

**United States Bankruptcy Court  
Western District of North Carolina**

**MONTHLY STATUS REPORT**

**IN RE:** MURRAY BOILER LLC

**CASE NO:** 20-30609

**Reporting Period:**

**FROM:** November 1, 2020

**TO:** November 30, 2020

I certify under penalty of perjury that the information contained in the attached Monthly Status Report consisting of 18 pages (including exhibits and attachments) is true and correct to the best of my knowledge and belief.

Dated: December 30, 2020

/s/ Amy Roeder

Debtor Representative

I certify that I have reviewed the information contained in the attached Monthly Status Report consisting of 18 pages and, based on my knowledge of this case and the debtor's financial and business affairs, this Monthly Status Report is accurate and complete to the best of my knowledge and does not contain any misrepresentation of which I am aware. I further certify that this report has been served on all parties as required by law or court order.

Dated: December 30, 2020

/s/ Mark Cody

Attorney for Debtor

**NARRATIVE ON PROGRESS OF CASE:**

On June 18, 2020 (the "Petition Date"), Aldrich Pump LLC and Murray Boiler LLC (together, the "Debtors") each commenced a case by filing a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). On July 7, 2020, the Court entered an order appointing an official committee of asbestos personal injury claimants [Dkt. 147] (the "Asbestos Committee"). On October 14, 2020, the Court entered an order appointing Joseph W. Grier, III as the legal representative of future claimants (the "FCR") in these cases [Dkt. 389].

**The Adversary Proceeding**

On June 22, 2020, the Court held a hearing in an adversary proceeding filed by the Debtors on the Petition Date, Adv. Pro. No. 20-03041 (JCW) (the "Adversary Proceeding"), in which the Court approved and subsequently entered a temporary restraining order [Adv. Dkt. 26] (the "TRO") staying the commencement or continuation of asbestos-related actions against non-debtor affiliates of the Debtors, certain former transaction counterparties of the Debtors, and various insurers of the Debtors. The TRO



ran through and including July 6, 2020. Following a hearing held in the Adversary Proceeding on July 6, 2020, the TRO was extended by the Court through July 23, 2020 [Adv. Dkt. 51]. Further, on July 23, 2020, the Court entered an agreed preliminary injunction order in a form negotiated by the Debtors and the Asbestos Committee [Adv. Dkt. 58], which continued the injunction imposed by the TRO pending a future hearing on the merits.

On August 14, 2020, the Asbestos Committee served its first set of requests for production on the Debtors. The Debtors responded to those document requests on September 14, 2020. On September 23, 2020, the Court entered the agreed protective order among the Debtors, Trane Technologies Company LLC ("New Trane Technologies"), Trane U.S. Inc. ("New Trane"), and the Asbestos Committee governing the exchange of confidential information among the parties in these proceedings [Dkt. 345] (the "Protective Order"). In response to the Asbestos Committee's document requests, and subject to the terms of the Protective Order, the Debtors have made four rolling document productions totaling over 2,200 documents and over 51,000 pages, and also turned over their asbestos claims database.

On October 15, 2020, the FCR filed a notice of his election to become a party to the Protective Order [Dkt. 395]. The Debtors have been providing the FCR information relevant to these chapter 11 cases pursuant to the Protective Order and have provided the FCR both the asbestos claims database and those portions of its production to the Asbestos Committee that the FCR has requested.

On November 4, 2020, the Asbestos Committee, the FCR, New Trane Technologies, New Trane, and the Debtors submitted and the Court entered a Joint Discovery Plan and Report (ESI Protocol) (the "ESI Protocol") to govern discovery of electronically stored information in these cases and the Adversary Proceeding [Dkt. 415 and Adv. Dkt. 69]. The Debtors, New Trane Technologies, and New Trane are in the process of providing additional electronically stored information to the Asbestos Committee in response to the Asbestos Committee's discovery requests.

On December 9, 2020, the Debtors filed their proposed case management order [Adv. Dkt. 70] and the Asbestos Committee filed its proposed case management order [Adv. Dkt. 71] in the Adversary Proceeding. After a hearing on the motion, the Debtors engaged in further negotiations with the Asbestos Committee, the FCR, New Trane Technologies, and New Trane to negotiate a case management order [Adv. Dkt. 77] (the "Case Management Order"), which was entered by the Court on December 21, 2020. Pursuant to the Case Management Order, the hearing to consider the Debtors' request for preliminary injunctive and declaratory relief is scheduled to commence on May 5, 2021 (the "Injunction Hearing").

### **Other Matters**

On December 14, 2020, the Debtors and the FCR filed a joint motion to (a) establish a bar date for certain known asbestos claims, (b) approve a proof of claim form, and (c) approve a personal injury questionnaire [Dkt. 471] (the "Joint Bar Date / PIQ Motion"). The Joint Bar Date / PIQ Motion is set to be heard on January 28, 2021.

## CASH RECEIPTS AND DISBURSEMENTS

**BEGINNING CASH POSITION** is the same figure as the **ENDING CASH POSITION** of prior month.

### BEGINNING CASH POSITION

DATE: 11/1/2020 AMOUNT: \$11,965,236.23

CASH RECEIPTS	AMOUNT	CASH DISBURSEMENTS	AMOUNT
Description		Description	
Insurance Recovery	\$4,116,538.50	Inventory Purchased	\$ 0.00
Dividends/Interest	\$ 25.87	Salaries/Wages	\$ 0.00
		Taxes (Total)	\$ 0.00
		Insurance (Total)	\$ 0.00
		Unsecured Loan Payments	\$ 0.00
		Utilities (Total)	\$ 0.00
		Rent	\$ 0.00
		Professional Fees	\$ 597,704.48
		Service Agreement and Secondment Payments to Trane Technologies Company LLC	\$ 23,430.30
		Payment to Aldrich Pump – Error Correction	\$ 315,000.00
		Bank Fees	\$ 0.00
		Maintenance/Repair	\$ 0.00
		OTHER DISBURSEMENTS (List)	
TOTAL CASH RECEIPTS <sup>1</sup>	\$4,116,564.37	TOTAL DISBURSEMENTS <sup>1</sup>	\$ 936,134.78

### ENDING CASH POSITION

DATE: 11/30/2020 AMOUNT: \$15,145,665.82

<sup>1</sup> During the month \$315,000 was erroneously deposited into the Murray Boiler LLC bank account ending in 9248. As such, this amount was subsequently transferred out of the Murray Boiler LLC bank account as a correction. These transactions have not been included in the cash receipts and disbursements above.

## PAYMENTS TO SECURED CREDITORS

X No Secured Debt

\_\_\_\_ No Secured Debt Payments Made During Reporting Period

\_\_\_\_ All Secured Debt Payments Made During Reporting Period Are Listed Below:

CREDITOR	COLLATERAL	DATE OF PAYMENT	AMOUNT
		AMOUNT	

## PAYMENTS ON PRE-PETITION DEBT

X No payments have been made on pre-petition unsecured debt during the reporting period.

\_\_\_\_ All payments made on pre-petition unsecured debt during reporting period are listed below:

CREDITOR	COLLATERAL	DATE OF PAYMENT	AMOUNT

## BANK ACCOUNTS

ALL BANK STATEMENTS MUST BE ATTACHED  
FOR EACH ACCOUNT. PLEASE REPRODUCE THIS PAGE  
AND COMPLETE A SEPARATE PAGE FOR EACH ACCOUNT.  
ATTACH BANK STATEMENT TO CORRESPONDING PAGE.

Name of Bank: JPMorgan Chase

Address: P.O. Box 182051  
Street and/or P. O. Box Number

Columbus OH 43218-2051  
City State Zip Code

Type of Account:  
(i.e., Payroll, Tax, Operating): Commercial checking

Account Number (last four digits): 9248

DATE PERIOD BEGINS: 11/1/2020

Ending Balance (per the attached  
bank statement for this period) \$9,895,464.78

Outstanding Deposits and Other  
Credits Not On Statement \$

Outstanding Checks and Other  
Debits Not On Statement \$

Ending Reconciled Balance\* \$

DATE PERIOD ENDS: 11/30/2020

Highest Daily Balance During Above Period: \$9,895,464.78

\*The sum of the ending balances of all accounts must reconcile with the Ending Cash Position on the Cash Receipts and Disbursements page.



JPMorgan Chase Bank, N.A.  
P O Box 182051  
Columbus, OH 43218-2051

October 31, 2020 through November 30, 2020

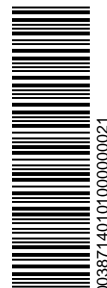
Account Number: [REDACTED] 9248

### Customer Service Information

If you have any questions about your statement, please contact your Customer Service Professional.

00038714 WBS 802 211 33620 NNNNNNNNNN 1 000000000 61 0000

MURRAY BOILER LLC  
DEBTORS IN POSSESSION  
800-E BEATY STREET  
DAVIDSON NC 28036-6924



## Commercial Checking

### Summary

	Number	Market Value/Amount	Shares
Opening Ledger Balance		\$6,715,061.06	
Deposits and Credits	3	\$4,431,538.50	
Withdrawals and Debits	4	\$1,251,134.78	
Checks Paid	0	\$0.00	
<b>Ending Ledger Balance</b>		<b>\$9,895,464.78</b>	

### Deposits and Credits

Ledger Date	Description	Amount
11/24	Book Transfer [REDACTED] [REDACTED] YOUR REF: ATS OF 20/11/24	\$315,000.00
11/25	Fedwire Credit Via: Wells Fargo Bank [REDACTED] B/O: National Indemnity CO Omaha NE US 68102-1944 Ref: Chase Nyc/Ctr/Bnf=Murray Boiler LLC Davidson NC 28036- [REDACTED] Obi=Murray Boiler Asb Estos Aig Settlement Imad: [REDACTED] Trn: [REDACTED] YOUR REF: [REDACTED]	2,894,230.00
11/25	Orig CO Name:Allstate Insuran Orig ID: [REDACTED] Desc Date: CO Entry Descr:Payables Sec:CCD Trace#: [REDACTED] Eed: [REDACTED] Ind ID: [REDACTED] Ind Name:Murray Boiler LLC Direct Deposit Trn: [REDACTED]	1,222,308.50
<b>Total</b>		<b>\$4,431,538.50</b>

\* Annual Percentage Yield Earned - the percentage rate earned if balances remain on deposit for a full year with compounding, no change in the interest rate and all interest rate and all interest is left in the account.

Please examine this statement of account at once. By continuing to use the account, you agree that: (1) the account is subject to the Bank's deposit account agreement, and (2) the Bank has no responsibility for any error in or improper charge to the account (including any unauthorized or altered check) unless you notify us in writing of this error or charge within sixty days of the mailing or availability of the first statement on which the error or charge appears.

October 31, 2020 through November 30, 2020

Account Number: [REDACTED] 9248

**Withdrawals and Debits**

<i>Ledger Date</i>	<i>Description</i>	<i>Amount</i>
11/23	Book Transfer Debit A/C: Trane Technologies Company LLC Davidson NC 28036- US Trn: [REDACTED] YOUR REF: NONREF	\$338,430.30
11/23	Orig CO Name:Murray Boiler LI Orig ID:[REDACTED] Desc Date:Offset CO Entry Descr:Corp Pay Sec:CCD Trace#[REDACTED] Eed:[REDACTED] Ind ID:[REDACTED] Ind Name:EFT File Name:[REDACTED] EFT/ACH Created Offset For Origin#: [REDACTED] CO Eff Date: 20/11/23 [REDACTED] Trn: [REDACTED]	593,737.46
11/23	Orig CO Name:Murray Boiler LI Orig ID:[REDACTED] Desc Date:Offset CO Entry Descr:Corp Pay Sec:CCD Trace#[REDACTED] Eed:[REDACTED] Ind ID:[REDACTED] Ind Name:EFT File Name:[REDACTED] EFT/ACH Created Offset For Origin#: [REDACTED] CO Eff Date: 20/11/23 [REDACTED] Trn: [REDACTED]	3,967.02
11/24	Book Transfer [REDACTED]	315,000.00
<b>Total</b>		<b>\$1,251,134.78</b>

**Daily Balance**

<i>Date</i>	<i>Ledger Balance</i>	<i>Date</i>	<i>Ledger Balance</i>
11/23	\$5,778,926.28	11/25	\$9,895,464.78
11/24	\$5,778,926.28		

Your service charges, fees and earnings credit have been calculated through account analysis.

## BANK ACCOUNTS

ALL BANK STATEMENTS MUST BE ATTACHED  
FOR EACH ACCOUNT. PLEASE REPRODUCE THIS PAGE  
AND COMPLETE A SEPARATE PAGE FOR EACH ACCOUNT.  
ATTACH BANK STATEMENT TO CORRESPONDING PAGE.

Name of Bank: JPMorgan Asset Management

Address: P.O. Box 219265  
Street and/or P. O. Box Number

Kansas City MO 64121-9265  
City State Zip Code

Type of Account:  
(i.e., Payroll, Tax, Operating): Investment Account

Account Number (last four digits): 4398

DATE PERIOD BEGINS: 11/1/2020

Ending Balance (per the attached  
bank statement for this period) \$5,250,201.04

Outstanding Deposits and Other  
Credits Not On Statement \$

Outstanding Checks and Other  
Debits Not On Statement \$

Ending Reconciled Balance\* \$

DATE PERIOD ENDS: 11/30/2020

Highest Daily Balance During Above Period: \$5,250,201.04

\*The sum of the ending balances of all accounts must reconcile with the Ending Cash Position on the Cash Receipts and Disbursements page.





J.P. Morgan Institutional  
Fund Service Center  
P.O. Box 219265  
Kansas City, MO 64121-9265

# Monthly Statement

November 01, 2020 - November 30, 2020

Page 1 of 4

MURRAY BOILER LLC  
800 E BEATY STREET  
DAVIDSON NC 28036-9000

## Account Details

**Account Owner** MURRAY BOILER LLC  
**Account Number** [REDACTED] 4398  
**Dealer Information** JP MORGAN INSTITUTIONAL INVESTMENTS  
GLOBAL LIQUIDITY- DE  
500 STANTON CHRISTIANA RD # 3-3750  
NEWARK DE 19713-2105  
97500/100  
GLOBAL LIQUIDITY

## Contact Us

**Investor Services** 1.800.766.7722  
**Online Access** www.jpmgloballiquidity.com  
**Email Address**  
Liquidity.client.services.americas@jpmorgan.com

## JPMorgan Funds News

Simplify your audit confirmation process. A balance audit confirmation can now be requested for Global Liquidity accounts through [www.confirmation.com](http://www.confirmation.com).

Call 1-800-766-7722 for a fund prospectus. You can also visit us online at [www.jpmgloballiquidity.com](http://www.jpmgloballiquidity.com). Investors should carefully consider the investment objectives and risk as well as charges and expenses of the mutual fund before investing. The prospectus contains this and other information about the mutual fund. Read the prospectus carefully before investing.

## Portfolio Overview

**Portfolio Value** as of 11/30/2020 **\$5,250,201.04**

	11/01/2020 - 11/30/2020	Year-to-Date
<b>Beginning Market Value</b>	<b>\$5,250,175.17</b>	<b>\$0.00</b>
+ Purchases	\$0.00	\$10,500,000.00
+ Reinvested Dividends	\$25.87	\$201.04
+ Reinvested Capital Gains	\$0.00	\$0.00
- Redemptions	\$0.00	\$5,250,000.00
+/- Change in Investment Value	\$0.00	\$0.00
<b>Ending Market Value</b>	<b>\$5,250,201.04</b>	<b>\$5,250,201.04</b>
Distributed Dividends	\$0.00	\$30.08
Distributed Capital Gains	\$0.00	\$0.00

## Portfolio Fund Values

Fund Name	Market Value 11/01/2020	Change in Account Value	Market Value 11/30/2020
100% U.S. Treas Sec. Mmkt - Inst	\$5,250,175.17	\$25.87	\$5,250,201.04
<b>Total</b>	<b>\$5,250,175.17</b>	<b>\$25.87</b>	<b>\$5,250,201.04</b>

## Transaction History

### 100% U.S. Treas Sec. Mmkt - Inst

Fund Number 199  
Account Number 4398

The 7-day SEC yield on November 30, 2020 for the 100% U.S. Treas Sec. Mmkt - Inst Shares was 0.01%.

Confirm Date	Trade Date	Transaction Description	Share Price	Shares this Transaction	Transaction Dollar Amount
		<b>Beginning Balance</b>	<b>\$1.00</b>	<b>5,250,175.170</b>	<b>\$5,250,175.17</b>
11/30	11/30	INCOME REINVEST	\$1.00	25.870	\$25.87
		<b>Total Shares Owned as of 11/30/2020</b>		<b>5,250,201.040</b>	
		<b>Ending Balance as of 11/30/2020</b>	<b>\$1.00</b>		<b>\$5,250,201.04</b>

### Account Earnings Summary

YTD Income Dividends	\$231.12
YTD Capital Gains	\$0.00
<b>Total YTD Earnings</b>	<b>\$231.12</b>

### Estimated Operating Expenses

Your investment in the Fund is subject to certain fees and expenses, as set forth in the Fund's prospectus in the table entitled "annual operating expenses." The operating expenses charged to your investment for the period is estimated to be \$918.79. The amount was calculated by taking your last day's balance during the period, multiplying it by the Fund's annual operating expenses and dividing by twelve.

## How to Contact J.P. Morgan

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**Regular Mail:**

J.P. Morgan Institutional Funds Service Center  
P.O. Box 219265  
Kansas City, MO 64121-9265

**Overnight Mail:**

J.P. Morgan Institutional Funds Service Center  
c/o DST Systems, Inc.  
Suite 219265  
430 W. 7th St  
Kansas City, MO 64105-1407

**Website:**

[www.jpmsgloballiquidity.com](http://www.jpmsgloballiquidity.com)

**Hours of Operation:**

Monday to Friday from  
7:30 a.m. (EST) to 6:00 p.m. (EST)

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### NOT FDIC INSURED | NO BANK GUARANTEE | MAY LOSE VALUE

**Contact J.P. Morgan Funds Distribution Services, Inc. at 1-800-766-7722 for a prospectus. You can also visit us at [www.jpmorganfunds.com](http://www.jpmorganfunds.com). Investors should carefully consider the investment objectives and risks as well as charges and expenses of the mutual fund before investing. The prospectus contains this and other information about the mutual fund. Read the prospectus carefully before investing.**

**Retail Money Market Funds disclosure:**

You could lose money by investing in the Fund. Although the Fund seeks to preserve the value of your investment at \$1.00 per share, it cannot guarantee it will do so. The Fund may impose a fee upon the sale of your shares or may temporarily suspend your ability to sell shares if the Fund's liquidity falls below required minimums because of market conditions or other factors. An investment in the Fund is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. The Fund's sponsor has no legal obligation to provide financial support to the Fund, and you should not expect that the sponsor will provide financial support to the Fund at any time.

**Institutional Money Markets Funds disclosure:**

You could lose money by investing in the Fund. Because the share price of the Fund will fluctuate, when you sell your shares they may be worth more or less than what you originally paid for them. The Fund may impose a fee upon the sale of your shares or may temporarily suspend your ability to sell shares if the Fund's liquidity falls below required minimums because of market conditions or other factors. An investment in the Fund is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. The Fund's sponsor has no legal obligation to provide financial support to the Fund, and you should not expect that the sponsor will provide financial support to the Fund at any time. Any gain resulting from the sale or exchange of Fund shares will be taxable as long-term or short-term gain, depending upon how long you have held your shares.

**Government Money Market Funds disclosure:**

You could lose money by investing in the Fund. Although the Fund seeks to preserve the value of your investment at \$1.00 per share, it cannot guarantee it will do so. An investment in the Fund is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. The Fund's sponsor has no legal obligation to provide financial support to the Fund, and you should not expect that the sponsor will provide financial support to the Fund at any time.

J.P. Morgan Asset Management is the marketing name for the asset management businesses of JPMorgan Chase & Co. Those businesses include, but are not limited to, JPMorgan Chase Bank, N.A., J.P. Morgan Investment Management Inc., Security Capital Research & Management Incorporated, J.P. Morgan Alternative Asset Management, Inc., and J.P. Morgan Asset Management (Canada), Inc.

J.P. Morgan Funds are distributed by JPMorgan Distribution Services, Inc., which is a subsidiary of JPMorgan Chase & Co. Affiliates of JPMorgan Chase & Co. receive fees for providing various services to the funds.



**IMPORTANT INFORMATION ABOUT ADVISORY FEES**

*Summary of Senior Officer Fee Evaluation Available on Website.* As part of the Banc One Investment Advisors Corporation's (subsequently known as JPMorgan Investment Advisors Inc.) settlement with the New York Attorney General, your Fund has retained a Senior Officer to assist the Board of Trustees in reviewing and determining that management fees are reasonable. Stephen M. Ungerman, who also serves as the Chief Compliance Officer for the J.P. Morgan Funds has served as the Fund's Senior Officer since 2005. The Senior Officer provided an independent fee evaluation to the Board at both the 2019 and 2020 August board meetings. The Board considered this information in connection with the 2019 and 2020 annual approval of the investment advisory contract. You can find the two most recent summaries of the Senior Officer's fee evaluation on our website [www.jpmorganfunds.com](http://www.jpmorganfunds.com) by clicking on "Senior Officer Fee Summary."



## SALARY/COMMISSION/INDEPENDENT CONTRACTOR PAYMENTS

Insiders\* (List name(s) and describe type of insider):

NAME	TYPE	AMOUNT PAID
		\$
		\$
		\$
		\$
		\$
		\$

### Non-Insider Employees:

Type (i.e., Salaried, Wage)

AMOUNT PAID
\$
\$
\$
\$

### Commission/Bonus Payments:

\$
\$
\$
\$

### Independent Contractors:

NAME	TYPE	AMOUNT PAID
		\$
		\$

**Total Salary/Wage/Commission/  
Payments**

\$

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\* "Insider" is defined in 11U.S.C. Sec101(31)

## SALES/ACCOUNTS RECEIVABLE

I. Accounts Receivable Pending As of: 11/30/2020  
(Date of Reporting Period)

II. Sales (gross) During Reporting Period: \$ See notes below.

III. Collections of Accounts Receivable During Reporting Period: \$ See notes below.

IV. New Accounts Receivables Generated During Reporting Period: \$ See notes below.

Pending Pre & Post Petition	Total	Collectible	Uncollectible
Insurance receivables due in less than 12 months [Note 1]	\$9,190,336.61	\$9,190,336.61	\$0
Insurance receivables due in more than 12 months	\$97,231,998.00	\$97,231,998.00	\$0
Non-debtor affiliate receivables due in more than 12 months	\$88,374,637.11	\$88,374,637.11	\$0
TOTAL [Note 2]	\$194,796,971.72	\$194,796,971.72	\$0

Note 1: The variance between the current period balance and prior period balance is the result of collections of \$4,116,538.50 from insurance proceeds.

Note 2: The Debtors have included receivables expected from insurance proceeds related to asbestos matters, as well as non-Debtor affiliate receivables. The balances are listed in accordance with how the Debtors record these assets in their books and records.

## INVENTORY (Cost Basis)

Beginning Date: \_\_\_\_\_ Ending Date: \_\_\_\_\_

### LIST BY CATEGORY OF INVENTORY USED FOR PRODUCTION OR RESALE\*:

CATEGORY	BEGINNING	USED	ADDED	ADJUSTED	ENDING
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
TOTALS	\$	\$	\$	\$	\$

\* Exclude capital items such as machinery and equipment and consumable items such as fuel and general supplies.



## ACCRUED POST-PETITION LIABILITIES

X No accrued liabilities existed at the end of this reporting period.

All accrued liabilities existing at the end of this reporting period are listed below or on the sheet (s) attached. Exclude current liabilities which are NOT past due.

NAME OF CREDITOR	DUE DATE	AMOUNT DUE

Total Accrued Liabilities \$ \_\_\_\_\_

## AFFIRMATIONS

1. Yes   X   No        All tangible assets of this bankruptcy estate are adequately and properly insured and all other insurance required by law or prudent business judgment are in force.
2. Yes   X   No        All insurance policies and renewals if applicable, have been submitted to the Bankruptcy Administrator.
3. Yes   X   No        All tax returns have been filed timely and payments made. Copies of returns have been filed post-petition have been submitted to the Bankruptcy Administrator.
4. Yes   X   No\*        All post-petition taxes have been paid or deposited into a designated tax account.
5. Yes   X   No        New Debtor-In-Possession (DIP) bank accounts have been opened and have been reconciled.
6. Yes   X   No        New DIP financial books and records have been opened and are being maintained monthly and are current.

\* If the response is "no", a listing must appear on the Accrued Post-Petition Liabilities sheet. The listing must include the name of the taxing authority, type of tax, the amount due and the period the tax was incurred.