

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TENNESSEE
EASTERN DIVISION**

IN RE:)	
)	Case No. 17-12183
GILES NATHAN REPLOGLE AND)	
BETTY CARROLL REPLOGLE,)	Chapter 11
)	Judge James L. Croom
Joint Debtors.)	

MOTION FOR AUTHORITY TO SELL OR TRANSFER ASSETS PURSUANT TO 11 U.S.C. § 363 FREE AND CLEAR OF LIENS, CLAIMS AND ENCUMBRANCES

The Debtors, Giles Nathan Replogle and Betty Carroll Replogle, (the “Debtors”), pursuant to Bankruptcy Rules 6004(c) and 11 U.S.C. § 363, moves the Court for authority to sell certain assets (defined below as the “Purchased Assets”) to Fox Hardwood Company, LLC or its assignee (“Buyer”), free and clear of all liens, claims, and encumbrances, and would show the Court as follows:

1. On October 2, 2017 (the “Petition Date”), the Debtors filed voluntary joint petitions in the United States Bankruptcy Court for the Western District of Tennessee for relief under Chapter 11 of the Bankruptcy Code. The Debtors are managing their affairs as debtors-in-possession. No trustee or examiner has been appointed in this case, nor has any official creditors’ or equity security holders’ committee been formed.

2. This Court has jurisdiction over this case and this motion pursuant to 28 U.S.C. § 1334 and pursuant to 28 U.S.C. § 157(b)(2)(A), this is a core matter. Venue in this case and of this motion is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The Debtors are individuals whose income has historically been derived from the operation of affiliated debtors Replogle Hardwood Flooring Company, LLC and Replogle

Enterprises G.P. (the “Affiliated Debtors”). In most recent years, the Debtors have unfortunately suffered a decrease in their income as a result of the downturn of the Affiliated Debtors’ operations. As a result, the Debtors’ income has recently grown dependent upon social security income, a nominal amount of real estate rentals, and other marginal miscellaneous income.

4. As a result of the foregoing, the future of the Affiliated Debtors is uncertain. Under the right circumstances, there is an opportunity for the Affiliated Debtors to be restructured in a manner that will sustain operations, keep all employees, and continue to be a great contributor to the Henry County economy. Given the age of the Debtors, and given the tremendous desire for the Debtors to see the Affiliated Debtors, it appears that a sale of assets related to the Affiliated Debtors is necessary.

5. The Debtors previously filed a motion to approve debtor-in-possession financing, which caused the proposed debtor-in-possession lender to withdraw its offer. Since that time, the Debtors and Affiliated Debtors have worked to identify a buyer for the assets and to negotiate a fair market sales price.

6. By this Motion, the Debtors seek authority to sell, convey, transfer, assign and/or deliver to the Buyer certain personal property owned by the Debtors, along with substantially all of the assets owned by the Affiliated Debtors (the “Purchased Assets”). Specifically, with respect to their assets, the Debtors propose only to sell assets that relate to the operation of the Affiliated Debtors, to include commercial real estate upon which the Affiliated Debtors operate (i.e., no personal residential nor other commercial real estate not utilized by the Affiliated Debtors is within the scope of this motion).

7. Attached hereto as Exhibit A is a non-binding letter of intent (the “LOI”) proposed

by the Buyer. With respect to the Affiliated Debtors, the Buyer has agreed to purchase substantially all of the assets of the Affiliated Debtors, and certain listed assets of the Debtors, in exchange for payment of \$1,300,000. Of this purchase price, \$500,000 is allocated for the equipment used in the new sawmill line, \$400,000 (between both the Affiliated Debtors and the Debtors) for the balance of the personalty, and \$400,000 for real estate owned by the Debtors. As stated, the Debtors' assets within the scope of this motion are attached hereto as Exhibit A. The aggregated assets to be purchased are hereafter referred to as the "Purchased Assets."

8. The Buyer wishes to purchase the Purchased Assets in order to continue the operations of a hardwood floor manufacturing facility, and it intends to continue employing most if not all of the Debtors employees. This is very important to the Debtors as it is one of the largest employers in rural Henry, Tennessee.

9. Most of the Purchased Assets are purportedly subject to liens. Upon information and belief, Tennessee BIDCO (first position) and Farmers & Merchants Bank (second position) claim liens on the Debtors personalty that is the subject of this motion.

10. Upon the completion of the sale as approved by the Court, valid, perfected, and unavoidable liens, claims and encumbrances shall attach to the sale proceeds to the same extent, and in the same priority, as the pre-petition liens, claims and encumbrances. This includes, but is not limited to, the liens on the Purchased Assets asserted by Tennessee BIDCO and Farmers & Merchants Bank.

11. Section 363(b)(1) of the Bankruptcy Code provides that a debtor, after notice and a hearing, may use, sell or lease, other than in the ordinary course of business, property of the estate. 11 U.S.C. §363(b)(1). Accordingly, the Court may authorize the sale other than in ordinary

course of business of all of a Chapter 11 debtor's assets under Section 363(b)(1) when a sound business purpose dictates such action. *Stephens Indus., Inc. v. McClung*, 789 F.2d 386, 390 (6th Cir. 1986) (approving sale of radio station's assets where debtor could not meet its payroll and other operating expenses); *In re Lionel Corp.*, 722 F.2d 1063, 1070 (2d Cir. 1983); *In re New Era Resorts, LLC*, 238 B.R. 381, 387 (Bankr. E.D. Tenn. 1999) (sale of Chapter 11 debtor's only asset approved pursuant to Section 363(b)); *In re Allison*, 39 B.R. 300, 301-302 (Bankr. D.N.M. 1984) ("The clear weight of authority authorizes the sale of all or substantially all of the debtor's assets pursuant to § 363(b) in a Chapter 11 proceeding even absent a disclosure statement, plan and vote of the creditors."). Given the Affiliated Debtor's uncertainty regarding their ability to continue operating and servicing their debt going forward, and therefore the Debtors' uncertainty regarding their ability to successfully reorganize, the Debtors maintain that such sound business purpose exists here.

12. Section 1146(c) of the Bankruptcy Code states that the "transfer . . . or the making or delivery of an instrument of transfer under a plan confirmed under section 1129 of this title, may not be taxed under any law imposing a stamp tax or similar tax." 11 U.S.C. § 1146(c). Courts have broadly construed this provision to include sales and transfers that occur outside of a Chapter 11 plan of reorganization and before or after confirmation of a Chapter 11 plan. *See In re Jacoby-Bender, Inc.*, 40 B.R. 10, 16 (Bankr. E.D.N.Y. 1984), *aff'd*, 758 F.2d 840 (2d Cir. 1985) (post-confirmation sale of assets exempted from tax by § 1146(c) of the Bankruptcy Code); *see also, City of New York v. Smoss Enters. Corp. (In re Smoss Enters. Corp.)*, 54 B.R. 950, 951 (E.D.N.Y. 1985) (holding that § 1146(c) applied to preconfirmation sale of property when "the transfer of property was essential to the confirmation of a plan"). In so holding, courts have focused on

whether the sale and transfer is “necessary to the consummation of the plan.” *Jacoby-Bender*, 758 F.2d at 842; *In re Beulah Church of God in Christ Jesus, Inc.*, 316 B.R. 41, 51 (Bankr. S.D.N.Y. 2004) (finding transfers integral to confirmation of plan to be exempt from tax under § 1146(c) of the Bankruptcy Code because “Congress did not intend to impose an arbitrary and illogical temporal distinction on sales necessary or integral to a Chapter 11 plan.”); *In re Permar Provisions, Inc.*, 79 B.R. 530, 534 (Bankr. E.D.N.Y. 1987) (applying § 1146(c) of the Bankruptcy Code to sale of property prior to filing of Chapter 11 plan where a plan could not have been confirmed absent sale); *but see, In re Hechinger Inv. Co. of Delaware, Inc.*, 355 F.3d 243 (3d Cir. 2003); *In re NVR, LP*, 189 F.3d 442 (4th Cir. 1999); *In re 310 Assocs., L.P.*, 282 B.R. 295 (S.D.N.Y. 2002).

13. Bankruptcy Rule 6004(h) provides that an “order authorizing the use, sale, or lease of property . . . is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” The Debtors request that any order approving the sale or transfer of the assets be effective immediately by providing that the 14-day stay under Bankruptcy Rule 6004(h) is waived.

14. This motion shall be provided to all creditors and parties in interest in these proceedings and shall be served on all persons pursuant to Bankruptcy Rule 6004(c) by first class mail addressed to the business address of such persons notwithstanding Bankruptcy Rule 9014. A copy of the matrix is attached hereto as Exhibit B. The Debtors submit that no further notice needs to be given or service needs to be made.

WHEREFORE, the Debtors move the Court for an entry of an Order, substantially conforming to the order attached hereto as Exhibit C; setting forth the following:

A. Approving the form and manner of notice of sale proposed by the Debtors in this

Motion;

B. Approving the sale of the Purchased Assets (as defined herein) free and clear of all interests; and

C. Granting such other and further relief as is appropriate.

DATED: November 10, 2017

Respectfully submitted,

/s/ Griffin S. Dunham
Griffin S. Dunham
DUNHAM HILDEBRAND, PLLC
1704 Charlotte Avenue, Suite 105
Nashville, Tennessee 37203
615.933.5850
griffin@dhnashville.com
Counsel for Debtors

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was served through the Court's ECF system on all parties requesting notice, and served via United States Mail on all parties listed on the attached mailing matrix, this the 10th day of November, 2017.

/s/ Griffin S. Dunham
Griffin S. Dunham



SHERRARD
ROE
VOIGT
HARBISON

EXHIBIT A

Mark Carver

Writer's Direct Dial (615) 742-4558
mcarver@srvhlaw.com

November 1, 2017

BY EMAIL

Philip Young, Esq.
phillip@thompsonburton.com

Re: Letter of Intent; Replogle

Dear Philip:

This letter is a non-binding letter of intent on behalf of entities to be formed by my client Fox Hardwood Lumber Company, LLC ("Fox") to acquire the real and personal property described below. The closing of the acquisition of real property and personal property by Fox shall be subject to satisfaction of certain contingencies including receipt of an environmental site assessment satisfactory in Fox's sole discretion, approval of financing, execution of definitive transaction documents, due diligence, and bankruptcy court approval.

Subject to the contingencies, Fox would proceed as follows:

1. NEWCO 1 (Real Property NEWCO) would acquire the following real estate:
 - a. Hardwood Showroom, disclosed on p. 15 of 57 of Replogle Hardwood Flooring Company, LLC petition.
 - b. The assets highlighted on Exhibit A, from pages 17-21 of the Nathan and Betty Replogle bankruptcy petition.
2. NEWCO 2 (Personal Property NEWCO) would acquire the following personal property:
 - a. All personal property of Replogle Enterprises. This would include all personal property located at the real property acquired by NEWCO 1 even if such personal property is not listed on the asset list.
 - b. All personal property of Replogle Hardwood Flooring. This would include all personal property located at the real property acquired by NEWCO 1 even if such personal property is not listed on the asset list.
 - c. All personal property of Nathan and Betty Replogle, except for the property listed under "personal assets" beginning on p. 21 of Docket No. 12 in Case

Philip Young, Esq.
November 1, 2017
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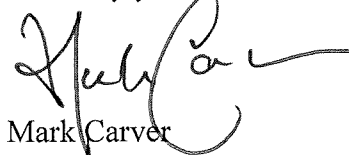
No. 17-12183 (in other words, Fox would purchase all the personal property used in the operations of the business).

The total purchase price for the assets listed above would be \$400,000 for the real estate assets and \$ 900,000 for the personal property assets, for a total purchase price of \$1,300,000. The purchase would be on a free-and-clear basis (*e.g.*, no claims or liens) and subject to other customary protections for a purchaser at a § 363 sale.

In addition, in order to permit the transaction to occur, and to permit Debtors to make payroll and keep the doors open, Fox is willing to provide debtor-in-possession financing, subject to the approval by Fox of (i) the terms of the purchase of the real property and assets and (ii) the use of the financing (*e.g.*, payment of employees, employment taxes, utilities and other essential operating items) prior to release of such funds to pay such items from time-to-time. Such financing would be on a super-priority, senior secured basis along with customary DIP lender protections, including budgetary/lock box approval. Fox would intend to install a turnaround officer (likely Mr. Fox's son) to assist with the operations of the businesses in this period.

If Debtors would like to proceed with evaluating the above proposal, please contact me.

Sincerely yours,



Mark Carver

cc: Tommy Fox
Mike Abelow, Esq.

SCHEDULE A/B EXHIBIT - REAL ESTATE ASSETS			
Map/Parcel	Owners	Acreage	Assessed Value
14600102000	Joint	1.1	1,550.00
14600103000	Joint	1.8	111,160.00
14600104000	Joint	21.1	6,850.00
14600200000	Joint	5.9	7,520.00
14600300000	Joint	2	16,025.00
15100200000	Joint	250	26,475.00
14500200000	Joint	117	20,375.00
13400300000	Joint	205.9	74,400.00
14500300000	Joint	250.7	42,925.00
14700400000	Joint	72.8	115,075.00
14700401000	Joint + Lissa Wright**	10.3	39,075.00
14700402000	Joint + Lissa Wright**	4.2	1,375.00
14700601000	Joint	27.5	7,025.00
14700801000	Joint	85.3	10,475.00
14600900000	Joint	8.8	2,750.00
145L00902000	Joint	3	17,080.00
14600902000	Nathan Replogle	Unk	7,400.00
14600903000	Joint	1	5,150.00
14601000000	Joint	13.5	3,575.00
14601001000	Joint	34.6	13,075.00
14601002000	Nathan Replogle	Unk	375.00
14601100000	Joint	17.7	8,300.00
146HB01300000	Joint	Unk	7,720.00
146HB01301000	Joint	Unk	1,680.00
146HB01400000	Nathan Replogle	Unk	6,300.00
146HB01500000	Joint	Unk	11,000.00
146HB01600000	Joint	Unk	9,360.00
146HB01700000	Joint	Unk	13,000.00
146HB01800000	Joint	Unk	27,520.00
15701800000	Joint + Replogle Ent.	165.7	30,300.00
13901901000	Joint	8.8	18,520.00
16402000000	Joint	26	12,100.00
2502400000	Joint	115.8	18,525.00
14602701000	Joint	Unk	720.00
14602800000	Joint	12	51,520.00
14602801000	Joint	Unk	5,160.00
14602802000	Joint	22.3	296,560.00
14602900000	Joint	1.7	48,200.00
14602901000	Joint	10.1	32,160.00
14603001000	Joint	3.8	1,475.00
13803201000	Joint	11.5	6,125.00
13803204000	Joint	1.1	1,325.00
13803209000	Joint	6.3	3,225.00

1380321100	Joint	17.4	3,700.00
13803214000	Joint	9	5,525.00
13803215000	Joint + Clements et al.**	6.1	36,225.00
13803701000	Joint	176	37,400.00
13803800000	Joint + V. Dicus	15	54,275.00
13803900000	Joint	80	26,700.00
14603900000	Nathan Replogle	2	5,925.00
13803902000	Joint	42.5	11,900.00
14604313000	Joint	6.5	14,825.00
14604340000	Joint	4.5	125,680.00
13404700000	Joint	15.7	7,675.00
14605101000	Nathan Replogle	Unk	1,825.00
16401804000	Joint	25.3	5,875.00
			1,478,035.00

* Results based on search of Tennessee Trustee land records, available at <https://tennesseetrustee.org/search.php>

*All real property located in Henry County, Tennessee

** Debtors assert this property is listed in error based on a prior conveyance and is not property of the bankruptcy estate

NOTICE

The only real property within the scope of this motion is commercial property utilized by the Affiliated Debtors in connection with the operation of the business. The Debtors do not propose any residential real estate or commercial property that is not utilized by the Affiliated Debtors. Prior to the hearing on the motion, the Debtors anticipate submitting an amended list of real estate that sets forth, by Map and Parcel number, the real estate that is included within the scope of this motion.

SCHEDULE A/B EXHIBIT - NON REAL ESTATE ASSETS	
1985 USAF MC5 DIESEL AIR COMPRESSOR IR P-250-W-D-M0595, DEUT7F4L912HO	1800.00
1995 WHITE GMC DAY CAB WET KIT 4V1VDBG5SN687419EF 9132 MI	4350.00
2001 INTL EAGLE PRO SLEEPER 2HSCHAMR61CO11767, EF 10 SPEED, 9900I DET 60, 12.7L	8500.00
2008 VOLVO DD13 L6 12.8L 425 HP 4V4NC9EH38N499301 10 SP 340K	24450.00
311 STENNER 2 HEAD BAND SAW 105, GANG , 20' CONVEYOR MISSING BELT, 12' INFEED, STACKER, STACKER, CONVEYOR	12500.00
318 PRECISION GRINDER 4811 CHIPPER MISSING PEDS, W MECHANICAL VIBRATING CONVEYOR, BLOWER	32500.00
69 FRUEHAUF MULCH TRAILER FG28-FZ-40 HPK-153320	800.00
74 GINDY TRAILER FF2S400A61 112151E	800.00
74GD TRAILER 731T43 66590	800.00
77 FRUEHAUF FG8-F2-45 CHY-247163	1450.00
78 BUD TRAILER YF2S400A5C 160899E	1250.00
78 LOG TRAILER 1905 OWENS EQUIP OOS	650.00
79 GD VAN TRAILER 611T-45 B14897	1450.00
79 MILLER SSV-33-45-SSWW 79-0246-161	1250.00
87 WALKING FLOOR TRAILER 1BBW8STT45000001	4500.00
90 GRATE DANE FPWS-248-FKL FLAT BED MM023001	2850.00
94 UTILITY FLAT BED FS20CHAE 1UUF52483SA308908	3850.00
AC 200HP ELECTRIC MOTOR	225.00
ACOM TRAILER UNK MULCH	800.00
BALDOR PEDESTAL GRINDER 532	45.00
BARKO 160A	3500.00
BARKO 275B TRM 19059	9000.00
BEAR TRACKER 4WIR 2 WD YAMAHA	1200.00
BELL INDUSTRIES F500 SAW SHARPENER	85.00
BELL SKIDDER OOS NDT	4250.00
BLUE MULCH MACHINE	4250.00
BONEYARD, 45' FLATBED, LOADER BUCKET, DOZER BLADE, GRAVEL BLADE., TANKER TRUCK, KILN DEBARKER, ROPS,	6500.00

BONEYARD, BARKO B160 , BARKO B160, LOG TRAILER , CHEVY BUS, FREIGHTLINER DUMP TRUCK, CHEVY FUEL TRUCK, NISSAN 90 LIFT, INT HARV BOOM TRUCK, HUSKY LOG LOADER, HUSKY LOG LOADER, IH SKIDDER, PROGRAMED 2000, INTL TRANSTAR II CABOVER, GALION GRADER, FLINER CAB, RUNNING GEAR, INTL 4900, INTL 1800 FLATBED, FORD F250 SERVICE TRUCK, CAT 160B, CAT 750B, JD 648E	12500.00
CAT EL300 4NE00828 GRAPPLE	14000.00
CUSTOM ROLLING CART FOR GEARS STEEL	145.00
CUSTOM ROLLING CART FOR GEARS STEEL	145.00
DEWALT RIP SAW MODEL GE	325.00
DEWALT RIP SAW MODEL GE	325.00
DIEHL SL50 RIPSAW OOS	1850.00
DUST COLLECTION SYSTEM AND TRUCK LOADER	18500.00
ESAB POWERCUT 875	550.00
FIAT ALLIS 150C MOTOR GRATER	2300.00
FORD 600 FUEL TRUCK F600CEB43165	2200.00
FORD SUPER D SERVICE TRUCK DSL 2FDLF47M6KCB23725	1250.00
FRUEHAUF FB9-F2-40 MULCH TRAILER MAJ-139725	800.00
FRUEHAUF MULCH TRAILER FBZ9-FZ-40 MAY-525050	800.00
GREEN SCRAG MILL MEASURING SYSTEM W FEEDS OOS	8250.00
GROVE MZ66B MANLIFT	2250.00
HASKO HSEM 23345BB END MATCHING MACHINE	6250.00
HASKO HSEM 9714503 END MATCHING MACHINE	6250.00
HUSKY BRUTE XL-245	12500.00
INLT OIL TRUCK	4650.00
INTL DUMP 96 2HSFHAER3TCO11109 9400 EF 8 SP, 787K DUMP	9800.00
INTL LOADSTAR 1600 OOS	850.00
INTL TRANSTAR EAGLE 4300 OOS WRECK	800.00
KOHLER GENERATOR 45R82	1450.00
LAWSON STACKER OOS H82 TILT HOIST	8500.00
LF TRAILER UNK	2500.00
LOG TRAILER C14 25427959	2200.00
LOG TRAILER UNK L16	1200.00
MACHINIST STAND	45.00
MCDONOUGH M600-1 RESAW BAND SAW	2200.00
MCDONOUGH M600-1 RESAW BAND SAW	2200.00
MCLAIN EZ PACK WALK FLOOR TRAILER BENT FRAME	2500.00
MEREEN JOHNSON 431 ARBOR GANG RIPSAW	18500.00
MILLER 1A VERTICAL COOLER	175.00
MILLER SYNCROWAVE 300	375.00
MISC. MOTORS, FEEDS, COMPRESSORS, TRANSFORMERS, POWER SUPPLIES, GRINDERS, BLOWERS, DUST COLLECTION	10000.00

MISC. OOS TRANSFORMERS, SHAPERS, BLOWERS MOTOR RIPPERS, SPACERS, CROWNS, BARR-MULLIN WS, PILGRIM 18X80 LATHE, DELTA RIP SAW 4UNITS, WEINIG U17DL, OLIVER STRAIT O PLANE, POWER FEED 2 UNITS, CUT OFF SAW OPTIMAL, DISC FLO BLOWER 2 UNITS	3200.00
MOTOR AND PUMP	65.00
MULCH TRAILER UNK	800.00
OLIVER 170 PLANER 208024 170-1311-L OOS	3200.00
OOS 648G DEERE	3200.00
OOS IH TRUCK WITH FUEL TANK	1250.00
PEDESTAL FAN	35.00
PEDESTAL FAN	35.00
PEER LF TRAILER 1PLE04228PPD13006	5500.00
PETE SLEEPER J119843	7500.00
PORTABLE STEEL DOCK	1850.00
SCHURMAN 10DAG-60 GANG SAW	3200.00
SCRAG MILL BIG ORANGE UNK MAKE POSSIBLY COOPER	6500.00
STEEL FRAME ALUMINUM DECK FB TRAILER 451 007913 TRANSCRAFT EAGLE	6500.00
TRAILMOBILE MULCH TRAILER 138057	1250.00
V4 TRAILER UNK	800.00
V4 TRAILER UNK	800.00
V4 TRAILER UNK FRUEHAUF MULCH	800.00
WALK FLOOR TRAILER FRUEHAUF	3250.00
WEINIG SHARPENER R929 RONDONAT	1250.00
WEINIG UNIMAT 17A MOLDER OOS	1800.00
PERSONAL ASSETS	
CHEST FREEZER	35.00
UPRIGHT FREEZER	25.00
REFRIGERATOR	25.00
REFRIGERATOR	25.00
REFRIGERATOR	25.00
MISC COOKWARE	200.00
VULCAN 6 BURNER W GRIDDLE	350.00
FRYER	175.00
24" PREP UNIT	245.00
4 BIN STEAM TABLE	125.00
24" GAS GRILL	35.00
48" GRIDDLE	85.00
EQUIPMENT STAND	25.00
OLD TABLETOP FRYER	5.00
REFRIGERATOR	25.00
TEA DISPENSER	35.00

Label Matrix for local noticing
0651-1
Case 17-12183
Western District of Tennessee
Jackson
Fri Nov 10 20:27:33 CST 2017

FirstBank
c/o David G. Mangum
2303 8th Avenue South
Nashville, TN 37204-2252

Paris Board of Public Utilities
PO Box 460
Paris, TN 38242-0460

Replugle Enterprises, G.P.
P.O. Box 130
Henry, TN 38231-0130

Replugle Hardwood Flooring Company, LLC
P.O. Box 125
Henry, TN 38231-0125

TN Dept of Labor - Occupational Safety and H
c/o TN Attorney General's Office
Bankruptcy Division
P.O. Box 20207
Nashville, TN 37202-4015

111 S Highland, Room 107
Jackson, TN 38301-6101

20-Airgas USA LLC
2403 W Main Street
Union City TN 38261-1560

20-Bearing & Supply
409 East Wood Street
Paris TN 38242-4216

20-Best One Tire of Jackson
2690 Bells Hwy
Jackson TN 38305-8849

20-Best-Wade Petroleum, Inc.
d/b/a Mega Mar
P.O. Box 566
Ripley TN 38063-0566

20-Board of Public Utilities
117 E. Washington St.
P.O. Box 460
Paris TN 38242-0460

20-Copeland Metals Inc.
2605 Hwy 69 S
Paris TN 38242-8683

20-Farmers & Merchants Bank
P.O. Box 548
Mc Kenzie TN 38201-0548

20-FirstBank
101 West Wood Street
Paris TN 38242-4022

20-Internal Revenue Service
PO Box 7346
Philadelphia PA 19101-7346

20-McFadden's Garage & Auto Parts
1510 Pioneer Road
Henry TN 38231

20-Osmose, Inc.
c/o Koppers Performance Chemicals
P.O. Box 932818
Cleveland OH 44193-0022

20-Purcell Tire & Rubber Company
P.O. Box 3127
Paducah KY 42002-3127

20-TOSHA
220 French Landing Drive
Nashville TN 37243-1002

20-Tennessee Business & Ind. Dev. Corp.
1301 East Wood St.
Paris TN 38242-4412

20-Thompson Machinery
1245 Bridgestone Blvd.
La Vergne TN 37086-3510

20-Volunteer Intl. Inc.
P.O. Box 2388
Jackson TN 38302-2388

641 Plumbing & Electric
1182 N. Poplar
Paris TN 38242-3231

AAA Cooper Transportation
P.O. Box 935003
Atlanta GA 31193-5003

Abbotts Print Shop Inc.
130 Abbott Lane
Paris TN 38242-9602

Acety Arc, Inc.
P.O. Box 697
Cape Girardeau MO 63702-0697

Action Appliance
155 Van Dyke Road
Paris TN 38242-6134

Advanced Metal Services
102 Ellis Road
Paris TN 38242-5676

Alexander Thompson Arnold PLLC
165 Peppers Drive
Paris TN 38242-7126

Applied Scale Technology
3012 Ambrose Avenue
Nashville TN 37207-4710

Bailey International
2527 Westcott Blvd.
Knoxville TN 37931-3112

Bluestar Industries
3801 Watman Avenue
Memphis TN 38118-6044

Board of Public Utilities
117 E. Washington St.
Paris TN 38242-4016

Catherine Dycus/Caleb Knott
475 Deer Haven
Henry TN 38231-4154

Centennial Bank
Stephen L. Hughes
Kizer, Bonds, Hughes & Bowen, PLLC
P.O. Box 320
Milan, Tennessee 38358-0320

Chubb Insurance
1133 Avenue of the Americas
New York NY 10036-6710

Cleereman Industries, Inc.
5500 Pine Street
Argonne WI 54511-8772

Collins Equipment & Parts
8110B Hwy 22
Dresden TN 38225-4376

Crow's Truck Service
5278 Highway 78
Memphis TN 38118-7800

Cryo Plus, Inc.
2429 N. Millborne Road
Wooster OH 44691-9539

D & K Packaging
P.O. Box 863
Dyersburg TN 38025-0863

D&D Service Center
25675 Hwy 22
Mc Kenzie TN 38201-1111

Darrell's Backhoe & Concrete
795 Whitlock-Paris Road
Paris TN 38242-6807

Equip All
2329 Lakeway Circle
Paris TN 38242-6923

Fastenal Industrial & Construction Sply
P.O. Box 1286
Winona MN 55987-7286

First Bank
c/o David G. Mangum
Attorney at Law
2303 8th Avenue South
Nashville, TN 37204-2252

FirstBank
P.O. Box 388
Lexington TN 38351-0388

Fluid Air Div of Ozark Fluid Power, Inc.
2372 Chiswood Street
Memphis TN 38134-5200

Franklin Electro Fluid Co., Inc.
P.O. Box 18777
Memphis TN 38181-0777

GB Collects
1253 Haddonfield Berlin Road
Voorhees NJ 08043-4847

Gary Beecham
35 Main Street
Henry TN 38231-6730

Government of Henry County Tennessee
Henry County Trustee Randi French
P.O. Box 776
Paris TN 38242-0776

Grainger
Dept. 863687000
P.O. Box 419267
Kansas City MO 64141-6267

Graves Metal Products, Inc.
228 Commerce Street
Jackson TN 38301

Great Dane Trailers
P.O. Box 67
Savannah GA 31402-0067

Henry County Trustee
Courthouse Annex W. Washington St.
P O Box 776
Paris, TN 38242-0776

Howard D. Happy Company
P.O. Box 487
Mayfield KY 42066-0030

Hylant Group, Inc.
8 Cadillac Drive
Brentwood TN 37027-5392

ISK Biocides, Inc.
416 E Brooks Road
Memphis TN 38109-2931

Industrial Bearing
401 West Wood Street
Paris TN 38242-3948

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Joe & Jerry's Car Care Center
1034 Mineral Wells Ave.
Paris TN 38242-4904

John Deere Construction & Forestry Co.
6400 NW 86th St.
Johnston IA 50131-2945

MHC Kenworth
200 Kenworth Boulevard
Jackson TN 38305-9348

McKenzie Auto Parts (Carquest)
15385 Highland Avenue
Mc Kenzie TN 38201-2501

McMaster-Carr Supply Co.
P.O. Box 7960
Chicago IL 60680-7960

Morrissett Tire Service, Inc.
126 Oak Street
Mc Kenzie TN 38201-2233

Motion Industries Inc.
P.O. Box 404130
Atlanta GA 30384-4130

Nicholson Manufacturing
P.O. Box 749740
Los Angeles CA 90074-9740

Norwood Construction
2960 Bunn School Road
Henry TN 38231-4110

Ozark Fluid Power, Inc.
10801 Otter Creek East Blvd.
Mabelvale AR 72103-1671

Paris Building Supply
1180 N Poplar St.
Paris TN 38242-3299

Paris Industrial Services, Inc.
1101 North Market Street
Paris TN 38242-3233

Pipers Saw Shop
PO Box 30
Central City KY 42330-0030

Power Equipment Company
P.O. Box 22007
Memphis TN 38122-0007

Power Supply
2106 Cedar Street
Mc Kenzie TN 38201-2202

Precision Husky Corporation
P.O. Box 890620
Charlotte NC 28289-0620

Replogle Enterprises
9875 Hwy 79
Henry TN 38231-3964

Replogle Enterprises, G.P.
Phillip G. Young, Jr.
Thompson Burton PLLC
One Franklin Park
6100 Tower Circle, Suite 200
Franklin, TN 37067-1465

Replogle Enterprises, G.P.
c/o Justin T. Campbell
Thompson Burton PLLC
One Franklin Park
6100 Tower Circle, Suite 200
Franklin, TN 37067-1465

Replogle Hardwood
9875 Hwy 79 S
Henry TN 38231-3964

Replogle Hardwood Flooring Company LLC
Phillip G. Young, Jr.
Thompson Burton PLLC
One Franklin Park
6100 Tower Circle, Suite 200
Franklin, TN 37067-1465

Replogle Hardwood Flooring Company LLC
c/o Justin T. Campbell
Thompson Burton PLLC
One Franklin Park
6100 Tower Circle, Suite 200
Franklin, TN 37067-1465

Replogle Hardwood Flooring, LLC
9875 Hwy 79
Henry TN 38231-3964

Revel Logging
2814 W. Wood St.
Paris TN 38242-5735

Royal Brass & Hose
P.O. Box 51468
Knoxville TN 37950-1468

Safety Kleen Systems, Inc.
2600 North Central Expressway Ste. 400
Richardson TX 75080-2058

Sayle Oil Co., Inc.
P.O. Box 310
Charleston MS 38921-0310

Scott Construction Equip. Co., LLC
4515 Pidgeon Roost
Memphis TN 38118-6924

Scott Tire Company
706 N. Market Street
Paris TN 38242-3428

Service Rentals
2375 E. Wood St.
Paris TN 38242-9595

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Singleton Mill Supply
39 County Road 180
Corinth MS 38834-7820

Southern Concrete Products, Inc.
P.O. Box 1090
Lexington TN 38351-1090

Stribling Equipment
P.O. Box 6038
Pearl MS 39288-6038

Stringer Industries
11 Highway 48 East
P.O. Box 450
Tylertown MS 39667-0450

Superior Saw Service, Inc.
2225 Mitchell Street
Humboldt TN 38343-3031

TCF Equipment Finance, Inc.
11100 Wayzata Boulevard
Suite 801
Hopkins MN 55305-5503

TEC
4587 West Main St.
Erin TN 37061-4134

TN Atty General's Office
Bankruptcy Division
P.O. Box 20207
Nashville, TN 37202-4015

TN Dept of Labor - U.I. Recovery Unit
c/o TN Attorney General, Bankruptcy Div.
PO Box 20207
Nashville, TN 37202-4015

TN Dept of Labor Occupational Safety and Hea
c/o TN Attorney General's Office
Bankruptcy Division
PO Box 20207
Nashville, Tennessee 37202-4015

TN Dept of Labor-Occupational Safety and Hea
c/o TN Attorney General, Bankruptcy Div.
PO Box 20207
Nashville, TN 37202-4015

Tag Truck Center of Jackson
112 E.L. Morgan Dr.
Jackson TN 38305-9181

Taylor-Hancock Glass Co., LLC
209 E Wood Street
Paris TN 38242-4138

Tennessee B&E Unit
220 French Landing Drive
Nashville TN 37243-1002

The Sherwin Williams Co.
308 Tyson Avenue
Paris TN 38242-4545

Thompson Trucking
495 Vaughn Road
Paris TN 38242-7297

Tifco
21400 Northwest Freeway
Cypress TX 77429-3394

Timber Products Inspection
P.O. Box 919
Conyers GA 30012-0919

Timberland Supply Co., Inc.
P.O. Box 1665
250 Hwy 12 West
Kosciusko MS 39090-3208

Triple T Tire Pros
2845 E. Wood St.
Paris TN 38242-5904

Truck Pro, Inc.
P.O. Box 905044
Charlotte NC 28290-5044

U. S. Trustee for Region 8
c/o Karen P. Dennis
Trial Attorney
Office of the United States Trustee
200 Jefferson Ave., Suite 400
Memphis, TN 38103-2374

U.S. Attorney - AUSA
Attn: Monica M. Simmons-Jones
167 N. Main, Suite 800
Memphis, TN 38103-1827

U.S. Dept. of Justice/Tax Division
Civil Trial Section, Eastern Region
Ben Franklin Station
P.O. Box 227
Washington, DC 20044-0227

U.S. Trustee
Office of the U.S. Trustee
One Memphis Place
200 Jefferson Avenue, Suite 400
Memphis, TN 38103-2383

UPS Freight
Lockbox 577
Carol Stream IL 60132-0577

Verizon Wireless
500 Technology Drive, Suite 550
Weldon Spring MO 63304-2225

Verizon Wireless
P.O. Box 4001
Acworth GA 30101-9002

Volunteer Express, Inc.
P.O. Box 100886
Nashville TN 37224-0886

Volunteer Sales & Service
204 Currie Road
Dyer TN 38330-3801

Waggoner & Sons, Inc.
1111 Fulton Rd.
Mayfield KY 42066-2960

Walker Machine Tool & Welding
1520 Main Street
Atwood TN 38220-2402

Wayne Jones
37 Hansen Meadows
Mc Kenzie TN 38201-8761

West Plains Resaw Systems Inc.
P.O. Box 985
West Plains MO 65775-0985

West TN Communication
1295 Hwy 51 Bypass
Dyersburg TN 38024

West TN Electric, Inc.
3615 Hwy 79 N.
Paris TN 38242-8411

West TN Public Utility District
14055 Paris Street
Huntingdon TN 38344-4755

West Tennessee Air Compressor
4088 Hwy 45 S
Pinson TN 38366

York Saw & Knife Co., Inc.
295 Emig Road
York PA 17406-9734

Zambiesi Equipment, Inc.
3873 Hwy. 421 North
Wilmington NC 28401-9025

Betty Carroll Replogle
400 Deer Haven Lane
Henry, TN 38231-4155

Giles Nathan Replogle
400 Deer Haven Lane
Henry, TN 38231-4155

Griffin S Dunham
Dunham Hildebrand, PLLC
1704 Charlotte Avenue
Suite 105
Nashville, TN 37203-2980

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Centennial Bank

(u)20-Custom Metal Fabrication, Inc.

(u)20-McKenzie Oil Company

(u)Butler Alternator

(d)Government of Henry County Tennessee
Henry County Trustee Randi French
PO Box 776
Paris TN 38242-0776

(d)Replogle Hardwood Flooring Company LLC
P.O. Box 125
Henry TN 38231-0125

End of Label Matrix
Mailable recipients 134
Bypassed recipients 6
Total 140

EXHIBIT C

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF TENNESSEE
EASTERN DIVISION**

IN RE:)	
)	Case No. 17-12183
GILES NATHAN REPLOGLE AND)	
BETTY CARROLL REPLOGLE,)	Chapter 11
)	Judge James L. Croom
Joint Debtors.)	

**ORDER AUTHORIZING SALE OR TRANSFER OF ASSETS PURSUANT TO 11 U.S.C.
§ 363 FREE AND CLEAR OF LIENS, CLAIMS, AND ENCUMBRANCES**

This matter came to be heard upon the Motion of Giles Nathan Replogle and Betty Carroll Replogle (the “Debtors”) for authorization to sell certain assets pursuant to 11 U.S.C. § 363, free and clear of liens, claims, and encumbrances.

Upon consideration of the Motion and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and having determined that the relief requested in the Motion is in the best interests of the Debtor, their estates, their creditors, and other parties in interest; and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby **ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Motion is GRANTED.

2. The Debtors are authorized to sell the portion of the Purchased Assets that comprise assets of the Debtor's bankruptcy estates to the Buyer on the terms and conditions consistent with the LOI.
3. The Debtors' sale of the Purchased Assets shall be free and clear of all liens, claims and encumbrances pursuant to 11 U.S.C. § 363, with such liens attaching only to the proceeds of this sale.
4. This Court retains jurisdiction to enforce the terms of this Order, to determine the lien rights of any secured creditors that might attach to the proceeds of this sale, and to determine any disputes regarding this Order.
5. Notwithstanding Bankruptcy Rule 6004(h), and as specifically requested in the Motion, this Order shall take effect immediately upon entry.

IT IS SO ORDERED.

THIS ORDER WAS SIGNED AND ENTERED
ELECTRONICALLY AS INDICATED AT THE TOP OF THE FIRST PAGE.

APPROVED FOR ENTRY BY:

/s/ Griffin S. Dunham

Griffin S. Dunham
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Nashville, Tennessee 37203
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griffin@dhnashville.com
Counsel for Debtors