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Proposed Co-Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
ALEXANDRIA DIVISION**

_____)
In re:) Chapter 11
)
ENVIVA INC., *et al.*,) Case No. 24-10453 (BFK)
)
Debtors.¹) (Joint Administration Requested)
_____)

**MOTION OF DEBTORS FOR ENTRY OF INTERIM
AND FINAL ORDERS (I) AUTHORIZING THE PAYMENT OF CERTAIN
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

The above-captioned debtors and debtors in possession (collectively, the “*Debtors*”), file this *Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Prepetition Taxes and Fees and (II) Granting Related Relief* (the “*Motion*”) and in support respectfully submit the following:

¹ Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been requested, a complete list of the Debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list may be obtained on the website of the Debtors’ proposed claims and noticing agent at www.kccllc.net/enviva. The location of the Debtors’ corporate headquarters is: 7272 Wisconsin Avenue, Suite 1800, Bethesda, MD 20814.



JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the Eastern District of Virginia (the “*Court*”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory bases for the relief requested herein are sections 105(a), 363(b), 503(b), 506(b), 507(a)(8), and 1129(a)(9)(C) of title 11 of the United States Code (the “*Bankruptcy Code*”), Bankruptcy Rules 6003 and 6004 , and rules 2002-1 and 9013-1 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Virginia (the “*Local Rules*”).

BACKGROUND

4. Enviva Inc. and its Debtor and non-Debtor subsidiaries (collectively, the “*Company*”) are the world’s largest producer of industrial wood pellets, a renewable and sustainable energy source produced by aggregating a natural resource—wood fiber—and processing it into a transportable form. The Company owns and operates ten industrial-scale wood pellet production plants located in Virginia, North Carolina, South Carolina, Georgia, Florida, and Mississippi. The Company exports its wood pellets through owned and leased deep-water marine

terminals to customers in the United Kingdom, the European Union, and Japan who purchase the wood pellets through long-term, take-or-pay offtake contracts with the Company.

5. On the date hereof (the “*Petition Date*”), the Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this Motion, the Debtors filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). As of the Petition Date, no request for the appointment of a trustee or examiner has been made and no official committee of unsecured creditors has been appointed in these chapter 11 cases.

6. Additional information regarding the Debtors and these chapter 11 cases, including the Debtors’ business operations, capital structure, financial condition, and the reasons for and objectives of these chapter 11 cases, is set forth in the *Declaration of Glenn Nunziata in Support of Chapter 11 Petitions* (the “*Nunziata Declaration*”) and the *Declaration of Mark Rajceovich in Support of Chapter 11 Petitions and First-Day Motions* (the “*Rajceovich Declaration*,” and together with the Nunziata Declaration, the “*First Day Declarations*”), filed contemporaneously herewith and incorporated herein by reference.²

7. As set forth in the Nunziata Declaration, on March 12, 2024, the Debtors entered into that certain *Restructuring Support Agreement* with the ad hoc group of creditors (the “*Ad Hoc Group*”) party thereto, which represent approximately (a) 72% of the aggregate outstanding principal amount of loans arising under the Senior Secured Credit Facility

² Capitalized terms used but not otherwise defined in this Motion shall have the meaning set forth in the First Day Declarations.

(including both term loans and revolving credit loans), (b) 95% of the aggregate outstanding principal amount of the 2026 Notes, (c) 78% of the aggregate outstanding principal amount of the Epes Green Bonds, and (d) 45% of the aggregate outstanding principal amount of Bond Green Bonds. As further set forth in the Nunziata Declaration, on March 12, 2024, the Debtors entered into that certain *Restructuring Support Agreement* with creditors holding approximately 92% of the aggregate outstanding principal amount of the Bond Green Bonds.

RELIEF REQUESTED

8. By this Motion, the Debtors seek entry of an interim order (the “*Interim Order*”), substantially in the form attached hereto as **Exhibit A**, and subsequently a final order (the “*Final Order*”), substantially in the form attached hereto as **Exhibit B**, (a) authorizing the Debtors to pay certain prepetition Taxes and Fees (as defined below) that will become payable during the pendency of these chapter 11 cases and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing within approximately 25 days of the commencement of these chapter 11 cases to consider approval of this Motion on a final basis.

THE DEBTORS’ TAXES AND FEES

9. In the ordinary course of the Debtors’ businesses, the Debtors collect, withhold, and incur taxes and governmental fees, including franchise taxes, income taxes, production and severance taxes, property taxes, and sales and uses taxes (collectively, the “*Taxes and Fees*”).³ The Debtors pay the Taxes and Fees monthly, quarterly, semi-annually, or annually, as applicable, to various international, federal, state, and local governments, including taxing and licensing

³ The Debtors do not seek authority to collect and pay any employee withholding taxes under this Motion, but rather request such authority as part of the *Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefit Programs, and (II) Granting Related Relief*, filed contemporaneously herewith.

authorities (collectively, the “**Governmental Authorities**”). A schedule identifying substantially all Governmental Authorities is attached hereto as **Exhibit C**. The Debtors remit and pay the Taxes and Fees through checks and electronic funds transfers that are processed through their banks and other financial institutions.

10. As of the Petition Date, the Debtors estimate that the amount of accrued but unpaid Taxes and Fees is approximately \$7,961,000, of which approximately \$1,511,000 will become due and owing within the first 21 days of these chapter 11 cases. Such estimated Taxes and Fees are summarized below:⁴

Category⁵	Estimated Interim Amount	Estimated Final Amount
Production and Severance Taxes	\$20,000	\$97,000
Sales and Use Taxes	\$835,000	\$4,441,000
Franchise Taxes and Fees	\$0	\$116,000
Property Taxes	\$620,000	\$3,124,000
Regulatory and Other Taxes & Fees	\$36,000	\$183,000
	\$1,511,000	\$7,961,000

A. Production and Severance Taxes

11. The Debtors incur a variety of taxes, assessments, and governmental fees related to wood pellet production, which are taxes on “severing” natural resources from the land or waters within a jurisdiction (collectively, “**Production and Severance Taxes**”). Production and

⁴ This table is for illustrative purposes only and is qualified by the Motion and any Interim or Final Order with respect to the Motion.

⁵ Throughout 2023, the Debtors have operated at a loss, and therefore, do not expect to pay any state or federal income taxes in 2024.

Severance Taxes vary by state, but typically are calculated as a percentage of either the gross value of wood products severed or wood products processed or some combination thereof. The Debtors are required to pay Production and Severance Taxes on a monthly or quarterly basis, as applicable. In 2023, the Debtors paid approximately \$425,000 on account of Production and Severance Taxes.

12. As of the Petition Date, the Debtors estimate that the amount of accrued but unpaid Production and Severance Taxes is approximately \$97,000, of which \$20,000 will become due and owing within the first 21 days of these chapter 11 cases.

B. Sales and Use Taxes

13. The Company incurs various state and local taxes in connection with the purchases of a variety of equipment, materials, and supplies necessary for the operation of its businesses (collectively, “*Sales and Use Taxes*”). Sales and Use Taxes are essentially general consumption taxes charged at the point of purchase for certain goods and services, which are usually set up by the applicable Governmental Authority as a percentage of the price of the good or service purchased. Depending on the jurisdiction, the Company is required to pay Sales and Use Taxes on a monthly, quarterly, or annual basis, as applicable. In 2023, the Company accrued approximately \$4.9 million on account of Sales and Use Taxes, including approximately \$4.3 million on account of a United Kingdom Value-Added Tax (“*VAT*”) (a tax on goods and services that the Company provides in the United Kingdom in the ordinary course of business), of which the Company paid approximately \$547,000, the remainder of which is outstanding.

14. As of the Petition Date, the Company estimates that the amount of accrued but unpaid Sales and Use Taxes is approximately \$4,441,000, of which \$835,000 will become due and owing within the first 21 days of these chapter 11 cases.

C. Franchise Taxes and Fees

15. The Debtors incur various state franchise taxes, annual report fees, and privilege fees (collectively, “*Franchise Taxes and Fees*”). The Debtors are required to pay Franchise Taxes and Fees on an annual basis in order to remain in good standing and continue conducting their businesses pursuant to applicable state and local laws. In 2023, the Debtors paid approximately \$218,000 on account of Franchise Taxes and Fees.

16. As of the Petition Date, the Debtors estimate that the amount of accrued but unpaid Franchise Taxes and Fees is approximately \$116,000, none of which will become due and owing within the first 21 days of these chapter 11 cases.

D. Property Taxes

17. The Debtors incur various state and local property taxes against the Debtors’ real and personal property (collectively, “*Property Taxes*”). The Debtors are required to pay Property Taxes on a quarterly, semi-annual, or annual basis, as applicable, to avoid the imposition of statutory liens on their real and personal property. In 2023, the Debtors paid approximately \$6,924,000 on account of Property Taxes.

18. As of the Petition Date, the Debtors estimate that the amount of accrued but unpaid Property Taxes is approximately \$3,124,000, of which \$620,000 will become due and owing within the first 21 days of these chapter 11 cases.

E. Regulatory and Other Taxes and Fees

19. The Debtors collect or incur various federal and state taxes and governmental fees related to business licensing, regulatory, and other matters (collectively, “*Regulatory and Other Taxes and Fees*”). The Debtors are required to pay Regulatory and Other Taxes and Fees on a monthly, quarterly, semi-annual, or annual basis, as applicable. In 2023, the Debtors paid approximately \$259,000 on account of Regulatory and Other Taxes and Fees.

20. As of the Petition Date, the Debtors estimate that the amount of accrued but unpaid Regulatory and Other Taxes and Fees is approximately \$183,000, of which approximately \$36,000 will become due and owing within the first 21 days of these chapter 11 cases.

F. Audits, Appeals, and Settlements

21. As of the Petition Date, the Debtors are subject to ongoing audit investigations and may be subject to future audit investigations by certain Governmental Authorities on account of tax returns and/or obligations from prior years, including, but not limited to audit investigations by the Internal Revenue Service (the “*Audits*”). The Governmental Authorities performing the Audits may seek to impose additional prepetition Taxes and Fees, including interest on late payment of taxes (if applicable) (such additional Taxes and Fees, the “*Assessments*”). Additionally, the Debtors may be contesting the Audits and Assessments in appropriate judicial or administrative proceedings, as well as the amount that may need to be posted as collateral to contest asserted Assessment amounts. The Debtors expressly state that nothing in this Motion or any related order constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. Furthermore, the Debtors expressly reserve all rights with respect to any Audit or Assessment and reserve the right to contest and/or appeal any Assessment as a result of any Audit.

22. Although paying the Taxes and Fees is critical to the continued operations of the Debtors’ businesses, the Debtors may have appropriate grounds and wish to contest certain Taxes and Fees. As such, the Debtors respectfully request that such relief granted in this Motion be without prejudice to the Debtors’ rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate or the Debtors’ ability to request further relief related to the Taxes and Fees in the future. The Debtors propose that prior to making a payment to any of the Governmental Authorities under this Motion, the Debtors be authorized, in their discretion, to

settle all or some of the prepetition claims of such Governmental Authorities for less than their face amount without further notice or hearing.

G. Non-Debtor Affiliate Taxes and Fees

23. Prior to the Petition Date, in certain circumstances and in the ordinary course of business, certain Debtors paid Taxes and Fees on behalf of their non-Debtor affiliates, including Enviva Wilmington Holdings, LLC (“*EWH*”), and its wholly owned subsidiary Enviva Pellets Hamlet, LLC (“*Hamlet*,” and together with EWH the “*Wilmington Entities*”). As described in the Debtors’ Cash Management Motion, payments made by the Debtors on behalf of their non-Debtor affiliates result in Intercompany Claims (as defined therein), which are recorded and settled on an intercompany basis. In addition, excess cash in EWH’s bank account, a shared account with Hamlet, is routinely transferred to the Debtors in satisfaction of relevant Intercompany Claims. As of the Petition Date, the Debtors estimate that the Wilmington Entities owe approximately \$4.6 million to the relevant Taxing Authorities on account of Taxes and Fees, such as the VAT. In order to maintain the going-concern value of the Wilmington Entities, which are valuable directly and indirectly owned assets of the Debtors’ estates, the Debtors seek limited authority to pay such non-Debtor Taxes and Fees that have accrued or were incurred before the Petition Date in the ordinary course and to continue paying certain other non-Debtor affiliate Taxes and Fees⁶ on a postpetition basis in the ordinary course of business and consistent with prepetition practice. The Debtors’ failure to pay these non-Debtor affiliate Taxes and Fees, will result in material harm to their estates.

⁶ Outside of the Wilmington Entities, the Debtors are seeking authority to pay non-Debtor Taxes and Fees solely on behalf of the following non-Debtor affiliates: Enviva Cottendale Acquisition I, LLC, Enviva Pellets Amory II, LLC, and IHE Holdings, LLC, which collectively total not more than \$500. The Debtors are not seeking the authority to pay Taxes and Fees of any other non-Debtor affiliate (as may be formed, created, identified, or otherwise affiliated with the Debtors in any way).

BASIS FOR RELIEF REQUESTED

A. Certain of the Taxes and Fees May Not Be Property of the Debtors' Estates.

24. To the extent the Debtors have collected any Taxes and Fees from third parties, such amounts may be held in trust for the benefit of the Governmental Authorities. *See*, 26 U.S.C. § 7501 (stating that certain taxes and fees are held in trust). As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. *See*, *Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); *see also City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 97 (3rd Cir. 1994) (holding that income required to be withheld by city ordinance and state law is held “in trust” for the taxing authority); *Al Copeland Enters., Inc. v. Texas*, 991 F.2d 233 (5th Cir. 1993) (holding debtor's prepetition collection of sales taxes and interest thereon were held subject to trust and were not property of the estates). To the extent these “trust fund” taxes are collected or withheld, they are not property of the Debtors' estates under section 541(d) of the Bankruptcy Code. *See* 11 U.S.C. § 507(d); *In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 104-05 (Bankr. E.D. Pa. 1987). Because the Debtors may not have an equitable interest in funds held on account of such “trust fund” taxes, the Debtors should be permitted to pay those funds to the Governmental Authorities as they become due.

B. Certain of the Taxes and Fees May Be Secured or Priority Claims Entitled to Special Treatment Under the Bankruptcy Code.

25. Claims for certain of the Taxes and Fees are or may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). To the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Governmental Authorities may attempt to assess fees, interest, and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority

status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”).

26. In addition, certain of the Taxes and Fees may be the subject of tax liens. The relation back of a tax lien to the assessment or tax status date does not affect the enforceability of the tax lien against a debtor or violate the automatic stay imposed by section 362(a) of the Bankruptcy Code. *See* 11 U.S.C. § 362(b)(3). In fact, the creation and perfection of such a lien may not violate the automatic stay—even if the lien arises under applicable law for taxes due after the Petition Date. *See* 11 U.S.C. § 362(b)(18) (automatic stay does not act as a stay of “the creation or perfection of a statutory lien for an ad valorem property tax, or a special tax or special assessment on real property whether or not ad valorem, imposed by a governmental unit, if such tax or assessment comes due after the date of the filing of the petition.”); *see also In re Gifaldi*, 207 B.R. 54, 56 n.1 (Bankr. W.D.N.Y. 1997) (noting that section 362(b)(18) reversed case law that had held that the creation of a statutory lien for ad valorem property taxes violated the automatic stay). Thus, the Debtors’ failure to pay certain taxes may inadvertently increase the amount of administrative priority claims held against the Debtors’ estates. *See* 11 U.S.C. § 503(b)(1)(b)(i).

27. Claims for certain of the Taxes and Fees may be either secured by statutory liens or entitled to priority status under section 507(a)(8) of the Bankruptcy Code. *See* 11 U.S.C. § 507(a)(8). If the Taxes and Fees are deemed to be entitled to priority status, section 1129(a)(9)(C) of the Bankruptcy Code requires that they be paid through regular installment payments (a) of a total value, as of the effective date of a plan of reorganization, equal to the allowed amount of each such claim; (b) over a period not exceeding five years after the Petition Date; and (c) in a manner no less favorable than the most favored non-priority claim provided for

by a plan of reorganization (other than a convenience class under section 1122(b) of the Bankruptcy Code). *See* 11 U.S.C. § 1129(a)(9)(C). Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, Authorities may attempt to assess fees, interest, and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). Accordingly, the Debtors’ payment of the Taxes and Fees now, in all likelihood, would affect only the timing of the payments and would reduce the amount of Taxes and Fees owed if later paid under a plan (due to the potential of higher interest rates and late fees attributable to delinquent tax payments). Therefore, other creditors and parties in interest would not be prejudiced if the relief sought herein were granted by this Court.

C. Payment of the Taxes and Fees as Provided Herein is a Sound Exercise of the Debtors’ Business Judgment.

28. Courts also have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business’s going-concern value. *See, e.g., See In re NVR L.P.*, 147 B.R. 126, 127 (Bankr. E.D. Va. 1992) (“Under 11 U.S.C. § 105 [sic] the court can permit pre-plan payment of a pre-petition obligation when essential to the continued operation of the debtor.”); *see also In re Meridian Auto. Sys.-Composites Operations, Inc.*, 372 B.R. 710, 714 (Bankr. D. Del. 2007) (granting the debtor authority to pay prepetition obligations owed to certain critical vendors); *In re Primary Health Sys., Inc.*, 275 B.R. 709-10 (Bankr. D. Del. 2002) (allowing payment of prepetition wages upon a finding that such relief was “essential to the continued operation of the Debtors’ businesses”); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174-75 (Bankr. S.D.N.Y. 1989) (finding that a sound business justification existed to justify payment of prepetition wages).

29. Section 363(b) of the Bankruptcy Code permits a debtor, subject to court approval, to pay prepetition obligations where a sound business purpose exists for doing so. *See In re W.A. Mallory Co.*, 214 B.R. 834, 836 (Bankr. E.D. Va. 1997) (“This Court follows the ‘sound business purpose’ test when examining § 363(b) sales.”) (citing *In re WBQP’ship*, 189 B.R. 97, 102 (Bankr. E.D. Va. 1995)); *see also In re Ionosphere Clubs*, 98 B.R. at 175 (noting that section 363(b) provides “broad flexibility” to authorize a debtor to honor prepetition claims where supported by an appropriate business justification). To do so, courts require that the debtor “show that a sound business purpose justifies such actions.” *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999) (citations omitted); *see also In re Channel One Commc’ns, Inc.*, 117 B.R. 493, 496 (Bankr. E.D. Mo. 1990) (citing *Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063, 107 (2d Cir. 1983)). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (internal citation omitted); *see In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (“Overcoming the presumptions of the business judgment rule on the merits is a near-Herculean task.”).

30. The Debtors’ ability to pay the Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Governmental Authorities may, in certain instances, seek to recover certain amounts directly from the Debtors’ directors, officers, or employees, thereby distracting such key personnel from the administration of these chapter 11 cases. *See, e.g., Oppliger v. United States*, 637 F.3d 889, 894 (8th Cir. 2011) (noting that corporate officers may be held responsible for payment of certain corporate taxes). Any collection action on account of such claims, and any potential ensuing liability, would distract the

Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors' officers and employees is integral to the Debtors' continued operations and essential to the orderly administration of and, ultimately, the success of these chapter 11 cases.

31. Furthermore, section 105(a) of the Bankruptcy Code provides that a court "may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of" the Bankruptcy Code, pursuant to the "doctrine of necessity." 11 U.S.C. § 105(a). The doctrine of necessity functions in a chapter 11 case as a mechanism by which the bankruptcy court can exercise its equitable power to allow payment of critical prepetition claims not explicitly authorized by the Bankruptcy Code and further supports the relief requested herein. *See In re Lehigh & New Eng. Ry.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding that a court may authorize payment of prepetition claims if such payment is essential to a debtor's continued operation); *see also In re Just for Feet, Inc.*, 242 B.R. 821, 824-25 (D. Del. 1999) (holding that section 105(a) of the Bankruptcy Code "provides a statutory basis for payment of pre-petition claims" under the doctrine of necessity); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191-92 (Bankr. D. Del. 1994) (explaining that the doctrine of necessity is the standard for enabling a court to authorize the payment of prepetition claims prior to confirmation of a reorganization plan).

32. That the payment of the Taxes and Fees is necessary to avoid potential administrative and operational difficulties is unquestionable. If the Taxes and Fees are not paid, the Governmental Authorities may attempt to take precipitous action, including additional state audits, lien filings, and lift stay motions. Additionally, in the case of secured Taxes and Fees, the Debtors may incur interest and fees. *See* 11 U.S.C. § 506(b). Only the prompt and regular payment

of the Taxes and Fees will avoid these and other deleterious governmental actions and consequences.

33. Courts in this jurisdiction have authorized payment of prepetition taxes under sections 105(a) and 363(b) of the Bankruptcy Code. *In re Nordic Aviation Capital Designated Activity Company*, No. 21-33693 (KRH) (Bankr. E.D. Va. Jan. 5, 2022) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business); *In re Paper Source, Inc.*, No. 21-30660 (KLP) (Bankr. E.D. Va. Mar. 30, 2021); *In re Intelsat S.A.*, No. 20-32299 (KLP) (Bankr. E.D. Va. June 9, 2020); *In re Ascena Retail Grp.*, No. 20-33113 (KHR) (Bankr. E.D. Va. Aug. 27, 2020) (same); *In re Le Tote, Inc.*, No. 20-33332 (KLP) (Bankr. E.D. Va. Aug. 27, 2020) (same); *In re Pier 1 Imports Inc.*, No. 20-30805 (KRH) (Bankr. E.D. Va. Mar. 17, 2020) (same).

D. The Debtors' Banks Should Be Authorized to Honor Checks, Wire Transfers, and Electronic Fund Transfers.

34. The Debtors have sufficient liquidity to remit and pay the amounts described in this Motion in the ordinary course of business. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks, wire transfers, or electronic fund transfer requests as relating to an authorized payment in respect of the Taxes and Fees. Accordingly, the Debtors believe that there is minimal risk that checks, wire transfers, and electronic fund transfer requests that the Court has not authorized will be honored inadvertently. The Debtors respectfully request that the Court authorize and direct all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks, wire transfers, or electronic fund transfer requests in respect of the relief requested in this Motion. Further, the Debtors also seek authority to issue new postpetition checks, wire transfers, or electronic fund transfer requests to replace any prepetition checks, wire transfers, or funds transfers that may be dishonored or rejected as a result of the commencement of these chapter 11 cases.

REQUEST FOR IMMEDIATE RELIEF

35. Bankruptcy Rule 6003 empowers a court to grant relief within the first 21 days after the Petition Date “to the extent that relief is necessary to avoid immediate and irreparable harm.” For the reasons discussed herein and in the First Day Declarations, authorizing the Debtors to pay certain prepetition Taxes and Fees that will become payable during the pendency of these chapter 11 cases, as well as granting the other relief requested herein, is critical to enabling the Debtors to effectively transition to operating as chapter 11 debtors. Failure to receive such authorization and other relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors’ operations and significantly impact the Debtors’ ability to reorganize swiftly and efficiently. As such, the relief requested is necessary in order for the Debtors to operate their businesses in the ordinary course and preserve the ongoing value of the Debtors’ operations and maximize the value of their estates for the benefit of all stakeholders. Accordingly, the Debtors submit that they have satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 to support granting the relief requested herein.

WAIVER OF BANKRUPTCY RULE 6004(a) AND 6004(h)

36. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

RESERVATION OF RIGHTS

37. Unless specifically provided herein, and notwithstanding any actions taken hereunder, nothing in this Motion is intended to be, nor should it be construed as (a) an implication or admission as to the validity or priority of any claim or lien against the Debtors, (b) an impairment or waiver of the Debtors’ or any other party in interest’s rights to contest or dispute any such claim or lien, (c) a promise or requirement to pay any prepetition claim, (d) an implication

or admission that any particular claim is of a type specified or defined in this Motion or any proposed order, or (e) a waiver of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable law.

NOTICE

38. Notice of this Motion has been provided by delivery to the following parties or their counsel, as applicable: (a) the Assistant United States Trustee for the Eastern District of Virginia; (b) the Debtors' 30 largest unsecured creditors (on a consolidated basis); (c) Davis Polk & Wardwell LLP as co-counsel to the Ad Hoc Group; (d) McGuireWoods LLP as co-counsel to the Ad Hoc Group; (e) McDermott Will & Emery LLP as counsel to the agent under the DIP Facility; (f) Cahill Gordon & Reindel LLP as counsel to the agent under the Senior Secured Credit Facility; (g) Kilpatrick Townsend & Stockton LLP as counsel to the indenture trustee under the 2026 Notes; (h) Kramer Levin Naftalis & Frankel LLP as counsel to the indenture trustees under the Bond Green Bonds and the Epes Green Bonds; (i) those persons who have formally appeared in these chapter 11 cases and requested service pursuant to Bankruptcy Rule 2002; (j) the United States Attorney's Office for the Eastern District of Virginia; (k) the Securities and Exchange Commission; (l) the Internal Revenue Service; (m) all applicable government agencies or other parties to the extent required by the Bankruptcy Rules or the Local Rules; and (n) the Governmental Authorities (collectively, the "*Notice Parties*"). In light of the nature of the relief requested in this Motion, the Debtors submit that no further notice is necessary.

NO PRIOR REQUEST

39. No prior motion for the relief requested herein has been made to this Court or any other court.

The Debtors respectfully request that the Court enter the Interim Order and the Final Order, substantially in the forms attached hereto as **Exhibits A and B**, respectively, and grant them such other and further relief to which the Debtors may be justly entitled.

Richmond, Virginia
Dated: March 12, 2024

/s/ Jeremy S. Williams

KUTAK ROCK LLP

Michael A. Condyles (VA 27807)
Peter J. Barrett (VA 46179)
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Proposed Co-Counsel for the Debtors and Debtors in Possession

EXHIBIT A

Proposed Interim Order

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Proposed Co-Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
ALEXANDRIA DIVISION**

)		
In re:)	Chapter 11	
)		
ENVIVA INC., <i>et al.</i> ,)	Case No. 24-10453 (BFK)	
)		
Debtors. ¹)	(Joint Administration Requested)	
)		
)		

**INTERIM ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the Motion² filed by the above-referenced debtors and debtors in possession (collectively, the “*Debtors*”) for entry of an interim order (the “*Interim Order*”) (i) authorizing the Debtors to pay certain prepetition Taxes and Fees that will become payable during the pendency of these chapter 11 cases and (ii) granting related relief, all as more fully set forth in the Motion

¹ Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been requested, a complete list of the Debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list may be obtained on the website of the Debtors’ proposed claims and noticing agent at www.kccllc.net/enviva. The location of the Debtors’ corporate headquarters is: 7272 Wisconsin Avenue, Suite 1800, Bethesda, MD 20814.

² Capitalized terms used but not otherwise defined herein shall have the meaning set forth in the Motion.

and in the First Day Declarations; and the Court having jurisdiction over the matters raised in the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having reviewed the Motion and the First Day Declarations; and the Court having found that the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates, as contemplated by Bankruptcy Rule 6003; and the Court having found that the relief requested in the Motion is in the best interests of the Debtors and their respective estates, creditors, and other parties in interest; and the Court having found that proper and adequate notice of the Motion and hearing thereon has been given and that no other or further notice is necessary; and the Court having found that good and sufficient cause exists for the granting of the relief requested in the Motion after having given due deliberation upon the Motion and all of the proceedings had before the Court in connection with the Motion, it is HEREBY ORDERED THAT:

1. The final hearing (the “*Final Hearing*”) on the Motion shall be held on _____, 2024, at __:__ .m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 5:00 p.m., prevailing Eastern Time, on _____, 2024, and shall be served on the Notice Parties.

2. The Debtors are authorized to pay all prepetition Taxes and Fees due and owing to the Governmental Authorities when such prepetition Taxes and Fees become due in the ordinary

course of business, including the non-Debtor Taxes and Fees in accordance with the Motion, in an aggregate amount not to exceed \$1,511,000 on an interim basis.

3. Nothing in this Interim Order or Motion shall constitute an admission of liability by the Debtors with respect to any Audit or Assessment or impair any rights of the Debtors to contest any such Audit or Assessment. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Interim Order shall prejudice the Debtors' rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate or the Debtors' ability to request further relief related to the Taxes and Fees in the future.

4. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

5. In no event shall the Debtors pay any Taxes and Fees to the Taxing Authorities before such amounts are due and payable, and nothing in this Interim Order shall be deemed to allow the Debtors to accelerate payment of any amounts for Taxes and Fees that may be due and owing by the Debtors.

6. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

7. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored

as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

8. Unless specifically provided herein, and notwithstanding any actions taken hereunder, nothing contained in the Motion or this Interim Order or any payment made pursuant to this Interim Order shall constitute, nor is it intended to constitute, an implication or admission as to the validity or priority of any claim or lien against the Debtors, a waiver of the Debtors', or any party in interest's, rights to subsequently dispute such claim or lien, a promise or requirement to pay any prepetition claim, an implication or admission that any particular claim is of a type specified or defined in the Motion or any proposed order, a waiver of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law, or the assumption or adoption of any agreement, contract, or lease under section 365 of the Bankruptcy Code.

9. Notwithstanding the relief granted in this Interim Order, all authorizations herein and all payments and actions pursuant hereto shall be subject to each interim and final order entered by the Court in respect of the *Debtors' Emergency Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Use Cash Collateral, (II) Granting Liens and Providing Superpriority Administrative Expense Claims, (III) Granting Adequate Protection to Prepetition Secured Parties, (IV) Modifying the Automatic Stay, and (V) Granting Related Relief*, filed contemporaneously herewith (collectively, such interim and final orders, the "**DIP Order**"), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Order or the DIP Documents (as defined in the DIP Order). To the extent there is any inconsistency between the terms of the DIP Order or the DIP Documents and the terms of this

Interim Order or any action taken or proposed to be taken hereunder, the terms of the DIP Order or the DIP Documents, as applicable, shall control.

10. Bankruptcy Rule 6003(b) has been satisfied.

11. The requirements of Bankruptcy Rule 6004(a) are waived.

12. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order shall be immediately effective and enforceable upon entry of this Interim Order.

13. The requirement under Local Rule 9013-1(F) to file a memorandum of law in connection with the Motion is waived.

14. The Court retains exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Interim Order.

Dated: _____
Alexandria, Virginia

UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

/s/

Michael A. Condyles (VA 27807)

Peter J. Barrett (VA 46179)

Jeremy S. Williams (VA 77469)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/

EXHIBIT B

Proposed Final Order

David S. Meyer (*pro hac vice* pending)
 Jessica C. Peet (*pro hac vice* pending)
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 Facsimile: (804) 783-6192

Proposed Co-Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 ALEXANDRIA DIVISION**

In re:)	
)	Chapter 11
ENVIVA INC., <i>et al.</i> ,)	
)	Case No. 24-10453 (BFK)
Debtors. ¹)	
)	(Joint Administration Requested)
)	

**FINAL ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN
 PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the Motion² filed by the above-referenced debtors and debtors in possession (collectively, the “*Debtors*”) for entry of a final order (the “*Final Order*”) (i) authorizing the Debtors to pay certain prepetition Taxes and Fees that will become payable during the pendency of these chapter 11 cases and (ii) granting related relief, all as more fully set forth in the Motion

¹ Due to the large number of Debtors in these chapter 11 cases, for which joint administration has been requested, a complete list of the Debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list may be obtained on the website of the Debtors’ proposed claims and noticing agent at www.kccllc.net/enviva. The location of the Debtors’ corporate headquarters is: 7272 Wisconsin Avenue, Suite 1800, Bethesda, MD 20814.

² Capitalized terms used but not otherwise defined herein shall have the meaning set forth in the Motion.

and in the First Day Declarations; and the Court having jurisdiction over the matters raised in the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated August 15, 1984; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having entered the Interim Order; and the Court having reviewed the Motion and the First Day Declarations; and the Court having found that the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates, as contemplated by Bankruptcy Rule 6003; and the Court having found that the relief requested in the Motion is in the best interests of the Debtors and their respective estates, creditors, and other parties in interest; and the Court having found that proper and adequate notice of the Motion and hearing thereon has been given and that no other or further notice is necessary; and the Court having found that good and sufficient cause exists for the granting of the relief requested in the Motion after having given due deliberation upon the Motion and all of the proceedings had before the Court in connection with the Motion, it is **HEREBY ORDERED THAT:**

1. The Debtors are authorized to pay all prepetition Taxes and Fees due and owing to the Governmental Authorities when such prepetition Taxes and Fees become due in the ordinary course of business, including the non-Debtor Taxes and Fees in accordance with the Motion.

2. Nothing in this Final Order or Motion shall constitute an admission of liability by the Debtors with respect to any Audit or Assessment or impair any rights of the Debtors to contest any such Audit or Assessment. Notwithstanding the relief granted herein or any actions taken

hereunder, nothing contained in this Final Order shall prejudice the Debtors' rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate or the Debtors' ability to request further relief related to the Taxes and Fees in the future.

3. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Order in accordance with the Motion.

4. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

5. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

6. Unless specifically provided herein, and notwithstanding any actions taken hereunder, nothing contained in the Motion or this Final Order or any payment made pursuant to this Final Order shall constitute, nor is it intended to constitute, an implication or admission as to the validity or priority of any claim or lien against the Debtors, a waiver of the Debtors', or any party in interest's, rights to subsequently dispute such claim or lien, a promise or requirement to pay any prepetition claim, an implication or admission that any particular claim is of a type specified or defined in the Motion or any proposed order, a waiver of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law, or the assumption or adoption of any agreement, contract, or lease under section 365 of the Bankruptcy Code.

7. Notwithstanding the relief granted in this Final Order, all authorizations herein and all payments and actions pursuant hereto shall be subject to each interim and final order entered by the Court in respect of the *Debtors' Emergency Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Use Cash Collateral, (II) Granting Liens and Providing Superpriority Administrative Expense Claims, (III) Granting Adequate Protection to Prepetition Secured Parties, (IV) Modifying the Automatic Stay, and (V) Granting Related Relief*, filed contemporaneously herewith (collectively, such interim and final orders, the "**DIP Order**"), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Order or the DIP Documents (as defined in the DIP Order). To the extent there is any inconsistency between the terms of the DIP Order or the DIP Documents and the terms of this Final Order or any action taken or proposed to be taken hereunder, the terms of the DIP Order or the DIP Documents, as applicable, shall control.

8. Bankruptcy Rule 6003(b) has been satisfied.

9. The requirements of Bankruptcy Rule 6004(a) are waived.

10. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order shall be immediately effective and enforceable upon entry of this Final Order.

11. The requirement under Local Rule 9013-1(F) to file a memorandum of law in connection with the Motion is waived.

12. The Court retains exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Final Order.

Dated: _____
Alexandria, Virginia

UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

/s/
Michael A. Condyles (VA 27807)
Peter J. Barrett (VA 46179)
Jeremy S. Williams (VA 77469)
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Proposed Co-Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/

EXHIBIT C

Governmental Authorities

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
AL DEPARTMENT OF REVENUE	PRODUCTION & SEVERANCE TAX / REGULATORY AND OTHER TAXES AND FEES	1800 SAMFORD TRACE COURT STE. 100 MONTGOMERY, AL 36132-7560 UNITED STATES
CARROLL COUNTY TAX COMMISSIONER	PROPERTY TAX	MAIN OFFICE 997 NEWNAN RD. CARROLLTON, GA 30116 UNITED STATES
CHATHAM COUNTY TAX COMMISSIONER	PROPERTY TAX	222 OGLETHORPE AVE #107 SAVANNAH, GA 31401 UNITED STATES
CHUCK PERDUE TAX COLLECTOR	PROPERTY TAX	T850 W. 11TH STREET PANAMA CITY, FL 32401 UNITED STATES
CITY OF BOWDON	REGULATORY AND OTHER TAXES AND FEES	182 GRAMMER SCHOOL RD. BOWDON, GA 30108 UNITED STATES
CITY OF CHESAPEAKE TREASURER	PROPERTY TAX	306 CEDAR ROAD CHESAPEAKE, VA 23322 UNITED STATES
CITY OF PANAMA CITY BUSINESS DEPT	REGULATORY AND OTHER TAXES AND FEES	501 HARRISON AVE PANAMA CITY, FL 32401 UNITED STATES
CITY OF SUFFOLK, RONALD H WILLIAMS, CITY TREASURER	PROPERTY TAX	442 WEST WASHINGTON STREET SUFFOLK, VA 23434 UNITED STATES
CO DEPARTMENT OF REVENUE	INCOME TAX	1881 PIERCE STREET ENTRANCE B LAKEWOOD, CO 80214 UNITED STATES

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
COMPTRROLLER OF MARYLAND	INCOME TAX	301 WEST PRESTON STREET BALTIMORE, MD 21201 UNITED STATES
COMPTRROLLER OF UTAH	INCOME TAX	2795 COTTONWOOD PARKWAY STE. 390 SALT LAKE CITY, UT 84121 UNITED STATES
COMPTRROLLER OF VIRGINIA	INCOME TAX	101 NORTH 14TH STREET 2ND FLOOR RICHMOND, VA 23219-3638 UNITED STATES
COUNTY OF ALBEMARLE	PROPERTY TAX	401 MCINTIRE ROAD CHARLOTTESVILLE, VA 22902 UNITED STATES
COUNTY OF HENRICO, VA, DEPT OF FINANCE	PROPERTY TAX / REGULATORY AND OTHER TAXES AND FEES	4301 EAST PARHAM ROAD HENRICO, VA 23228 UNITED STATES
COUNTY OF RICHMOND	PROPERTY TAX	ADMINISTRATION BUILDING 1401 FAYETTEVILLE ROAD ROCKINGHAM, NC 28379 UNITED STATES
DE SECRETARY OF STATE	FRANCHISE TAX	DIVISION OF CORPORATIONS JOHN G. TOWNSEND BLDG. DOVER, DE 19901 UNITED STATES
FL DEPARTMENT OF REVENUE	SALES & USE TAX	5050 WEST TENNESSEE ST. TALLAHASSEE, FL 32399 UNITED STATES
FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES	REGULATORY AND OTHER TAXES AND FEES	407 CALHOUN STREET TALLAHASSEE, FL 32399 UNITED STATES

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	REGULATORY AND OTHER TAXES AND FEES	3900 COMMONWEALTH BOULEVARD TALLAHASSEE, FL 32399-3000 UNITED STATES
FLORIDA STATE EMERGENCY RESPONSE COMMISSION SERC	REGULATORY AND OTHER TAXES AND FEES	2555 SHUMARD OAK BOULEVARD TALLAHASSEE, FL 32399 UNITED STATES
GA DEPARTMENT OF REVENUE	FRANCHISE TAX	1800 CENTURY BOULEVARD NE ATLANTA, GA 30345 UNITED STATES
GEORGE COUNTY TAX ASSESSOR-COLLECTOR	PROPERTY TAX	5130 MAIN STREET STE. B LUCEDALE, MS 39452 UNITED STATES
GEORGIA DEPARTMENT OF NATURAL RESOURCES	REGULATORY AND OTHER TAXES AND FEES	2 MARTIN LUTHER KING JR. DR. STE. 1456, EAST TOWER ATLANTA, GA 30334 UNITED STATES
GREENWOOD COUNTY TAX COLLECTOR	PROPERTY TAX	528 MONUMENT ST. ROOM 101 GREENWOOD, SC 29646 UNITED STATES
HERTFORD COUNTY TAX COLLECTOR	PROPERTY TAX	115 JUSTICE DRIVE STE. 5 WINTON, NC 27986-9510 UNITED STATES
HM REVENUE + CUSTOMS	SALES & USE TAX	100 PARLIAMENT STREET LONDON, UK SW1A 2BQ UNITED STATES

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
IL DEPARTMENT OF REVENUE	INCOME TAX	555 WEST MONROE STREET STE. 1100 CHICAGO, IL 60661 UNITED STATES
ISLE OF WIGHT COUNTY TREASURER	PROPERTY TAX	17090 MONUMENT CIR. ISLE OF WIGHT, VA 23397 UNITED STATES
JACKSON COUNTY BOARD OF SUPERVISORS	PROPERTY TAX	2915 CANTY STREET PASCAGOULA, MS 39567-4239 UNITED STATES
JACKSON COUNTY TAX COLLECTOR	PROPERTY TAX	4445 E. LAFAYETTE ST. STE. 107 MARIANNA, FL 32447 UNITED STATES
MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION	REGULATORY AND OTHER TAXES AND FEES	301 W. PRESTON ST. BALTIMORE, MD 21201-2395 UNITED STATES
ME REVENUE SERVICES	INCOME TAX	51 COMMERCE DRIVE AUGUSTA, ME 04330 UNITED STATES
MONROE COUNTY TAX COLLECTOR	PROPERTY TAX	301 S. CHESTNUT ST. ABERDEEN, MS 39730 UNITED STATES
MONTGOMERY COUNTY, MD	PROPERTY TAX	255 ROCKVILLE PIKE STE. L-15 ROCKVILLE, MD 20850 UNITED STATES

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
MS DEPARTMENT OF REVENUE	PRODUCTION & SEVERANCE TAX / SALES & USE TAX / FRANCHISE TAX	2631 MCINGVALE RD. STE. 116 HERNANDO, MS 38632 UNITED STATES
NC DEPARTMENT OF REVENUE	PRODUCTION & SEVERANCE TAX / SALES & USE TAX / FRANCHISE TAX / REGULATORY AND OTHER TAXES AND FEES	301 N WILMINGTON ST. 4TH FLOOR RALEIGH, NC 27601 UNITED STATES
NEW HANOVER COUNTY TAX OFFICE	PROPERTY TAX	230 GOVERNMENT CENTER DRIVE STE. 190 WILMINGTON, NC 28403 UNITED STATES
NORTH CAROLINA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES	REGULATORY AND OTHER TAXES AND FEES	NC PLANT INDUSTRY DIVISION FERTILIZER PROGRAM 216 WEST JONES STREET RALEIGH, NC 27603 UNITED STATES
NORTH CAROLINA DEPARTMENT OF ENVIRONMENTAL QUALITY	REGULATORY AND OTHER TAXES AND FEES	DIVISION OF AIR QUALITY BUDGET OFFICE 1641 MAIL SERVICE CENTER RALEIGH, NC 27699-1641 UNITED STATES
NORTH CAROLINA DEPARTMENT OF ENVIRONMENTAL QUALITY	REGULATORY AND OTHER TAXES AND FEES	ATTN: STORMWATER BILLING DIVISION OF ENERGY, MINERAL, AND LAND RESOURCES 512 N. SALISBURY STREET RALEIGH, NC 27699-1612 UNITED STATES
NORTH CAROLINA STATE EMERGENCY RESPONSE COMMISSION	REGULATORY AND OTHER TAXES AND FEES	NC EMERGENCY MANAGEMENT 4236 MAIL SERVICE CENTER RALEIGH, NC 27699 UNITED STATES

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
NORTHAMPTON COUNTY TAX COLLECTOR	PROPERTY TAX	104 THOMAS BRAGG DR. JACKSON, NC 27845 UNITED STATES
OFFICE OF INSURANCE AND SAFETY FIRE COMMISSIONER	REGULATORY AND OTHER TAXES AND FEES	2 MARTIN LUTHER KING JR. DR. STE. 920 ATLANTA, GA 30334 UNITED STATES
PA DEPARTMENT OF REVENUE	INCOME TAX	LOBBY STRAWBERRY SQUARE HARRISBURG, PA 17128-0101 UNITED STATES
PORTSMOUTH CITY TREASURER	PROPERTY TAX	801 CRAWFORD STREET PORTSMOUTH, VA 23704 UNITED STATES
SAMPSON COUNTY TAX COLLECTOR	PROPERTY TAX	126 W. ELIZABETH STREET CLINTON, NC 28328 UNITED STATES
SC DEPARTMENT OF REVENUE	REGULATORY AND OTHER TAXES AND FEES / FRANCHISE TAX	300A OUTLET POINTE BOULEVARD COLUMBIA, SC 29210 UNITED STATES
SOUTH CAROLINA DEPARTMENT OF HEALTH AND ENVIRONMENTAL CONTROL	REGULATORY AND OTHER TAXES AND FEES	BUREAU OF FINANCE 2600 BULL STREET COLUMBIA, SC 29201 UNITED STATES
SOUTHAMPTON COUNTY TREASURER	PROPERTY TAX	26022 ADMINISTRATION CENTER DR. COURTLAND, VA 23837 UNITED STATES
STATE OF MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY	REGULATORY AND OTHER TAXES AND FEES	515 EAST AMITE STREET JACKSON, MS 39201 UNITED STATES

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
SUMTER COUNTY AL, ANNIE RUTH WILSON TAX COLLECTOR	PROPERTY TAX	115 FRANKLIN ST. LIVINGSTON, AL 35470 UNITED STATES
SUMTER COUNTY TAX TRUST ACCT	SALES & USE TAX	AVENUE INSIGHT & ANALYTICS, SALES TAX DIVISION 600 BEACON PARKWAY W. STE. 900 BIRMINGHAM, AL 35209 UNITED STATES
TN DEPARTMENT OF REVENUE	FRANCHISE TAX	ANDREW JACKSON STATE OFFICE BUILDING 500 DEADERICK ST. NASHVILLE, TN 37242 UNITED STATES
TREASURER COUNTY OF SURRY	PROPERTY TAX	45 SCHOOL STREET SURRY, VA 23883 UNITED STATES
TX DEPARTMENT OF REVENUE	INCOME TAX	LYNDON B. JOHNSON STATE OFFICE BUILDING 111 EAST 17TH STREET AUSTIN, TX 78774 UNITED STATES
UNIVERSITY OF TEXAS AT DALLAS	REGULATORY AND OTHER TAXES AND FEES	800 W. CAMPBELL ROAD WT-11 DALLAS, TX 75080 UNITED STATES
UT STATE TAX COMMISSION	FRANCHISE TAX	210 NORTH 1950 WEST SALT LAKE CITY, UT 84134-0180 UNITED STATES
VA DEPARTMENT OF TAXATION	PRODUCTION & SEVERANCE TAX / SALES & USE TAX	1957 WESTMORELAND ST. RICHMOND, VA 23230 UNITED STATES

<u>TAXING AUTHORITY TYPE</u>	<u>TYPE</u>	<u>ADDRESS</u>
VICTORIA L PROFFITT, COMMISSIONER OF THE REVENUE	REGULATORY AND OTHER TAXES AND FEES	306 CEDAR RD. CHESAPEAKE, VA 23322 UNITED STATES
VIRGINIA DIVISION ENVIRONMENTAL QUALITY	REGULATORY AND OTHER TAXES AND FEES	1111 EAST MAIN STREET STE. 1400 RICHMOND, VA 23219 UNITED STATES
WAKE COUNTY TAX ADMINISTRATION	PROPERTY TAX	301 S. MCDOWELL STREET #3800 CHARLOTTE, NC 28258-0084 UNITED STATES
WARE COUNTY TAX COMMISSIONER	PROPERTY TAX	305 OAK STREET STE. 115 WAYCROSS, GA 31501 UNITED STATES