

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION**

IN RE:	§	CASE NO. 07-9024
	§	CHAPTER 11
SOFA EXPRESS, INC.	§	JUDGE PAINE
	§	
Debtor.	§	

**ORDER AUTHORIZING THE PAYMENT OF
CERTAIN PREPETITION SALES AND USE TAXES**

Upon the Motion¹ of the above-captioned debtor and debtor-in-possession for entry of an order pursuant to Sections 105(a), 507(a)(8) and 541(d) of the Bankruptcy Code (i) authorizing the Debtor, in its discretion, to pay certain accrued and outstanding prepetition sales and use taxes and (ii) directing banks and other financial institutions to honor and process all checks and wire transfers involving the payment of such Taxes; and upon consideration of the Motion and all pleadings related thereto; and the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this matter is a core proceeding within the

¹ Capitalized terms used but not defined herein shall have the meaning ascribed to such terms in the Motion.

meaning of 28 U.S.C. § 157(b)(2) and (c) notice of the Motion was due and proper under the circumstances; and it appearing that the relief requested in the Motion is in the best interests of the Debtor's estate, its creditors and other parties in interest; and after due deliberation, and good and sufficient cause appearing therefor, it is hereby:

ORDERED, that the Motion is granted; and it is further

ORDERED, that the Debtor is authorized, in its discretion, to pay any accrued and outstanding Taxes in the ordinary course of business up to \$112,288; and it is further

ORDERED, that all banks and other financial institutions are authorized and directed to honor and process all checks and wire transfers involving the payment of such Taxes that may not have cleared prior to the Petition Date; provided that sufficient funds are available in the Debtor's bank accounts to cover such payments; and it is further

ORDERED, that nothing in the Motion or this Order shall be construed as impairing the Debtor's right to contest, in its discretion, the amount or validity of any of the Taxes that may be due to any Taxing Authority; ~~and it is further~~

~~ORDERED, that the Debtor is hereby authorized and empowered to take all actions necessary to implement the relief granted in this Order; and it is further~~

~~ORDERED, that this Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.~~

**THIS ORDER WAS SIGNED AND ENTERED ELECTRONICALLY AS INDICATED
AT THE TOP OF THE FIRST PAGE.**

APPROVED FOR ENTRY:

/s/ William L. Norton III

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