UNITED STATES BANKRUPTCY COURT
DISTRICT OF ARIZONA

In re DEWEY RANCH HOCKEY, LLC, COYOTES HOLDINGS, LLC, COYOTES HOCKEY, LLC, and ARENA MANAGEMENT GROUP, LLC, Debtors. This Filing Applies to: ■ All Debtors ❒ Specified Debtors	Case No. 2:09-bk-09488-RTB (Jointly Administered) Chapter 11 **FINAL ORDER (A) AUTHORIZING BUT NOT DIRECTING THE DEBTORS TO REMIT AND PAY CERTAIN TAXES AND FEES AND (B) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR ALL RELATED CHECKS AND ELECTRONIC PAYMENT REQUESTS** **Date of Hearing: May 27, 2009** **Time of Hearing: 9:00 a.m. (MST)**

This matter came before the Court on the "Motion for Interim and Final Orders (A) Authorizing but not Directing the Debtors to Remit and Pay Certain Taxes and Fees and (B)

Authorizing Financial Institutions to Honor All Related Checks and Electronic Payment Requests" dated May 5, 2009 (the "**Motion**")[1] of the above-captioned debtors-in-possession (the "**Debtors**") for entry of interim and final orders authorizing (a) the Debtors to remit and pay various sales, use, franchise, trust fund, gross receipts, single business, personal property and other taxes, as well as fees for licenses, permits and other similar charges and assessments and (b) financial institutions to receive, process, honor and pay checks presented for payment and electronic payment requests relating to the foregoing.

Having reviewed the Motion and the entire record in these Cases, the Court finds and concludes that: (i) it has jurisdiction over the matters raised in the Motion under 28 U.S.C. §§ 157 and 1334; (ii) venue is proper under 28 U.S.C. §§ 1408 and 1409; (iii) this matter is a core proceeding under 28 U.S.C. § 157(b)(2); (iv) the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; (v) adequate and proper notice of the Motion and the hearing on it has been given and no other or further notice is necessary; and (vi) good and sufficient cause exists for granting the relief requested in the Motion as set forth in this Order. In light of the foregoing,

IT IS ORDERED as follows:

1. The Motion is **GRANTED** on a final basis.

2. The Debtors are authorized, but not directed, to pay and remit to various taxing, licensing and regulatory authorities (collectively, the "**Authorities**") (a) taxes, including, but not limited to, sales, use, trust fund, gross receipts, single business, real and personal property and other taxes incurred or collected by the Debtors from their customers or affiliates on behalf of the Authorities (collectively, the "**Taxes**") and (b) fees, licenses, permits and other similar charges and assessments incurred by the Debtors (collectively, the "**Fees**"), without regard to whether

[1] Capitalized terms not defined in this Final Order have the meanings given to them in the Motion.

such Taxes or Fees accrued or arose before or after the Petition Date. To the extent the Debtors have paid Taxes which should not have been paid, the Debtors are authorized to seek tax refunds.

3. The financial institutions on which checks were drawn or electronic payment requests made in payment of the pre-petition obligations approved in this Final Order are authorized to receive, process, honor and pay such checks and electronic payment requests when presented for payment, and all such financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

4. The Debtors are authorized to reissue any check or electronic payment that originally was given in payment of any pre-petition amount authorized to be paid under this Final Order and is not cleared by the applicable financial institution.

5. Upon the payment of any real and personal property taxes, any lien securing such property taxes shall be immediately released, become void and be of no further force or effect; provided, further, that such payment shall not be deemed to be a waiver of rights regarding the extent, validity, perfection or possible avoidance of the related liens and payments.

6. Nothing in the Motion or this Final Order, nor as a result of the Debtors' payment of claims under to this Final Order, shall be deemed or construed as: (a) an admission as to the validity or priority 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 Bankruptcy Code § 365.

7. The Debtors do not concede that liens (contractual, common law, statutory or otherwise) described in the Motion are valid, and the Debtors expressly reserve the right to contest the extent, validity or perfection or seek the avoidance of all such liens.

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

9. The relief granted in this Final Order shall be binding upon any chapter 11 trustee appointed in these chapter 11 cases and upon any chapter 7 trustee appointed in the event of a subsequent conversion of these chapter 11 cases to cases under chapter 7.

10. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Final Order.

DATED AND SIGNED ABOVE