

**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 PURSUANT TO SECTIONS 105(a), 363(c)(1), AND 503(b)(1) OF THE
BANKRUPTCY CODE: (A) APPROVING THE CONTINUED USE OF DEBTOR'S
CASH MANAGEMENT SYSTEM, BANK ACCOUNTS AND BUSINESS FORMS; AND
(B) AUTHORIZING BANKS PARTICIPATING IN THE DEBTOR'S CASH
MANAGEMENT SYSTEM TO HONOR CERTAIN
TRANSFERS AND CHARGE CERTAIN FEES AND OTHER AMOUNTS**

Upon the motion (the "Motion") of the above-captioned debtor (the "Debtor") for the entry of an order (the "Order") pursuant to sections 105(a), 363(c)(1), and 503(b)(1) of the Bankruptcy Code: (a) approving the Debtor's maintenance of a cash management system with Wells Fargo Bank, N.A. ("Wells Fargo"), Wachovia Bank ("Wachovia") and Fifth Third Bank ("Fifth Third"); (b) authorizing the Debtor, if necessary, to (i) open replacement bank accounts with Wells Fargo, Wachovia or Fifth Third, (ii) continue using its current business forms and (c) authorizing all banks participating in the cash management system to honor certain transfers and

charge bank fees and certain other amounts; the Court having reviewed the Motion and the Harris Affidavit; it appearing that the relief requested is in the best interests of the Debtor's estate, its creditors and other parties in interest; the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); venue being proper before this court pursuant to 28 U.S.C. §§ 1408 and 1409; and after due deliberation and sufficient cause appearing therefore, it is hereby ORDERED

1. The Motion is granted in its entirety.
2. The Debtor is authorized to continue using its cash management system as described in the Motion.
3. The Debtor is authorized to: (a) continue to use, with the same account numbers, all of the bank accounts in existence as of December 3, 2007 (the "Petition Date"), except the prepetition Accounts Payable Disbursement Account; (b) close the Debtor's prepetition Accounts Payable Disbursement Account; (c) open a postpetition accounts payable disbursement account at Wachovia; (d) use, in their present form, all correspondence and business forms (including, but not limited to, letterhead, purchase orders and invoices), as well as checks and other documents related to the Debtor's bank accounts existing immediately before the Petition Date, without reference to its status as a debtor in possession; (e) treat the Debtor's bank accounts for all purposes as accounts of the Debtor as debtors in possession; (f) implement ordinary course changes to its cash management system; and (g) open and close bank accounts as it deems necessary and in its own discretion.
4. To the extent the Debtor is unable to continue to use its bank accounts with the same account numbers, it is hereby authorized to open replacement bank accounts with Wells Fargo, Wachovia or Fifth Third, as such accounts may be modified pursuant to the requirements

of any postpetition financing order entered, or postpetition financing agreement approved, by this Court.

5. Except as otherwise expressly provided in this Order, all banks at which the Debtor's bank accounts are maintained are authorized and directed to continue to service and administer the Debtor's bank accounts as accounts of the Debtor as debtor in possession, without interruption and in the ordinary course, and to receive, process, honor and pay any and all checks, drafts, wires and automated clearing house transfers issued and drawn on the Debtor's bank accounts after the Petition Date by the holders or makers thereof, as the case may be.

6. The Debtor's banks are authorized to charge and the Debtor is authorized to pay or honor, in its sole discretion, reasonable and ordinary bank fees. The Debtor's banks also are authorized to charge back returned items to the Debtor's bank accounts in the normal course of business.

7. The Debtors are authorized to direct the banks and the banks are authorized and directed to pay obligations in accordance with this or any separate order of this Court.

8. Except as otherwise provided in this Order or in a separate order of this Court, all banks provided with notice of this Order maintaining any of the Debtor's bank accounts shall not honor or pay any bank payments drawn on the listed bank accounts or otherwise issued prior to the Petition Date unless directed by the Debtor to pay such obligation.

9. The Debtor shall at all times maintain sufficient balances in accounts at each of its banks so as to secure its obligations to the banks for cash management and related services to the Debtor.

10. Should any of the Debtor's banks honor a prepetition check, automated clearing house debit, wire transfer or other item drawn on any account that is the subject of this Order (a) at the direction of the Debtor to honor such prepetition check or item, (b) in a good faith belief that the

Court has authorized such prepetition check or item to be honored or (c) as the result of an innocent mistake made despite implementation of customary item handling procedures, it shall not be deemed to be nor shall be liable to the Debtor or its estate or otherwise in violation of this Order.

11. As soon as practicable after the entry of this Order, the Debtor shall serve a copy of this Order on Wells Fargo, Wachovia and Fifth Third.

12. The Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

13. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

14. The Court retains 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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