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**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

In re: § Bk. No. 12-44027 (DML)
Fibertower Network Services Corp., §
et al., Chapter 11
Debtors. § (Jointly Administered)

**OBJECTION OF THE TAXING UNIT'S TO THE DEBTORS' SECOND
AMENDED JOINT CHAPTER 11 PLAN**

TO THE HONORABLE U.S. BANKRUPTCY JUDGE:

NOW COMES Mansfield ISD, City Of Benbrook, Grapevine-Colleyville ISD, Eagle-Mountain Saginaw ISD, Carroll ISD, Castleberry ISD, Crowley ISD, City Of Pantego, Highland Park ISD, Valwood Improvement Authority, City Of Highland Village, Dripping Springs ISD, Kendall County, Boerne ISD, City Of Boerne, Cow Creek Groundwater Conservation District, Spring ISD, Harris County M.U.D. #189, Harris County U.D. #15, Pine Village P.U.D. , Klein ISD, Tomball ISD, Humble ISD, Brazoria County Tax Office, Fort Bend ISD, Fort Bend County M.U.D. #42, Dickinson ISD, Clear Creek ISD , City Of Friendswood, Friendswood ISD, Galveston County M.U.D. #6,

Magnolia ISD, Montgomery County M.U.D. #6, Woodlands Metro Center M.U.D., Woodlands R.U.D., Willis ISD, Splendora ISD, Montgomery County M.U.D. #47, Montgomery County M.U.D. #60, City Of Magnolia (hereinafter "Taxing Unit") and files the following objection to the Second Amended Chapter 11 Plan (the "Plan"), and as grounds therefore would state the following:

Preliminary Statement

1. The Taxing Unit is a fully secured ad valorem tax Creditor of the Debtors and the Estate, holding first priority perfected liens against business personal property of the Estate. The Taxing Unit's claims are secured pursuant to the Texas Property Tax Code §§ 32.01 and 32.05.

2. The Taxing Unit holds secured tax liens for administrative claims for personal property ad valorem taxes for 2013 and 2014.

Objections

3. The Taxing Unit objects to confirmation of the Plan to the extent that it treats its claim as anything other than a secured claim. The Taxing Unit's claims are fully secured *ad valorem* tax claims pursuant to Texas law.

4. The Taxing Unit objects to the confirmation of the Plan to the extent that it does not provide its secured claims with interim statutory interest at the rate specified under Section 33.01(c) of the Texas Property Tax Code and pursuant to Sections 506(b) and 1129(b)(2)(A)(i)(II) of the Bankruptcy Code from the petition date through the date of payment.

4. The Taxing Unit objects to the confirmation of the Plan to the extent it

provides for payment to creditors of lower priority prior to the satisfaction in full of its secured tax claim, to the extent it is not, or may not be, adequately protected.

6. The Taxing Unit objects to the confirmation of the Plan to the extent that it provides that any lien, other than Texas tax liens, is of higher priority than its liens, as to pre-petition claims.

7. The Taxing Unit asserts the Plan should expressly provide for the retention of its property tax liens, including those for post-petition taxes, until all taxes, penalties and interest secured by those liens have been paid.

8. The Taxing Unit objects to the confirmation of the Plan to the extent that it fails to clearly state when payment for its secured claim can be expected. The Taxing Unit proposes the plan payments on any undisputed portion of its secured claim commence 60 days after the Effective Date. Payments should be monthly or in one lump sum payment, plus applicable interest.

9. The Taxing Unit objects to confirmation of the Plan to the extent that it does not contain cure provisions in case of a default in plan payments to the Taxing Unit.

10. The Taxing Unit objects to the confirmation of the Plan to the extent that the Plan contains no clear deadline for objecting to its secured tax claim. The Taxing Unit proposes that the deadline to object to its claim be no later than 60 days from the Effective Date.

11. Accordingly, the Taxing Unit objects to the Plan, requests that the Plan not be confirmed, and for such other relief as is just.

DATED: January 8, 2014

PERDUE, BRANDON, FIELDER, COLLINS
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the above and foregoing document was served on the 8th day of January, 2014, by facsimile, the Court's ECF System, or U.S. First Class mail upon all persons identified on the attached Service List.

/s/ Ebony Cobb
Ebony Cobb

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