8</sup>

### **Basis for Relief**

21. The Court should grant the relief requested herein because: (a) the Authorities or the parties who ordinarily collect the Taxes and Fees may file liens, initiate audits, or otherwise proceed against the Debtors for unpaid Taxes and Fees, and such actions will result in unnecessary expense and distraction from the Debtors' efforts to maximize the value of their estates; (b) portions of the Taxes and Fees are entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code; (c) failure to pay Business Fees may adversely affect current operations; and (d) section 105(a) of the Bankruptcy Code and the Court's general equitable powers permit the Court to grant such relief. In addition, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute

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<sup>6</sup> The Debtors request authority to reissue any amounts paid by check prepetition that have not cleared as of the Petition Date and are dishonored.

<sup>7</sup> Nothing in this Motion shall be deemed to constitute an admission to any asserted liability or obligation with respect to any tax. The Debtors reserve any and all rights to contest any tax asserted against them by any Authority.

<sup>8</sup> Contemporaneously herewith, the Debtors have filed the *Debtors' Motion for Entry of Interim and Final Orders Authorizing the Debtors to (A) Continue Operating Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, (D) Perform Intercompany Transactions, and (E) Granting Related Relief* (the "Cash Management Motion"). Details regarding accounts used by the Debtors to pay all obligations in the ordinary course, including taxes, are described in the Cash Management Motion.

property of the Debtors' estates; as such, there is a strong legal basis for allowing the Debtors to remit these funds to the applicable Authorities on a postpetition basis. Moreover, unpaid Taxes and Fees may result in penalties, the accrual of interest, or both.

**A. Payment of the Taxes and Fees Will Avoid Unnecessary Distractions**

22. Any regulatory dispute or delinquency that impacts the Debtors' ability to conduct business in a particular jurisdiction could have a wide-ranging and adverse effect on the Debtors' operations. Specifically, the Debtors' failure to remit the Taxes and Fees could adversely affect the Debtors' remaining operations because, among other things: (a) the Authorities could initiate audits of the Debtors or prevent the Debtors from continuing their business and administering their estates, which, even if unsuccessful, would unnecessarily divert the Debtors' attention from the process of maximizing the value of their estates; (b) the Authorities could attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and pursue other remedies that will harm the Debtors' estates; and (c) certain directors, officers, and persons might be subject to personal liability—even if such a failure to remit such Taxes and Fees was not a result of malfeasance on their part—which would undoubtedly distract these key employees from their duties related to the Debtors' operations. In fact, the Authorities may take such actions regardless of these chapter 11 filings. *See, e.g.*, 11 U.S.C. § 362(b)(9) (permitting tax audits and assessments); 11 U.S.C. § 362(b)(18) (allowing the creation or perfection of liens for property taxes).

23. Accordingly, the Debtors respectfully request the authority to remit the Taxes and Fees as they become due to ensure that the Debtors remain focused on their efforts in chapter 11.

**B. Certain of the Taxes and Fees May Constitute Priority Claims**

24. The Debtors submit that authorizing the payment of the Taxes and Fees is in the best interest of the Debtors' creditors and estates because certain of the Taxes and Fees constitute priority claims that would be paid in full in these chapter 11 cases in any event. Moreover, to the extent that such claims are entitled to priority treatment under section 507(a)(8)(B) of the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to "a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss"). In addition, claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors.

25. Further, the failure to pay certain of the Taxes and Fees may adversely affect the Debtors' ability to maintain their good standing to operate in the jurisdictions in which they do business, to conduct business in those jurisdictions, and to administer their estates for the benefit of their creditors.

26. In sum, payment of the Taxes and Fees is in the best interest of the Debtors and their estates, will not harm unsecured creditors and other parties in interest, and will reduce harm and administrative expense to the Debtors' estates.

27. Similar relief is routinely granted by courts in this district and elsewhere. *See, e.g., In re Fluid Market Inc.*, No. 24-12363 (CTG) (Bankr. D. Del. Nov. 18, 2024) (authorizing the debtors to pay prepetition taxes and fees in the ordinary course of business); *In re GigaMonster*

*Networks, LLC*, No. 23-10051 (JKS) (Bankr. D. Del. Jan. 18, 2023) (same); *In re Medly Health LLC*, No. 22-11257 (KBO) (Bankr. D. Del. Dec. 13, 2022) (same); *In re Mariner Health Central, Inc.*, No. 22-10877 (LSS) (Bankr. D. Del. Sept. 21, 2022) (same); *In re Carestream Health, Inc.*, No. 22-10778 (JKS) (Bankr. D. Del. Sept. 22, 2022); *In re RTI Holding Co., LLC*, No. 20-12456 (JTD) (Bankr. D. Del. Nov. 17, 2020) (same); *In re Blackhawk Mining LLC*, No. 19-11595 (LSS) (Bankr. D. Del. Aug. 9, 2019) (same); *In re Z Gallerie, LLC*, No. 19-10488 (LSS) (Bankr. D. Del. Apr. 9, 2019) (same).

**C. Certain of the Taxes and Fees May Not Be Property of the Estate**

28. Many of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g.*, I.R.C. § 7501 (stating that certain taxes and fees are held in trust). As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor's property); *In re First Pay, Inc.*, 773 F.3d 583, 590 (4th Cir. 2014) (same); *DuCharmes & Co. v. Mich. (In re DuCharmes & Co.)*, 852 F.2d 194 (6th Cir. 1988) (per curiam) (same); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); *Rosenow v. Ill. Dept. of Revenue (In re Rosenow)*, 715 F.2d 277, 279–82 (7th Cir. 1983) (same); *W. Surety Co. v. Waite (In re Waite)*, 698 F.2d 1177, 1179 (11th Cir. 1983) (same). The Debtors, therefore, generally do not have an equitable interest

in such funds, and they should be permitted to pay those funds to the Authorities as they become due.<sup>9</sup>

**D. Payment of the Taxes and Fees is Warranted Under the Doctrine of Necessity**

29. Courts generally acknowledge that, under appropriate circumstances, they may authorize a debtor to pay or provide special treatment for certain prepetition obligations. *See, e.g., In re Just for Feet, Inc.*, 242 B.R. 821, 824–25 (Bankr. D. Del. 1999) (noting that, in the Third Circuit, debtors may pay prepetition claims that are essential to the continued operation of the debtor’s business); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (granting the debtor the authority to pay prepetition wages); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 398 (Bankr. S.D.N.Y. 1983) (granting the debtor the authority to pay prepetition claims of suppliers who were potential lien claimants). When authorizing payments of certain prepetition obligations, courts have relied upon several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code.

30. Consistent with a debtor’s fiduciary duties, where there is a sound business purpose for the payment of prepetition obligations, and where the debtor is able to “articulate some business justification, other than the mere appeasement of major creditors,” courts have authorized debtors to make such payments under section 363(b) of the Bankruptcy Code. *See, e.g., Ionosphere Clubs*, 98 B.R. at 175 (finding that a sound business justification existed to pay prepetition wages); *James A. Phillips, Inc.*, 29 B.R. at 397 (relying upon section 363 of the Bankruptcy Code as a basis to allow a contractor to pay the prepetition claims of suppliers who were potential lien claimants).

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<sup>9</sup> For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

31. Courts have also authorized payment of prepetition claims in appropriate circumstances pursuant to section 105(a) of the Bankruptcy Code, which codifies the inherent equitable powers of the bankruptcy court and empowers it to “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). Under section 105(a) of the Bankruptcy Code, courts may permit payments of prepetition obligations when such payments are essential to the continued operation of the debtor’s business, and in particular where nonpayment of a prepetition obligation would trigger a withholding of goods or services essential to the debtor’s business reorganization plan. *See In re UNR Indus.*, 143 B.R. 506, 520 (Bankr. N.D. Ill. 1992) (permitting the debtor to pay prepetition claims of suppliers or employees whose continued cooperation is essential to the debtors’ successful reorganization); *Ionosphere Clubs*, 98 B.R. at 177 (finding that section 105 of the Bankruptcy Code empowers bankruptcy courts to authorize payments of prepetition debts when such payments are needed to facilitate the rehabilitation of the debtor).

32. In addition to the authority granted to a debtor in possession under sections 105(a) and 363(b) of the Bankruptcy Code, courts have developed the “doctrine of necessity” or the “necessity of payment” rule, which originated in the landmark case of *Miltenberger v. Logansport, C. & S.W.R. Co.*, 106 U.S. 286 (1882). Since *Miltenberger*, courts have expanded their application of the doctrine of necessity to cover instances of a debtor’s reorganization. *See Dudley v. Mealey*, 147 F.2d 268, 271 (2d Cir. 1945) (holding, in a hotel reorganization matter, that the court was not “helpless” to apply the rule to supply creditors where the alternative was the cessation of operations). The Third Circuit recognized the doctrine in *In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981).

33. In *Lehigh*, the Third Circuit held that a court could authorize the payment of prepetition claims if such payment was essential to the continued operation of the debtor. *See id.* (stating that a court may authorize payment of prepetition claims when there “is the possibility that the creditor will employ an immediate economic sanction, failing such payment”); *see also In re Penn Cent. Transp. Co.*, 467 F.2d 100, 102 n.1 (3d Cir. 1972) (holding that the necessity of payment doctrine permits “immediate payment of claims of creditors where those creditors will not supply services or material essential to the conduct of the business until their pre-reorganization claims have been paid”); *Just for Feet*, 242 B.R. at 824–25 (noting that debtors may pay prepetition claims that are essential to the continued operation of their business); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (same).

34. The necessity of payment doctrine is designed to foster the rehabilitation of a debtor in reorganization cases, which courts have recognized is “the paramount policy and goal of Chapter 11.” *Ionosphere Clubs*, 98 B.R. at 176; *see also Just for Feet*, 242 B.R. at 826 (finding that payment of prepetition claims to certain trade vendors was “essential to the survival of the debtor during the chapter 11 reorganization”); *In re Quality Interiors, Inc.*, 127 B.R. 391, 396 (Bankr. N.D. Ohio 1991) (noting that “payment by a debtor-in-possession of pre-petition claims outside of a confirmed plan of reorganization is generally prohibited by the Bankruptcy Code,” but also observing that “[a] general practice has developed . . . where bankruptcy courts permit the payment of certain pre-petition claims, pursuant to 11 U.S.C. § 105, where the debtor will be unable to reorganize without such payment”); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (approving payment of prepetition unsecured claims of toolmakers as “necessary to avert a serious threat to the Chapter 11 process”); *Burchinal v. Cent. Wash. Bank (In re Adams Apple, Inc.)*, 829 F.2d 1484, 1490 (9th Cir. 1987) (finding that it is appropriate to

provide for the “unequal treatment of pre-petition debts when [such treatment is] necessary for rehabilitation”); 3 Collier on Bankruptcy ¶ 105.04[5][a] (15th ed. rev. 2004) (discussing cases in which courts have relied upon the “doctrine of necessity” or the “necessity of payment” rule to pay prepetition claims immediately).

35. Here, the Debtors’ payment of the Taxes and Fees is an exercise of sound business judgment and is necessary to maximize the value of the Debtors’ estates for the benefit of their creditors. If the Debtors do not continue paying the Taxes and Fees when they come due on a timely basis, it is possible that Authorities or those parties who ordinarily collect the Taxes and Fees may seek to interfere with the Debtors’ business and the efficient administration of the Debtors’ estates.

**E. Paying the Taxes and Fees Is a Sound Exercise of the Debtors’ Business Judgment**

36. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate. *See, e.g., In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989); *Armstrong World Indus., Inc. v. James A. Phillips, Inc.*, 29 B.R. 391, 398 (S.D.N.Y. 1983). In doing so, these courts acknowledge that several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims.

37. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Under this section, a court may authorize a debtor to pay certain prepetition claims. *See In re Ionosphere Clubs, Inc.*, 98 B.R. at 175 (affirming lower court order authorizing payment of prepetition wages pursuant to section 363(b) of the Bankruptcy



Code); *see also In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (recognizing the doctrine of necessity and authorizing the debtor to pay prepetition claims if such payment was essential to the continued operation of the debtor); *In re Orion Refining Corp.*, 372 B.R. 688, 703 (Bankr. D. Del. 2007) (authorizing payment of prepetition claim of critical vendor pursuant to section 363(b) of the Bankruptcy Code). To do so under section 363(b) of the Bankruptcy Code, courts require only that the debtor “show that a sound business purpose” justifies the proposed use of property. *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999); *see also In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987); *see also Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063, 1070–71 (2d Cir. 1983) (requiring the debtor to show a “good business reason” to approve a sale pursuant to section 363(b)). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (“Overcoming the presumptions of the business judgment rule on the merits is a near-Herculean task.”). Thus, if a transaction satisfies the business judgment rule, it should be approved under section 363(b) of the Bankruptcy Code.

38. Furthermore, section 105(a) of the Bankruptcy Code provides that a court “may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of” the Bankruptcy Code, pursuant to the “doctrine of necessity.” 11 U.S.C. § 105(a). The “doctrine of necessity” functions in a chapter 11 case as a mechanism by which the bankruptcy court can exercise its equitable power to allow payment of critical prepetition claims not explicitly authorized by the Bankruptcy Code and further supports the relief requested herein. *See Lehigh*,

657 F.2d at 581 (holding that a court may authorize payment of prepetition claims if such payment is essential to the debtor’s continued operation); *see also Just for Feet*, 242 B.R. 821 at 824–25 (holding that section 105(a) of the Bankruptcy Code “provides a statutory basis for payment of pre-petition claims” under the doctrine of necessity); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (explaining that the doctrine of necessity is the standard in the Third Circuit for enabling a court to authorize the payment of prepetition claims prior to confirmation of a reorganization plan).

39. Moreover, the doctrine of necessity is designed to foster a debtor’s rehabilitation, which courts have recognized is “the paramount policy and goal of Chapter 11.” *See Ionosphere Clubs*, 98 B.R. at 176; *see also In re Quality Interiors, Inc.*, 127 B.R. 391, 396 (Bankr. N.D. Ohio 1991) (“[P]ayment by a debtor-in-possession of pre-petition claims outside of a confirmed plan of reorganization is generally prohibited by the Bankruptcy Code,” but “[a] general practice has developed . . . where bankruptcy courts permit the payment of certain pre-petition claims, pursuant to 11 U.S.C. § 105, where the debtor will be unable to reorganize without such payment.”); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (approving payment of prepetition unsecured claims of toolmakers as “necessary to avert a serious threat to the Chapter 11 process”); *Mich. Bureau of Workers’ Disability Comp. v. Chateaugay Corp. (In re Chateaugay Corp.)*, 80 B.R. 279, 285–86 (S.D.N.Y. 1987) (approving lower court order authorizing payment of prepetition wages, salaries, expenses, and benefits).

40. Furthermore, the Debtors’ liability to pay the Taxes and Fees may ultimately result in increased tax liability for the Debtors if interest and penalties accrue on the claims for Taxes and Fees, which amounts may also be entitled to priority treatment. Such a result would be contrary to the best interests of the Debtors’ estates and all stakeholders. As noted above, many

of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8)(C) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. To the extent that the Debtors are not able to timely pay the prepetition Taxes and Fees, they may ultimately be required to pay those amounts with additional interest and penalties. The Debtors' failure to pay the prepetition Taxes and Fees as they come due may, thus, ultimately increase the amount of priority claims held by the Authorities against the Debtors' estates, to the detriment of the Debtors' general unsecured creditors and other non-priority creditors. See 11 U.S.C. §§ 507(a)(8)(C) and 507(a)(8)(G). Accordingly, the Court should grant the Debtors authority to pay the prepetition Taxes and Fees as provided herein.

41. Courts in this jurisdiction have often authorized payment of prepetition taxes under sections 105(a) and 363(b) of the Bankruptcy Code. *See, e.g., In re Gritstone Bio, Inc.*, No. 24-12305 (KBO) (Bankr. D. Del. Nov. 12, 2024) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business); *In re Yellow Corporation*, No. 23-11069 (CTG) (Bankr. D. Del. Sept. 15, 2023) (same); *In re PGX Holdings, Inc.*, No. 2310718 (CTG) (Bankr. D. Del. July 19, 2023) (same); *In re Lannett Company, Inc.*, No. 23-10559 (JKS) (Bankr. D. Del. June 5, 2023) (same); *In re SIO2 Medical Products, Inc.*, No. 23-10366 (JTD) (Bankr. D. Del. Apr. 24, 2023) (same); *In re Carestream Health, Inc.*, No. 22-10778 (JKS) (Bankr. D. Del. Sept. 22, 2022) (same).

**F. Cause Exists to Authorize the Debtors' Financial Institutions to Honor Checks and Electronic Fund Transfers**

42. In connection with the payment of the Taxes and Fees, the Debtors also request that all applicable banks and other financial institutions be authorized to receive, process, honor, and pay all checks presented for payment and to honor all electronic payment requests made by the

Debtors related to the prepetition obligations described herein, whether such checks were presented or electronic requests were submitted prior to or after the Petition Date. The Debtors further request that all such banks and financial institutions be authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved pursuant to this Motion. The Debtors intend to pay all tax and regulatory obligations in a timely manner in accordance with their ordinary business practices and as authorized by the Order approving this Motion.

43. The Debtors have made or will make arrangements to identify checks or wire transfer requests as relating to an authorized payment in respect of the Taxes and Fees. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently, and the Court should authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested herein.

#### **Satisfaction of Bankruptcy Rule 6003**

44. Pursuant to Bankruptcy Rule 6003, "a motion to pay all or part of a claim that arose before the filing of the petition" shall not be granted by the Court within 21 days of the petition date "[e]xcept to the extent that relief is necessary to avoid immediate and irreparable harm . . . ." Fed. R. Bankr. P. 6003(b). For the reasons described herein and as supported by the First Day Declaration, the Debtors submit that the requirements of Bankruptcy Rule 6003 have been met and that the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates. The Debtors believe that an immediate and orderly transition into chapter 11 is critical to the viability of their efforts, and the failure to receive the requested relief during the first twenty-one (21) days of these chapter 11 cases would severely disrupt the Debtors'

efforts at this important juncture. The requested relief is necessary for the Debtors to operate their business in the ordinary course and maximize the value of their estates for the benefit of all stakeholders. Specifically, if the Taxes and Fees are not paid, the Debtors will be at risk for the business disruptions that would result from, among other things: (a) the administrative disruption of unnecessary local audits; and (b) any operational disruptions or challenges to the Debtors' right to operate within certain jurisdictions where the Taxes and Fees are not paid. Addressing any potential subsequent action taken by those Authorities or those parties who ordinarily collect the Taxes and Fees would be costly, would place an administrative burden on management, and would divert management's attention from the chapter 11 process. The Debtors have demonstrated that the requested relief is "necessary to avoid immediate and irreparable harm," as contemplated by Bankruptcy Rule 6003, and the Court should grant the requested relief.

#### **Reservation of Rights**

45. Nothing contained in this Motion or any order granting the relief requested in this motion, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with any such order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in this motion or any order granting the relief requested by this motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) other than with respect to the liens in favor of the Prepetition Agents an

admission as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

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

46. To implement the relief sought in this Motion, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h). As set forth in the Motion, the payments proposed herein are essential to prevent immediate and irreparable harm to the Debtors' business operations. Accordingly, the Debtors submit that ample cause exists to justify a waiver of the 14-day stay imposed by Bankruptcy Rule 6004(h), to the extent that it applies.

**Notice**

47. The Debtors will provide notice of this Motion to: (a) the Office of the United States Trustee; (b) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) the office of the attorney general for each of the states in which the Debtors operate; (d) United States Attorney's Office for the District of Delaware; (e) the Internal Revenue Service; (f) the United States Securities and Exchange Commission; (g) counsel to the DIP Agent and the Prepetition ABL Agent; (h) counsel to the Prepetition Term Agent; (i) the Authorities; and (j) any party that has requested notice pursuant to Bankruptcy Rule 2002 (the "Notice Parties"). As this Motion is seeking "first day" relief, the Debtors will serve copies of this motion and any order

entered in respect to this Motion as required by Local Rule 9013 1(m). In light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

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

WHEREFORE, the Debtors respectfully request entry of the Interim Order and Final Order, substantially in the forms attached hereto respectively as **Exhibit A** and **Exhibit B**: (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees in the ordinary course of business that are payable or become payable during the chapter 11 cases (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date); (b) granting related relief; (c) scheduling a final hearing; and (d) granting such other relief as is just and proper.

Dated: November 24, 2025

**PACHULSKI STANG ZIEHL & JONES LLP**

/s/ Laura Davis Jones

Laura Davis Jones (DE Bar No. 2436)  
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*Proposed Counsel to the Debtors and Debtors in Possession*

**Exhibit A**

**Proposed Interim Order**



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

	)	
In re:	)	Chapter 11
	)	
AMERICAN SIGNATURE, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 25-12105 (JKS)
	)	
Debtors.	)	(Joint Administration Requested)
	)	
	)	<b>Re: Docket No. _____</b>

**INTERIM ORDER: (I) AUTHORIZING, BUT NOT DIRECTING, THE PAYMENT OF  
CERTAIN TAXES AND FEES; AND (II) GRANTING RELATED RELIEF**

Upon consideration of the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an interim order (this “Interim Order”): (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the United States District Court for the District of Delaware having jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 pursuant to the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated 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 the 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 the Court having determined that the relief requested in the Motion is necessary to the ongoing orderly operation of the Debtors’ business and is in the best interest of

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: American Signature, Inc. (6162); American Signature Home Inc. (8573); American Signature USA Inc. (6162); ASI Pure Promise Insurance LLC (6162); ASI Elston LLC (7520); ASI – Laporte LLC (6162); ASI Polaris LLC (6162); ASI Thomasville LLC (6162); and American Signature Woodbridge LLC (6162). The Debtors’ business address is 4300 E. 5th Avenue, Columbus, OH 43235.

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

the Debtors, their estates, and their creditors; and it appearing that the notice of the Motion having been given as set forth therein was appropriate and that no other or further notice need be given; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before the Court (the “Hearing”); and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and after due deliberation and good and sufficient cause appearing therefor; IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED on an interim basis as set forth in this Interim Order.
2. The final hearing (the “Final Hearing”) on the Motion shall be held on \_\_\_\_\_, 2025, at \_\_: \_\_ .m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on \_\_\_\_\_, 2025, and shall be served on: (a) proposed counsel to the Debtors, Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, Wilmington, Delaware 19801, Attn: Laura Davis Jones ([ljones@pszjlaw.com](mailto:ljones@pszjlaw.com)); (b) the Office of the United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn: Malcolm M. Bates ([malcolm.m.bates@usdoj.gov](mailto:malcolm.m.bates@usdoj.gov)); (c) counsel to any statutory committee appointed in these chapter 11 cases; (d) counsel to the DIP Agent and Prepetition ABL Agent, Choate, Hall & Stewart LLP, Two International Place, Boston, MA 02110, Attn: John F. Ventola ([jventola@choate.com](mailto:jventola@choate.com)), Jonathan D. Marshall ([jmarshall@choate.com](mailto:jmarshall@choate.com)), and Lucas B. Barrett, Esq. ([lbarrett@choate.com](mailto:lbarrett@choate.com)), and Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, DE 19801, Attn. Daniel J. DeFranceschi ([defranceschi@RLF.com](mailto:defranceschi@RLF.com)), John H. Knight ([Knight@RLF.com](mailto:Knight@RLF.com)) and Matthew P. Milana ([Milana@RLF.com](mailto:Milana@RLF.com)); and (e) counsel to the Prepetition Term Agent, Goldberg Kohn, 55 East Monroe Street, Chicago, IL 60603-5792, Attn:

Randall L. Klein ([randall.klein@goldbergkohn.com](mailto:randall.klein@goldbergkohn.com)) and Zachary J. Garrett ([zachary.garrett@goldbergkohn.com](mailto:zachary.garrett@goldbergkohn.com)) and Blank Rome LLP, 1201 N. Market Street, Suite 800, Wilmington, DE 19801, Attn: Stanley B. Tarr ([stanley.tarr@blankrome.com](mailto:stanley.tarr@blankrome.com)).

3. In the event no objections to entry of the Final Order on the Motion are timely received, this Court may enter such Final Order without need for the Final Hearing.

4. Subject to the Approved Budget (as defined in the order approving post-petition financing), the Debtors are authorized, but not directed, on an interim basis, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy, the Taxes and Fees that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of the chapter 11 cases at such time when the Taxes and Fees are payable, provided that such payments shall not exceed \$3.05 million pending entry of the Final Order; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, (i) posting collateral or a letter of credit in connection with any dispute related to Audits, or paying any Taxes and Fees arising as a result of Audits, and (ii) renewing, or entering into new agreements, and paying any associated renewal or other fees.

5. The Debtors shall: (a) provide the Prepetition ABL Agent, any statutory committee appointed in these chapter 11 cases, and the DIP Agent with information regarding any and all Audits, as well as any disputes related thereto, commenced during the course of the chapter 11 cases; and (b) provide the Prepetition ABL Agent, any statutory committee appointed in these chapter 11 cases, and the DIP Agent with five (5) business days' notice prior to entering into settlements of claims for Taxes and Fees asserted in excess of \$200,000.00.

6. Within twenty (20) business days of the prior month's end, the Debtors shall deliver to the Prepetition ABL Agent, any statutory committee appointed in these chapter 11 cases, and the DIP Agent a report of (a) all payments made pursuant to this Interim Order or the Final Order during the previous month on a category-by-category basis and (b) the total amount of payments made pursuant to this Interim Order and the Final Order since the Petition Date on a category-by-category basis.

7. All applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition checks or by automated clearinghouse payment issued by the Debtors for the payment of Taxes and Fees approved herein, whether prior to or after commencement of the chapter 11 cases.

8. Subject to the Approved Budget, the Debtors are authorized, consistent with this Interim Order, to issue postpetition checks or to effect postpetition automated clearinghouse requests in replacement of any checks or automated clearinghouse requests relating to taxes that were dishonored or rejected.

9. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Interim Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

10. Nothing in the Motion, this Interim Order, or the Debtors' payment of any claims pursuant to this Interim 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' or any other party in interest's 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 Interim Order. Nothing contained herein or in the Motion shall be deemed to increase, decrease, reclassify, elevate to an administrative expense status, or otherwise affect any claim to the extent that it is not paid.

11. Nothing herein shall impair any right of the Debtors or any other party in interest to dispute or object to any taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Prepetition Tax Obligations as to amount, liability, classification, or otherwise.

12. Notwithstanding the possible applicability of Bankruptcy Rules 6003 and 6004, the terms and conditions of this Interim Order shall be immediately effective and enforceable. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the Motion. To the extent the 14-day stay of Bankruptcy Rule 6004(h) may be construed to apply to the subject matter of this Order, such stay is hereby waived.

13. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of Bankruptcy Rule 6004(a) and Local Rule 9013-1(m) are satisfied by such notice.

14. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

15. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Interim Order in accordance with the Motion.

16. This Court shall retain jurisdiction over any and all matters arising from the interpretation, implementation, or enforcement of this Interim Order.

**Exhibit B**

**Proposed Final Order**

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

In re:	)	
	)	Chapter 11
AMERICAN SIGNATURE, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 25-12105 (JKS)
	)	
Debtors.	)	(Joint Administration Requested)
	)	
	)	<b>Re: Docket No. _____</b>

**FINAL ORDER: (I) AUTHORIZING, BUT NOT DIRECTING, THE PAYMENT OF  
CERTAIN TAXES AND FEES; AND (II) GRANTING RELATED RELIEF**

Upon consideration of the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of a final order (this “Final Order”): (a) authorizing, but not directing, the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the United States District Court for the District of Delaware having jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 pursuant to the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated 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 the 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 the Court having determined that the relief requested in the Motion is necessary to the ongoing orderly operation of the Debtors’ business and is in the best interests of

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: American Signature, Inc. (6162); American Signature Home Inc. (8573); American Signature USA Inc. (6162); ASI Pure Promise Insurance LLC (6162); ASI Elston LLC (7520); ASI – Laporte LLC (6162); ASI Polaris LLC (6162); ASI Thomasville LLC (6162); and American Signature Woodbridge LLC (6162). The Debtors’ business address is 4300 E. 5th Avenue, Columbus, OH 43235.

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

the Debtors, their estates, and their creditors; and it appearing that the notice of the Motion having been given as set forth therein was appropriate and that no other or further notice need be given; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before the Court (the “Hearing”), and the Court having entered an interim order on the Motion [Docket No. [●]] and notice of a final hearing having been provided; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth in this Final Order.
2. Subject to the Approved Budget (as defined in the order approving post-petition financing), the Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy, the Taxes and Fees that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of the chapter 11 cases; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, (i) posting collateral or a letter of credit in connection with any dispute related to Audits, or paying any Taxes and Fees arising as a result of Audits, and (ii) renewing, or entering into new agreements, and paying any associated renewal or other fees.
3. The Debtors shall: (a) provide the Prepetition ABL Agent, any statutory committee appointed in these chapter 11 cases, and the DIP Agent with information regarding any and all Audits, as well as any disputes related thereto, commenced during the course of the chapter 11 cases; and (b) provide the Prepetition ABL Agent, any statutory committee appointed in these



chapter 11 cases, and the DIP Agent with five (5) business days' notice prior to entering into settlements of claims for Taxes and Fees asserted in excess of \$200,000.00.

4. Within twenty (20) business days of the prior month's end, the Debtors shall deliver to the Prepetition ABL Agent, any statutory committee appointed in these chapter 11 cases, and the DIP Agent a report of (a) all payments made pursuant to the Interim Order or this Final Order during the previous month on a category-by-category basis and (b) the total amount of payments made pursuant to the Interim Order and this Final Order since the Petition Date on a category-by-category basis.

5. All applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition checks or by automated clearinghouse payment issued by the Debtors for the payment of Taxes and Fees approved herein, whether prior to or after commencement of these chapter 11 cases.

6. Subject to the Approved Budget, the Debtors are authorized, consistent with this Final Order, to issue postpetition checks or to effect postpetition automated clearinghouse requests in replacement of any checks or automated clearinghouse requests relating to taxes that were dishonored or rejected.

7. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Final Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

8. Nothing in the Motion, 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' or any other party in interest's 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 herein or in the Motion shall be deemed to increase, decrease, reclassify, elevate to an administrative expense status, or otherwise affect any claim to the extent that it is not paid.

9. Nothing herein shall impair any right of the Debtors or any other party in interest to dispute or object to any taxes asserted as owing to the Authorities or those parties who ordinarily collect the Taxes and Fees as to amount, liability, classification, or otherwise.

10. Notwithstanding the possible applicability of Bankruptcy Rule 6004, the terms and conditions of this Final Order shall be immediately effective and enforceable. To the extent the 14-day stay of Bankruptcy Rule 6004(h) may be construed to apply to the subject matter of this Final Order, such stay is hereby waived.

11. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of Bankruptcy Rule 6004(a) and Local Rule 9013-1(m) are satisfied by such notice.

12. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

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

14. This Court shall retain jurisdiction over any and all matters arising from the interpretation, implementation, or enforcement of this Final Order.

**Exhibit C****Authorities**

<b>TAXING AUTHORITIES:</b>	<b>ADDRESS:</b>
ALABAMA DEPARTMENT OF REVENUE	SALES, USE & BUSINESS TAX DIV, P.O. BOX 327710, MONTGOMERY, AL, 36132-7710
ALLEN COUNTY TREASURER	1 EAST MAIN STREET, FT WAYNE, IN, 46802-1888
BERKHEIMER	EARNED INCOME TAX ADMINISTRATION, PO BOX 900, BANGOR, PA, 18013-0900
BOROUGH OF WEST MIFFLIN	1020 LEBANON ROAD, WEST MIFFLIN, PA, 15122
BROWARD COUNTY REVENUE	GOVERNMENTAL CENTER ANNEX, 115 S ANDREWS AVE, RM A-100, FT LAUDERDALE, FL, 33301-1895
CALIFORNIA STATE CONTROLLER	UNCLAIMED PROPERTY DIVISION, PO BOX 942850, SACRAMENTO, CA, 94250-5873
CAMPBELL COUNTY FISCAL COURT	OCCUPATIONAL LICENSE OFFICE, PO BOX 72958, NEWPORT, KY, 41072-0958
CHARTER TOWNSHIP OF FLINT	BUSINESS LICENSE-BLDG DEPT, 1490 S DYE RD, FLINT, MI, 48532
CHESTERFIELD COUNTY VA	9901 LORI RD, CHESTERFIELD, VA, 23832
CITY OF ALPHARETTA	BUSINESS OCCUPATION TAX, 2 PARK PLAZA, ALPHARETTA, GA, 30009-3680
CITY OF ALTAMONTE SPRINGS	UTILITY DEPARTMENT, 225 NEWBURYPORT AVE, ALTAMONTE SPRINGS, FL, 32701
CITY OF BRANDENBURG	ATTN LICENSE BRANCH, PO BOX 305, BRANDENBURG, KY, 40108
CITY OF BURBANK	6530 WEST 79TH STREET, BURBANK, IL, 60459
CITY OF CALUMET CITY	204 PULASKI ROAD, P.O. BOX 1519, CALUMET CITY, IL, 60409
CITY OF CHESAPEAKE	DEPT OF INSPECTIONS, P.O. BOX 15225, CHESAPEAKE, VA, 23328
CITY OF CHICAGO	DEPARTMENT OF REVENUE, 121 NORTH LASALLE ST, CHICAGO, IL, 60602
CITY OF COLUMBIA	CUSTOMER SERVICE, P.O. BOX 147, COLUMBIA, SC, 29217
CITY OF DAYTONA BEACH	PERMITS & LICENSING DIVISION, PO BOX 311, DAYTONA BEACH, FL, 32115-0311
CITY OF DEARBORN	TREASURER'S OFFICE, DEARBORN CITY HALL, DEARBORN, MI, 48126-0490
CITY OF FAIRVIEW HEIGHTS	CITY CLERKS OFFICE, 10025 BUNKUM ROAD, FAIRVIEW HEIGHTS, IL, 62208
CITY OF FLORENCE	FINANCE DEPARTMENT, 8100 EWING BLVD, FLORENCE, KY, 41042
CITY OF FRANKLIN	BUSINESS TAX DEPARTMENT, P.O. BOX 705, FRANKLIN, TN, 37065
CITY OF HUNTINGTON	MUNICIPAL SERVICE FEE, PO BOX 1659, HUNTINGTON, WV, 25717-1659
CITY OF KENTWOOD	INSPECTION DEPT, 4900 BRETON RD SE, KENTWOOD, MI, 49518
CITY OF LAWRENCEBURG	OCCUPATIONAL LICENSE RENEWAL, PO BOX 290, LAWRENCEBURG, KY, 40342
CITY OF MORROW	BUSINESS TAX, 1500 MORROW RD, MORROW, GA, 30260
CITY OF MULDRAUGH	202 WENDELL ST, MULDRAUGH, KY, 40155
CITY OF MURFREESBORO	111 WEST VINE ST, MURFREESBORO, TN, 37130

CITY OF NEWPORT NEWS	MARTY G EUBANK, TREASURER, 2400 WASHINGTON AVE, NEWPORT NEWS, VA, 23607
CITY OF NORTHLAKE	DEPT OF BLDG & INSP SERVICES, 55 E NORTH AVE, NORTHLAKE, IL, 60164
CITY OF PARKERSBURG	BUSINESS & OCCUPATION TAX OFF, PO BOX 1627, PARKERSBURG, WV, 26102
CITY OF PIONEER VILLAGE	OCCUPATIONAL LICENSE, 4700 SUMMITT DRIVE, LOUISVILLE, KY, 40229
CITY OF SHREWSBURY	5200 SHREWSBURY AVE, SHREWSBURY, MO, 63119
CITY OF SMYRNA	2800 KING STREET, PO BOX 1226, SMYRNA, GA, 30081
CITY OF ST ANN	10405 ST CHARLES ROCK RD, ST ANN, MO, 63074
CITY OF ST MATTHEWS	PO BOX 7097, LOUISVILLE, KY, 40257-0097
CITY OF ST PETERS	BUSINESS LICENSE - PO BOX 9, ONE ST PETERS CENTRE BLVD, ST PETERS, MO, 63376-0090
CITY OF STERLING HEIGHTS	40555 UTICA RD, STERLING HEIGHTS, MI, 48313
CITY OF THOMASVILLE	TAX DEPARTMENT, PO BOX 1540, THOMASVILLE, GA, 31799-1540
CITY OF TOWN AND COUNTRY	MUNICIPAL CENTER, 1011 MUNICIPAL CENTER DR, TOWN & COUNTRY, MO, 63131-1101
CITY OF UTICA	7550 AUBURN ROAD, UTICA, MI, 48317-5279
CITY OF VIRGINIA BEACH	COMMISSIONER OF THE REVENUE, 2401 COURTHOUSE DR, VIRGINIA BEACH, VA, 23456-9002
CITY TREASURER-INCOME TAX	DEPT 448, COLUMBUS, OH, 43265-0448
CLERK OF CIRCUIT COURT	50 MARYLAND AVE; ROOM 1300, ROCKVILLE, MD, 20850
CLERK OF COURT	CIRCUIT COURT, 24 SUMMIT AVE, HAGERSTOWN, MD, 21740
COLLECTOR OF REVENUE	ST LOUIS COUNTY, P.O. BOX 16955, CLAYTON, MO, 63105-1355
COMMONWEALTH OF VIRGINIA	DEPARTMENT OF TAXATION, P.O. BOX 26626, RICHMOND, VA, 23261-6626
COMPTROLLER OF MARYLAND	SALES AND USE TAX DIVISION, 110 CARROLL STREET, ANNAPOLIS, MD, 21411-0001
COOK COUNTY DEPT OF REVENUE	ENVIRONMENTAL CONTROL, 25831 NETWORK PL, CHICAGO, IL, 60673-1258
COUNTY OF FAIRFAX	DEPT. OF TAX ADMINISTRATION, P. O. BOX 10200, FAIRFAX, VA, 22035-0200
COUNTY OF HENRICO, VIRGINIA	DEPARTMENT OF FINANCE:BUSINESS, P.O. BOX 27032, RICHMOND, VA, 23273-7032
D.C. OFFICE OF TAX AND REVENUE	BEN FRANKLIN STATION, PO BOX 679, WASHINGTON, DC, 20044-0679
DEKALB COUNTY	DIVISION OF INTERNAL AUDIT, PO BOX 100020, DECATUR, GA, 30031-7020
DELAWARE DEPT OF LABOR	DIVISION OF UNEMPLOYMENT INS, PO BOX 5515, BINGHAMTON, NY, 13902
DELAWARE DIVISION OF REVENUE	820 N FRENCH ST, PO BOX 8750, WILMINGTON, DE, 19899-8750
DEPARTMENT OF CONSUMER AFFAIRS	STATE OF SOUTH CAROLINA, PO BOX 5757, COLUMBIA, SC, 29250-5757
DEPARTMENT OF FINANCIAL SERVIC	OFFICE OF FINANCIAL REGULATION, 200 EAST GAINES STREET, TALLAHASSEE, FL, 32399-0376
DEPARTMENT OF THE TREASURY	INTERNAL REVENUE SERVICE, CINCINNATI, OH, 45999-0005

DEPT OF LABOR & INDUSTRY	BEDDING & UPHOLSTERY SECTION, 651 BOAS ST; ROOM 1606, HARRISBURG, PA, 17121
DEPT. OF FINANCE & ADMIN.	P.O. BOX 3861, LITTLE ROCK, AR, 72203-3861
DETROIT HEALTH DEPARTMENT	COMMUNITY & INDUSTRIAL HYGIENE, 1151 TAYLOR - BUILDING 4, DETROIT, MI, 48202
DIVISION OF PUBLIC HEALTH	JESSE COOPER BUILDING, 417 FEDERAL ST, DOVER, DE, 19901
DUVAL COUNTY TAX COLLECTOR	231 E FORSYTH ST, ROOM 130, JACKSONVILLE, FL, 32202-3370
EMPLOYEE BENEFIT PLAN	ATTN PAYROLL, 4300 EAST FIFTH AVE, COLUMBUS, OH, 43219
ERIE COUNTY TREASURER	PO BOX, SANDUSKY, OH, 44870
FLORIDA DEPARTMENT OF REVENUE	SALES AND USE TAX DIVISION, 5050 W TENNESSEE ST, TALLAHASSEE, FL, 32399-0180
FORSYTH COUNTY TAX COLLECTOR	PO BOX 82, WINSTON-SALEM, NC, 27102
GEORGIA DEPARTMENT OF REVENUE	P.O. BOX 740387, ATLANTA, GA, 30374-0387
GWINNETT COUNTY LICENSE & REVE	BUSINESS TAX OFFICE, PO BOX 1045, LAWRENCEVILLE, GA, 30046
HILLSBOROUGH COUNTY TAX	COLLECTOR, 3932 W HILLSBOROUGH AVE, TAMPA, FL, 33672
ILLINOIS DEPT OF REVENUE	P.O. BOX 19299, SPRINGFIELD, IL, 62794
INDIANA ATTORNEY GENERAL OFFCE	DIVISION OF UNCLAIMED PROPERTY, 35 SOUTH PARK BLVD, GREENWOOD, IN, 46143
INDIANA DEPT. OF REVENUE	WITHHOLDING TAX PROCESSING, P.O. BOX 6076, INDIANAPOLIS, IN, 46206-6076
JEFFERSON COUNTY SHERIFF	DEPT #98005, LOUISVILLE, KY, 40298
JOHNSON COUNTY TREASURER	86 WEST COURT ST, FRANKLIN, IN, 46131-2345
KENTUCKY DEPT OF TREASURY	UNCLAIMED FUNDS DIVISION, 1050 USE HWY 127 S STE 100, FRANKFORT, KY, 40601
KENTUCKY STATE TREASURER	DIV OF MOTOR CARRIERS, P O BOX 2007, FRANKFORT, KY, 40602
KOCHVILLE TOWNSHIP	5851 MACKINAW, SAGINAW, MI, 48604
LEE COUNTY TAX COLLECTOR	2480 THOMPSON ST, FT MYERS, FL, 33901
LEGAL TAX SERVICE INC	PO BOX 10060, PITTSBURGH, PA, 15236-6060
LEXINGTON COUNTY	212 SOUTH LAKE DR, SUITE 103, LEXINGTON, SC, 29072-3499
LUCAS COUNTY TREASURER	1 GOVERNMENT CENTER, SUITE 600, TOLEDO, OH, 43604-2255
MASSACHUSETTS DEPT OF REVENUE	P.O. BOX 7038, BOSTON, MA, 2204
MIAMI-DADE COUNTY	140 WEST FLAGLER ST, STE 101, MIAMI, FL, 33130
MICHIGAN DEPT. OF TREASURY	DEPT. 77802, DETROIT, MI, 48277-0802
MISSISSIPPI STATE TAX COMM	SALES TAX DIVISION, PO BOX 960, JACKSON, MS, 39205-0960
MISSOURI DEPARTMENT OF REVENUE	DIVISION OF TAXATION, P.O. BOX 840, JEFFERSON CITY, MO, 65105-0840

MONTGOMERY COUNTY TRUSTEE	350 PAGENT LN, SUITE 101-B, CLARKSVILLE, TN, 37040
MUNICIPALITY OF MONROEVILLE	LOCAL SERVICE TAX, 2700 MONROEVILLE BLVD, MONROEVILLE, PA, 15146-2388
NC DEPARTMENT OF REVENUE	SALES & USE TAX, PO BOX 25000, RALEIGH, NC 27640-0710
NC DEPT OF REVENUE	PO BOX 25000, RALEIGH, NC 27640-0520
NCDACS-STRUCTURAL PEST CONTROL	ROOM 1B102 PARKER-LINCOLN BLDG, 2728 CAPITAL BLVD, RALEIGH, NC 27604
NEW JERSEY SALES & USE TAX	P.O. BOX 999, TRENTON, NJ 08646-0999
NEW YORK STATE COMPTROLLER	UNCLAIMED FUNDS-RMTTNC CONTROL, 110 STATE STREET; 2ND FLOOR, ALBANY, NY, 12236
NEW YORK STATE SALES TAX	PO BOX 15172, ALBANY, NY, 12212-5172
NEW YORK STATE TAX DEPT.	PROCESSING UNIT, PO BOX 3969, NEW YORK, NY, 10008-3969
NY STATE CORPORATION TAX	PO BOX 15180, ALBANY, NY, 12212-5180
OFFICE OF FINANCE & TREASURY	UNCLAIMED PROPERTY UNIT, 1101 4TH ST SW; STE 800 W, WASHINGTON, DC, 20024
OFFICE OF STATE TREASURER	UNCLAIMED PROPERTY DIVISION, PO BOX 3328, CHARLESTON, WV, 25333
OHIO DEPARTMENT OF COMMERCE	DIVISION OF UNCLAIMED FUNDS, 77 S. HIGH STREET, COLUMBUS, OH, 43266-0545
OHIO DEPT OF COMMERCE	DIV OF INDUST COMPL-BEDDING, PO BOX 71596301, CINCINNATI, OH, 45271-5963
OHIO TREASURER OF STATE	P.O. BOX 16561, COLUMBUS, OH, 43266-0061
ORANGE COUNTY TAX COLLECTOR	PO BOX 545100, ORLANDO, FL, 32854-5100
PA DEPARTMENT OF REVENUE	DEPT. 280414, HARRISBURG, PA, 17128-0414
PRE-PAID LEGAL SERVICES INC	ONE PREPAID WAY, ADA, OK, 74820
PRINCE GEORGE'S COUNTY	TREASURY DIVISION, ROOM 1090, P.O. BOX 1700, UPPER MARLBORO, MD, 20773-1700
RHODE ISLAND DIVISION OF TAX	EMPLOYER TAX SECTION, ONE CAPITOL HILL; STE 36, PROVIDENCE, RI2908-5829
RICHLAND COUNTY TREASURER	2020 HAMPTON ST, STE 1050, PO BOX 192, COLUMBIA, SC, 29202
RITA (REGIONAL INCOME TAX AGENCY )	PO BOX 94736, CLEVELAND, OH, 44101-4736
RUTHERFORD COUNTY TRUSTEE	RUTHERFORD COUNTY TRUSTEE, HISTORIC COURTHOUSE, MURFREESBORO, TN, 37133
SC DEPARTMENT OF REVENUE TAX	SALES TAX RETURN, COLUMBIA, SC, 29214-0101
SECRETARY OF STATE OF ILLINOIS	501 S. 2ND ST. RM 591, SPRINGFIELD, IL, 62756-7200
SOUTH CAROLINA DEPT OF REVENUE	SALES TAX-OFFICE AUDIT SECTION, COLUMBIA, SC, 29214-0111
SOUTH CAROLINA EMPLOYMENT	SECURITY COMMISSION, P.O. BOX 7103, COLUMBIA, SC, 29202

SOUTH CAROLINA STATE TREASURER	UNCLAIMED PROPERTY PROGRAM, 1200 SENATE ST; STE 214, COLUMBIA, SC, 29201
SPOTSYLVANIA COUNTY TREASURER	BUSINESS LICENSE, P.O. BOX 175, SPOTSYLVANIA, VA, 22553-0175
ST CHARLES COUNTY	201 N SECOND ST, ROOM 541, ST CHARLES, MO, 63301
ST. JOSEPH COUNTY TREASURER	227 W JEFFERSON BLVD, SOUTHBEND, IN, 46601
STATE OF DELAWARE	DEPT OF REVENUE, 820 N FRENCH ST; PO BOX 8995, WILMINGTON, DE, 19899-8995
STATE OF INDIANA	OFFICES OF ATTORNEY GENERAL, 219 STATE HOUSE, INDIANAPOLIS, IN, 46204
STATE OF NEW JERSEY	PO BOX 632, TRENTON, NJ8646-0632
STATE OF OHIO COMMERCE DEPT.	DIVISION OF UNCLAIMED FUNDS, 77 S. HIGH STREET; 20TH FLOOR, COLUMBUS, OH, 43215-6108
STATE OF TENNESSEE-TREASURY	UNCLAIMED PROPERTY DIVISION, PO BOX 198649, NASHVILLE, TN, 37219-8649
TAX COLLECTOR HILLSBOROUGH CTY	PO BOX 30012, TAMPA, FL, 33630-3012
TENNESSEE DEPT OF REVENUE	ANDREW JACKSON STATE OFFICE, 500 DEADERICK ST., NASHVILLE, TN, 37242-0700
THE PRUDENTIAL INSURANCE	COMPANY OF AMERICA, 751 BROAD STREET, NEWARK, NJ, 7102
THE TRAVELERS INDEMNITY CO	385 WASHINGTON ST, SAINT PAUL, MN, 55102
TREASURER OF STATE OF OHIO	PO BOX 16560, COLUMBUS, OH, 43216-6560
TREASURER, CLARK COUNTY	501 E. COURT AVE. RM 125, JEFFERSONVILLE, IN, 47130
TREASURY DEPARTMENT VANDERBURGH COUNTY TREASURER	UNCLAIMED FUNDS, 1101 SOUTH FRONT ST; STE 400, HARRISBURG, PA, 17104
VILLAGE OF GLENDALE HEIGHTS	P.O. BOX 77, EVANSVILLE, IN, 47701-0077
VILLAGE OF GURNEE	ATTN: BUSINESS LICENSE, 300 CIVIC CENTER PLAZA, GLENDALE HEIGHTS, IL, 60139
VILLAGE OF ORLAND PARK	ATTN: REVENUE COLLECTIONS, 325 N O'PLAINE RD, GURNEE, IL, 60031
VILLAGE OF SCHAUMBURG	DEVELOPMENT SERVICES DEPT, 14700 RAVINIA AVE, ORLAND PARK, IL, 60462
VIRGINIA DEPT OF THE TREASURY	101 SCHAUMBURG COURT, SCHAUMBURG, IL, 60193-1881
VOLUSIA COUNTY	DIVISION OF UNCLAIMED PROPERTY, PO BOX 2478, RICHMOND, VA, 23218-2478
WILLIAMSON COUNTY	250 N BEACH STREET, ROOM 101 RENEWALS, DAYTONA BEACH, FL, 32114-3317
WISCONSIN DEPARTMENT OF REVENUE	COUNTY CLERK, PO BOX 624, FRANKLIN, TN, 37065-0624
WISCONSIN DEPT OF REVENUE	BOX 93389, MILWAUKEE, WI, 53293-0389
WOODBRIDGE TOWNSHIP	INCOME,SALES,TAX DIVISION, P.O. BOX 8902, MADISON, WI, 53708-1612
WV DIVISION OF LABOR	TAX AUTHORITY, 1 MAIN ST, WOODBRIDGE, NJ, 7095
	BED & UPH 1900 KANAWHA BLVD E, STATE CAPITOL-BLDG 3 ROOM 200, CHARLESTON, WV, 25305



WV STATE TAX DEPARTMENT	SALES TAX UNIT 1826, P.O. BOX 1826, CHARLESTON, WV, 25327- 1826
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