

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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<b>In re</b>	:	Chapter 11
	:	
<b>UNITED ROAD TOWING, INC. et al.,</b>	:	Case No. 17-10249 (LSS)
	:	
<b>Debtors.<sup>1</sup></b>	:	Jointly Administered
	:	
	:	Docket Ref. No. 8

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**ORDER PURSUANT TO SECTIONS 105(a), 363(b), 507(a)(8), AND 541  
OF THE BANKRUPTCY CODE AUTHORIZING (I) PAYMENT OF CERTAIN  
PREPETITION TAXES, AND (II) FINANCIAL INSTITUTIONS TO RECEIVE,  
PROCESS AND HONOR RELATED CHECKS AND TRANSFERS**

Upon the motion (the "Motion")<sup>2</sup> of United Road Towing, Inc. and its affiliated debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "Debtors") for entry of an order, pursuant to sections 105(a), 363(b), 503(b), 507(a)(8) and 541 of title 11 of the United States Code (the "Bankruptcy Code"), (i) authorizing, but not requiring, the Debtors to remit and pay Taxes, in their discretion, deemed necessary, to various federal, state, county and municipal taxing and licensing authorities (collectively, the "Authorities"); and (ii) authorizing Banks to receive, process and honor all checks and electronic payment requests relating to the foregoing, all as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: United Road Towing, Inc. (6962); URT Holdings, Inc. (8341); City Towing, Inc. (2118); URS West, Inc. (3518); Bill & Wag's Towing (3518); Export Enterprises of Massachusetts, Inc. (5689); Pat's Towing, Inc. (6964); Keystone Towing, Inc. (6356); Ross Baker Towing, Inc. (9742); URT Texas, Inc. (3716); Mart Caudle Corporation (1912); Signature Towing, Inc. (3054); WHW Transport, Inc. (3055); URS Southeast, Inc. (7289); URS Northeast, Inc. (7290); URS Southwest, Inc. (7284); Fast Towing, Inc. (5898); E&R Towing and Garage, Inc. (8500); Sunrise Towing, Inc. (7160); Ken Lehman Enterprises, Inc. (1970); United Road Towing of South Florida, Inc. (9186); Rapid Recovery Incorporated (1659); United Road Towing Services, Inc. (2206); Arri Brothers, Inc. (7962); Rancho Del Oro Companies, Inc. (3924); CSCBD, Inc. (2448); URS Leasing, Inc. (9072); UR VMS LLC (4904); UR Vehicle Management Solutions, Inc. (0402). The Debtors' mailing address is c/o United Road Towing, Inc., 9550 Bormet Drive., Suite 301, Mokena, Illinois 60448.

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

1334(b) and 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated as of February 29, 2012; and consideration of the Motion and the requested relief being a core proceeding the Bankruptcy Court can determine pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and proper and adequate notice of the Motion and the hearing thereon has been provided under the circumstances and that no other or further notice need be provided; and the relief requested in the Motion being in the best interests of the Debtors, their estates and creditors; and the Court having determined that the legal and factual bases set forth in the Motion and attested to in the First Day Declaration establish just cause for the relief granted herein; and the Court having determined that immediate relief is necessary to avoid irreparable harm; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED and DECREED that:

1. The Motion is GRANTED as set forth herein.
2. The Debtors are authorized, but not directed, in their sole discretion, to remit and pay, in the ordinary course of their businesses, all prepetition Taxes relating to the period prior to the Petition Date in an amount not to exceed \$500,000, with such amount to be exclusive of Taxes for which payment was actually remitted prepetition but not yet debited.
3. The Banks shall be, and hereby are, authorized, when requested by the Debtors in their sole discretion, to process, honor, and pay any and all checks or electronic fund transfers drawn on the Debtors' bank accounts to pay all prepetition Taxes owed to the Authorities consistent with the terms of this Order, whether those checks were presented prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable accounts to make the payments.

4. The Banks may rely on the representations of the Debtors with respect to whether any check or other transfer drawn or issued by the Debtors prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtors as provided for in this Order.

5. Nothing in the Motion or this Order, nor as a result of any payment made pursuant to this Order, shall be deemed or construed as (a) an admission as to the validity or priority of any claim or lien against the Debtors or an approval or assumption of any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code, or (b) a waiver of the right of the Debtors, or shall impair the ability of the Debtors, to contest the validity and amount of any payment made pursuant to this Order.

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

7. Notice of the Motion as provided therein shall be deemed good and sufficient notice, and the requirements of Bankruptcy Rule 6004(a) is satisfied by such notice or otherwise deemed waived.

8. Notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied.

10. This Court shall retain jurisdiction over the Debtors and the Authorities and other counterparties and parties in interest receiving payment from the Debtors pursuant to this Order with respect to any matters, claims, rights, or disputes arising from or related to the Motion, the implementation of this Order or the validity of any of the Taxes.

Dated: Feb 7, 2017  
Wilmington, Delaware

  
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LAURIE SELBER SILVERSTEIN  
UNITED STATES BANKRUPTCY JUDGE