

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In Re:

**BKY No.: 17-33188
Chapter 11**

Dalton Outdoor Services, Inc.,

**NOTICE OF EXPEDITED HEARING
AND MOTION FOR APPROVAL
TO USE CASH COLLATERAL
AND FOR ADEQUATE PROTECTION**

Debtor.

**TO: THE DEBTOR, THE UNITED STATES TRUSTEE, AND OTHER PARTIES IN
INTEREST AS SPECIFIED IN LOCAL RULE 9013.3.**

1. Dalton Outdoor Services, Inc. (hereinafter referred to as "Debtor"), the Debtor-In-Possession in the above-referenced proceeding, moves the Court for expedited relief and gives notice of hearing.

2. The Court will hold an expedited hearing on the Debtor's Motion at 2:00 p.m. on Thursday, October 12, 2017, before the Honorable Katherine A. Constantine, in Courtroom 2C, United States Courthouse, 316 North Robert Street, St. Paul, MN 55101, or as soon thereafter as counsel can be heard. A final hearing on the Debtor's Motion for Use of Cash Collateral and for Adequate Protection ("Motion") is set for 10:30 a.m. on Thursday, November 16, 2017, before the Honorable Katherine A. Constantine, in Courtroom 2C, United States Courthouse, 316 North Robert Street, St. Paul, MN 55101, or as soon thereafter as counsel can be heard.

3. Any response to the Expedited Hearing and Motion shall be filed and served not later than 2 hours prior to the October 12, 2017 hearing date. Any response to the November 16, 2017 Final Hearing on the Debtor's Motion shall be filed and served not later than Friday, November 10, 2017, which is five days prior to the hearing date. **THE COURT**

MAY ALSO GRANT THE DEBTOR'S MOTIONS, INCLUDING FINAL APPROVAL OF ANY ADEQUATE PROTECTION AGREEMENTS WITHOUT A FURTHER HEARING UNLESS AN APPROPRIATE OBJECTION IS INTERPOSED IN ACCORDANCE WITH THE RULES.

4. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§157 and 1334, Bankruptcy Rule 5005 and Local Rule 1070-1. This is a core proceeding. The case is now pending in this Court, having been filed on October 9, 2017.

5. This Motion arises under 11 U.S.C. §§361 and 363, together with Bankruptcy Rule 4001(c) and Local Rule 4001-2. The Debtor seeks an expedited Hearing on its Motion to use cash collateral and to provide adequate protection.

6. The Debtor is in the business of providing landscaping and snow removal services. The Debtor has been in business for many years.

7. The Debtor's pre-bankruptcy assets consist of cash, accounts receivables, office equipment, vehicles and landscaping and snow removal equipment. The Debtor believes that the only entity with an interest in cash collateral is the Internal Revenue Service.

8. The Debtor's verified Rule 4001-2 Statement is attached hereto or will be filed before the hearing date and is marked as **Exhibit A**. The Statement includes a four-week budget for the Debtor which includes critical expenditures for the next few weeks, a Profit and Loss Statement and a Balance Sheet.

9. Cause exists to hear this matter on an expedited basis. The Debtor will suffer irreversible and irreparable harm if it is not able to use cash collateral. The expenditures

the Debtor proposes to make between the preliminary hearing on the Debtor's Motion and the Final Hearing are described in detail on the attached verified Rule 4001-2 Statement. If the Debtor is unable to pay these expenses, it will not be able to conduct its business. The Debtor's cash collateral since the filing date will stay the same or increase and will not decrease demonstrating further adequate protection.

10. Pursuant to applicable rules, the Debtor reserves the right to call Patrick M. Dalton, Chief Executive Officer of the Debtor in support of this Motion.

11. On an interim basis and pending the final hearing on the Debtor's Motion, the Debtor proposes to grant a replacement lien to the Internal Revenue Service.

12. By making this Motion, the Debtor is not seeking to cross collateralize any pre-petition debt with post-petition collateral. The Debtor is not admitting the validity, perfection or amount of any pre-petition secured claim or waiving any right with respect thereto. The relief sought does not grant a lien on the Debtor's avoidance claims or bankruptcy causes of action as enumerated under the Bankruptcy Code. This Motion does not propose to secure pre-petition debt with post-petition loans or otherwise attempt to roll a pre-petition obligation into a post-petition obligation. This Motion does not deal with or carve out fees of any professionals. This Motion does not propose to prime any debt of the Debtor nor does this Motion provide automatic summary relief from the automatic stay to any creditor. The Debtor is simply proposing to use cash collateral to pay essential operating expenses and grant a replacement lien in the Debtor's assets to the Internal Revenue Service, which replacement lien would have the same priority, dignity and effect as the pre-petition lien held by said creditor, all pending the final hearing on the Debtor's Motion.

WHEREFORE, the Debtor, through its undersigned attorney, respectfully moves the Court for an Order granting the Debtor's Motion for expedited relief and granting the Debtor's Motion authorizing it to use cash collateral and authorizing the Debtor to grant a replacement lien to the Internal Revenue Service which replacement lien will have the same priority, dignity and effect as the pre-petition lien held by said creditor, and for such other and further relief as the Court may deem just and equitable.

STEVEN B. NOSEK, P.A.

Dated this 10th day of October 2017.

/e/ Steven B. Nosek
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Yvonne R. Doose, (#397066)
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Attorneys for Debtor

VERIFICATION

I, Patrick M. Dalton, Chief Executive Officer of the Debtor named in the foregoing pleading, declare under penalty of perjury that the foregoing pleading is true and correct according to the best of my knowledge, information and belief.

Dated: 10-10, 2017.



Patrick M. Dalton, CEO

EXHIBIT A

RULE 4001-2 STATEMENT

The Debtor has filed a partial set of Schedules and asks the Court to take judicial notice thereof. A four-week budget is attached as **Exhibit 1**. A Profit & Loss Statement is attached as **Exhibit 2**. A Balance Sheet is attached as **Exhibit 3**. A more detailed cash flow projection will be prepared and filed prior to the final hearing on the Debtor's Motion.

The undersigned verifies under penalty of perjury that the information contained in this pleading is true and correct according to the best of his knowledge information and belief.

Dated: October 10, 2017.



Patrick M. Dalton, Chief Executive Officer

Dalton Outdoor Services, Inc
Profit & Loss
October 2017 Projection

8:14 AM
10/9/2017

October 2017	
Ordinary Income/Expense	
Income	104,247.64
Cost of Goods Sold	42,910.00
Gross Profit	61,337.64
Expense	
Officer Salaries	0.00
Salaries & Wages	46,844.00
Payroll Taxes	3,747.52
Accounting	0.00
Advertising	0.00
Bank Charges	0.00
Computer Software	0.00
Credit Card Processing Fees	0.00
Dues & Subscriptions	0.00
Employee Benefits	0.00
Insurance	
General Liability	1,701.00
Workers Comp	2,800.00
Total Insurance	4,501.00
Interest Expense	0.00
Legal	2,900.00
License & Permits	0.00
Meals & Entertainment	0.00
Miscellaneous Expense	0.00
Office Supplies	0.00
Outside Services	0.00
Parking	0.00
Postage & Delivery	20.00
Rent	
Equipment Rental	3,500.00
Office & Warehouse Rent	5,500.00
Rent - Other	0.00
Total Rent	9,000.00
Repairs & Maintenance	1,500.00
Small Tools	0.00
State Minimum Fee	0.00
Telephone	
Cellular	310.00
Total Telephone	310.00
Vehicle Expenses	
Fuel	2,200.00

	October 2017
Reimbursed- Gas	0.00
Repairs	0.00
Total Vehicle Expenses	2,200.00
Utilities	230.00
Web Design & Updates	0.00
Total Expense	71,252.52
Net Ordinary Income	(9,914.88)
Other Income/Expense	
Other Expense	
Late Fee	0.00
Amortization	0.00
Depreciation	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	(9,914.88)

Dalton Outdoor Services, Inc
Profit & Loss
January through August 2017

10:42 AM
10/5/2017
Accrual Basis

Jan - Aug 17

Ordinary Income/Expense

Income

Lawn Care Services	
Fertilization	11,321.00
Lawn Care	81,243.30
Sprinkler Services	21,868.57
Total Lawn Care Services	114,432.87
Landscaping Services	
Landscape	279,789.66
Landscaping Services - Other	2,465.25
Total Landscaping Services	282,254.91
Parking Lots & Curbing	
Concrete Curbs	22,136.31
Total Parking Lots & Curbing	22,136.31
Snow Removal Services	
Sand Barrel	74.81
Salting Parking Lots	23,820.00
Salting Side Walks	1,595.00
Snow Removal	55,575.00
Snow Removal, Sidewalks	420.00
Snow Removal Services - Other	620.00
Total Snow Removal Services	82,104.81
Gain (Loss) on sale of Assets	3,300.00
Miscellaneous Income	4,546.16
Total Income	508,775.06

Cost of Goods Sold

Purchases

Dump Rail Road Ties	150.00
Dumpster Fees	15,168.30
Concrete	33,995.16
Dumping Fees	2,408.30
Dump Leaves	343.08
Fertilization	1,759.83
Salt	5,577.15
Sod	2,493.39
Purchases - Other	300.00
Total Purchases	62,195.21

Operating Supplies

General Supplies	12,225.44
Irrigation Supplies	3,817.29
Landscape supplies	21,590.01
Operating Supplies - Other	580.69

Dalton Outdoor Services, Inc
Profit & Loss
January through August 2017

10:42 AM
10/5/2017
Accrual Basis

	Jan - Aug 17
Total Operating Supplies	38,213.43
Subcontract Labor	1,403.50
Total COGS	101,812.14
Gross Profit	406,962.92
Expense	
Officer Salaries	12,000.00
Salaries & Wages	232,177.50
Payroll Taxes	26,095.66
Accounting	2,960.00
Advertising	35.00
Bank Charges	1,639.39
Computer Software	50.44
Credit Card Processing Fees	504.44
Dues & Subscriptions	30.00
Employee Benefits	2,070.36
Insurance	
General Liability	3,403.24
Workers Comp	21,726.49
Total Insurance	25,129.73
Interest Expense	41,219.10
Legal	2,320.00
License & Permits	1,350.33
Meals & Entertainment	528.29
Miscellaneous Expense	5,221.46
Office Supplies	122.05
Outside Services	22,588.38
Parking	9.00
Postage & Delivery	43.95
Rent	
Equipment Rental	1,872.13
Office & Warehouse Rent	7,927.50
Rent - Other	878.45
Total Rent	10,678.08
Repairs & Maintenance	4,631.77
Small Tools	3,518.32
State Minimum Fee	750.00
Telephone	
Cellular	1,509.24
Total Telephone	1,509.24
Vehicle Expenses	
Fuel	13,430.82

Dalton Outdoor Services, Inc
Profit & Loss
January through August 2017

10:42 AM

10/5/2017

Accrual Basis

	Jan - Aug 17
Repairs	2,282.69
Total Vehicle Expenses	15,713.51
Utilities	1,101.36
Web Design & Updates	386.00
Total Expense	414,383.36
Net Ordinary Income	(7,420.44)
Other Income/Expense	
Other Expense	
Amortization	151.12
Depreciation	63,450.56
Total Other Expense	63,601.68
Net Other Income	(63,601.68)
Net Income	(71,022.12)

Dalton Outdoor Services, Inc
Balance Sheet
As of August 31, 2017

9:28 AM

10/5/2017

Accrual Basis

Aug 31, 17

ASSETS

Current Assets

Checking/Savings

Anchor Bank-Checking

13,095.55

Total Checking/Savings

13,095.55

Accounts Receivable

Accounts Receivable

40,919.02

Total Accounts Receivable

40,919.02

Other Current Assets

Capitalized Interest

11,836.84

Officer Receivable

346,996.92

Total Other Current Assets

358,833.76

Total Current Assets

412,848.33

Fixed Assets

Transportation Equipment

423,562.01

Equipment

87,845.68

Accumulated Depreciation

(302,658.84)

Total Fixed Assets

208,748.85

Other Assets

Loan Fees

1,133.62

Accumulated Amortization

(415.73)

Total Other Assets

717.89

TOTAL ASSETS

622,315.07

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Credit Cards

AMEX Business Card

42,059.38

Capital One

4,342.81

Total Credit Cards

46,402.19

Other Current Liabilities

Federal Withholding

230,450.33

Accrued Unemployment

Accrued FUTA

716.52

Accrued SUTA

11,998.21

Total Accrued Unemployment

12,714.73

Minnesota Revenue

State Withholding

12,428.46

Sales Tax Payable

6,451.13

Minnesota Revenue Collections

(3,150.00)

Total Minnesota Revenue

15,729.59

Dalton Outdoor Services, Inc
Balance Sheet
As of August 31, 2017

9:28 AM

10/5/2017

Accrual Basis

	Aug 31, 17
Total Other Current Liabilities	<u>258,894.65</u>
Total Current Liabilities	305,296.84
Long Term Liabilities	
Long Term High Interest	
Knight Capital	37,636.80
Can Capital- Loan	35,400.00
Note Payable-Kabbage	<u>40,009.75</u>
Total Long Term High Interest	113,046.55
Notes Payable-Ally	
Note Payable Ally-797.06	36,264.18
Note Payable Ally-686.93	38,496.32
Note Payable Ally- 563.30	18,137.06
Note Payable- Ally 771.78	40,306.61
Note Payable Ally- 651.54	<u>32,634.84</u>
Total Notes Payable-Ally	165,839.01
Notes Payable-Ford Credit	
Note Pay- Ford Credit- 626.18	<u>28,236.79</u>
Total Notes Payable-Ford Credit	28,236.79
PAC Leasing	
Pac Leasing-Wacker Plate	
PAC Leasing-Wacker Loan	<u>8,540.88</u>
Total Pac Leasing-Wacker Plate	8,540.88
PAC Leasing-Vac Dump	
PAC Vac Dump Loan	4,693.34
PAC Vac Dump-Sales Tax	<u>288.35</u>
Total PAC Leasing-Vac Dump	4,981.69
PAC Leasing-Bobcat Trailers	
PAC-Bobcat Trailers Loan	4,197.54
PAC-Bobcat Trailers Sales Tax	<u>552.96</u>
Total PAC Leasing-Bobcat Trailers	4,750.50
PAC Leasing-Truck Loader	
PAC-Truck Loader Loan	2,346.49
PAC-Truck Loader Sales Tax	<u>176.16</u>
Total PAC Leasing-Truck Loader	2,522.65
PAC Leasing-Snowplow	
PAC-Snowplow Loan	2,732.05
PAC-Snowplow Sales Tax	<u>115.92</u>
Total PAC Leasing-Snowplow	2,847.97
PAC Leasing-Fert Rider	
PAC-Fert Rider Loan	3,509.29
PAC Fert Rider Sales Tax	<u>235.20</u>

Dalton Outdoor Services, Inc
Balance Sheet
As of August 31, 2017

9:28 AM

10/5/2017

Accrual Basis

	Aug 31, 17
Total PAC Leasing-Fert Rider	3,744.49
Total PAC Leasing	27,388.18
Notes Payable-Wells Fargo	
Note Payable-Wells Fargo-Bobcat	
Principal-Bobcat	15,187.24
Sales Tax-Bobcat	1,274.10
Total Note Payable-Wells Fargo-Bobcat	16,461.34
Note Pay-Wells Fargo-Bobcat #2	
Principal-Bobcat #2	23,488.33
Sales Tax-Bobcat #2	736.26
Total Note Pay-Wells Fargo-Bobcat #2	24,224.59
Note Pay-Wells Fargo-Bobcat #3	
Principal-Bobcat #3	23,211.93
Sales Tax-Bobcat #3	1,869.42
Total Note Pay-Wells Fargo-Bobcat #3	25,081.35
Wells Fargo Wash Account	(1,424.75)
Total Notes Payable-Wells Fargo	64,342.53
Note Payable-IMCA/ Pawnee	
Principal-Mower	6,208.99
Total Note Payable-IMCA/ Pawnee	6,208.99
Note Payable-BMO Harries (Salt)	57,174.69
Total Long Term Liabilities	462,236.74
Total Liabilities	767,533.58
Equity	
Common Stock	100.00
S-Corp Distributions	7,207.26
Retained Earnings	(81,503.65)
Net Income	(71,022.12)
Total Equity	(145,218.51)
TOTAL LIABILITIES & EQUITY	622,315.07

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In Re:

BKY Case No.: 17-33188

Dalton Outdoor Services, Inc.,

Debtor.

Chapter 11

Memorandum of Law

Dalton Outdoor Services, Inc. ("Debtor") submits this Memorandum of Law in support of its Motion for an Order Authorizing Use of Cash Collateral ("Motion").

I. STATEMENT OF FACTS

The Debtor relies on the verified statement of facts and Local Rule 4001-2 statement contained in the Motion and incorporates the same herewith.

II. STATEMENT OF LAW AND DISCUSSION

Section 363(c)(2) of the Bankruptcy Code provides that a debtor in possession may use cash collateral only with the secured creditor's consent or if the court, after notice and a hearing, so orders. Section 363(e) of the Bankruptcy Code provides that the court must provide the secured creditor with adequate protection of its interest upon request of the creditor. The Eighth Circuit Court of Appeals has discussed the issue of adequate protection in the following terms:

In any given case, the bankruptcy court must necessarily (1) establish the value of the secured creditor's interest, (2) identify the risks to the secured creditor's value resulting from the debtor's request for use of cash collateral, and (3) determine whether the debtor's adequate protection proposal protects values as nearly as possible against risks to that value consistent with the concept of indubitable equivalence.

In re Martin, 761 F.2d 472, 476-77 (8th Cir. 1985).

Based on the facts alleged in the Motion, the Internal Revenue Service's interests in the collateral are adequately protected by the Debtor's offer. The Debtor's cash collateral since the filing date will stay the same and not decrease demonstrating further adequate protection.

Usually, in a Chapter 11, the risk to a secured creditor's interests in cash collateral is that the Debtor will use all of the collateral and not generate sufficient post-petition collateral to replace the used collateral. That is not a concern here, as the collateral will not decrease during the pendency of this case.

The Debtor has set forth how the value of its assets will remain the same and not decrease between the Filing Date and the dates through which the Debtor seeks use of cash collateral. The Debtor has further set forth its necessary budget. Pursuant to the Debtor's budget, the collateral position of the secured creditor does not adversely change in a material way during the period of the proposed use of cash collateral.

The Debtor's offer to the secured creditor as adequate protection of its interests is the offer of adequate protection described in the Motion. Based on the facts and circumstances of this case, the offer of adequate protection adequately protects the secured creditor from any risks to its collateral from the Debtor's use of same.

The Court should grant the motion of the Debtor authorizing the use of cash collateral. The Debtor has immediate need to use cash collateral in which the secured creditor has an interest. The Debtor's use of cash collateral during the pendency of this case poses a nominal risk to the interest of the secured creditor. The secured creditor will be adequately protected by the granting of a post-petition lien with the same status, dignity and priority as existed in the cash collateral prior to the filing of the Debtor's petition, by the carrying of insurance for the full replacement value of the collateral, by continuing to operate and to generate replacement

collateral and by any other form of protection contained in the offer of adequate protection described in the Motion.

The Debtor requests an order authorizing use of cash collateral so that the Debtor may meet the ordinary expenses of operating the Debtor's business in accordance with the budget attached to the Debtor's Rule 4001-2 Statement.

III. CONCLUSION

For the foregoing reasons, the Court should approve the Debtor's use of cash collateral on an interim and final basis as provided in the Motion.

STEVEN B. NOSEK, P.A.

Dated this 10th day of October, 2017.

/e/ Steven B. Nosek
Steven B. Nosek, (#79960)
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ydoose@noseklawfirm.com
Attorneys for Debtor

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In Re:**BKY No.: 17-33188****Chapter 11**

**Dalton Outdoor Services, Inc.,
Debtor.**

CERTIFICATE OF SERVICE

I hereby certify that on October 10, 2017, I caused a copy of **Notice of Expedited Hearing and Motion for Approval to Use Cash Collateral and for Adequate Protection; Verification; Exhibits; Memorandum of Law; Proposed Order** to be filed electronically with the Clerk of Court through ECF, and that ECF will send an e-notice of the electronic filing to the following:

US Trustee: ustpreion12.mn.ecf@usdoj.gov, ecfbkup@comcast.net

Michael R Fadlovich: michael.fadlovich@usdoj.gov

I further certify that I caused a copy of the **Notice of Expedited Hearing and Motion for Approval to Use Cash Collateral and for Adequate Protection; Verification; Exhibits; Memorandum of Law; Proposed Order** to be faxed and/or emailed and/or mailed by US Mail to the following:

Dalton Outdoor Services, Inc. 3650 – 120 th Street West Rosemount Mn 55068 DOS67@msn.com	IRS District Director Room 320 Stop 5700 30 7 th Street E #1222 St. Paul MN 55401 No Fax or Email	MN Dept of Revenue 551 Bankruptcy Sections PO Box 64447 St. Paul MN 55164 Mdor.bkysec@state.mn.us
Internal Revenue Services Centralized Insolvency Office PO Box 7346 Philadelphia PA 19101-7346	Roylene Champeaux Assistant US Attorney 600 US Courthouse 300 S 4 th Street Minneapolis MN 55415 Roylene.champeaux@usdoj.gov	Pawnee Leasing Corporation 3801 Automation Way, Suite 207 Fort Collins CO 80525 arrow@pawneeleasing.com
Ally PO Box 380902 Bloomington MN 55438-0902 No Fax or Email	American Express PO Box 0001 Los Angeles CA 90096-8000 1-800-695-9090	BMO Transportation Finance 300 E John Carpenter Freeway Suite 400 Irving TX 75062 1-319-841-6324
Can Capital 2015 Vaughn Road NW Suite 500 Kennesaw GA 30144-7831 dpeace@cancapital.com	Ford Credit National Bankruptcy Svc Ctr PO Box 6275 Dearborn MI 48121 1-844-225-6247	Ford Credit PO Box 552679 Detroit MI 48255-2679 1-844-225-6247
Hedberg Supply 1205 Nathan Lane N Plymouth MN 55441 helpful@hedbergsupply.com	Internal Revenue Service Centralized Insolvency Office PO Box 7346 Philadelphia PA 19101-7346 1-855-235-6787	Kabbage 730 Peachtree Street Suite 1100 Atlanta GA 30308 1-888-247-3534

Knights Capital Funding 9 East Loockerman St Ste 3A-543 Dover DE 19901 1-866-293-8143	Minnesota Sales Tax PO Box 64622 Saint Paul MN 55164-0622 Salesuse.tax@state.mn.us	Pawnee Leasing Corporation 3801 Automation Way, Suite 207 Fort Collins CO 80525 1-970-482-2666
Wells Fargo PO Box 3072 Cedar Rapids IA 52406-3072 1-512-222-8889	Chase ink PO Box 15123 Wilmington DE 19850-5123 1-888-643-9628	Financial Pacific Leasing LLC 3455 S. 344th Way #300 Federal Way WA 98001 finpac@finpac.com

Dated this 10th day of October, 2017.

STEVEN B. NOSEK, P.A.

/e/ Steven B. Nosek

Steven B. Nosek, #79960

Yvonne R. Doose, #397066

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ATTORNEYS FOR DEBTOR

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In Re:

**BKY No.: 17-33188
Chapter 11 Case**

**Dalton Outdoor Services, Inc.,
Debtor.**

INTERIM ORDER

The Motion of Dalton Outdoor Services, Inc. ("Debtor") for an Order granting interim use of cash collateral and to grant adequate protection hearing came on for expedited hearing before the undersigned on the 12th day of October, 2017. Appearances were noted.

IT IS HEREBY ORDERED:

1. The Debtor's Motion for expedited hearing is granted.
2. The Debtor is authorized to use cash collateral on an interim basis in the amounts of and consistent with the cash flow projections; and
3. The Debtor is authorized to grant a replacement lien to the Internal Revenue Service on all assets of the Debtor-In-Possession to the extent of use of cash collateral, which replacement liens shall have the same priority, dignity and effect as the pre-petition lien held by said creditor. Assets excluded from the replacement lien are the Debtor's bankruptcy causes of action; and
4. No additional steps need to be taken to perfect the replacement lien authorized herein; and
5. A further hearing on the motion for an order authorizing the use of cash collateral shall be held on Thursday, November 16, 2017 at 10:30 a.m.

Dated:

**Katherine A. Constantine
United States Bankruptcy Judge**