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9 UNITED STATES BANKRUPTCY COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 LOS ANGELES DIVISION
12

13 In re:

14 RESCUE ONE AMBULANCE,
15 Debtor.

Case No. 2:17-bk-10002-NB

Chapter 11

16 SECOND STIPULATION FOR ADEQUATE
PROTECTION AND USE OF CASH
17 COLLATERAL

[No Hearing Required]

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21 IT IS HEREBY STIPULATED AND AGREED between RESCUE ONE AMBULANCE
22 (the “Debtor”) and the UNITED STATES OF AMERICA, on behalf of its agency, the
23 INTERNAL REVENUE SERVICE, through their respective counsel, as follows:
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25 1. This stipulation supplements the Stipulation for Use of Cash Collateral filed at
26 Docket No. 16 (the “Stipulation”), and approved by court order on January 13 ,2017.

27 2. All of the terms set forth in the Stipulation filed at Docket No. 16 remain in effect.
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3. On February 18, 2016, Debtor previously filed a voluntary chapter 11 bankruptcy petition, case number 2:16-bk-12012-NB (“2016 Bankruptcy”).

4. In the 2016 Bankruptcy, the IRS filed a proof of claim in the total amount of \$1,411,821.03 (Claim No. 1-1), comprised of a secured claim in the amount of \$686,905.58, an unsecured priority claim of \$721,008.46, and a general unsecured claim in the amount of \$3,906.99.

5. The IRS recorded Notices of Federal Tax Lien (“NFTL”), covering the tax liabilities for the periods stated in the proof of claim, with the Secretary of State, as follows:

Tax	Tax Period	Recording Date	Location	Recording No.
Form 941	09/30/2011; 12/31/2011; 03/31/2012	09/14/2012	California Secretary of State	127329356715
Form 940	12/31/2011			
Form 941	09/30/2011; 12/31/2011; 03/31/2012	08/24/2012	Los Angeles County Recorder	20121266472
Form 940	12/31/2011			
Form 941	03/31/2013; 09/30/2013; 12/31/2013	01/13/2016	Los Angeles County Recorder	20160039612
Form 941	03/31/2013; 09/30/2013; 12/31/2013	01/15/2016	California Secretary of State	167506342933
Form 941	06/30/2012	10/19/2012	California Secretary of State	127334480234
Form 941	06/30/2012	10/24/2012	Los Angeles County Recorder	20121609451
Form 941	03/31/2015 06/30/2015	10/06/2015	California Secretary of State	157489252942

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Tax	Tax Period	Recording Date	Location	Recording No.
Form 941	03/31/2015 06/30/2015	10/02/2015	Los Angeles County Recorder	20151224101
Form 941	09/30/2013	01/24/2014	Los Angeles County Recorder	20140081818
Form 1120	12/31/2012	08/10/2015	California Secretary of State	157479391278
Form 1120	12/31/2012	08/10/2015	Los Angeles County Recorder	20150973311
Form 941	12/31/2012	05/16/2013	California Secretary of State	13736 2584554
Form 941	12/31/2012	05/16/2013	Los Angeles County Recorder	20130735166
Form 940	12/31/2012	06/21/2013	California Secretary of State	137366617535
Form 940	12/31/2012	06/20/2013	Los Angeles County Recorder	20130917100
Form 940	12/31/2013	07/08/2014	California Secretary of State	147419372644
Form 941	03/31/2014			
Form 940	12/31/2013	07/10/2014	Los Angeles County Recorder	20140709359
Form 941	03/31/2014			
Form 941	06/30/2013	11/15/2013	California Secretary of State	137387344191
Form 941	06/30/2013	11/25/2013	Los Angeles County Recorder	20131676307
Form 941	12/31/2014	07/13/2015	California Secretary of State	157474716688
Form 940	12/31/2014			
Form 941	12/31/2014	07/10/2015	Los Angeles County	20150831120

Tax	Tax Period	Recording Date	Location	Recording No.
Form 940	12/31/2014		Recorder	
Form 941	06/30/2011; 09/30/2012	03/27/2013	Los Angeles County Recorder	20130454135
Form 941	06/30/2011; 09/30/2012	03/25/2013	California Secretary of State	137355032918
Form 941	12/31/2013	05/29/2014	Los Angeles County Recorder	20140551795

6. The 2016 Bankruptcy was ultimately dismissed on December 16, 2016 for default under the adequate protection stipulation with the United States.

7. On January 1, 2017, the Debtor filed the current voluntary chapter 11 bankruptcy petition.

8. On January 17, 2017, the Debtor filed its schedules.

9. On January 25, 2017, the IRS filed a proof of claim in the total amount of \$878,827.92 (Claim No. 6-1), comprised of a secured claim in the amount of \$659,409.41, an unsecured priority claim of \$202,371.73, and a general unsecured claim in the amount of \$17,046.78.

10. January 30, 2017, the Debtor filed amended schedules.

11. On February 6, 2017, the United States Trustee held the initial 341(a) meeting. The Debtor did not appear. The United States Trustee set a continued 341(a) meeting for March 8, 2017.

12. On February 14, 2017, the IRS filed an amended proof of claim in the total amount of \$873,160.87 (Claim No. 6-2), comprised of a secured claim in the amount of \$659,409.41, an unsecured priority claim of \$193,800.40, and a general unsecured claim in the amount of \$19,951.06.

13. On February 22, 2017, the IRS filed an amended proof of claim in the total amount of \$878,827.92 (Claim No. 6-3), comprised of a secured claim in the amount of

1 \$659,409.41, an unsecured priority claim of \$202,371.73, and a general unsecured claim in the
2 amount of \$17,046.78.

3 14. Parties have discussed the use of cash collateral and have come to a resolution.

4 15. The Debtor and the Government agree to an extension of the period of use of cash
5 collateral, as listed in paragraph 9 of the Stipulation, for expenses in accordance with the
6 Debtor's budget on file with the court, through and including March 31, 2017, pursuant to
7 Section 363(c)(2).

8 16. Use of cash collateral may be renewed upon subsequent stipulation with the
9 United States.

10 17. The Debtor will make monthly adequate protection payments to the IRS of
11 \$1,700.00 on the 24th of each month. The next payment is due March 24, 2017. Payments shall
12 continue on a monthly basis until the effective date of a confirmed plan.

13 18. All payments made pursuant to this Stipulation shall be made payable to the
14 "United States Treasury," state in the memo line the Debtor's name and case number, and be
15 directed to:

16 U.S. Attorney's Office, Tax Division

17 Attn: Jolene Tanner

18 300 N. Los Angeles St., Ste. 7516

19 Los Angeles, CA 90012

20 19. All payments made under this Stipulation shall be deemed paid on the date
21 received.

22 20. All amounts paid pursuant to this Stipulation will be credited against the pre-
23 petition secured tax liabilities of the Debtor or to post-petition interest thereon, at the IRS'
24 discretion.

25 21. The United States of America and the Debtor shall request an entry of an order
26 approving this Stipulation.

27 **IT IS SO STIPULATED.**

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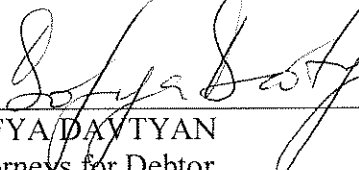
Respectfully submitted,
EILEEN M. DECKER
United States Attorney
THOMAS D. COKER
Assistant United States Attorney
Chief, Tax Division

Dated: 2/24/2017

/s/ Jolene Tanner
JOLENE TANNER
Assistant United States Attorney
Attorneys for the United States of America

LAW OFFICE OF MICHAEL J. BERGER

Dated: 2/24/17


SOFYA DAYTYAN
Attorneys for Debtor
Rescue One Ambulance

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
300 N. Los Angeles Street, Room 7211
Los Angeles, CA 90012

A true and correct copy of the foregoing document entitled (*specify*): SECOND STIPULATION FOR ADEQUATE PROTECTION AND USE OF CASH COLLATERAL will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) 2/24/2017, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

2. **SERVED BY UNITED STATES MAIL**:

On (*date*) 2/24/2017, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) 2/24/2017, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Personal Delivery
United States Bankruptcy Court
Central District of California
Edward R. Roybal Federal Building and Courthouse
Attn: Honorable Neil W. Bason
255 E. Temple Street, Suite 1552
Los Angeles, CA 90012

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

2/24/2017

Connie Hom



Date

Printed Name

Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

PROOF OF SERVICE OF DOCUMENT (Attachment)

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

- Michael Jay Berger michael.berger@bankruptcypower.com,
yathida.nipha@bankruptcypower.com;michael.berger@ecf.inforuptcy.com
- Dare Law dare.law@usdoj.gov
- Jolene Tanner jolene.tanner@usdoj.gov, USACAC.criminal@usdoj.gov
- United States Trustee (LA) ustpregion16.la.ecf@usdoj.gov

2. SERVED BY UNITED STATES MAIL:

Rescue One Ambulance
15540 Texaco Ave.
Paramount, CA 90723