

Emergency Motion for Entry of Interim and Final Orders (A) Authorizing the Debtors to Continue Using their Existing Cash Management System, Bank Accounts and Business Forms, (B) Granting Administrative Expense Priority to Postpetition Intercompany Claims and (C) Authorizing Continued Intercompany Arrangements and Historical Practices (the “Cash Management Motion”).

By the Cash Management Motion, the Debtors request entry of interim and final orders authorizing them to: (i) continue to use their existing cash management system and bank accounts, (ii) provide administrative priority status to postpetition intercompany claims, (iii) continue intercompany transactions, and (iv) open new debtor in possession bank accounts.

The Debtors’ cash management system (the “Cash Management System”) involves the collection, disbursement and movement of funds through a series of bank accounts. The Cash Management System consolidates virtually all funds received by the Debtors, tracks the corporate entities that are the owners of such funds and otherwise allows the Debtors to, among other things, (i) control and monitor corporate funds, (ii) ensure cash availability, and (iii) reduce administrative expenses by facilitating the movement of funds.

The Debtors also seek to continue using existing checks and business forms. In the ordinary course of their businesses, the Debtors use a multitude of checks and other business forms. To minimize expenses to the estates, the Debtors request authority to continue to use all correspondence and business forms as such forms were in existence immediately before the Petition Date. The Debtors also request authorization to use their existing check stock. The Debtors maintain that changing business forms is unnecessary and unduly burdensome.

In addition, the Debtors assert that they should be allowed to continue intercompany transactions in the ordinary course (the “Intercompany Transactions”). Under the Cash Management System, funds generated by the business operations of each participating Debtor in many instances flow into various centrally-maintained bank accounts. In addition, certain of the Debtors and the non-Debtor financial services entities (the “Financial Services Entities”) participate in the Cash Management System. Transfers from accounts of the Debtors and the Financial Services Entities into the Debtors’ main funding account are made on a nightly basis. The Debtors assert that these transfers represent an extension of credit to other Debtors and are essential to the Debtors’ ability to function. Accordingly, the Debtors seek an order allowing them to continue the Intercompany Transactions.

In furtherance of the Intercompany Transactions, the Debtors request that, pursuant to the Bankruptcy Code, all intercompany claims against a Debtor by another Debtor or a Financial Services Entity arising after the Petition Date as a result of ordinary course Intercompany Transactions be accorded administrative priority expense status.

An interim order approving the Cash Management Motion was entered on January 31, 2008. The final hearing on the Cash Management Motion has been adjourned to a date not yet determined.