

**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. 8

**ORDER PURSUANT TO 11 U.S.C. §§ 105(a), 363(b), 541 AND 507(a)(8)
AUTHORIZING (I) PAYMENT OF PREPETITION SALES, USE AND FRANCHISE
TAXES AND CERTAIN OTHER GOVERNMENT CHARGES AND (II) FINANCIAL
INSTITUTIONS TO PROCESS AND CASH RELATED CHECKS AND TRANSFERS**

Upon consideration of the Motion² of the above-captioned Debtors for entry of an order pursuant to sections 105(a), 363(b), 541 and 507(a)(8) of the Bankruptcy Code authorizing (i) the Debtors to pay prepetition taxes, including but not limited to, sales, use and franchise taxes and other taxes necessary to operate their businesses (collectively, the "Taxes") and fees, licenses, permits and other similar charges and assessments (collectively, the "Fees"), including, but not limited to, any taxes subsequently determined upon audit to be owed for periods prior to the commencement of the Debtors' chapter 11 cases, to various U.S. or foreign taxing, licensing or regulatory authorities (the "Authorities"), and (ii) the Debtors' banks and financial institutions (the "Banks"), when requested by the Debtors in their sole discretion, to process, honor and pay any and all checks and electronic fund transfers related to the prepetition Taxes and Fees, all as more fully described in the Motion; and upon consideration of the Gilner Declaration and the

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 Unless otherwise defined herein, all capitalized terms shall have the meaning ascribed to them in the Motion.

entire record of these chapter 11 cases; and due and sufficient notice of the Motion having been given under the circumstances; and it appearing that no other or further notice need be provided; 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 therefore, it is hereby

ORDERED, ADJUDGED AND DECREED that:

1. The Motion is GRANTED.
2. The Debtors are authorized, but not directed, in their sole discretion, to pay all Taxes and Fees relating to the period prior to the Petition Date, including all those Taxes and Fees subsequently determined upon audit, or otherwise, to be owed for periods prior to the Petition Date, to the Authorities, up to an aggregate amount of \$250,000.
3. The Debtors' Banks are authorized, when requested by the Debtors in their sole discretion, to process, honor and pay any and all checks or electronic fund transfers drawn on the Debtors' bank accounts to pay all prepetition Taxes and Fees owed to the Authorities, whether those checks were presented prior to or after the Petition Date, provided that sufficient funds are available in the applicable accounts to make the payments.
4. The Debtors' Banks may rely on the representations of the Debtors with respect to whether any check or other transfer drawn or issued by the Debtors prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtors as provided for in this Order.

5. Neither the provisions contained herein, nor any actions or payments made by the Debtors pursuant to this Order, shall be deemed an admission as to the validity of the underlying obligation or a waiver of any rights the Debtors may have to subsequently dispute such obligation on any ground that applicable law permits.

6. 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.

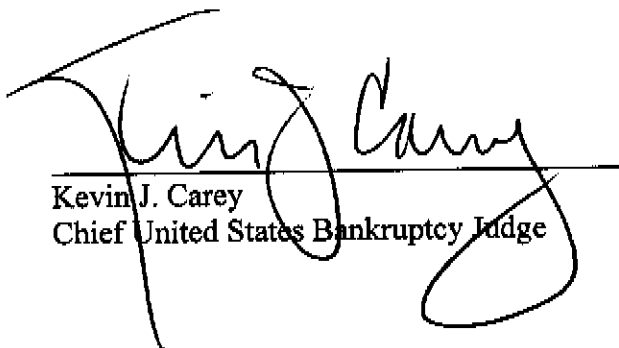
7. The Court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied and that the relief requested is necessary to avoid immediate and irreparable harm.

8. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof.

9. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

10. This Court shall retain jurisdiction over any and all matters arising from or related to the implementation or interpretation of this Order.

Dated: Wilmington, Delaware
July 17, 2009


Kevin J. Carey
Chief United States Bankruptcy Judge