

This is Exhibit "AA" referred to in the
Affidavit of Waleed Malik, solemnly affirmed before me,
this 8th day of August, 2019



A Commissioner for Taking Affidavits



**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:)	
)	Chapter 11
JACK COOPER VENTURES, INC., <i>et al.</i> , ¹)	
)	Case No. 19-62393 (PWB)
Debtors.)	
)	(Joint Administration Requested)

**DEBTORS' MOTION FOR ENTRY OF
INTERIM AND FINAL ORDERS (I) AUTHORIZING
THE DEBTORS TO CONTINUE AND RENEW THE
SURETY BOND PROGRAM AND (II) GRANTING RELATED RELIEF**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) respectfully state as follows in support of this motion:

Relief Requested²

1. By this Motion, the Debtors request entry of an order, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (the “Interim Order” and “Final Order,” respectively)

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Jack Cooper Ventures, Inc. (0805); Jack Cooper Diversified, LLC (9414); Jack Cooper Enterprises, Inc. (3001); Jack Cooper Holdings Corp. (2446); Jack Cooper Transport Company, Inc. (3030); Auto Handling Corporation (4011); CTEMS, LLC (7725); Jack Cooper Logistics, LLC (3433); Auto & Boat Relocation Services, LLC (9095); Axis Logistic Services, Inc. (2904); Jack Cooper CT Services, Inc. (3523); Jack Cooper Rail and Shuttle, Inc. (7801); Jack Cooper Investments, Inc. (6894); North American Auto Transportation Corp. (8293); Jack Cooper Transport Canada Inc. (8666); Jack Cooper Canada GP 1 Inc. (7030); Jack Cooper Canada GP 2 Inc. (2373); Jack Cooper Canada 1 Limited Partnership (3439); and Jack Cooper Canada 2 Limited Partnership (7839). The location of the Debtors’ corporate headquarters and service address is: 630 Kennesaw Due West Road NW, Kennesaw, Georgia 30152.

² A description of the Debtors’ businesses, the reasons for commencing these chapter 11 cases, the relief sought from the Court to allow for a smooth transition into chapter 11, and the facts and circumstances supporting this motion are set forth in the *Declaration of Greg May, the Debtors’ Chief Financial Officer, in Support of First Day Motions* (the “First Day Declaration”), filed contemporaneously herewith. Capitalized terms used in this

authorizing (a) the Debtors to maintain, continue and renew, in their sole discretion, their Surety Bond Program on an uninterrupted basis and in accordance with the same practices and procedures, including, but not limited to, the maintenance of collateral, as were in effect before the Petition Date and (b) granting related relief. This authority would include permitting the Debtors (a) to pay all amounts arising under the Surety Bond Program due and payable after the Petition Date (collectively, the “Obligations”) and to renew or obtain new surety bonds as needed, including, but not limited to, as may be required by law or judicial authority, without further notice or order of the Court.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the Northern District of Georgia has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Consideration of this motion is a core proceeding pursuant to 28 U.S.C. § 157(b).

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

4. The statutory bases for the relief requested herein are sections 105(a), 363, 364, 503, 1107(a), 1108, and 1112(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and *General Order 26-2019, Procedures for Complex Chapter 11 Cases*, dated February 4, 2019 (the “Complex Case Procedures”).

Relief Requested section of the Motion but not otherwise defined therein shall have the meanings ascribed to such terms later in the Motion, and any other capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the First Day Declaration.

The Debtors' Surety Bond Program

5. In the ordinary course of their businesses, the Debtors are required, pursuant to U.S. federal, state, and Canadian law, to provide surety bonds (the "Surety Bond Program") to third parties to secure the Debtors' payment or performance of certain other obligations, including obligations owed to state or federal agencies, contractual obligations and obligations required by law. Failure to provide, maintain and timely replace these surety bonds would jeopardize the Debtors' ability to undertake essential business operations, such as transporting vehicles and brokering freight transport. The beneficiaries of such surety bonds (the "Obligees"), their issuers (the "Issuers"), their identification or policy numbers and the total bond coverage amounts are set forth on **Exhibit C** attached hereto.³

I. Surety Bonds

6. Surety bonds issued on behalf of the Debtors (the "Surety Bonds") are required to maintain compliance with U.S. federal, state and Canadian law, rules, and regulations and are crucial to the Debtors' ability to conduct essential business operations such as transporting vehicles and brokering freight transport. As of the Petition Date, the Debtors had approximately \$445,000 in outstanding third-party commercial surety bonds, including approximately \$150,000 in favor of the Federal Motor Carrier Safety Administration, \$100,000 in favor of the U.S. Customs and Border Protection, and \$15,000 in favor of the State of California. As of the Petition Date, the Debtors have the right to seek permission from the relevant state, federal, or Canadian Obligees to

³ Although the Debtors have made a good faith effort to identify all of their current surety bonds on **Exhibit C**, it is possible that some of the current surety bonds may not be listed on **Exhibit C**. The omission of a particular surety bond on **Exhibit C** shall not operate to exclude such surety bond from the coverage of this Motion or the Court's order entered in connection with this Motion.

replace existing surety bonds with some forms of self-bonding. However, such replacements would be at the discretion of the Obligees, and the Debtors do not intend to engage in self-bonding in any material amount. Moreover, it is unlikely that the Obligees would accept such forms of self-bonding as replacements.

7. The premiums for the surety bonds are determined annually and are paid by the Debtors to the Issuers of the surety bonds at inception and annually thereafter. The Debtors currently pay approximately \$7,515 in annual premiums on account of the surety bonds.

8. In order to give the financial assurances the Debtors will be required to provide in order to continue their business operations during these chapter 11 cases, the Debtors must maintain the existing Surety Bond Program and may need additional bonding capacity not currently provided by the Surety Bond Program.

II. Indemnity Agreements

9. As is customary, to induce the Issuers to issue the Surety Bonds, the Debtors entered into indemnity agreements with the Issuers with respect to bonds issues in the United States (collectively, the “Indemnity Agreements”), pursuant to which the Debtors agreed to indemnify the Issuers from any loss, cost, damage, or expense they may incur by reason of the Issuers’ issuance of the Surety Bonds on behalf of the Debtors. To secure those indemnification obligations, the Debtors have caused their prepetition secured revolving lender, Wells Fargo Capital Finance, LLC, to issue approximately \$350,000 in letters of credit in favor of the Issuers. By this Motion, the Debtors seek the authority to honor the Indemnity Agreement in their sole discretion.

Basis for Relief

I. Payments Made in Respect of the Debtors' Surety Bond Program Are Ordinary Course Transactions

10. Section 363(c) of the Bankruptcy Code authorizes a debtor in possession operating its business pursuant to section 1108 of the Bankruptcy Code to “enter into transactions . . . in the ordinary course of business without notice or a hearing, and [] use property of the estate in the ordinary course of business without notice or a hearing.” 11 U.S.C. § 363(c)(1).

11. One purpose of section of 363 of the Bankruptcy Code is to provide a debtor with the flexibility to engage in the ordinary cause transactions required to operate its business without oversight by its creditors or the court. *See, e.g., In re Roth Am., Inc.*, 975 F.2d 949, 952 (3d Cir. 1992) (“Section 363 is designed to strike [a] balance, allowing a business to continue its daily operations without excessive court or creditor oversight and protecting secured creditors and others from dissipation of the estate’s assets.”) (citations omitted); *In re Vision Metals, Inc.*, 325 B.R. 138, 145 (Bankr. D. Del. 2005) (same). Included within the purview of section 363(c) of the Bankruptcy Code is a debtor’s ability to continue “routine transactions” necessitated by a debtor’s business practices. *See, e.g., In re Nellson Nutraceutical, Inc.*, 369 B.R. 787, 796 (Bankr. D. Del. 2007) (noting that courts have shown a reluctance to interfere in a debtor’s making of routine, day-to-day business decisions) (citations omitted); *In re Vision Metals*, 325 B.R. at 142 (“[W]hen a chapter 11 debtor in possession continues to operate its business, as permitted by section 1108, no court authorization is necessary for the debtor to enter transactions that fall within the ordinary course of its business.”).

12. The Bankruptcy Code does not define “ordinary course of business.” The ordinary course of business standard is designed to allow a debtor “the flexibility it needs to run its business

and respond quickly to changes in the business climate . . . [a]t the same time, it protects creditors from dissipation of the estate's assets." *In re HMM Motor Services Inc.*, 259 B.R. 440, 448–59 (Bankr. S.D. Ga. 2000). However, the use of property in the ordinary course of business without notice or a hearing "cannot be construed to permit payments that frustrate the theory and philosophy of the Bankruptcy Code." *Id.* at 449 (quoting *U.S. ex rel. Harrison v. Estate of Deutscher*, 115 B.R. 592, 599 (M.D. Tenn. 1990)).

13. The Debtors' Surety Bond Program is ordinary for the type, the size and the nature of the Debtors' businesses. Therefore, the Debtors believe that they are permitted to pay all postpetition amounts due pursuant to the Surety Bond Program, to renew existing Surety Bonds or obtain new Surety Bonds and to post new or additional collateral in favor of the existing or any new Issuers to secure any Surety Bonds in the Surety Bond Program, including in connection with either the maintenance or renewal of any existing Surety Bonds or the entry into new Surety Bonds, as such actions are in the ordinary course of the Debtors' businesses.

II. Continuing the Surety Bond Program and Paying All Obligations in Respect Thereof Are Necessary to Preserve the Value of the Debtors' Estates

14. Notwithstanding the Debtors' belief that the Surety Bond Program is within the ordinary course of their businesses and that they can continue these programs without notice and a hearing, the Debtors request that the Court enter the interim and final orders authorizing the Debtors to continue the Surety Bond Program to ensure that the Issuers do not terminate or decline to renew the Surety Bonds or refuse to enter into Surety Bonds with the Debtors in the future.

15. Section 363(b)(1) of the Bankruptcy Code empowers the Court to allow a debtor to "use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). Debtors' decisions to use, sell or lease assets outside the ordinary course of business

must be based upon the sound business judgment of the debtor. *See, e.g., In re Martin (Myers v. Martin)*, 91 F.3d 389, 395 (3d Cir. 1996) (citing *In re Schipper (Fulton State Bank v. Schipper)*, 933 F.2d 513, 515 (7th Cir. 1991)); *Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063, 1070 (2d Cir. 1983); *In re Abbotts Dairies of Penn., Inc.*, 788 F.2d 143 (3d Cir. 1986) (implicitly adopting the “sound business purpose” test of *Lionel Corp.* and requiring good faith); *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999); *In re Del. and Hudson Ry. Co.*, 124 B.R. 169, 176 (D. Del. 1991) (concluding that the Third Circuit adopted the “sound business purpose” test in the *Abbotts Dairies* decision); *see also In re Chateaugay Corp.*, 973 F.2d 141, 143 (2d Cir. 1992) (holding that a judge determining a section 363(b) application must find from the evidence presented before him or her a good business reason to grant such application); *In re Global Crossing Ltd.*, 295 B.R. 726, 743 (Bankr. S.D.N.Y. 2003); *In re Ionosphere Clubs, Inc.*, 100 B.R. 670, 675 (Bankr. S.D.N.Y. 1989) (noting the standard for determining a section 363(b) motion is “a good business reason”).

16. Courts emphasize that the business judgment rule is not an onerous standard and may be satisfied “as long as the proposed action *appears* to enhance the debtor’s estate.” *Crystalin, LLC v. Selma Props. Inc. (In re Crystalin, LLC)*, 293 B.R. 455, 463-64 (B.A.P. 8th Cir. 2003) (quoting *Four B. Corp. v. Food Barn Stores, Inc. (In re Food Barn Stores, Inc.)*, 107 F.3d 558, 566 n.16 (8th Cir. 1997) (emphasis original, internal alterations and quotations omitted)). Courts require only that the debtors “show that a sound business purpose justifies such actions.” *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999) (internal citations omitted); *see also In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987); *In re Adelphia*

Commc'ns Corp., Case No. 02-41729, 2003 WL 22316543, at *31 (Bankr. S.D.N.Y. Mar. 4, 2003); *In re Lionel Corp.*, 722 F.2d 1063, 1071 (2d Cir. 1983).

17. 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) (citation omitted); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (stating that “[o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task”); *In re AbitibiBowater*, 418 B.R. 815, 831 (Bankr. D. Del. 2009) (the business judgment standard is “not a difficult standard to satisfy”). Under the business judgment rule, “management of a corporation’s affairs is placed in the hands of its board of directors and officers, and the Court should interfere with their decisions only if it is made clear that those decisions are, *inter alia*, clearly erroneous, made arbitrarily, are in breach of the officers’ and directors’ fiduciary duty to the corporation, are made on the basis of inadequate information or study, are made in bad faith, or are in violation of the Bankruptcy Code.” *In re Farmland Indus., Inc.*, 294 B.R. 855, 881 (Bankr. W.D. Mo. 2003) (citing *In re United Artists Theatre Co.*, 315 F.3d 217, 233 (3d Cir. 2003), *Richmond Leasing Co. v. Capital Bank, N.A.*, 762 F.2d 1303 (5th Cir. 1985) and *In re Defender Drug Stores, Inc.*, 145 B.R. 312, 317 (B.A.P. 9th Cir. 1992)); *In re Food Barn Stores, Inc.*, 107 F.3d 558, 567 n. 16 (8th Cir. 1997) (“[w]here the [debtor’s] request is not manifestly unreasonable or made in bad faith, the court should normally grant approval as long as the proposed action appears to enhance the debtor’s estate” (citing *Richmond Leasing Co. v. Capital Bank, N.A.*, 762 F.2d 1303, 1309 (5th Cir. 1985))).

18. The nature of the Debtors' businesses and the extent of their operations make it essential for the Debtors to maintain their Surety Bond Program on an ongoing and uninterrupted basis. The nonpayment of any Obligations under the Surety Bond Program could result in one or more of the Issuers terminating or declining to renew their Surety Bonds or refusing to provide Surety Bonds to the Debtors in the future.

19. If any Surety Bonds lapse without renewal, or the Debtors are unable to obtain new Surety Bonds for certain purposes, the Debtors could default on various obligations, which could severely disrupt the Debtors' operations to the detriment of all parties in interest. For example, failure to maintain the required Surety Bonds could cause the Debtors to be in violation of their obligations under federal or state law.

20. The continuation of the Surety Bond Program, the payment of postpetition obligations arising under the Surety Bond Program and the posting of new or additional collateral in favor of the existing or any new Issuers to secure any Surety Bonds in the Surety Bond Program, including in connection with either the maintenance or renewal of any existing Surety Bonds or the entry into new Surety Bonds, are therefore essential to preserving the Debtors' businesses and the value of the Debtors' estates for all stakeholders.

21. Bankruptcy courts in various jurisdictions across the country routinely grant relief similar to that requested herein. *See, e.g., In re Mission Coal*, Case No. 18-04177 (TOM) (Bankr. N.D. Ala. Nov. 21, 2018) [Docket No. 310]; *In re Armstrong Energy, Inc.*, Case No. 17-47541 (KSS) (Bankr. E.D. Mo. Dec. 1, 2017) [Docket No. 206]; *In re Basic Energy Servs., Inc.*, Case No. 16-12320 (KJC) (Bankr. D. Del. Nov. 17, 2016) [Docket No. 174]; *In re Halcón Res. Corp.*, Case No. 16-11724 (BLS) (Bankr. D. Del. Aug. 19, 2016) [Docket No. 136]; *In re CJ Holding*

Co., Case No. 16-33590 (DRJ) (Bankr. S.D. Tex. July 21, 2016) [Docket No. 62]; *In re Sabine Oil & Gas Corp.*, Case No. 15-11835 (SCC) (Bankr. S.D.N.Y. Aug. 10, 2015) [Docket No. 154].

III. To the Extent the Court Determines that the Surety Bond Program Is a Secured Extension of Credit, Relief Is Appropriate Under Section 364 of the Bankruptcy Code

22. Section 364(c) permits a debtor unable to obtain unsecured credit allowable in the ordinary course under section 364(a) to obtain credit (i) with priority over any or all administrative expenses specified in sections 503(b) or 507(b); (ii) secured by a lien on property of the estate that is not otherwise subject to a lien; or (iii) secured by a junior lien on property of the estate that is subject to a lien. To satisfy the requirements of section 364(c) of the Bankruptcy Code, a debtor need only demonstrate “by a good faith effort that credit was not available” to the debtor on an unsecured or administrative expense basis. *Bray v. Shenandoah Fed. Sav. & Loan Assoc. (In re Snowshoe Co.)*, 789 F.2d 1085, 1088 (4th Cir. 1986) (affirming the lower court’s approval of a loan made to the debtor under sections 364(c) and (d)); *In re Sky Valley, Inc.*, 100 B.R. 107, 113 (Bankr. N.D. Ga. 1988), *aff’d sub nom. Anchor Sav. Bank FSB v. Sky Valley, Inc.*, 99 B.R. 117, 120 n.4 (N.D. Ga. 1989) (finding that “it would be unrealistic and unnecessary” to require a debtor to conduct “an exhaustive search for financing” in cases where few lenders would be willing to extend credit). Provided that an agreement to obtain secured credit is consistent with the provisions of, and policies underlying, the Bankruptcy Code, courts grant a debtor considerable deference in exercising its sound business judgment in obtaining such credit. *Bray v. Shenandoah*, 789 F.2d at 1089-90; *In re Ames Dep’t Stores, Inc.*, 115 B.R. 34, 40 (Bankr. S.D.N.Y. 1990) (“[C]ases consistently reflect that the court’s discretion under section 364 is to be utilized on grounds that permit reasonable business judgment to be exercised so long as the financing agreement does not

contain terms that leverage the bankruptcy process and powers or its purpose is not so much to benefit the estate as it is to benefit a party-in-interest.”); *see also Funding Sys. Asset Mgmt. Corp. v. Key Capital Corp. (In re Funding Sys. Asset Mgmt. Corp.)*, 72 B.R. 87, 88 (Bankr. W.D. Pa. 1987).

23. The Debtors believe that it would be exceedingly difficult to obtain new bonding capacity at this time except on a secured basis. To the extent that the procurement of any new Surety Bond is deemed a secured extension of credit, the Debtors request authority to do so pursuant to section 364(c) of the Bankruptcy Code. The Debtors further submit that, pursuant to section 364(e) of the Bankruptcy Code, any reversal or modification on appeal of this authorization to obtain credit under section 364 should not affect the validity of the debt incurred or any priority of a lien granted.

Processing of Checks and Electronic Fund Transfers Should Be Authorized

24. The Debtors have sufficient funds to pay the amounts described herein in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated access to cash collateral. Also, under the Debtors’ existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment made to obligations under the Insurance Policies. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently and that this Court should authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested herein.

Emergency Consideration

25. The Debtors respectfully request emergency consideration of this Motion pursuant to Bankruptcy Rule 6003, which empowers a court to grant relief within the first 21 days after the commencement of a chapter 11 case “to the extent that relief is necessary to avoid immediate and irreparable harm.” Here, the Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their operations and that any delay in granting the relief requested could hinder the Debtors’ operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors’ operations at this critical juncture. Accordingly, the Debtors submit that they have satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 and, therefore, respectfully request that the Court approve the relief requested in this Motion on an emergency basis.

Waiver of Bankruptcy Rules 6004(a) and 6004(h)

26. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Reservation of Rights

27. Nothing contained herein is intended or should be construed as an admission as to the validity of any claim against the Debtors, a waiver of the Debtors’ or any party in interest’s rights to dispute and/or contest any claim, or an approval or assumption of any agreement, contract, or lease under section 365 of the Bankruptcy Code. The Debtors expressly reserve their right to

contest any claim related to the relief sought herein. Likewise, if the Court grants the relief sought herein, any payment made pursuant to an order of the Court is not intended to be nor should it be construed as an admission as to the validity of any claim or a waiver of the Debtors' or any party in interest's rights to subsequently dispute and/or contest such claim.

Notice

28. The Debtors have provided notice of this motion to (a) the Office of the United States Trustee for the Northern District of Georgia; (b) the Debtors' thirty (30) largest unsecured creditors; (c) counsel to the Prepetition Secured Parties; (d) counsel to the administrative agents for the Debtors' prepetition credit facilities; (e) counsel to the administrative agents for the Debtors' debtor-in-possession financing facilities; (f) the United States Securities and Exchange Commission; (g) the Internal Revenue Service; (h) the Georgia Department of Revenue; (i) the Attorney General for the State of Georgia; (j) the United States Attorney for the Northern District of Georgia; (k) the state attorneys general for states in which the Debtors conduct business; (l) the Pension Benefit Guaranty Corporation; (m) the Issuers; (n) the Obligees; and (o) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Debtors respectfully submit that no further notice is necessary.

No Prior Request

29. No prior request for the relief sought in this motion has been made to this or any other court.

WHEREFORE, the Debtors respectfully request that this Court enter an interim and final order, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, granting the relief requested herein and such other and further relief as the Court deems just and proper.

Dated: August 6, 2019
Atlanta, Georgia

/s/ Sarah R. Borders

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-and-

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Proposed Counsel for the Debtors in Possession

Exhibit A

Interim Order

Exhibit B

Final Order

Exhibit C

Surety Bonds

SURETY BONDS					
DEBTOR	BOND NUMBER	TOTAL BOND AMOUNT	EXPIRATION OR RENEWAL DATE	ISSUER	OBLIGEE
JACK COOPER TRANSPORT CO., INC.	110809002	\$75,000.00	9/2/2019	CNA INSURANCE GROUP	BUREAU OF CUSTOMS AND BORDER PROTECTION
JACK COOPER TRANSPORT CO., INC.	110809001	\$25,000.00	9/2/2019	CNA INSURANCE GROUP	U. S. CUSTOMS AND BORDER PROTECTION
NORTH AMERICAN AUTO TRANSPORTATION CORP.	1000892097	\$75,000.00	12/26/2019	HCC INSURANCE HOLDINGS	FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION
AUTO & BOAT RELOCATION SERVICES LLC	1000892100	\$75,000.00	4/12/2020	HCC INSURANCE HOLDINGS	FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION
NORTH AMERICAN AUTO TRANSPORTATION CORP.	1000892096	\$15,000.00	12/19/2019	HCC INSURANCE HOLDINGS	PEOPLE OF THE STATE OF CALIFORNIA
NORTH AMERICAN AUTO TRANSPORTATION CORP.	1000892095	\$10,000.00	12/19/2019	HCC INSURANCE HOLDINGS	STATE OF OREGON
JACK COOPER CT SERVICES, INC.	1001000531	\$75,000.00	10/1/2019	HCC INSURANCE HOLDINGS	UNITED STATES OF AMERICA.
JACK COOPER TRANSPORT CO, INC.	83BSBFU0897	\$5,000.00	7/8/2022	THE HARTFORD INSURANCE GROUP	OHIO TURNPIKE COMMISION
JACK COOPER TRANSPORT CO, INC.	83BSBGB8218	\$15,000.00	8/27/2020	THE HARTFORD INSURANCE GROUP	TEXAS DEPARTMENT OF TRANSPORTATION
JACK COOPER TRANSPORT CO, INC.	TM5126970	\$25,000.00	8/31/2019	THE GUARANTEE COMPANY OF NORTH AMERICA	CBSA COMMERCIAL REGISTRATION UNIT

SURETY BONDS					
DEBTOR	BOND NUMBER	TOTAL BOND AMOUNT	EXPIRATION OR RENEWAL DATE	ISSUER	OBLIGEE
JACK COOPER CANADA GP 2, INC.	TM5154203	\$25,000.00	12/25/2019	THE GUARANTEE COMPANY OF NORTH AMERICA	CBSA COMMERCIAL REGISTRATION UNIT
JACK COOPER TRANSPORT CANADA, INC.	TM5137571	\$25,000.00	5/28/2022	THE GUARANTEE COMPANY OF NORTH AMERICA	HER MAJESTY IN RIGHT OF CANADA, HER HEIRS AND SUCCESSORS

This is Exhibit "BB" referred to in the
Affidavit of Waleed Malik, solemnly affirmed before me,
this 8th day of August, 2019

A handwritten signature in blue ink, appearing to be 'J', is written over a horizontal dotted line.

A Commissioner for Taking Affidavits

A handwritten signature in blue ink, appearing to be 'David R. ...', is written below the text 'A Commissioner for Taking Affidavits'.

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:)	
)	Chapter 11
JACK COOPER VENTURES, INC., <i>et al.</i> , ¹)	
)	Case No. 19-62393 (PWB)
Debtors.)	
)	(Joint Administration Requested)

**DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS
AUTHORIZING THE PAYMENT OF CERTAIN PREPETITION TAXES AND FEES**

The above-captioned debtors and debtors in possession (collectively, the "Debtors") respectfully state as follows in support of this motion:

Relief Requested²

1. By this motion, the Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (the "Interim Order" and "Final Order,"

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, include: Jack Cooper Ventures, Inc. (0805); Jack Cooper Diversified, LLC (9414); Jack Cooper Enterprises, Inc. (3001); Jack Cooper Holdings Corp. (2446); Jack Cooper Transport Company, Inc. (3030); Auto Handling Corporation (4011); CTEMS, LLC (7725); Jack Cooper Logistics, LLC (3433); Auto & Boat Relocation Services, LLC (9095); Axis Logistic Services, Inc. (2904); Jack Cooper CT Services, Inc. (3523); Jack Cooper Rail and Shuttle, Inc. (7801); Jack Cooper Investments, Inc. (6894); North American Auto Transportation Corp. (8293); Jack Cooper Transport Canada Inc. (8666); Jack Cooper Canada GP 1 Inc. (7030); Jack Cooper Canada GP 2 Inc. (2373); Jack Cooper Canada 1 Limited Partnership (3439); and Jack Cooper Canada 2 Limited Partnership (7839). The location of the Debtors' corporate headquarters and service address is: 630 Kennesaw Due West Road NW, Kennesaw, Georgia 30152.

² A description of the Debtors' businesses, the reasons for commencing these chapter 11 cases, the relief sought from the Court to allow for a smooth transition into chapter 11, and the facts and circumstances supporting this motion are set forth in the *Declaration of Greg May, the Debtors' Chief Financial Officer, in Support of First Day Motions* (the "First Day Declaration"), filed contemporaneously herewith. Capitalized terms used in this Relief Requested section of the Motion but not otherwise defined therein shall have the meanings ascribed to such

respectively), (a) authorizing the Debtors to remit and pay the Taxes and Fees accrued prior to the Petition Date and that will become payable during the pendency of these chapter 11 cases, including those obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date; and (b) granting related relief.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the Northern District of Georgia has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Consideration of this motion is a core proceeding pursuant to 28 U.S.C. § 157(b).

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

4. The statutory bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and *General Order 26-2019, Procedures for Complex Chapter 11 Cases*, dated February 4, 2019 (the “Complex Case Procedures”).

The Debtors’ Tax and Fee Obligations

5. In the ordinary course of business, the Debtors collect, withhold, and incur sales, use, excise, income, franchise, property, and other taxes and fees (collectively, the “Taxes and Fees”). The Debtors remit the Taxes and Fees to various U.S. federal, state, and local governments, Canadian taxing authorities, and other taxing and licensing authorities (collectively, the “Authorities”). A schedule identifying the Authorities is attached hereto as **Exhibit C**.³ Taxes

terms later in the Motion, and any other capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the First Day Declaration.

³ Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities

and Fees are remitted and paid by the Debtors through checks and electronic transfers that are processed through their banks and other financial institutions. The Debtors estimate that approximately \$1,052,000 in Taxes and Fees relating to the prepetition period will become due and owing to the Authorities after the date of commencement of these chapter 11 cases (the “Petition Date”), and approximately \$862,500 will be due and owing within twenty-one (21) days after the Petition Date (the “Interim Period”).

6. The Debtors pay the Taxes and Fees to the Authorities on a periodic basis, remitting them monthly, quarterly, semiannually, or annually depending on the nature and incurrence of a particular Tax or Fee. Although the Debtors believe that they are substantially current with respect to their payment of Taxes and Fees, the Debtors seek the ability to make such payments where: (a) Taxes and Fees are accrued or incurred postpetition; (b) Taxes and Fees accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (c) payments made prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities; or (d) Taxes and Fees incurred for prepetition periods that become due after the Petition Date.

7. The Debtors believe that any failure to pay the Taxes and Fees could materially disrupt the Debtors’ business operations in several ways: (a) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors’ attention from the reorganization process; (b) the Authorities may attempt to suspend the Debtors’ operations, file liens, seek to lift the automatic stay, and/or pursue other remedies that will harm the estates; and (c) certain of the

from **Exhibit C**. By this motion, the Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified on **Exhibit C**.

Debtors' directors and officers could be subject to claims of personal liability, which likely would distract those key employees from their duties related to the Debtors' restructuring. In addition, the Debtors may collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates. Moreover, unpaid Taxes and Fees may result in penalties, the accrual of interest, or both.

8. The Taxes and Fees are summarized as follows:

Category	Description	Approximate Amount Accrued as of the Petition Date	Approximate Amount Due Within 21 Days
Sales and Use Taxes	Taxes imposed on the sale and use of certain goods and services.	\$52,000	\$30,000
Income Taxes	Taxes imposed on the Debtors' income and required to conduct business in the ordinary course.	\$299,000	\$0
Franchise Taxes	Taxes imposed on the Debtors' net worth and required to conduct business in the ordinary course.	\$177,000	\$34,000
Property Taxes	Taxes and obligations related to real and personal property.	\$407,000	\$7,500
Business Fees & Other Taxes	Fees related to compliance with state and Canadian provincial licensing, permits, reporting, and other taxes and fees paid to Canadian provincial agencies.	\$42,000	\$16,000
Excise Taxes	Taxes levied based on the purchases or sales of specific goods, and the operation of the Debtors' fleet of trucks and trailers.	\$75,000	\$775,000
Total:		\$1,052,000	\$862,500

I. Sales and Use Taxes.

9. The Debtors incur and collect from customers an assortment of state, local, and Canadian provincial and federal sales taxes in connection with the operation of their businesses (the "Sales Taxes"). The Debtors' sales tax obligations primarily arise from the sale of certain goods and services to their customers. The Debtors typically collect sales taxes from customers and remit such amounts to the appropriate Authorities. On an annual basis, the Debtors incur and remit approximately \$440,000 in Sales Taxes. The Debtors estimate that approximately \$52,000 on account of Sales Taxes have accrued as of the Petition Date, and approximately \$30,000 will

become due and owing during the Interim Period. The Debtors also accrue use taxes, and seek the ability to pay these taxes in the ordinary course of business.

II. Income Taxes

10. The Debtors pay estimated federal, state, and local and Canadian federal and provincial income taxes in the various jurisdictions in which they conduct business (the “Income Taxes”). On average, the Debtors remit approximately \$500,000 annually in Income Taxes to various Authorities. Depending on the taxing jurisdiction, the Debtors pay Income Taxes on an annual or quarterly basis. The Debtors estimate that approximately \$299,000 in Income Taxes have accrued as of the Petition Date, none of which will become due and owing during the Interim Period.

III. Franchise Taxes

11. The Debtors are required to pay various franchise taxes and fees to certain of the Authorities to operate their businesses in the applicable taxing jurisdictions (collectively, the “Franchise Taxes”). The Debtors generally pay Franchise Taxes on a monthly, quarterly or annual basis. Depending on the taxing jurisdiction, Franchise Taxes may be assessed based on the applicable Debtor’s capital structure, as a percentage of gross receipts or income, or as a fixed amount. On an annual basis, the Debtors remit approximately \$478,000 in Franchise Taxes for their business. The Debtors estimate that \$177,000 of the Franchise Taxes have accrued as of the Petition Date, \$34,000 of which will become due and owing during the Interim Period.

IV. Property Taxes

12. State, local, and Canadian laws in many of the jurisdictions where the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors’ real and

personal property (the “Property Taxes”). The Debtors generally pay Property Taxes on a quarterly, semi-annual, or annual basis. On an annual basis, the Debtors pay approximately \$681,000 relating to Property Taxes. The Debtors estimate that approximately \$407,000 in Property Taxes have accrued as of the Petition Date, approximately \$7,500 of which will become due and owing during the Interim Period.

V. Business Fees & Other Taxes

13. Domestic state and local Authorities, as well as certain Canadian Authorities require the Debtors to pay fees to obtain and maintain a wide range of business licenses, permits, and registrations from the applicable Authorities. The method for calculating amounts due and the deadlines for paying such fees vary by jurisdiction. Further, certain states or Canadian Authorities require the Debtors to pay (a) annual reporting fees to state or Canadian Authorities to remain in good standing for purposes of conducting business within the state, (b) fees to various regulatory agencies in order to remain in good standing, to operate their facilities, and to maintain the licensing and permits necessary for their facilities and operations, (c) various business taxes or fees based on gross receipts or other bases, as determined by the applicable taxing jurisdiction, and (d) withholding tax payments that arise from intercompany truck leases between the Debtors’ United States and Canadian entities (collectively, the “Business Fees and Other Taxes”). The Debtors generally remit these Business Fees and Other Taxes on a monthly, quarterly, or annual basis. The Debtors estimate that they pay approximately \$156,000 on an annual basis on account of such Business Fees and Other Taxes. The Debtors estimate that approximately \$42,000 in Business Fees and Other Taxes have accrued as of the Petition Date, and approximately \$16,000 will become due and owing during the Interim Period.

VI. Excise Taxes

14. Under applicable laws, federal Taxing Authorities levy taxes based on the Debtors' purchases or sales of specific goods or services, and the operation of the Debtors' fleet of trucks and trailers (collectively, the "Excise Taxes"). The Debtors generally pay Excise Taxes on an annual basis, and in advance, or as otherwise required by applicable laws and regulations. Because the Debtors pay Excise Taxes in advance, Excise Taxes related to the period of July 2019 to June 2020 become due and owing in August 2019. The Debtors estimate that they pay approximately \$775,000 on an annual basis on account of such Excise Taxes. Accordingly, although only approximately \$75,000 in Excise Taxes relate to the prepetition period, the full amount of Excise Taxes for the period of July 2019 to June 2020—*i.e.*, approximately \$775,000—will become due and owing during the Interim Period.

Basis for Relief

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

15. Many of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities, and many may be held in trust by the Debtors. *See, e.g.*, I.R.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, e.g.*, 11 U.S.C. § 541(d); *Begier v. IRS*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference since funds are not the debtor's property); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (finding that sales tax required by state law to be collected by sellers from their customers is a "trust fund" tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same). To the extent

these “trust fund” taxes are collected, they are not property of the Debtors’ estates under section 541(d) of the Bankruptcy Code. *See, e.g., In re Russman’s Inc.*, 125 B.R. 520, 525 (Bank. E.D. Tenn. 1991); *In re Am. Int’l Airways, Inc.*, 70 B.R. 102, 104–05 (Bankr. E.D. Pa. 1987) (same). Because the Debtors may not have any interest in funds held on account of such “trust fund” taxes, the Debtors should be permitted to pay those funds to the Authorities as they become due.⁴

II. Payment of the Taxes and Fees Is Warranted Under Section 363(b)(1) of the Bankruptcy Code and the Doctrine of Necessity.

16. Courts have authorized payment of prepetition obligations under section 363(b) of the Bankruptcy Code where a sound business purpose exists for doing so. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (granting authority to pay prepetition wages); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 398 (S.D.N.Y. 1983) (granting authority to pay prepetition claims of suppliers); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 496–500 (Bankr. N.D. Tex. 2002) (granting authority to pay prepetition claims to certain vendors).

17. Further, the Court may authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code, which codifies the inherent equitable powers of the bankruptcy court, empowers the bankruptcy court to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Under section 105(a) of the Bankruptcy Code, courts may permit preplan payments of prepetition obligations when essential to the continued

⁴ For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

operation of a debtor's business. Specifically, the Court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations pursuant to the "necessity of payment" rule (also referred to as the "doctrine of necessity").

18. The "doctrine of necessity" or the "necessity of payment" rule has been recognized by bankruptcy courts across the country as critical to the rehabilitation of a debtor in reorganization cases—the "paramount policy and goal of Chapter 11." *See Ionosphere*, 98 B.R. at 174–76; *see also In re Just For Feet*, 242 B.R. 821, 824–26 (D. Del. 1999) (finding that payment of prepetition claims to certain trade vendors was "essential to the survival of the debtor during the chapter 11 reorganization"); *In re Quality Interiors, Inc.*, 127 B.R. 391, 396 (Bankr. N.D. Ohio 1991) ("[P]ayment by a debtor-in-possession of pre-petition claims outside of a confirmed plan of reorganization is generally prohibited by the Bankruptcy Code," but "[a] general practice has developed . . . where bankruptcy courts permit the payment of certain pre-petition claims, pursuant to 11 U.S.C. § 105, where the debtor will be unable to reorganize without such payment."); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (approving payment of prepetition unsecured claims of tool makers as "necessary to avert a serious threat to the Chapter 11 process"); *Burchinal v. Cent. Wash. Bank (In re Adams Apple, Inc.)*, 829 F.2d 1484, 1490 (9th Cir. 1987) (recognizing that allowance of "unequal treatment of pre-petition debts when necessary for rehabilitation" is appropriate); *Mich. Bureau of Workers' Disability Comp. v. Chateaugay Corp. (In re Chateaugay Corp.)*, 80 B.R. 279, 287 (S.D.N.Y. 1987) (authorizing payment of prepetition workers' compensation claims on grounds that the fundamental purpose of reorganization and equity powers of bankruptcy courts "is to create a flexible mechanism that will

permit the greatest likelihood of survival of the debtor and payment of creditors in full or at least proportionately”).

19. 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 Authorities may seek to recover such 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., Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (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 and, ultimately, the success of these chapter 11 cases.

20. Courts in this district have routinely granted relief similar to that requested herein in other chapter 11 cases. *See, e.g., In re Beaulieu Grp., LLC*, No. 17-41677 (PWB) (Bankr. N.D. Ga. July 20, 2017) [Docket No. 45]; *In re AstroTurf, LLC*, No. 16-41504 (PWB) (Bankr. N.D. Ga. June 29, 2016); [Docket No. 26]; *Miller Auto Parts & Supply Co., Inc.*, No. 14-68113 (MGD) (Bankr. N.D. Ga. Sept. 18, 2014) [Docket No. 23]; *In re Ace Hardware & Building Center, Inc.*, No. 12-24428 (REB) (Bankr. N.D. Ga. Jan. 15, 2013) [Docket No. 41]; *In re Cagle’s, Inc.*, No. 11-80202 (JB) (Bankr. N.D. Ga. Oct. 20, 2011) [Docket No. 29]; *In re Currahee Partners, LLC*, No. 09-73838 (WHL) (Bankr. N.D. Ga. Oct. 22, 2009) [Docket No. 152].⁵

⁵ Because of the voluminous nature of the orders cited herein, such orders have not been attached to this motion. Copies of these orders are available upon request to the Debtors’ proposed counsel.

Processing of Checks and Electronic Fund Transfers Should Be Authorized

21. The Debtors have sufficient funds to pay the amounts described herein in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated access to cash collateral. Also, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment made relating to the Taxes and Fees. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently and that this Court should authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested herein.

Emergency Consideration

22. The Debtors respectfully request emergency consideration of this Motion pursuant to Bankruptcy Rule 6003, which empowers a court to grant relief within the first 21 days after the commencement of a chapter 11 case "to the extent that relief is necessary to avoid immediate and irreparable harm." Here, the Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their operations and that any delay in granting the relief requested could hinder the Debtors' operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 and, therefore, respectfully request that the Court approve the relief requested in this Motion on an emergency basis.

Waiver of Bankruptcy Rules 6004(a) and 6004(h)

23. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Reservation of Rights

24. Nothing contained herein is intended or should be construed as an admission as to the validity of any claim against the Debtors, a waiver of the Debtors' or any party in interest's rights to dispute and/or contest any claim, or an approval or assumption of any agreement, contract, or lease under section 365 of the Bankruptcy Code. The Debtors expressly reserve their right to contest any claim related to the relief sought herein. Likewise, if the Court grants the relief sought herein, any payment made pursuant to an order of the Court is not intended to be nor should it be construed as an admission as to the validity of any claim or a waiver of the Debtors' or any party in interest's rights to subsequently dispute and/or contest such claim.

Notice

25. The Debtors have provided notice of this motion to: (a) the Office of the United States Trustee for the Northern District of Georgia; (b) the Debtors' thirty (30) largest unsecured creditors; (c) counsel to the Prepetition Secured Parties; (d) counsel to the administrative agents for the Debtors' prepetition credit facilities; (e) counsel to the administrative agents for the Debtors' debtor-in-possession financing facilities; (f) the United States Securities and Exchange Commission; (g) the Internal Revenue Service; (h) the Georgia Department of Revenue; (i) the Attorney General for the State of Georgia; (j) the United States Attorney for the Northern District

of Georgia; (k) the state attorneys general for states in which the Debtors conduct business; (l) the Authorities; (m) the Pension Benefit Guaranty Corporation; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Debtors respectfully submit that no further notice is necessary.

No Prior Request

26. No prior request for the relief sought in the motion has been made to this or any other court.

[Remainder of page intentionally left blank.]

WHEREFORE, the Debtors respectfully request entry of the Interim and Final Order, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, (a) granting the relief requested herein, and (b) granting such other relief as is just and proper.

Dated: August 6, 2019
Atlanta, Georgia

/s/ Sarah R. Borders

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Proposed Counsel for the Debtors in Possession

Exhibit A

Interim Order

Exhibit B

Final Order

Exhibit C

Taxing Authorities

Authority	Address	City	State/ Province	Zip Code
Alberta Treasury Board and Finance	9820 106 St NW	Edmonton	AB	T5K 2J6 (Canada)
Alabama Department of Revenue Business Privilege Tax Section	P.O. Box 327320	Montgomery	AL	36132-7320
Alabama Department of Revenue Individual and Corporate Tax Division Corporate Income Tax	P.O. Box 327435	Montgomery	AL	36132-7435
Jefferson County Assessor	2121 Rev Abraham Woods Jr Blvd N Room 801	Birmingham	AL	35203
State of Alabama Department of Revenue Legal Division	P.O. Box 32001	Montgomery	AL	36132-0001
Arkansas Department of Finance and Admin: Office of Revenue Legal Counsel	P.O. Box 1272 Suite 2380	Little Rock	AR	72203-1272
Corporation Income Tax Section	P.O. Box 919	Little Rock	AR	72203-0919
Public Service Commission-Tax Division	P.O. Box 8021	Little Rock	AR	72203

Authority	Address	City	State/ Province	Zip Code
Arizona Department of Revenue	P.O. Box 29079	Phoenix	AZ	85038-9079
Arizona Department of Revenue Bankruptcy Litigation Section	1600 W Monroe St	Phoenix	AZ	85007
Contra Costa County Assessor	2530 Arnold Drive Suite 400	Martinez	CA	94553
Franchise Tax Board	P.O. Box 942857	Sacramento	CA	94257-0501
Nevada Department of Taxation	P.O. Box 7165	San Francisco	CA	94120-7165
San Bernardino County Assessor	172 W 3rd Street	San Bernardino	CA	92415-0310
Santa Clara County Assessor	70 W Hedding Street East Wing 5th Floor	San Jose	CA	95110
State Board of Equalization Special Procedures Section, MIC: 55	P.O. Box 942879	Sacramento	CA	94279
State of Nevada	P.O. Box 7165	San Francisco	CA	94120-7165
Adams County Assessor	4430 S Adams County Parkway Suite C2100	Brighton	CO	80601

Authority	Address	City	State/ Province	Zip Code
Colorado Department of Revenue Attn: Bankruptcy Unit	P.O. Box 13200	Denver	CO	80201
Connecticut Department of Revenue Services C&E Division, Bankruptcy Unit	25 Sigourney Street	Hartford	CT	06106-5032
Department of Revenue Services State of Connecticut	P.O. Box 2974	Hartford	CT	06104-2974
New Britain City Assessor	27 W Main Street	New Britain	CT	06051
Delaware Division of Corporations Attention Franchise Tax	410 Federal Street Suite 4	Dover	DE	19901
Delaware Division of Revenue	P.O. Box 2044	Wilmington	DE	19899-2044
State of Delaware Division of Revenue: Bankruptcy	Carvel State Building 820 N French St, 8th Floor	Wilmington	DE	19801
Duval County Property Appraiser	231 E Forsyth Street Room 270	Jacksonville	FL	32202
Florida Department of Revenue	5050 W Tennessee Street	Tallahassee	FL	32399-0135

Authority	Address	City	State/ Province	Zip Code
Hillsborough County Property Appraiser	15th Floor County Center 601 E. Kennedy Blvd.	Tampa	FL	33602-4932
Orange County Property Appraiser	200 S Orange Ave Suite 1700	Orlando	FL	32801-3438
State of Florida Department of Revenue Bankruptcy Section	P.O. Box 6668	Tallahassee	FL	32314-6668
Clayton County Assessor	121 S McDonough Street Annex 2	Jonesboro	GA	30236
Cobb Board of Tax Assessors Personal Property Division	736 Whitlock Avenue P.O. Box 649	Marietta	GA	30061-0649
Dekalb County Tax Assessors	1300 Commerce Drive Maloof Annex Building	Decatur	GA	30030
Georgia Department of Revenue	P.O. Box 105408	Atlanta	GA	30348-5408
Georgia Department of Revenue: ARCS	1800 Century Boulevard NE Suite 9100	Atlanta	GA	30345
Hapeville, Georgia Finance Department	3468 North Fulton Ave	Hapeville	GA	30354

Authority	Address	City	State/ Province	Zip Code
Georgia Department of Revenue, Processing Center	P.O. Box 740397	Atlanta	Georgia	30374-0397
Iowa Department of Revenue	P.O. Box 10468	Des Moines	IA	50306-0468
Iowa Department of Revenue Bankruptcy Unit	P.O. Box 10471	Des Moines	IA	50306
Idaho State Tax Commission	P.O. Box 83784	Boise	ID	83707-3784
Idaho State Tax Commission Bankruptcy Department	P.O. Box 36	Boise	ID	83722
Illinois Department of Revenue	P.O. Box 19008	Springfield	IL	62794-9008
Illinois Department of Revenue Bankruptcy Unit	100 W Randolph Street 7th Floor	Chicago	IL	60601
Allen County Assessor	1 E Main St Rousseau Centre, Suite 415	Fort Wayne	IN	46802
Gibson County Assessor	101 N Main Street	Princeton	IN	47670
Indiana Department of Revenue	P.O. Box 7231	Indianapolis	IN	46207-7231

Authority	Address	City	State/ Province	Zip Code
Indiana Department of Revenue	P.O. Box 7218	Indianapolis	IN	46207-7218
Indiana Department of Revenue Bankruptcy Section: MS 108	100 North Senate Ave IGCN 240	Indianapolis	IN	46204
Kansas Corporate Tax, Kansas Department of Revenue	P.O. Box 750680	Topeka	KS	66675-0680
Kansas Department of Revenue	P.O. Box 758572	Topeka	KS	66675-8572
Kansas Department of Revenue Civil Tax Enforcement	P.O. Box 12005	Topeka	KS	66601
Wyandotte County Appraiser	8200 State Ave	Kansas City	KS	66112
City of Bowling Green	P.O. Box 1410	Bowling Green	KY	42102-1410
City of Bowling Green	1017 College Street City Hall Annex	Bowling Green	KY	42102-1410
City of Shelbyville	315 Washington Street	Shelbyville	KY	40065
Division of Sales & Use Tax	P.O. Box 181 Station 67	Frankfort	KY	40602-0181

Authority	Address	City	State/ Province	Zip Code
Jefferson County Property Valuation Admin	815 W Market Street Suite 40	Louisville	KY	40202-2654
Kentucky Department of Revenue	P.O. Box 856905	Louisville	KY	40285-6905
Kentucky Department of Revenue: Division of Collection	501 High Street P.O. Box 491	Frankfort	KY	40602
Louisville Metro Revenue Commission	P.O. Box 35410	Louisville	KY	40232-5410
Scott County Property Valuation Admin	101 East Main Street, Courthouse Suite 206	Georgetown	KY	40324
Scott County, Tony Hampton	120 N. Hamilton Street	Georgetown	KY	40324
Shelby County Property Valuation Admin	501 Washington Street	Shelbyville	KY	40065
Tax District of Georgetown	P.O. Box 800	Georgetown	KY	41070
Tax District of Shelbyville	315 Washington Street	Shelbyville	KY	40065
Warren County Property Valuation Admin	P.O. Box 1269	Bowling Green	KY	42102-1269
Louisiana Department of Revenue	P.O. Box 91011	Baton Rouge	LA	70821-9011

Authority	Address	City	State/ Province	Zip Code
Louisiana Department of Revenue	P.O. Box 201	Baton Rouge	LA	70821-0201
Orleans Parish Assessor	P.O. Box 53406	New Orleans	LA	70153-3406
St. Tammany Parish Assessor	701 North Columbia Street	Covington	LA	70433
State of Louisiana Department of Revenue Bankruptcy Division	P.O. Box 66658	Baton Rouge	LA	70896
Charlton Municipal Offices	37 Main Street	Charlton	MA	1507
Commonwealth of Massachusetts: Department of Revenue Bankruptcy Unit	100 Cambridge Street 7th Floor P.O. Box 9564	Boston	MA	02114-9564
Massachusetts Department of Revenue	P.O. Box 7005	Boston	MA	02204
Spencer Town Assessor	157 Main St	Spencer	MA	1562
City of Winnipeg	510 Main Street	Winnipeg	MB	R3B 3M2 (Canada)
Comptroller of Maryland Revenue Administration Division	P.O. Box 2601	Annapolis	MD	21404-2601

Authority	Address	City	State/ Province	Zip Code
Maryland Compliance Division Attn: Mary Carr	301 West Preston Street Room 409	Baltimore	MD	21201-2383
Maryland Department of Assessments and Taxation Personal Property Division	P.O. Box 17052	Baltimore	MD	21297-1052
City of Flint Income Tax Department	P.O. Box 529	Eaton Rapids	MI	48827-0529
Detroit City Assessor (PP)	2 Woodward Ave Suite 804	Detroit	MI	48226
Flint Charter Township Assessor	1490 S Dye Rd	Flint	MI	48532
Michigan Department of Treasury	P.O. Box 30803	Lansing	MI	48909
Michigan Department of Treasury	P.O. Box 30811	Lansing	MI	48909
Michigan Department of Treasury	P.O. Box 30324	Lansing	MI	48909-7824
Orion Township Assessor	P.O. Box 430239	Pontiac	MI	48343-0239
Romulus City Assessor	11111 Wayne Road	Romulus	MI	48174

Authority	Address	City	State/ Province	Zip Code
Southfield City Assessor	P.O. Box 2055	Southfield	MI	48037-2055
State of Michigan Department of Treasury: Bankruptcy Unit	P.O. Box 30168	Lansing	MI	48909
Wayne City Assessor	3355 S Wayne Road	Wayne	MI	48184
Westland City Assessor	36300 Warren Road	Westland	MI	48185
Windsor Township Assessor	405 W. Jefferson Street	Dimondale	MI	48821
Minnesota Revenue	Mail Station 1250	St. Paul	MN	55145-1250
State of Minnesota Department of Revenue Collection Division: Bankruptcy Section	600 North Robert Street	St. Paul	MN	55101
City of Kansas City	414 E. 12th Street	Kansas City	MO	64106
City of Kansas City, Missouri, Revenue Division	P.O. Box 843322	Kansas City	MO	64184-3322
Clay County Assessor	1901 NE 48 Street	Kansas City	MO	64118

Authority	Address	City	State/ Province	Zip Code
Clay County Assessor	Clay County Courthouse 1 Courthouse Square	Liberty	MO	64068
Jackson County Assessor	112 W Lexington Ave Suite 144	Independence	MO	64050
Missouri Department of Revenue	P.O. Box 3365	Jefferson City	MO	65105-3365
Missouri Department of Revenue	P.O. Box 475	Jefferson City	MO	65105
Newton County Collector of Revenue	101 S. Wood Suite 203 P.O. Box 296	Neosho	MO	64850-0296
St. Charles County Assessor	201 North Second Street Room 250	St. Charles	MO	63301
St. Charles County Assessor	201 N 2nd Street Room 212	St Charles	MO	63301
Taxation Division	P.O. Box 840	Jefferson City	MO	65105-0840
Village of Claycomo	115 E. US 69	Claycomo	MO	64119

Authority	Address	City	State/ Province	Zip Code
Hinds County Assessor	P.O. Box 22908	Jackson	MS	39225-2908
Mississippi Department of Revenue	P.O. Box 23191	Jackson	MS	39225-3191
Mississippi State Tax Commission Bankruptcy Section Mississippi State Tax Commission	P.O. Box 22808	Jackson	MS	39225-2808
Montana Department of Revenue	P.O. Box 8021	Helena	MT	59604-8021
Montana Department of Revenue Attn: Marci Gohn, Bankruptcy Unit	P.O. Box 1712	Helena	MT	59604
Yellowstone County Assessor	175 N 27th Street Suite 1400	Billings	MT	59101-2089
North Carolina Department of Revenue Bankruptcy Unit	P.O. Box 1168	Raleigh	NC	27602-1168
Nebraska Department of Revenue Attn: Bankruptcy Unit	P.O. Box 94818	Lincoln	NE	68509-4818
Department of the Treasury	Division of Tax P.O. Box 269	Trenton	NJ	08695-0269

Authority	Address	City	State/ Province	Zip Code
New Jersey Division of Taxation	P.O. Box 666	Trenton	NJ	08646-0666
State of New Jersey Division of Taxation Compliance Activity: Bankruptcy Division	50 Barrack, P.O. Box 245	Trenton	NJ	08695
New Mexico Taxation & Revenue Department	P.O. Box 25128	Santa Fe	NM	87504-5128
New Mexico Taxation and Revenue Department	P.O. Box 25127	Santa Fe	NM	87504-5127
State of New Mexico Taxation and Revenue Department Bankruptcy Unit	P.O. Box 8575	Albuquerque	NM	87198-8575
Nevada Department of Taxation Attn: Bankruptcy Section	555 E Washington Ave Suite 1300	Las Vegas	NV	89101
New York State Department of Taxation and Finance Bankruptcy Unit	P.O. Box 5300	Albany	NY	12205-0300
New York State Department of Tax & Finance TCC Corporation Tax Unit WA	Harriman Campus	Albany	NY	12227-0825

Authority	Address	City	State/ Province	Zip Code
Town/Clerk/Receiver of Taxes & Assessments	1250 Union Road	West Seneca	NY	14224
Columbus Income Tax Division	P.O. Box 182437	Columbus	OH	43218-2437
Ohio Department of Tax Commercial Activity Tax	P.O. Box 16158	Columbus	OH	43216-6158
State of Ohio Department of Taxation Bankruptcy Division	P.O. Box 530	Columbus	OH	43216-50530
Oklahoma Franchise Tax	P.O. Box 26920	Oklahoma City	OK	73126-0920
Oklahoma Tax Commission - Income Tax	P.O. Box 26800	Oklahoma City	OK	73126-0800
Oklahoma Tax Commission Bankruptcy Section	100 N Broadway Suite 1500	Oklahoma City	OK	73102
Canada Revenue Agency Non-Resident Withholding Section	Sudbury Tax Centre Post Office Box 20000, Station A	Sudbury	ON	P3A 5C1 (Canada)
Multnomah County Assessor	P.O. Box 2716	Portland	OR	97208
Oregon Department of Revenue	P.O. Box 14777	Salem	OR	97309-0960

Authority	Address	City	State/ Province	Zip Code
Oregon Department of Revenue Attn: Bankruptcy Unit	955 Center Street, NE	Salem	OR	97301
Pennsylvania Department of Revenue	P.O. Box 280427	Harrisburg	PA	17128-0427
Pennsylvania Department of Revenue Bureau of Compliance	P.O. Box 280946	Harrisburg	PA	17128-0946
Canada Revenue Agency	Prince Edward Island Tax Centre 275 Pope Road	Summerside	PE	C1N 6A2 (Canada)
Revenu Quebec	3800 rue de Marly Street	Quebec	QC	G1X 4A5 (Canada)
South Carolina Department of Revenue	Corporation	Columbia	SC	29214-0006
South Carolina Department of Revenue Bankruptcy Division	P.O. Box 12265	Columbia	SC	29211-9979
Attorney General of the State of Tennessee Bankruptcy Division	PO 20207	Nashville	TN	37202
Nashville-Davidson County Assessor Attn: Personal Property Department	P.O. Box 196305	Nashville	TN	37219-6305

Authority	Address	City	State/ Province	Zip Code
Shelby County Assessor	1075 Mullins Station Road	Memphis	TN	38134
Tennessee Department of Revenue	500 Deaderick Street	Nashville	TN	37242
Comptroller of Public Accounts	P.O. Box 149348	Austin	TX	78714-9348
Comptroller of Public Accounts	111 E. 17th Street	Austin	TX	78774-0100
Controller Public Accounts Attn: Bankruptcy	P.O. Box 13528	Austin	TX	78711-3528
Tarrant County Appraisal	2500 Handley-Ederville Road	Fort Worth	TX	76118-6909
Department of the Treasury Internal Revenue Service	1973 Rulon White Blvd	Ogden	UT	84201-0012
Utah State Tax Commission Bankruptcy Unit	210 N 1950 W	Salt Lake City	UT	84134
Prince George County Commissioner of Revenue	P.O. Box 155	Prince George	VA	23875-0155
Virginia Department of Taxation Tax Consulting Authority Services: Bankruptcy Counsel	P.O. Box 2156	Richmond	VA	23218-2156

Authority	Address	City	State/ Province	Zip Code
Virginia Tax office of Customer Services	P.O. Box 1115	Richmond	VA	23218-1115
City of Renton	1055 South Grady Way	Renton	WA	98057
City of Tacoma Tax & License Division	747 Market Street Room 212	Tacoma	WA	98402-3701
King County Assessor	500 Fourth Ave Room 736	Seattle	WA	98104
State of Washington Department of Revenue Bankruptcy Division	2101 4th Ave, Suite #1400	Seattle	WA	98121-2300
State of Washington Department of Revenue	P.O. Box 47464	Olympia	WA	98504-7464
Tax Division / Finance Department	220 Fourth Ave South	Kent	WA	98032
Prescott City Assessor Accurate Appraisal, LLC	P.O. Box 415	Menasha	WI	54952
Wisconsin Department of Revenue	P.O. Box 8908	Madison	WI	53708-8908

Authority	Address	City	State/ Province	Zip Code
Wisconsin Department of Revenue Attn: Bankruptcy Unit	P.O. Box 8901	Madison	WI	53708-8901
West Virginia Department of Tax and Revenue, Bankruptcy Unit Attn: Lara Rutledge	P.O. Box 766	Charleston	WV	25323-0766
West Virginia State Tax Department Tax Account Administration Division	P.O. Box	Charleston	WV	25324-1202
State of Wyoming Department of Revenue Bankruptcy Unit	122 West 25th Street	Cheyenne	WY	82002-0110

This is Exhibit "CC" referred to in the
Affidavit of Waleed Malik, solemnly affirmed before me,
this 8th day of August, 2019

A handwritten signature in blue ink, appearing to be 'J', is written over a horizontal dotted line.

A Commissioner for Taking Affidavits

David Rusk

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:)	
)	Chapter 11
JACK COOPER VENTURES, INC., <i>et al.</i> ¹)	
)	Case No. 19-62393 (PWB)
Debtors.)	(Joint Administration Requested)
)	

**DEBTORS' MOTION FOR ENTRY OF
AN ORDER DETERMINING ADEQUATE
ASSURANCE OF PAYMENT FOR FUTURE UTILITY SERVICES**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) respectfully state as follows in support of this motion:

Relief Requested²

1. By this motion, the Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”), (a) determining that the Proposed Adequate Assurance

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Jack Cooper Ventures, Inc. (0805); Jack Cooper Diversified, LLC (9414); Jack Cooper Enterprises, Inc. (3001); Jack Cooper Holdings Corp. (2446); Jack Cooper Transport Company, Inc. (3030); Auto Handling Corporation (4011); CTEMS, LLC (7725); Jack Cooper Logistics, LLC (3433); Auto & Boat Relocation Services, LLC (9095); Axis Logistic Services, Inc. (2904); Jack Cooper CT Services, Inc. (3523); Jack Cooper Rail and Shuttle, Inc. (7801); Jack Cooper Investments, Inc. (6894); North American Auto Transportation Corp. (8293); Jack Cooper Transport Canada Inc. (8666); Jack Cooper Canada GP 1 Inc. (7030); Jack Cooper Canada GP 2 Inc. (2373); Jack Cooper Canada 1 Limited Partnership (3439); and Jack Cooper Canada 2 Limited Partnership (7839). The location of the Debtors’ corporate headquarters and service address is: 630 Kennesaw Due West Road NW, Kennesaw, Georgia 30152.

² A description of the Debtors’ businesses, the reasons for commencing these chapter 11 cases, the relief sought from the Court to allow for a smooth transition into chapter 11, and the facts and circumstances supporting this motion are set forth in the *Declaration of Greg May, the Debtors’ Chief Financial Officer, in Support of First Day Motions* (the “First Day Declaration”), filed contemporaneously herewith. Capitalized terms used in this

provides the Utility Providers with adequate assurance of payment within the meaning of section 366 of the Bankruptcy Code, (b) prohibiting the Utility Providers from altering, refusing, or discontinuing services, (c) approving procedures for resolving any dispute concerning adequate assurance in the event that a Utility Provider is not satisfied with the Proposed Adequate Assurance (the “Adequate Assurance Procedures”), and (d) granting related relief.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the Northern District of Georgia has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Consideration of this motion is a core proceeding pursuant to 28 U.S.C. § 157(b).

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

4. The statutory bases for the relief requested herein are sections 105(a) and 366 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rule 6004(h) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and *General Order 26, 2019, Procedures for Complex Chapter 11 Cases*, dated February 4, 2019 (the “Complex Case Procedures”).

Utility Services and Proposed Adequate Assurance

I. Utility Services and Utility Providers

5. In connection with the operation of their businesses and management of their properties, the Debtors obtain electricity, telephone, internet, cable, recycling, and other similar services (collectively, the “Utility Services”) from a number of utility companies or brokers

Relief Requested section of the Motion but not otherwise defined herein shall have the meanings ascribed to such terms later in the Motion, and any other capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the First Day Declaration.

(collectively, the “Utility Providers”). A non-exclusive list of the Utility Providers and their affiliates that provide Utility Services to the Debtors as of the Petition Date (the “Utility Service List”) is attached hereto as **Exhibit B**.³

6. Uninterrupted Utility Services are essential to the Debtors’ ongoing operations and the overall success of these chapter 11 cases. Should any Utility Provider refuse or discontinue service, even for a brief period, the Debtors’ business operations could be severely disrupted, and such disruption could jeopardize the Debtors’ ability to manage their reorganization efforts. Accordingly, it is essential that the Utility Services continue uninterrupted during these chapter 11 cases.

7. On average, the Debtors pay approximately \$453,150⁴ each month for the Utility Services, calculated as a historical average over the last twelve months (or where historical averages were not available, based on projected expenditures). The Debtors estimate that the cost for the Utility Services during the next two weeks (not including any deposits to be paid) will be approximately \$209,200. Of the approximately 104 Utility Providers, approximately 16 of the Utility Providers hold deposits in the aggregated amount of approximately \$36,100.

II. Proposed Adequate Assurance of Payment

8. The Debtors intend to pay postpetition obligations owed to the Utility Providers in the ordinary course of business and in a timely manner. The Debtors believe that cash held by the

³ Although the Debtors believe that the Utility Service List includes all of their Utility Providers, the Debtors reserve the right to supplement the list if they inadvertently omitted any Utility Provider. Additionally, the listing of an entity on the Utility Service List is not an admission that such entity is a utility within the meaning of section 366 of the Bankruptcy Code, and the Debtors reserve the right to contest any such characterization in the future.

⁴ Approximately 25 of the Debtors’ Utility Providers are located in Canada and bill the Debtors in Canadian dollars. These amounts have been converted into U.S. dollars at the prevailing exchange rate of approximately 1.31 Canadian dollar per U.S. dollar.

Debtors and generated in the ordinary course of business will provide sufficient liquidity to pay the Utility Providers for Utility Services in accordance with prepetition practice during the pendency of these chapter 11 cases.

9. To provide additional assurance of payment, the Debtors propose to deposit \$209,125 (the “Adequate Assurance Deposit”) into a newly created, segregated, interest-bearing bank account (the “Adequate Assurance Account”) within five (5) business days of the entry of an order granting the relief requested herein. The Adequate Assurance Deposit is equal to the estimated aggregate cost paid to the Utility Providers, prorated for two weeks of Utility Services, calculated as a historical average over the last twelve months. The Adequate Assurance Deposit will be held in the Adequate Assurance Account for the duration of these chapter 11 cases and may be applied to any postpetition defaults in payment to the Utility Providers. The Debtors submit that the Adequate Assurance Deposit, in conjunction with the Debtors’ cash flow from operations and cash on hand, demonstrates their ability to pay for future Utility Services in accordance with prepetition practice (collectively, the “Proposed Adequate Assurance”) and constitutes sufficient adequate assurance to the Utility Providers in full satisfaction of section 366 of the Bankruptcy Code.

III. The Adequate Assurance Procedures

10. In light of the severe consequences to the Debtors’ businesses and operations that would result from any interruption in Utility Services, but recognizing the right of the Utility Providers to evaluate the Proposed Adequate Assurance, if a Utility Provider believes additional adequate assurance is required, they may request such assurance pursuant to the Adequate Assurance Procedures below:

- a. The Debtors will serve a copy of this motion and the order granting the relief requested herein to each Utility Provider within five (5) business days after entry of the Order by the Court.
- b. The Debtors will deposit the Adequate Assurance Deposit, in the aggregate amount of \$209,125.00, in the Adequate Assurance Account within five business days after entry of the order granting this motion; *provided* that to the extent any Utility Provider receives any value from the Debtors as adequate assurance of payment, the Debtors may reduce the Adequate Assurance Deposit maintained in the Adequate Assurance Account by such amount.
- c. Each Utility Provider shall be entitled to the funds in the Adequate Assurance Account in the amount set forth for such Utility Provider in the column labeled “Adequate Assurance Deposit” on the Utility Service List.
- d. If an amount relating to Utility Services provided postpetition by a Utility Provider is unpaid, and remains unpaid beyond any applicable grace period, such Utility Provider may request a disbursement from the Adequate Assurance Account by giving notice to: (i) the Debtors, 630 Kennesaw Due West Road, Kennesaw, Georgia 30152, Attn.: Theo Ciupitu; (ii)(A) proposed counsel to the Debtors, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019, Attn.: John T. Weber, and (B) King & Spalding LLP, 1180 Peachtree Street NE, Atlanta, Georgia 30309, Attn.: Sarah R. Borders, Leia Clement Shermohammed, and Britney Baker; (iii) the Office of the United States Trustee for the Northern District of Georgia, 75 Ted Turner Dr. S.W., Room 362, Atlanta, Georgia 30303; (iv) counsel to the Debtors’ prepetition secured revolving lenders, Buchalter, P.C., 1000 Wilshire Blvd., 15th Floor, Los Angeles, California 90017, Attn.: Robert J. Davidson; (v) counsel to the Debtors’ prepetition first lien term loan lenders (the “First Lien Lenders”), Schulte Roth & Zabel LLP, 919 Third Avenue, New York, New York 10022, Attn.: Adam Harris; (vi) counsel to the Debtors’ prepetition junior lien term loan lenders (the “Junior Lenders”), Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654, Attn.: Alexandra Schwarzman; and (vii) counsel to the official committee of unsecured creditors (if any) appointed in these chapter 11 cases (collectively, the “Notice Parties”). The Debtors shall honor such request within five business days after the date the request is received by the Debtors, subject to the ability of the Debtors and any such requesting Utility Provider to resolve any dispute regarding such request without further order of the Court; *provided* that in no event shall a Utility Provider be permitted to receive aggregate disbursements in excess of the total amount set forth for such Utility Provider under the column labeled “Adequate Assurance Deposit” on the Utility Service List.

- e. The portion of the Adequate Assurance Deposit attributable to each Utility Provider shall be removed from the account and returned to the Debtors on the earlier of (i) the Debtors' termination of Utility Services from such Utility Provider and (ii) the effective date of any chapter 11 plan approved in these chapter 11 cases.
- f. Any Utility Provider desiring additional assurances of payment in the form of deposits, prepayments, or otherwise must serve a request for additional assurance (an "Additional Assurance Request") on the Notice Parties.
- g. Any Additional Assurance Request must (i) be in writing, (ii) identify the location and account number(s) for which the Utility Services are provided, (iii) summarize the Debtors' payment history relevant to the affected account(s), including any security deposits, (iv) certify the amount that is equal to two weeks of the Utility Services the Utility Provider provides to the Debtors, calculated as a historical average over the last twelve months, (v) certify that the Utility Provider does not already hold a deposit equal to or greater than two weeks of Utility Services, (vi) certify that the Utility Provider is not currently paid in advance for the Utility Services, and (vii) explain why the Utility Provider believes the Adequate Assurance Deposit is insufficient adequate assurance of payment.
- h. Any Additional Assurance Request must be made and actually received by all the Notice Parties by no later than 20 days after entry of the Order. If a Utility Provider fails to timely file an Additional Assurance Request, the Utility Provider shall be (i) deemed to have received "satisfactory" adequate assurance of payment in compliance with section 366 of the Bankruptcy Code and (ii) forbidden from discontinuing, altering, or refusing Utility Services to, or discriminating against, the Debtors on account of any unpaid prepetition charges, or requiring additional assurance of payment other than the Proposed Adequate Assurance.
- i. Upon the Debtors' receipt of any Additional Assurance Request, the Debtors shall have the greater of (i) 20 days from the receipt of such Additional Assurance Request and (ii) 30 days from entry of the Order (the "Resolution Period") to negotiate with such Utility Provider to resolve such Utility Provider's Additional Assurance Request; *provided* that the Debtors and the applicable Utility Provider may extend the Resolution Period by mutual agreement.
- j. The Debtors may, in consultation with (i) counsel to the First Lien Lenders and (ii) counsel to the Junior Lenders, and without further order from this Court, resolve any Additional Assurance Request by mutual agreement with a Utility Provider and the Debtors may, in connection with any such agreement, provide a Utility Provider with additional adequate assurance of

payment, including, but not limited to, cash deposits, payments of prepetition balances, prepayments, or other forms of security if the Debtors believe such additional assurance is reasonable.

- k. If the Debtors, in consultation with (i) counsel to the First Lien Lenders and (ii) counsel to the Junior Lenders, determine that the Additional Assurance Request is unreasonable and are not able to reach an alternative resolution with the Utility Provider during the Resolution Period, the Debtors, during or immediately after the Resolution Period, will request a hearing before the Court to determine the adequacy of the Proposed Adequate Assurance as an assurance of payment with respect to the applicable Utility Provider (a “Determination Hearing”) pursuant to section 366(c)(3) of the Bankruptcy Code.
- l. Pending resolution of any such Determination Hearing, the Utility Provider filing such Additional Assurance Request shall be prohibited from altering, refusing, or discontinuing Utility Services to the Debtors on account of unpaid charges for prepetition services or on account of any objections to the Proposed Adequate Assurance.

IV. Modifications to the Utility Service List

11. The Debtors have made an extensive and good-faith effort to identify all Utility Providers and include them on the Utility Service List. Nonetheless, to the extent the Debtors subsequently identify additional Utility Providers or discontinue any Utility Services, the Debtors seek authority, in their sole discretion, to amend the Utility Service List to add or remove any Utility Provider. The Debtors further request that the relief requested in this motion, including the proposed Adequate Assurance Procedures, and any order granting this motion shall apply to any subsequently identified Utility Provider, regardless of when such Utility Provider was added to the Utility Service List. The Debtors will serve a copy of this motion and the Order on any Utility Provider subsequently added to the Utility Service List and any subsequently added Utility Provider shall have 20 days from the date of service of this motion and the applicable order to make a request for adequate assurance of payment. Further, the Debtors shall have the Resolution

Period to seek to resolve any subsequently added Utility Provider's request for adequate assurance of payment by mutual agreement with the Utility Provider without further order of the Court or the need to schedule a Determination Hearing.

12. The Debtors request that all Utility Providers, including Utility Providers subsequently added to the Utility Service List, be prohibited from altering, refusing, or discontinuing any Utility Services to the Debtors absent further order of the Court.

Basis For Relief

13. Section 366 of the Bankruptcy Code protects a debtor against the immediate termination or alteration of utility services after the Petition Date. *See* 11 U.S.C. § 366. Further, section 366(c) of the Bankruptcy Code requires a debtor to provide “adequate assurance” of payment for postpetition utility services in a form “satisfactory” to a utility provider within 30 days of the petition, or the utility company may alter, refuse, or discontinue service. 11 U.S.C. § 366(c)(2). Section 366(c)(1) of the Bankruptcy Code provides a non-exhaustive list of examples of what constitutes “assurance of payment.” 11 U.S.C. § 366(c)(1). Although assurance of payment must be “adequate,” it need not constitute an absolute guarantee of the debtor's ability to pay. *See, e.g., In re Continental Common, Inc.*, 2011 WL 13238210, at *6 (N.D. Tex. Feb. 14, 2011) (“[A]dequate assurance of payment does not entail a guarantee of payment.”); *In re Great Atl. & Pac. Tea Co.*, No. 11-CV-1338 (CS), 2011 WL 5546954, at *5 (Bankr. S.D.N.Y. Nov. 14, 2011) (“Courts will approve an amount that is adequate enough to insure against unreasonable risk of nonpayment, but are not required to give the equivalent of a guaranty of payment in full.” (citation omitted)); *In re Anchor Glass Container Corp.*, 342 B.R. 872, 875 (Bankr. M.D. Fla. 2005) (“Section 366 requires a determination that a utility is not subject to unreasonable risk of

nonpayment, but does not require a guarantee of payment.”); *In re C.T. Harris, Inc.*, 295 B.R. 405, 406-07 (Bankr. M.D. Ga. 2003) (noting that debtor’s “current liquidity” was adequate assurance of future payment).

14. When considering whether a given assurance of payment is “adequate,” a court should examine the totality of the circumstances to make an informed decision as to whether a utility provider will be subject to an unreasonable risk of nonpayment. *See, e.g., Mass. Elec. Co. v. Keydata Corp. (In re Keydata Corp.)*, 12 B.R. 156, 158 (B.A.P. 1st Cir. 1981) (citing *In re Cunha*, 1 B.R. 330 (Bankr. E.D. Va. 1979)); *In re Adelphia Bus. Solutions, Inc.*, 280 B.R. 63, 82–83 (Bankr. S.D.N.Y. 2002). In determining the level of adequate assurance, however, “a bankruptcy court must focus upon the need of the utility for assurance, and . . . require that the debtor supply no more than that, since the debtor almost perforce has a conflicting need to conserve scarce financial resources.” *Va. Elec. & Power Co. v. Caldor, Inc.*, 117 F.3d 646, 650 (2d Cir. 1997) (internal quotations omitted) (citing *In re Penn Jersey Corp.*, 72 B.R. 981, 985 (Bankr. E.D. Pa. 1987)); *see also Great Atl. & Pac.*, 2011 WL 5546954, at *5–6 (holding that no additional adequate assurance deposit was necessary where such deposit would impose an unreasonable burden on reorganizing debtors).

15. Here, the Proposed Adequate Assurance adequately assures the Utility Providers against any risk of nonpayment for future Utility Services. The Adequate Assurance Deposit and the Debtors’ ongoing ability to meet obligations as they come due in the ordinary course provide assurance of the Debtors’ payment of future utility obligations. Moreover, termination of the Utility Services could result in the Debtors’ inability to operate their businesses to the detriment of all stakeholders. *Cf. In re Monroe Well Serv., Inc.*, 83 B.R. 317, 321–22 (Bankr. E.D. Pa. 1988)

(noting that without utility service the debtors “would have to cease operations” and that section 366 of the Bankruptcy Code “was intended to limit the leverage held by utility companies, not increase it”).

16. Courts are permitted to fashion reasonable procedures, such as the Adequate Assurance Procedures proposed herein, to implement the protections afforded under section 366 of the Bankruptcy Code. *See, e.g., In re Circuit City Stores, Inc.*, No. 08-35653 (KRH), 2009 WL 484553, at *5 (Bankr. E.D. Va. Jan. 14, 2009) (“The plain language of § 366 of the Bankruptcy Code allows the court to adopt the Procedures set forth in the Utility Order.”). Absent such procedures, the Debtors “could be forced to address numerous requests by utility companies in an unorganized manner at a critical period in their efforts to reorganize.” *Id.* Here, notwithstanding a determination that the Proposed Adequate Assurance constitutes sufficient adequate assurance, any rights the Utility Providers believe they have under sections 366(b) and (c)(2) of the Bankruptcy Code are wholly preserved under the Adequate Assurance Procedures. *Id.* The Utility Providers still may choose, in accordance with the Adequate Assurance Procedures, to request modification of the Proposed Adequate Assurance. *Id.* at *6. The Adequate Assurance Procedures, however, avoid a haphazard and chaotic process whereby each Utility Provider could make an extortionate, last-minute demand for adequate assurance that would force the Debtors to pay under the threat of losing critical Utility Services. *Id.* at *5.

17. Because the Adequate Assurance Procedures are reasonable and in accord with section 366 of the Bankruptcy Code, the Court should grant the relief requested herein.

18. Further, the Court possesses the power, under section 105(a) of the Bankruptcy Code, to “issue any order, process, or judgment that is necessary or appropriate to carry out the

provisions of this title.” 11 U.S.C. § 105(a). The Adequate Assurance Procedures and the Proposed Adequate Assurance are necessary and appropriate to carry out the provisions in the Bankruptcy Code, particularly section 366 thereof. Accordingly, the Court should exercise its powers under sections 366 and 105(a) of the Bankruptcy Code and approve both the Adequate Assurance Procedures and the Proposed Adequate Assurance.

19. Bankruptcy courts in this district routinely grant relief similar to that requested herein in other chapter 11 cases. *See, e.g., In re LakePoint Land, LLC*, Case No. 18-41337 (BEM) (Bankr. N.D. Ga. July 3, 2018) [Docket No. 63]; *In re Beaulieu Grp., LLC*, Case No. 17-41677 (PWB) (Bankr. N.D. Ga. Aug. 31, 2017) [Docket No. 246]; *In re AstroTurf, LLC*, Case No. 16-41504 (PWB) (Bankr. N.D. Ga. July 7, 2016) [Docket No. 56]; *In re Park Meridian, LLC*, Case No. 15-20447 (JRS) (Bankr. N.D. Ga. Mar. 16, 2015) [Docket No. 31]; *In re Green Mountain Mgmt., LLC*, Case No. 14-64287 (BEM) (Bankr. N.D. Ga. Aug. 29, 2014) [Docket No. 53]; *In re Tortilleria El Maizal, Inc.*, Case No. 13-59899 (CRM) (Bankr. N.D. Ga. May 10, 2013) [Docket No. 24]; *In re GK Mgmt., Inc.*, Case No. 12-23945 (REB) (Bankr. N.D. Ga. Nov. 20, 2012) [Docket No. 29]; *In re Cagle’s, Inc.*, Case No. 11-80202 (JB) (Bankr. N.D. Ga. Oct. 20, 2011) [Docket No. 32]; *In re Currahee Partners, LLC*, Case No. 09-73838 (WLH) (Bankr. N.D. Ga. June 23, 2009) [Docket No. 47]; *In re Rhodes, Inc.*, Case No. 04-78434 (MGD) (Bankr. N.D. Ga. Nov. 8 2004) [Docket No. 49].⁵

⁵ Because of the voluminous nature of the orders cited herein, such orders have not been attached to this motion. Copies of these orders are available upon request to the Debtors’ proposed counsel.

Waiver of Bankruptcy Rules 6004(a) and 6004(h)

20. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Reservation of Rights

21. Nothing contained herein is intended or should be construed as an admission as to the validity of any claim against the Debtors, a waiver of the Debtors' or any party in interest's rights to dispute and/or contest any claim, or an approval or assumption of any agreement, contract, or lease under section 365 of the Bankruptcy Code. The Debtors expressly reserve their right to contest any claim related to the relief sought herein. The Debtors expressly reserve the right to contest that any party is a "utility" under section 366 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to an order of the Court is not intended to be nor should it be construed as an admission as to the validity of any claim or a waiver of the Debtors' or any party in interest's rights to subsequently dispute and/or contest such claim.

Notice

22. The Debtors have provided notice of this motion to: (a) the Office of the United States Trustee for the Northern District of Georgia; (b) the Debtors' thirty (30) largest unsecured creditors; (c) counsel to the Prepetition Secured Parties; (d) counsel to the administrative agents for the Debtors' prepetition credit facilities; (e) counsel to the administrative agents for the Debtors' debtor-in-possession financing facilities; (f) the United States Securities and Exchange Commission; (g) the Internal Revenue Service; (h) the Georgia Department of Revenue; (i) the

Attorney General for the State of Georgia; (j) the United States Attorney for the Northern District of Georgia; (k) the state attorneys general for states in which the Debtors conduct business; (l) the Utility Providers; (m) the Pension Benefit Guaranty Corporation; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Debtors respectfully submit that no further notice is necessary.

No Prior Request

23. No prior request for the relief sought in this motion has been made to this or any other court.

[Remainder of page intentionally left blank.]

WHEREFORE, the Debtors respectfully request entry of the Order, substantially in the form attached hereto as **Exhibit A**, (a) granting the relief requested herein, and (b) granting such other relief as is just and proper.

Dated: August 6, 2019
Atlanta, Georgia

/s/ Sarah R. Borders

Sarah R. Borders
Georgia Bar No. 610649
Leia Clement Shermohammed
Georgia Bar No. 972711
Britney Baker
Georgia Bar No. 625752
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Proposed Counsel for the Debtors in Possession

Exhibit A

Proposed Order

Exhibit B

Utility Service List

United States

Company Name	Address	Account Number	Service	Monthly Average Spend (in USD)	Adequate Assurance (in USD)	Existing Deposit	Debtor(s)
ALTAWORX, LLC	PO BOX 1451 FAIRHOPE, AL 36533	300006468	Telecommunications	\$ 36,600.50	\$ 16,892.54		Jack Cooper Transport Company, Inc.
AMBIT ENERGY	PO BOX 660462, DALLAS, TX 75266-0462	A5201143	Electricity	\$ 3,179.04	\$ 1,467.25		Jack Cooper Transport Company, Inc.
AMEREN MISSOURI	PO BOX 88068, CHICAGO, IL 60680-1068	3630007228	Electricity	\$ 2,367.89	\$ 1,092.87		Jack Cooper Transport Company, Inc.
AMEREN MISSOURI	PO BOX 88068, CHICAGO, IL 60680-1068	5630007422	Natural Gas	\$ 1,516.52	\$ 699.93		Jack Cooper Transport Company, Inc.
AMERIGAS	10501 AIRPORT HIGHWAY, SWANTON, OH 43558-0238	202441999	Gas	\$ 146.63	\$ 67.68		Jack Cooper CT Services, Inc
ARLINGTON UTILITIES	P.O. BOX 90020, ARLINGTON, TX 76004-3020	480113300	Water/Sewer	\$ 2,270.35	\$ 1,047.85		Jack Cooper Transport Company, Inc.
ARLINGTON UTILITIES	P.O. BOX 90020, ARLINGTON, TX 76004-3020	461464800	Storm Drainage	\$ 42.86	\$ 19.78		Jack Cooper Transport Company, Inc.
AT & T	P. O. BOX 105414 ATLANTA, GA 30348-5414	817 649-0328 099 1	Telecommunications	\$ 128.82	\$ 59.46		Jack Cooper Transport Company, Inc.
AT&T	PO BOX 105262 ATLANTA, GA 30348-5262	270 393-0244 245 0483	Telecommunications	\$ 306.50	\$ 141.46		Jack Cooper Transport Company, Inc.
AT&T	PO BOX 105262 ATLANTA, GA 30348-5262	502 426-0605 001 0482	Telecommunications	\$ 274.35	\$ 126.62		Jack Cooper Transport Company, Inc.
AT&T	P. O. BOX 5080 CAROL STREAM, IL 60197-5080	313 982-1130 851 6	Telecommunications	\$ 164.16	\$ 75.77		Jack Cooper Transport Company, Inc.
AT&T	P.O. BOX 105262 ATLANTA, GA 30348-5262	502 375-1534 052 0485	Telecommunications	\$ 359.66	\$ 166.00		Jack Cooper Transport Company, Inc.
AT&T	PO BOX 105262 ATLANTA, GA 30348-5262	502 326-3076 002 0480	Telecommunications	\$ 109.76	\$ 50.66		Jack Cooper Transport Company, Inc.
AT&T	PO BOX 5001 CAROL STREAM, IL 60197-5001	090 034-2067 761 4	Telecommunications	\$ 89.05	\$ 41.10		Jack Cooper Transport Company, Inc.
AT&T MOBILITY	PO BOX 6463 CAROL STREAM, IL 60197-6463	7258034590	Telecommunications	\$ 28,270.58	\$ 13,047.96		Jack Cooper Transport Company, Inc.
AT&T MOBILITY	PO BOX 6463 CAROL STREAM, IL 60197-6463	287291218109	Telecommunications	\$ 55,722.72	\$ 25,718.18		Jack Cooper Transport Company, Inc.
AT&T MOBILITY	PO BOX 6463 CAROL STREAM, IL 60197-6463	821802840	Telecommunications	\$ 17,371.87	\$ 8,017.79		Jack Cooper Transport Company, Inc.
AT&T MOBILITY	PO BOX 6463 CAROL STREAM, IL 60197-6463	287289670800	Telecommunications	\$ 5,293.60	\$ 2,443.20		North American Auto Transportation Corporation
AT&T U-VERSE	PO BOX 5014 CAROL STREAM, IL 60197-5014	111567599	Telecommunications	\$ 113.21	\$ 52.25		Jack Cooper Transport Company, Inc.
AT&T VOIP	PO Box 5014 - Carol Stream, IL 60197-5014	293673093	Telecommunications	\$ 200.00	\$ 92.31		CTEMS, LLC/Jack Cooper Diversified, LLC
ATMOS ENERGY	PO BOX 790311, ST LOUIS, MO 63179-0311	4003562725	Gas	\$ 609.72	\$ 281.41	\$ 350.00	Jack Cooper Transport Company, Inc.
ATMOS ENERGY	PO BOX 790311, ST LOUIS, MO 63179-0311	3022446870	Gas	\$ 1,633.45	\$ 753.90		Jack Cooper Transport Company, Inc.
BEAUMONT HEALTH	PO Box 675140, Detroit, MI 48267	33-100	Electric	\$ 1,599.79	\$ 738.36		Jack Cooper CT Services, Inc
BULLSEYE TELECOM	PO BOX 6558 CAROL STREAM, IL 60197-6558	00389C2	Telecommunications	\$ 141.95	\$ 65.52		Jack Cooper Transport Company, Inc.
CENTURYLINK	PO BOX 2961 PHOENIX, AZ 85062-2961	310114007	Telecommunications	\$ 71.95	\$ 33.21		Jack Cooper CT Services, Inc
CENTURYLNK4300	P.O. BOX 4300 CAROL STREAM, IL 60197-4300	301946895	Telecommunications	\$ 177.58	\$ 81.96		Jack Cooper Transport Company, Inc.
CENTURYLNK4300	P.O. BOX 4300 CAROL STREAM, IL 60197-4300	416821220	Telecommunications	\$ 195.82	\$ 90.38		Jack Cooper Transport Company, Inc.
CENTURYLNK4300	P.O. BOX 4300 CAROL STREAM, IL 60197-4300	413021895	Telecommunications	\$ 186.88	\$ 86.25		Jack Cooper Transport Company, Inc.
CENTURYLNK4300	P.O. BOX 4300 CAROL STREAM, IL 60197-4300	5-KFQCKGXL	Telecommunications	\$ 776.29	\$ 358.29		Jack Cooper Transport Company, Inc.
CITY OF DEARBORN	WATER DEPT 3101, P O BOX 30516, LANSING, MI 48909-8016	906703-001	Water/Sewer	\$ 200.13	\$ 92.37		Jack Cooper Rail and Shuttle, Inc.
CITY OF MILPITAS	PO Box 7006 - San Francisco, CA 94120	2041404	Water, Sewer, Fire	\$ 330.00	\$ 152.31		CTEMS, LLC/Jack Cooper Diversified, LLC
CITY OF PEARL	PO BOX 54195, PEARL, MS 39288-4915	35-0276001	Water/Sewer	\$ 85.53	\$ 39.48	\$ 60.00	Jack Cooper Transport Company, Inc.
CITY OF ROMULUS	11111 WAYNE ROAD, ROMULUS, MI 48174	5201-7108	Water/Sewer	\$ 25.47	\$ 11.76		Jack Cooper Transport Company, Inc.
CITY OF WAYNE	3355 SOUTH WAYNE ROAD, WAYNE, MI 48184	0108-06600-01-1	Water	\$ 79.33	\$ 36.62		Jack Cooper Transport Company, Inc.
CITY OF WENTZVILLE	1001 SCHROEDER CREEK BOULEVARD, WENTZVILLE, MO 63385	14-12670-02	Water/Sewer	\$ 176.26	\$ 81.35		Jack Cooper Transport Company, Inc.
CITY OF WESTLAND - WATER	PO BOX 55000, DETROIT, MI 48255-1807	71499-599782	Water/Sewer	\$ 251.74	\$ 116.19		Jack Cooper Transport Company, Inc.
CITY UTILITIES	ROOM 270 - CITY COUNTY BLDG, ONE MAIN STREET, FORT WAYNE, IN 46802	00005648-003-1	Water/Sewer	\$ 585.75	\$ 270.35		Jack Cooper Transport Company, Inc.
CITY UTILITIES	ROOM 270 - CITY COUNTY BLDG, ONE MAIN STREET, FORT WAYNE, IN 46802	00005261-003-7	Water/Sewer	\$ 540.40	\$ 249.42		Jack Cooper Transport Company, Inc.
CITY UTILITIES	ROOM 270 - CITY COUNTY BLDG, ONE MAIN STREET, FORT WAYNE, IN 46802	00006961-002-0	Fire Service	\$ 81.61	\$ 37.67		Jack Cooper Transport Company, Inc.
CLARK COUNTY REMC	PO BOX 950179, LOUISVILLE, KY 40295-0179	020800001	Water	\$ 1,695.46	\$ 782.52		Jack Cooper Transport Company, Inc.
CLAYTON COUNTY WATER AUTHORITY	1600 Battle Creek Rd., Marrow, GA 30260	250209-01	Water	\$ 519.66	\$ 239.84		Jack Cooper Transport Company, Inc.
CLAYTON COUNTY WATER AUTHORITY	1600 Battle Creek Rd., Marrow, GA 30260	250207-01	Water	\$ 541.73	\$ 250.03		Jack Cooper Transport Company, Inc.
CLAYTON COUNTY WATER AUTHORITY	1600 Battle Creek Rd., Marrow, GA 30260	047238-02	Water	\$ 371.40	\$ 171.42		Jack Cooper Transport Company, Inc.
COBB COUNTY WATER SYSTEM	PO Box 580440 Charlotte, NC 28258-0440	577394-274408	Water	\$ 138.61	\$ 63.97		Jack Cooper Ventures, Inc
COBB COUNTY WATER SYSTEM	PO Box 580440 Charlotte, NC 28258-0440	577394-152733	Water	\$ 28.80	\$ 13.29		Jack Cooper Ventures, Inc
COBB EMC	PO Box 369 Marietta, GA 30061-0369	145273002	Electric	\$ 147.92	\$ 68.27		Jack Cooper Ventures, Inc
COBB EMC	PO Box 369 Marietta, GA 30061-0369	425952002	Electric	\$ 1,611.62	\$ 743.83	\$ 3,000.00	Jack Cooper Ventures, Inc
COLUMBIA GAS OF OHIO	PO BOX 742510, CINCINNATI, OH 45274-2510	18674311	Natural gas	\$ 546.90	\$ 252.42		Jack Cooper Transport Company, Inc.
CONSUMERS ENERGY	ONE ENERGY PLAZA, JACKSON, MI 49201-2276	100049433830	Electric	\$ 2,797.48	\$ 1,291.15		Jack Cooper Transport Company, Inc.
CONSUMERS ENERGY	ONE ENERGY PLAZA, JACKSON, MI 49201-2276	100048677304	Electric	\$ 222.26	\$ 102.58		Jack Cooper Transport Company, Inc.
CONSUMERS ENERGY	ONE ENERGY PLAZA, JACKSON, MI 49201-2276	100048690661	Electric	\$ 315.42	\$ 145.58		Jack Cooper Transport Company, Inc.
CONSUMERS ENERGY	ONE ENERGY PLAZA, JACKSON, MI 49201-2276	100048403610	Electric	\$ 415.50	\$ 191.77		Jack Cooper Transport Company, Inc.
CONSUMERS ENERGY	ONE ENERGY PLAZA, JACKSON, MI 49201-2276	100058298801	Electric	\$ 3,240.84	\$ 1,495.77		Jack Cooper Transport Company, Inc.
CONSUMERS ENERGY	ONE ENERGY PLAZA, JACKSON, MI 49201-2276	100058298637	Electric	\$ 811.89	\$ 374.72		Jack Cooper Transport Company, Inc.
COX BUSINESS	DEPT 781110, PO BOX 78000, DETROIT, MI 48278	0015110135047202	Telecommunications	\$ 81.52	\$ 37.62		Auto & Boat Relocation Services, LLC
DOMINION POWER	PO BOX 26543, RICHMOND, VA 23290-0001	8943030414	Electric	\$ 102.28	\$ 47.20		Jack Cooper Transport Company, Inc.
DTE ENERGY	PO BOX 740786, CINCINNATI, OH 45274-0786	9300 037 0668 4	Electric	\$ 2,488.09	\$ 1,148.35		Jack Cooper Transport Company, Inc.
DTE ENERGY	PO BOX 740786, CINCINNATI, OH 45274-0786	9100 303 9824 2	Electric	\$ 1,495.24	\$ 690.11		Jack Cooper Transport Company, Inc.
DTE ENERGY	PO BOX 740786, CINCINNATI, OH 45274-0786	9300 037 0675 9	Electric	\$ 5,801.49	\$ 2,677.61		Jack Cooper Rail and Shuttle, Inc
DUKE ENERGY	P O BOX 1326, CHARLOTTE, NC 28201-1326	23252 68113	Electric	\$ 320.10	\$ 147.74	\$ 635.00	Jack Cooper Transport Company, Inc.
EMPIRE DISTRICT ELECTRIC	PO BOX 219239, KANSAS CITY, MO 64121-9239	070127-86-5	Electric	\$ 426.46	\$ 196.83	\$ 1,495.00	Jack Cooper Transport Company, Inc.
ERIE COUNTY WATER AUTHORITY	P O BOX 5148, BUFFALO, NY 14240-5148	60589180-6	Water/Sewer	\$ 418.54	\$ 193.17		Jack Cooper Transport Company, Inc.
ERS	PO Box 711097 Cincinnati, OH 45271-1097	8143	Telecommunications	\$ 598.00	\$ 276.00		Jack Cooper Transport Company, Inc.
EVERSOURCE	P.O. BOX 56002, BOSTON, MA 02205	5179-655-8039	Electric	\$ 280.00	\$ 129.23		Auto & Boat Relocation Services, LLC
FRONTIER	PO BOX 740407, CINCINNATI, OH 45274	8602241028060618-5	Telecommunications	\$ 232.42	\$ 107.27		Auto & Boat Relocation Services, LLC
FRONTIER COMMUNICATIONS	525 Almanor Avenue, Suite 200, Sunnyvale, CA 94085	4085194432	Telecommunications	\$ 20.00	\$ 9.23		CTEMS, LLC/Jack Cooper Diversified, LLC
FRONTIER COMMUNICATIONS	PO BOX 740407 CINCINNATI OH 45274-0407	90985563970823100	Telecommunications	\$ 62.05	\$ 28.64		North American Auto Transportation Corporation
FRONTIER COMMUNICATIONS	PO BOX 740407 CINCINNATI OH 45274-0407	90988908940823100	Telecommunications	\$ 62.05	\$ 28.64		North American Auto Transportation Corporation
FRONTIER COMMUNICATIONS	PO BOX 740407 CINCINNATI OH 45274-0407	90988563990823100	Telecommunications	\$ 62.05	\$ 28.64		North American Auto Transportation Corporation

FRONTIER CONFERENCE	P. O. BOX 740407 CINCINNATI, OH 45274-0407	260-478-1817-040511-5	Telecommunications	\$	83.83	\$	38.69		Jack Cooper Transport Company, Inc.
FRONTIER CONFERENCE	P. O. BOX 740407 CINCINNATI, OH 45274-0407	260-672-0146-053012-5	Telecommunications	\$	189.44	\$	87.43		Jack Cooper Transport Company, Inc.
FRONTIER CONFERENCE	P. O. BOX 740407 CINCINNATI, OH 45274-0407	812-385-8249-081516-5	Telecommunications	\$	86.00	\$	39.69		Jack Cooper Transport Company, Inc.
GAS SOUTH	PO Box 530552, Atlanta, GA 30353-0552	7748192667	Natural Gas	\$	423.67	\$	195.54		Jack Cooper Ventures, Inc.
GAS SOUTH	PO Box 530552, Atlanta, GA 30353-0552	9682046934	Natural Gas	\$	49.52	\$	22.86		Jack Cooper Ventures, Inc.
GEORGIA NATURAL GAS	P O BOX 71245, CHARLOTTE, NC 28272-1245	004010740-4023119	Gas	\$	2,142.50	\$	988.85	\$ 250.00	Jack Cooper Transport Company, Inc.
GEORGIA POWER	752A MAIN ST, FOREST PARK, GA 30297	3599962029	Electric	\$	3,050.68	\$	1,408.00		Jack Cooper Transport Company, Inc.
GRANITE TELECOMMUNICATIONS	CLIENT ID #311 BOSTON, MA 02298-3119	02979932	Telecommunications	\$	16,405.18	\$	7,571.62		Jack Cooper Transport Company, Inc.
GRANITE TELECOMMUNICATIONS	CLIENT ID #311 BOSTON, MA 02298-3119	03270831	Telecommunications	\$	16,405.18	\$	7,571.62		Jack Cooper Transport Company, Inc.
GXS, INC	PO Box 640371 Pittsburgh, PA 15264-0371	US01-21104	Telecommunications	\$	400.00	\$	184.62		Jack Cooper Transport Company, Inc.
HANNING & BEAN	7108 Covington Road, Fort Wayne, IN 46804	27-04060.01	Gas	\$	820.64	\$	378.76		Jack Cooper Transport Company, Inc.
HANNING & BEAN	7108 Covington Road, Fort Wayne, IN 46804	21157001	Sewer	\$	257.81	\$	118.99		Jack Cooper Transport Company, Inc.
HEARTLAND REMC	4563 EAST MARKLE ROAD, MARKLE, IN 46770	91514001	Electric	\$	5,038.83	\$	2,325.61		Jack Cooper Transport Company, Inc.
IBACH ENTERPRISES	12900 Haggerty Road, Belleville, MI 48111	Meter #10486506	Water	\$	392.65	\$	181.22		Jack Cooper Transport Company, Inc.
IBACH ENTERPRISES	12900 Haggerty Road, Belleville, MI 48111	1000 4281 0158	Electric & Gas	\$	3,483.91	\$	1,607.96		Jack Cooper Transport Company, Inc.
IBACH ENTERPRISES	12900 Haggerty Road, Belleville, MI 48111	1000 5081 0025	Electric & Gas	\$	1,903.88	\$	878.71		Jack Cooper Transport Company, Inc.
JEFFERSONVILLE WASTEWATER DEPARTMENT	PO BOX 1588, JEFFERSONVILLE, IN 47131-1588	0027036	Wastewater	\$	558.92	\$	257.96		Jack Cooper Transport Company, Inc.
KANSAS CITY BOARD OF PUBLIC UTILITIES	540 MINNESOTA AVE, KANSAS CITY, KS 66101-2930	2006566	Electric	\$	11,620.62	\$	5,363.36		Jack Cooper Transport Company, Inc.
KANSAS CITY BOARD OF PUBLIC UTILITIES	540 MINNESOTA AVE, KANSAS CITY, KS 66101-2930	2006565	Water/Sewer	\$	1,921.17	\$	886.69		Jack Cooper Transport Company, Inc.
KANSAS CITY POWER & LIGHT	P.O. BOX 219330, KANSAS CITY, MO 64121-9330	0190-28-6424	Electric	\$	398.02	\$	183.70		Jack Cooper Transport Company, Inc.
KANSAS CITY POWER & LIGHT	P.O. BOX 219330, KANSAS CITY, MO 64121-9330	2808-15-3572	Electric	\$	434.30	\$	200.45		Jack Cooper Transport Company, Inc.
KANSAS CITY POWER & LIGHT	P.O. BOX 219330, KANSAS CITY, MO 64121-9330	4259-42-8678	Electric	\$	337.80	\$	155.91		Jack Cooper Transport Company, Inc.
KANSAS CITY POWER & LIGHT	P.O. BOX 219330, KANSAS CITY, MO 64121-9330	8157-27-2726	Electric	\$	3,872.11	\$	1,787.13		Jack Cooper Transport Company, Inc.
KANSAS CITY POWER & LIGHT	P.O. BOX 219330, KANSAS CITY, MO 64121-9330	8964-80-7460	Electric	\$	383.11	\$	176.82		Jack Cooper Transport Company, Inc.
KANSAS CITY POWER & LIGHT	P.O. BOX 219330, KANSAS CITY, MO 64121-9330	5100-75-4852	Electric	\$	33.43	\$	15.43		Jack Cooper Transport Company, Inc.
KANSAS GAS SERVICE	P.O. BOX 219046, KANSAS CITY, MO 64121-9046	1562837 09	Natural gas	\$	1,149.97	\$	530.75		Jack Cooper Transport Company, Inc.
KC WATER SERVICES	P O BOX 807045, KANSAS CITY, MO 64180-7045	000176824 0186875 7	Water/Sewer	\$	505.48	\$	233.30		Jack Cooper Transport Company, Inc.
KC WATER SERVICES	P O BOX 807045, KANSAS CITY, MO 64180-7045	000176824 0375896 0	Water/Sewer	\$	505.48	\$	233.30		Jack Cooper Transport Company, Inc.
KENTUCKY AMERICAN WATER	PO BOX 578, ALTON, IL 62002-0578	210008242308	Water	\$	56.48	\$	26.07		Jack Cooper Transport Company, Inc.
KU	P. O. BOX 9001954, LOUISVILLE, KY 40290-1954	3000-2729-9761	Electric	\$	730.20	\$	337.01		Jack Cooper Transport Company, Inc.
KU	P. O. BOX 9001954, LOUISVILLE, KY 40290-1954	3000-0196-6062	Electric	\$	840.09	\$	387.73		Jack Cooper Transport Company, Inc.
KU	P. O. BOX 9001954, LOUISVILLE, KY 40290-1954	3000-0715-2378	Electric	\$	328.83	\$	151.77		Jack Cooper Transport Company, Inc.
LEVEL 3 COMMUNICATIONS	P O BOX 910182 DENVER, CO 80291-0182	1-CRC89C	Telecommunications	\$	8,964.90	\$	4,137.65		Jack Cooper Transport Company, Inc.
LG&E	PO BOX 538612, ATLANTA, GA 30353-7108	3000-2690-1136	Electric	\$	1,460.00	\$	673.85	\$ 4,683.72	Jack Cooper Transport Company, Inc.
LK PROPERTY	5642 Coventry Lane, Fort Wayne, IN 46804	0491519381	Water	\$	2,215.56	\$	1,022.57		Jack Cooper Transport Company, Inc.
LK PROPERTY	5642 Coventry Lane, Fort Wayne, IN 46804	3000-3153-3197	Gas	\$	1,448.46	\$	668.52		Jack Cooper Transport Company, Inc.
LOUISVILLE WATER COMPANY	PO BOX 32460, LOUISVILLE, KY 40232-2460	9677500000	Stormwater	\$	749.71	\$	346.02		Jack Cooper Transport Company, Inc.
MEMPHIS LIGHT, GAS AND WATER	PO BOX 388, MEMPHIS, TN 38145-0388	00090-9515-1091-173	Electric / Gas	\$	1,405.80	\$	648.83		Jack Cooper Transport Company, Inc.
MISSOURI GAS ENERGY (SPIRE ENERGY)	DRAWER 2, SAINT LOUIS, MO 63171	1724821111	Electric/Gas/Water/Misc	\$	1,747.61	\$	806.59		Jack Cooper Transport Company, Inc.
NATIONAL FUEL	P O BOX 371835, PITTSBURGH, PA 15250-7835	733734610	Gas	\$	756.24	\$	349.03	\$ 5,320.00	Jack Cooper Transport Company, Inc.
NATIONAL GRID	P. O. BOX 11737, NEWARK, NJ 07101-4737	7680964048	Electric	\$	1,472.71	\$	679.71		Jack Cooper Transport Company, Inc.
NEW YORK STATE ELECTRIC & GAS	PO BOX 11745, NEWARK, NJ 07101-4745	1004-0329-103	Electric	\$	6,636.68	\$	3,063.08		Jack Cooper Transport Company, Inc.
NIPSCO	P.O. BOX 13007, MERRILLVILLE, IN 46411-3007	312-466-006-0	Electric	\$	1,427.02	\$	658.63	\$ 10,009.00	Jack Cooper Transport Company, Inc.
OHIO EDISON	PO BOX 3637, AKRON, OH 44309-3637	110064505727	Electric	\$	2,093.44	\$	966.20	\$ 295.00	Jack Cooper Transport Company, Inc.
OHIO EDISON	PO BOX 3637, AKRON, OH 44309-3637	110064505768	Electric	\$	79.87	\$	36.86		Jack Cooper Transport Company, Inc.
OOMA TEL	525 Almanor Avenue, Suite 200, Sunnyvale, CA 94085	4085204004	Telecommunications	\$	20.00	\$	9.23		CTEMS, LLC/Jack Cooper Diversified, LLC
PG&E	Box 997300 - Sacramento, CA 95899-7300	0164657773-2	Electric	\$	2,300.00	\$	1,061.54		CTEMS, LLC/Jack Cooper Diversified, LLC
PG&E	Box 997300 - Sacramento, CA 95899-7300	7978771906-5	Gas	\$	250.00	\$	115.38		CTEMS, LLC/Jack Cooper Diversified, LLC
PRESCOTT WATER & SEWER	800 BORNER STREET NORTH, PRESCOTT, WI 54021-2012	7378.00	Water/Sewer	\$	62.83	\$	29.00		Jack Cooper Transport Company, Inc.
Prince George Utility Department	PO BOX 175, PRINCE GEORGE, VA 23875	09-26-0680-010	Sewer	\$	17.34	\$	8.00	\$ 120.00	Jack Cooper Transport Company, Inc.
PSE&G Co.	PO BOX 14444, NEW BRUNSWICK, NJ 08906-4444	70 491 516 02	Water	\$	2,670.16	\$	1,232.38		Jack Cooper Transport Company, Inc.
PSE&G Co.	PO BOX 14444, NEW BRUNSWICK, NJ 08906-4444	70 0310 51 01	Electric	\$	2,670.16	\$	1,232.38		Jack Cooper Transport Company, Inc.
PUBLIC WATER SUPPLY DISTRICT NO. 2	8600 KAILL ROAD, PLEASANT VALLEY, MO 64068	00000136	Water/Sewer/Stormwater	\$	66.03	\$	30.48		Jack Cooper Transport Company, Inc.
PUGET SOUND ENERGY	PO BOX 91269, BELLEVUE, WA 98009-9269	220018284350	Electric	\$	279.89	\$	129.18	\$ 878.00	North American Auto Transportation Corporation
SHEFFIELD VILLAGE WATER DEPARTMENT	PO BOX 75610, CLEVELAND, OH 44101-4755	01-03860-03	Water	\$	444.11	\$	204.97		Jack Cooper Transport Company, Inc.
SHELBYVILLE MUNICIPAL WATER & SEWER COMMISSION	1059 WASHINGTON STREET, SHELBYVILLE, KY 40066	116-84706-03	Water/Sewer	\$	26.28	\$	12.13	\$ 100.00	Jack Cooper Transport Company, Inc.
SPRINT	PO BOX 4181, CAROL STREAM, IL 60197-4181	456782533	Telecommunications	\$	242.41	\$	111.88		Jack Cooper Transport Company, Inc.
ST CROIX GAS	415 S 2ND ST, RIVER FALLS, WI 54022	25320	Gas	\$	245.37	\$	113.25		Jack Cooper Transport Company, Inc.
TIME WARNER CABLE	P O BOX 1104 CAROL STREAM, IL 60132-1104	20505 103114306 1001	Telecommunications	\$	185.58	\$	85.65		Jack Cooper Transport Company, Inc.
TXU Energy	P.O. BOX 650638, DALLAS, TX 75265-0638	900010941809	Electric	\$	308.97	\$	142.60		Jack Cooper Transport Company, Inc.
TXU Energy	P.O. BOX 650638, DALLAS, TX 75265-0638	900010941544	Gas	\$	34.34	\$	15.85		Jack Cooper Transport Company, Inc.
VALLEY VIEW SEWER DISTRICT	PO BOX 69550, SEATTLE, WA 98168-9550	04-761846-000	Sewer	\$	29.92	\$	13.81		North American Auto Transportation Corporation
VECTREN ENERGY	PO BOX 6248, INDIANAPOLIS, IN 46206-6248	02-621464262-5054052 5	Electric	\$	689.89	\$	318.41	\$ 7,807.00	Jack Cooper Transport Company, Inc.
VELOCITI INC	PO BOX 872287 KANSAS CITY, MO 64187-2287	VRJA01	Telecommunications	\$	4,871.62	\$	2,248.44		Jack Cooper Transport Company, Inc.
VERIZON - 28000	P. O. BOX 25505 LEHIGH VALLEY, PA 18002-5505	281010578-00001	Telecommunications	\$	1,195.01	\$	551.54		Jack Cooper Transport Company, Inc.
VERIZON 382040	P O BOX 660794 DALLAS, TX 75266-0794	05573244	Telecommunications	\$	154.58	\$	71.34		Jack Cooper Transport Company, Inc.
VERIZON WIRELESS25505	P O BOX 25505 LEHIGH VALLEY, PA 18002-5505	580004568-00001	Telecommunications	\$	6,982.53	\$	3,222.71		Jack Cooper Transport Company, Inc.
VERIZON WIRELESS25505	P O BOX 25505 LEHIGH VALLEY, PA 18002-5505	655-882-977-0001-15	Telecommunications	\$	1.00	\$	0.46		Jack Cooper Transport Company, Inc.
WATSON WATER COMPANY	4106 UTICA SELLERSBURG RD., JEFFERSONVILLE, IN 47130	110958	Water	\$	86.00	\$	39.69	\$ 100.00	Jack Cooper Transport Company, Inc.
WEST UNIFIED COMMUNICATIONS SERVICES, INC.	11808 MIRACLE HILLS DRIVE OMAHA, NE 68154	1177829	Telecommunications	\$	12,759.28	\$	5,888.90		Jack Cooper Transport Company, Inc.
WEST UNIFIED COMMUNICATIONS SERVICES, INC.	11808 MIRACLE HILLS DRIVE OMAHA, NE 68154	853701	Telecommunications	\$	1.00	\$	0.46		Jack Cooper Transport Company, Inc.
WILLIAM G. SMITH REAL ESTATE	PO Box 197247 Louisville, KY 40259	3000-3095-2828	Gas	\$	1,448.46	\$	668.52		Jack Cooper Transport Company, Inc.
WINDSTREAM	PO BOX 9001013 LOUISVILLE KY 40290-1013	639201832001	Telecommunications	\$	3,500.00	\$	1,615.38		North American Auto Transportation Corporation
WINDSTREAM HOLDING, INC	4001 RODNEY PARHAM ROAD LITTLE ROCK, AR 72212-2442	4757440	Telecommunications	\$	92,602.43	\$	42,739.58		Jack Cooper Transport Company, Inc.
XCEL ENERGY	P.O. BOX 9477, MINNEAPOLIS, MN 55484-9477	52-0384994-3	Electric	\$	964.83	\$	445.31		Jack Cooper Transport Company, Inc.

Canada

Company Name	Address	Account Number	Service	Monthly Average Spend (in SCAD)	Adequate Assurance (in SCAD)	Existing Deposit	Debtor(s)
BELL ALIANT	PO BOX 2226 STN CENTRAL RPO HALIFAX, NS B3J 3C7	2317956 7	Telecommunications	\$ 422.50	\$ 195.00		Jack Cooper Canada 1 Limited Partnership
BELL ALLIANT	P. O. BOX 2226 STN CENTRAL RPO HALIFAX, NS B3J 3C7	46186649/506 389 3611	Telecommunications	\$ 535.48	\$ 247.14		Jack Cooper Transport Canada, Inc.
BELL CANADA	CENTRE DE VERSEMENTS CLIENTS MONTREAL, QC H3C 5R7	510163186	Telecommunications	\$ 338.52	\$ 156.24		Jack Cooper Transport Canada, Inc.
BELL CANADA	P. O. BOX 9000 NORTH YORK, ON M3C 2X7	905 432 3573 (491)	Telecommunications	\$ 411.99	\$ 190.15		Jack Cooper Transport Canada, Inc.
BELL CANADA	P. O. BOX 9000 NORTH YORK, ON M3C 2X7	905 725 8617 (353)	Telecommunications	\$ 141.39	\$ 65.26		Jack Cooper Transport Canada, Inc.
BELL CANADA	PO Box 8712 Succ Downtown, Montreal, QC H3C 3P6	418 832 8707 (899)	Telecommunications	\$ 35.00	\$ 16.15		Jack Cooper Canada 2 Limited Partnership
BELL CANADA	CASE POSTALE 8713 MONTREAL, QC H3C 4L6	418 832 8707 (Wats)	Telecommunications	\$ 988.50	\$ 456.23		Jack Cooper Canada 2 Limited Partnership
DIRECT ENERGY	PO BOX 1520, 639 5TH AVE SW, CALGARY, AB T2P 5R6	760005123103	Natural Gas	\$ 850.07	\$ 392.34		Jack Cooper Canada 1 Limited Partnership
ENMAX	PO BOX 2900 STN M, CALGARY, AB T2P 3A7	501506245	Electric	\$ 6,935.54	\$ 3,201.02		Jack Cooper Canada 1 Limited Partnership
ENMAX	PO BOX 2900 STN M, CALGARY, AB T2P 3A7	501862423	Natural Gas	\$ 980.99	\$ 452.76		Jack Cooper Canada 1 Limited Partnership
EPCOR	PO BOX 500, EDMONTON, AB T5J 3Y3	27340587	Electric	\$ 1,540.96	\$ 711.21		Jack Cooper Canada 1 Limited Partnership
GRANITE TELECOMMUNICATIONS	C/O T9906 TORONTO, ON M5W 2J2	08888712	Telecommunications	\$ 3,333.35	\$ 1,538.47		Jack Cooper Transport Canada, Inc.
HYDRO QUEBEC	C.P. 11022 SUCC. CENTRE-VILLE, MONTREAL, QC H3C-4V6	299072 886045	Electric	\$ 255.83	\$ 118.08	\$ 1,301.55	Jack Cooper Canada 2 Limited Partnership
HYDRO QUEBEC	C.P. 11022 SUCC. CENTRE-VILLE, MONTREAL, QC H3C-4V6	299072 886268	Electric	\$ 200.25	\$ 92.42		Jack Cooper Canada 2 Limited Partnership
HYDRO QUEBEC	C.P. 11022 SUCC. CENTRE-VILLE, MONTREAL, QC H3C-4V6	299076 185482	Electric	\$ 914.04	\$ 421.87		Jack Cooper Canada 2 Limited Partnership
MANITOBA HYDRO	P O BOX 7900 STN MAIN, WINNIPEG, MB R3C 5R1	8494098 6023670	Electric/Natural Gas	\$ 1,483.84	\$ 684.85		Jack Cooper Canada 1 Limited Partnership
MTS	PO BOX 7500 WINNIPEG, MB R3C 3B5	2243 059 9	Telecommunications	\$ 48.21	\$ 22.25		Jack Cooper Canada 1 Limited Partnership
MTS	PO BOX 7500 WINNIPEG, MB R3C 3B5	2242 998 9	Telecommunications	\$ 168.94	\$ 77.97		Jack Cooper Canada 1 Limited Partnership
MTS	PO BOX 7500 WINNIPEG, MB R3C 3B5	2243 027 6	Telecommunications	\$ 177.37	\$ 81.86		Jack Cooper Canada 1 Limited Partnership
STRATHCONA COUNTY	2001 SHERWOOD PARK, SHARWOOD PARK, AB T8A 3W7	10066128.01	Water	\$ 160.00	\$ 73.85		Jack Cooper Canada 1 Limited Partnership
TELUS	PO BOX 5300 BURLINGTON, ON L7R 4S8	24322017	Telecommunications	\$ 3,665.49	\$ 1,691.76		Jack Cooper Transport Canada, Inc.
TELUS	PO BOX 7575 VANCOUVER, BC V6B 8N9	29499127	Telecommunications	\$ 7,701.81	\$ 3,554.68		Jack Cooper Canada 1 Limited Partnership
TELUS	PO BOX 7575 VANCOUVER, BC V6B 8N9	207073217 9	Telecommunications	\$ 364.80	\$ 168.37		Jack Cooper Canada 1 Limited Partnership
TRAVANA NETWORKS LTD	PO BOX 44163 BEDFORD, NS B4A 3Z8	8880/14793	Telecommunications	\$ 230.63	\$ 106.44		Jack Cooper Canada 2 Limited Partnership
WINNIPEG WATER AND WASTE DEPARTMENT	510 Main Street, Winnipeg, MB R3B 3M2	19601100001	Water/Sewer	\$ 313.87	\$ 144.86		Jack Cooper Canada 1 Limited Partnership