

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
)	Chapter 11
)	
LANG HOLDINGS, INC.,)	Case No. 09-12543 (KJC)
a Delaware corporation, <u>et al.</u> , ¹)	
)	(Joint Administration Pending)
)	
Debtors.)	
)	Ref. Docket No. 10

**ORDER PURSUANT TO 11 U.S.C. §§ 105(a), 363(b) AND 507(a)
AUTHORIZING (I) PAYMENT OF EMPLOYEE WAGE OBLIGATIONS
AND EMPLOYEE BENEFITS AND (II) FINANCIAL INSTITUTIONS TO
HONOR AND PROCESS CHECKS AND TRANSFERS RELATED THERETO**

Upon consideration of the Motion² of the above-captioned Debtors for entry of an order pursuant to sections 105(a), 363(b) and 507(a) of the Bankruptcy Code authorizing the Debtors, in their discretion, to (a) continue certain employee compensation and benefits programs, and (b) pay certain prepetition employee compensation, benefit and reimbursement claims in full; and upon consideration of the Gilner Declaration and the entire record of these chapter 11 cases; and due and sufficient notice of the Motion having been given; and it appearing that no other or further notice need be provided under the circumstances; and it appearing that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors and other parties in interest; and after due deliberation, and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED AND DECREED that:

1. The Motion is GRANTED, to the extent provided herein.

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Lang Holdings, Inc. (9551); Turner Acquisition, Inc. (2115); Avalanche Publishing Acquisition, Inc. (3038); The Lang Companies, LLC (9182); Avalanche Publishing, Inc. (9793); and The Lang Store, Ltd. (2398). The mailing address of each of the Debtors is 514 Wells Street, Delafield, Wisconsin 53018.

2. Pursuant to sections 105(a), 363(b) and 507(a) of the Bankruptcy Code, the Debtors are authorized, but not required, to satisfy all prepetition obligations without further Order of the Court, and in the Debtors' sole discretion, with respect to Employee Obligations (as defined below) in accordance with the Debtors' policies described in the Motion, including, without limitation, all prepetition obligations with respect to (i) Wage Obligations not to exceed \$550,000 in the aggregate, less any amounts authorized to be paid pursuant to the Emergency Wage Motion, provided, however, that, pursuant to 11 U.S.C. § 507(a)(4), the Debtors may not pay any Employee more than \$10,950 on account of Wage Obligations earned but unpaid prior to the Petition Date prior to entry of a final order on the Motion; (ii) Payroll Taxes not to exceed \$15,000; (iii) Credit Card Expenses not to exceed \$75,000; (iv) Reimbursement Expenses not to exceed \$20,000 (v) Payroll Service Fees not to exceed \$10,000 (vi) PTO Plan related expenses not to exceed \$525,000; (vii) Medical Plan related expenses not to exceed \$48,500; (viii) Prescription Plan related expenses not to exceed \$20,000; (ix) Retiree Health Plan obligations up to \$500; and (x) 401(k) Plan related expenses in an amount not to exceed \$160,000, representing the 2008 matching contribution due in September.

3. The Debtors are authorized, but not required, to continue to honor, in their sole discretion, their practices, programs and policies with respect to the Employees as such practices, programs and policies were in effect as of the date of the commencement of the Debtors' chapter 11 cases as described in the Motion, including, but not limited to the Wage Obligations, Payroll Taxes, Credit Card Expenses, Reimbursement Expenses, Payroll Service Fees, PTO Plans, Medical Plans, Stoploss Insurance Plan, Prescription Plan, Retiree Health Plan,

² All capitalized terms used, but not otherwise defined herein, shall have the meanings ascribed to such terms in the Motion.

Flex Spending Accounts, Disability Benefits, Workers' Compensation Programs and 401(k) Plan obligations.

4. The Debtors are authorized, but not required, to pay, in their sole discretion, costs and expenses incidental to the payment of the Employee Obligations, including the administrative fees and all other administration and processing costs and payments to outside professionals, in the ordinary course of business, in order to facilitate the administration and maintenance of the Debtors' programs and policies related to the Employee Obligations.

5. Upon entry of a final order on the Motion, the Debtors are authorized to pay Employee Wage Obligations in excess of \$10,950; provided, however, that all other relief sought in the Motion is hereby approved on a final basis.

6. Notwithstanding any other provision of this Order, no payment may be made that implicates 11 U.S.C. § 503(c) except upon further order of the Court.

7. All applicable banks and other financial institutions (the "Banks") are authorized, when requested by the Debtors, in the Debtors' sole discretion, to receive, process, honor and pay any and all checks drawn on the Debtors' payroll or disbursement accounts and any other transfers that are related to Employee Obligations and the costs and expenses incident thereof, whether those checks were presented prior to or after the date of the commencement of the Debtors' chapter 11 cases, provided that sufficient funds are available in the accounts to make such payments.

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

9. The Debtors are authorized (consistent with this Order) to issue postpetition checks or to effect postpetition fund transfer requests in replacement of any checks or fund transfer requests related to Employee Obligations dishonored or rejected as a consequence of the commencement of the Debtors' chapter 11 cases.

10. Nothing in the Motion or this Order shall be construed as impairing the Debtors' right to contest the validity or amount of any Employee Obligations, including, without limitation, Payroll Taxes that may be due to any taxing authority.

11. Nothing in the Motion shall be deemed a request by the Debtors for authority to assume, and nothing in this Order shall be deemed authorization to assume, any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code.

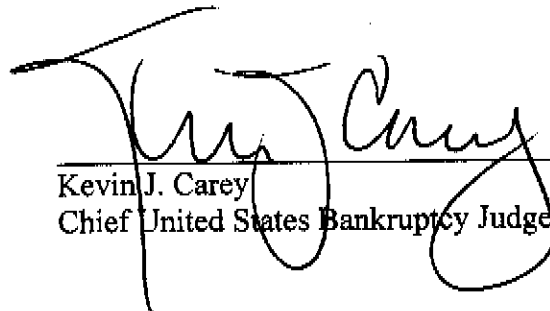
12. The Court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied and that the relief requested is necessary to avoid immediate and irreparable harm.

13. Notwithstanding anything to the contrary herein, payments made pursuant to this Order shall be subject to (i) any requirements imposed on the Debtors under any order entered by the Court approving postpetition financing and/or the use of cash collateral and (ii) any budget approved in connection therewith.

14. The deadline by which objections to the relief sought in paragraph 5 of this Order is July 29, 2009 at 4:00 p.m. (ET). A final hearing, if required, on such relief will be held on Aug 5, 2009 at 1:30 pm (ET). If no objections to such relief

are filed, the Court may enter an order granting the relief sought in paragraph 5 of this Order without further notice or hearing.

Dated: Wilmington, Delaware
July 17, 2009



Kevin J. Carey
Chief United States Bankruptcy Judge