

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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In re:	:	Chapter 11
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TRUMP ENTERTAINMENT RESORTS, INC., et al.,¹	:	Case No. 14-12103 (___)
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Debtors.	:	(Joint Administration Requested)
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	:	
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**DEBTORS’ MOTION FOR AN ORDER, PURSUANT TO SECTIONS
105(a), 363(b), 507(a)(8), 541, 1107(a) AND 1108 OF THE BANKRUPTCY
CODE, (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES AND RELATED OBLIGATIONS AND
(II) AUTHORIZING BANKS TO HONOR AND PROCESS CHECK
AND ELECTRONIC TRANSFER REQUESTS RELATED THERETO**

Trump Entertainment Resorts, Inc. and its above-captioned affiliated debtors and debtors in possession (each, a “**Debtor**,” and collectively, the “**Debtors**”) hereby submit this motion (this “**Motion**”) for the entry of an order, substantially in the form attached hereto as Exhibit A (the “**Proposed Order**”), pursuant to sections 105(a), 363(b), 507(a)(8), 541, 1107(a) and 1108 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the “**Bankruptcy Code**”), (i) authorizing, but not directing, the Debtors, in their discretion, to pay certain prepetition taxes and fees and related obligations that are payable to certain authorities (each, an “**Authority**,” and collectively, the “**Authorities**”), and (ii) authorizing banks and other financial institutions (collectively, the “**Banks**”) to honor and process check and electronic transfer requests related to the foregoing. The facts and circumstances supporting this Motion are set forth in the concurrently

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Trump Entertainment Resorts, Inc. (8402), Trump Entertainment Resorts Holdings, L.P. (8407), Trump Plaza Associates, LLC (1643), Trump Marina Associates, LLC (8426), Trump Taj Mahal Associates, LLC (6368), Trump Entertainment Resorts Development Company, LLC (2230), TER Development Co., LLC (0425) and TERH LP Inc. (1184). The mailing address for each of the Debtors is 1000 Boardwalk at Virginia Avenue, Atlantic City, NJ 08401.

filed *Declaration of Robert Griffin In Support of Debtors' Chapter 11 Petitions and First Day Motions and Applications* (the “**First Day Declaration**”).² In further support of this Motion, the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, and the Amended Standing Order of Reference from the United States District Court for the District of Delaware, dated as of February 29, 2012 (the “**Amended Standing Order**”). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and the Court may enter a final order consistent with Article III of the United States Constitution. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief sought herein are sections 105(a), 363(b), 507(a)(8), 541, 1107(a) and 1108 of the Bankruptcy Code.

BACKGROUND

A. General

2. On the date hereof (the “**Petition Date**”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. Concurrently with this Motion, the Debtors have also filed certain other motions and applications seeking certain “first day” relief.

3. The Debtors have continued in possession of their properties and have continued to operate and maintain their business as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. No request has been made for the appointment of a trustee or examiner and no official committee has been established in these chapter 11 cases.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the First Day Declaration.

5. Additional information about the Debtors' business and the events leading up to the Petition Date can be found in the First Day Declaration, which is incorporated herein by reference.

B. Non-Gaming Taxes and Fees

6. In the ordinary course of business, the Debtors incur or collect and remit a variety of taxes, including, without limitation, (i) sales, (ii) income, (iii) personal property, (iv) luxury, and (v) certain miscellaneous taxes, including, without limitation, casino room taxes (collectively, the "**Non-Gaming Taxes**").³ The Debtors also incur various business license, permit and other fees and assessments, including, without limitation, boardwalk permit fees and tourism and occupancy fees (together with the Non-Gaming Taxes, collectively, the "**Non-Gaming Taxes and Fees**"), in connection with obtaining the licenses and permits that are necessary to operate their business.⁴ The Debtors remit the Non-Gaming Taxes and Fees to the Authorities in accordance with applicable laws. The Non-Gaming Taxes and Fees are paid monthly, quarterly or annually to the respective Authorities, depending on the given Non-Gaming Taxes and Fees and the Authority to which they are paid.

³ In addition to the Non-Gaming Taxes discussed herein, the Debtors are required by law to withhold from their employees' pay amounts related to, among other things, federal, state and local income taxes and social security and Medicare taxes (collectively, the "**Withheld Amounts**") for remittance to the appropriate federal, state or local taxing authorities. The Debtors must then match from their own funds for social security and Medicare taxes and pay, based upon a percentage of gross payroll, additional amounts for state and federal unemployment insurance (together with the Withheld Amounts, the "**Payroll Taxes**"). Any relief requested with respect to the Payroll Taxes is requested in the *Debtors' Motion for an Order, Pursuant to Sections 105(a), 363(b), 507(a)(4) and 507(a)(5) of the Bankruptcy Code, (A) Authorizing (I) Payment of Prepetition Employee Wages, Salaries and Other Compensation; (II) Reimbursement of Prepetition Employee Business Expenses; (III) Contributions to Prepetition Employee Benefit Programs and Continuation of Such Programs in the Ordinary Course; (IV) Payment of Workers' Compensation Obligations; (V) Payments for Which Prepetition Payroll Deductions Were Made; (VI) Payment of All Costs and Expenses Incident to the Foregoing Payments and Contributions; and (VII) Payment to Third Parties of All Amounts Incident to the Foregoing Payments and Contributions and (B) Authorizing Banks to Honor and Process Check and Electronic Transfer Requests Related Thereto* filed concurrently herewith.

⁴ The Non-Gaming Taxes and Fees do not include any Gaming Taxes and Fees, which are defined and described below.

7. The Debtors estimate that, as of the Petition Date, the total amount of prepetition Non-Gaming Taxes and Fees owed to the Authorities does not exceed approximately \$1,490,000 in the aggregate.⁵

C. Gaming Taxes and Fees

8. In addition to the Non-Gaming Taxes and Fees, in the ordinary course of business, the Debtors must pay certain gaming-related taxes and fees (collectively, the “**Gaming Taxes and Fees**,” and together with the Non-Gaming Taxes and Fees, the “**Taxes and Fees**”) imposed by the U.S. government as well as governmental entities in New Jersey. For instance, the Internal Revenue Service (the “**IRS**”) and the State of New Jersey require the Debtors to withhold certain amounts from casino patron winnings. Such withholdings are remitted to the IRS on a bi-weekly basis, and to the State of New Jersey on a monthly basis.

9. Also, the State of New Jersey imposes several taxes and fees on the Debtors. Under the New Jersey Casino Control Act (N.J.S.A. 5:12-1 through 201; referred to herein as the “**Casino Control Act**”), the Debtors pay an eight percent (8%) gross gaming revenue tax on land-based casino revenues (the “**Land-Based Gross Revenue Tax**”) to the New Jersey Casino Revenue Fund (the “**Casino Revenue Fund**”), and an investment alternative tax of one and a quarter percent (1.25%) on gross land-based gaming revenue (the “**Land-Based CRDA Tax**”) to the New Jersey State Treasurer for the benefit of the Casino Reinvestment Development Authority (the “**CRDA**”).⁶ In addition, under the Casino Control Act, the Debtors pay a fifteen percent (15%) gross gaming revenue tax on online gaming revenues (the “**Online**

⁵ Any estimates set forth herein do not include any potential prepetition liabilities related to the Taxes and Fees (as defined below) that may later come due as the result of an audit.

⁶ The Casino Control Act requires casino licensees to either (i) pay a tax equal to 2.5% of their gaming revenues or (ii) reinvest 1.25% of their gaming revenues through the CRDA in community and economic development projects in Atlantic City and throughout the State of New Jersey. The Debtors have chosen option (ii) and remit such amounts to the CRDA quarterly.

Gaming Gross Revenue Tax”) to the Casino Revenue Fund, and an investment alternative tax of two and a half percent (2.5%) on gross online gaming revenue (the “**Online CRDA Tax**”) to the New Jersey State Treasurer for the benefit of the CRDA.

10. The Land-Based Gross Revenue Tax and the Land-Based CRDA Tax are paid weekly (based on total casino revenue for the previous week) and quarterly, respectively. As of the Petition Date, the Debtors estimate that the aggregate outstanding amount owed by the Debtors on account of the Land-Based Gross Revenue Tax and the Land-Based CRDA Tax is approximately \$550,000 and \$740,000, respectively.

11. The Online Gaming Gross Revenue Tax and the Online CRDA Tax are paid monthly (based on total online gaming revenue for the previous month) and quarterly, respectively. As of the Petition Date, the Debtors estimate that the aggregate outstanding amount owed by the Debtors on account of the Online Gaming Gross Revenue Tax and the Online CRDA Tax is approximately \$225,000 and \$75,000, respectively.

12. In addition to generally applicable gross revenue taxes, the State of New Jersey imposes an annual slot machine fee in the amount of \$500 per machine per year, payable annually in June (collectively, the “**Slot Machine Licensing Fees**”). As of the Petition Date, the Debtors believe that no amounts are due and owing on account of the Slot Machine Licensing Fees.

13. The Debtors also pay a mandatory tax of \$4 for each motor vehicle (each, a “**Taxed Vehicle**”) that is parked, garaged or stored in a parking facility owned or leased by the Debtors, of which \$3 is payable to the State of New Jersey, and the other \$1 is payable to the CRDA (the “**Parking Tax**”).⁷ As of the Petition Date, the Debtors estimate that the aggregate

⁷ Typically, under applicable New Jersey law, after the end of each calendar year, the Debtors receive a refund of \$1 for each Taxed Vehicle for that year from the CRDA.

amount of the Debtors' outstanding prepetition obligations on account of the Parking Tax is approximately \$490,000.

14. The Debtors are also required to pay certain licensing fees (collectively, the "**Casino Licensing Fees**") to the New Jersey Casino Control Fund (the "**Casino Control Fund**"). Among other things, these Casino Licensing Fees are for audit, inspection, investigative and similar fees associated with the process of the Debtors maintaining their casino and online gaming licenses, as the Debtors are required to pay for the time spent by the New Jersey Casino Control Commission (the "**Casino Control Commission**") and/or the New Jersey Division of Gaming Enforcement (the "**Gaming Enforcement Division**") personnel on matters directly related to the Debtors' casino and online gaming licenses, at the hourly rates set by the Casino Control Commission and the Gaming Enforcement Division, and to reimburse any unusual costs or out-of-pocket expenses incurred in regard to such matters. The Casino Control Commission also charges every casino, including the Taj Mahal and the Trump Plaza, on a pro rata basis, an amount necessary to cover any shortfall in the Casino Control Fund for the Casino Control Commission's overall costs and fees. Historically, the Debtors pay approximately \$565,000 per month on account of the Casino Licensing Fees. As of the Petition Date, the Debtors estimate that they owe pre-petition Casino Licensing Fees in the aggregate amount of approximately \$1,300,000.

15. Finally, in addition to the foregoing, the Casino Control Commission periodically imposes fines and stipulated penalties on the Debtors. The Debtors seek authorization (but not direction), in the Debtors' discretion, to pay to the Casino Control Commission any prepetition fines and penalties imposed by the commission. As of the Petition

Date, the Debtors estimate that they owe pre-petition obligations on account of the foregoing in the aggregate amount of approximately \$125,000.

RELIEF REQUESTED

16. By this Motion, the Debtors request the Court enter the Proposed Order, (i) authorizing, but not directing, the Debtors, in their discretion, to pay the Taxes and Fees related to the period prior to the Petition Date, including those Taxes and Fees subsequently determined upon audit, or otherwise, to be owed for periods prior to the Petition Date, to the Authorities, in an aggregate amount not to exceed \$4,995,000, and (ii) authorizing the Banks to honor and process check and electronic transfer requests related thereto.

BASIS FOR RELIEF

A. The Court Should Authorize, But Not Direct, the Debtors, in Their Discretion, to Pay the Taxes and Fees

17. There are several reasons for granting the relief requested herein. *First*, section 363(b)(1) of the Bankruptcy Code provides that, after notice and a hearing, the trustee “may use, sell, or lease, other than in the ordinary course of business, property of the estate....” 11 U.S.C. § 363(b)(1). Section 105(a) of the Bankruptcy Code empowers a 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). Bankruptcy courts have invoked the equitable power of section 105 of the Bankruptcy Code to authorize the post-petition payment of pre-petition claims where such payment is necessary to preserve the value of a debtor’s estate. See, e.g., Tropical Sportswear Int’l Corp., 320 B.R. 15, 20 (Bankr. M. D. Fla. 2005) (“Bankruptcy courts recognize that section 363 is a source for authority to make critical vendor payments, and section 105 is used to fill in the blanks.”). Courts have likewise acknowledged that “[u]nder [section] 105, the court can permit pre-plan payment of a pre-petition obligation when essential to the continued

operation of the debtor.” In re NVR L.P., 147 B.R. 126, 127 (Bankr. E.D. Va. 1992) (citing In re Ionosphere Clubs, Inc., 98 B.R. 174, 177 (Bankr. S.D.N.Y. 1989)); see In re Just for Feet, Inc., 242 B.R. 821, 825 (D. Del. 1999) (citing In re Penn Central Transp. Co., 467 F.2d 100, 102 n.1 (3d Cir. 1972)) (holding that the court is authorized under section 105(a) of the Bankruptcy Code to allow immediate payment of pre-petition claims of vendors found to be critical to the debtor’s continued operation).

18. In a long line of well-established cases, federal courts consistently have permitted post-petition payment of pre-petition obligations where necessary to preserve or enhance the value of a debtor’s estate for the benefit of all creditors. See, e.g., Miltenberger v. Logansport, C. & S. W. Ry. Co., 106 U.S. 286, 312 (1882) (payment of pre-receivership claim permitted to prevent “stoppage of [crucial] business relations”); In re Lehigh & New Eng. Ry. Co., 657 F.2d 570, 581 (3d Cir. 1981) (holding that “if payment of a claim which arose prior to [the commencement of the bankruptcy case] is essential to the continued operation of the . . . [business] during [the bankruptcy case], payment may be authorized even if it is made out of [the] corpus”); Dudley v. Mealey, 147 F.2d 268, 271 (2d Cir. 1945) (extending doctrine for payment of pre-petition claims beyond railroad reorganization cases).

19. This legal principle—known as the “doctrine of necessity”—functions in chapter 11 cases as a mechanism by which a bankruptcy court can exercise its equitable power to allow payment of critical pre-petition claims not explicitly authorized by the Bankruptcy Code. See Just for Feet, 242 B.R. at 826 (finding that “to invoke the necessity of payment doctrine, a debtor must show that payment of the pre-petition claims is critical to the debtor’s [continued operation.]”); In re Columbia Gas Sys., Inc., 136 B.R. 930, 939 (Bankr. D. Del. 1992) (recognizing that “[i]f payment of a pre-petition claim is essential to the continued operation of

[the debtor], payment may be authorized”); In re Boston & Me. Corp., 634 F.2d 1359, 1382 (1st Cir. 1980) (recognizing the existence of a judicial power to authorize trustees to pay claims for goods and services that are indispensably necessary to the debtors’ continued operation). The doctrine is frequently invoked early in a bankruptcy case, particularly in connection with those Bankruptcy Code sections that relate to payment of pre-petition claims. In one case, the court indicated its accord with “the principle that a bankruptcy court may exercise its equity powers under section 105(a) to authorize payment of pre-petition claims where such payment is necessary ‘to permit the greatest likelihood of . . . payment of creditors in full or at least proportionately.’” In re Structurelite Plastics Corp., 86 B.R. 922, 931 (Bankr. S. D. Ohio 1988).

20. It is imperative to the Debtors and their chapter 11 efforts that they be permitted to pay the Taxes and Fees, because applicable New Jersey law includes as a test of financial stability of each casino licensee that it be able to pay, as and when due, all taxes, including the Land-Based Gross Revenue Tax and the Land-Based CRDA Tax, and any fees imposed by the Casino Control Act or the Casino Control Commission. Therefore, since payment of the Taxes and Fees is necessary to avoid significant conflict with, among other Authorities, the Casino Control Commission, the Gaming Enforcement Division, and the CRDA, which conflict would divert the attention and commitment of the individuals whose energies are essential to the Debtors’ chapter 11 efforts, payment of the Taxes and Fees is crucial to the success of these chapter 11 cases.

21. *Second*, authority for satisfying the Taxes and Fees also may be found in sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors, operating their business as a debtor in possession under sections 1107(a) and 1108, are fiduciaries “holding the bankruptcy estate[s] and operating the business[es] for the benefit of [their] creditors and (if the value

justifies) equity owners.” In re CoServ, L.L.C., 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002). Implicit in the duties of a chapter 11 debtor in possession is the duty “to protect and preserve the estate, including an operating business’s going-concern value.” Id.

22. Courts have noted that there are instances in which a debtor in possession can fulfill its fiduciary duty “only . . . by the preplan satisfaction of a prepetition claim.” Id. The CoServ court specifically noted that preplan satisfaction of prepetition claims would be a valid exercise of a debtor’s fiduciary duty when the payment “is the only means to effect a substantial enhancement of the estate,” Id., and also when the payment was to “sole suppliers of a given product.” Id. at 498. The court provided a three-pronged test for determining whether a preplan payment on account of a prepetition claim was a valid exercise of a debtor’s fiduciary duty:

First, it must be critical that the debtor deal with the claimant. Second, unless it deals with the claimant, the debtor risks the probability of harm, or, alternatively, loss of economic advantage to the estate or the debtor’s going concern value, which is disproportionate to the amount of the claimant’s prepetition claim. Third, there is no practical or legal alternative by which the debtor can deal with the claimant other than by payment of the claim.

Id.

23. Payment of the Taxes and Fees meets each element of the CoServ court’s standard. Any failure to pay the Taxes and Fees could impair the Debtors’ ability to continue their business operations. Any unexpected or inopportune interruption of the Debtors’ operations during the course of these chapter 11 cases could greatly diminish estate value and frustrate the Debtors’ chapter 11 efforts. Therefore, the Debtors can only meet their fiduciary duties as debtors in possession under sections 1107(a) and 1108 of the Bankruptcy Code by payment of the Taxes and Fees in the ordinary course of business.

24. *Third*, to the extent that the Taxes and Fees are entitled to priority status under section 507(a)(8) of the Bankruptcy Code, they must be paid in full under any chapter 11

plan before any of the Debtors' general unsecured obligations may be satisfied. As such, to the extent that they are entitled to priority, the payment of the Taxes and Fees will likely affect only the timing of the payments, and not the amounts that would ultimately be received by the Authorities.

25. *Fourth*, the Authorities might assert that certain of the Taxes and Fees are so-called "trust fund" taxes that the Debtors are required to collect from third parties and hold in trust for the benefit of the Authorities. To the extent that the Debtors collect the Taxes and Fees on behalf of the Authorities, such Taxes and Fees may not constitute property of the Debtors' bankruptcy estates. See Begier v. Internal Revenue Service, 496 U.S. 53, 57-60 (1990); City of Ferrell v. Sharon Steel Corp., 41 F.3d 92, 97 (3d Cir. 1994); DeChiaro v. N.Y. State Tax Comm'n, 760 F.2d 432, 433 (2d Cir. 1985) (sales taxes are "trust fund" taxes); Al Copeland Enters., Inc. v. Texas, 991 F.2d 233 (5th Cir. 1993) (debtor's prepetition collection of sales taxes and interest thereon were held subject to trust and were not property of the estates); In re Shank, 792 F.2d 829, 830 (9th Cir. 1986) (sales taxes required by state law to be collected by sellers from their customers are "trust fund" taxes); In re Tap, Inc., 52 B.R. 271, 272 (Bankr. D. Mass. 1985) (withholding taxes are "trust fund" taxes). To the extent that the Taxes and Fees are "trust fund" taxes and the funds representing such Taxes and Fees can be adequately identified and traced, the Debtors would have no equitable interest in such funds and they would not be property of their estates. See 11 U.S.C. § 541(d); In re Am. Int'l Airways, Inc., 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987). Accordingly, the Court should authorize the Debtors to pay any of the Taxes and Fees that constitute trust fund taxes, and the Debtors submit that payment of such taxes and fees would not prejudice the rights of any of their other creditors or other parties in interest.

26. *Fifth*, some states, including New Jersey, hold corporate officers personally liable for unpaid taxes, including the Non-Gaming Taxes and Fees, in certain circumstances. See, e.g., JOHN F. OLSEN, ET AL., Director & Officer Liability: Indemnification and Insurance § 3:21 (2003) (“some states hold corporate officers personally liable for any sales tax and penalty owed and not paid by the corporation regardless of cause”). To the extent that any such “trust fund” taxes remain unpaid by the Debtors, their directors and officers could be subject to lawsuits or criminal prosecution during the pendency of these chapter 11 cases. Such potential lawsuits would prove extremely disruptive for the Debtors, for the named officers and directors whose attention to the chapter 11 process is required, and for the Court, as the Court might be asked to entertain various requests for injunctions with respect to the potential state court actions against such individuals. Even the possibility of any such lawsuit or criminal prosecution would distract the Debtors and their directors and officers and their efforts in these bankruptcy proceedings. Furthermore, the Authorities may audit the Debtors if the Taxes and Fees are not timely paid. Payment of the Taxes and Fees will therefore avoid a loss of focus on the part of the Debtors’ directors, officers and other employees resulting from the risk of personal liability and/or audits.

27. *Finally*, the Debtors submit that relief similar to that requested herein is routinely approved in chapter 11 cases in this District. See, e.g., Source Home Entertainment, LLC, Case No. 14-11553 (KG) (June 24, 2014); Tropicana Entertainment, LLC, Case No. 08-10856 (KJC) (May 6, 2008).

28. For the foregoing reasons, the Debtors believe that granting the relief requested herein is appropriate and in the best interests of their estates and creditors.

B. The Court Should Authorize the Banks to Honor and Process the Debtors' Payments On Account of the Taxes and Fees

29. The Debtors also request the Court to authorize the Banks, when requested by the Debtors, in their discretion, to honor and process checks or electronic fund transfers drawn on the Debtors' bank accounts to pay prepetition obligations described herein, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Debtors further request that all of the Banks be authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved pursuant to this Motion.

SATISFACTION OF BANKRUPTCY RULE 6003(b)

30. Pursuant to Rule 6003(b) of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), any motion seeking to use property of the estate pursuant to section 363 of the Bankruptcy Code or to satisfy prepetition claims within twenty-one days of the Petition Date requires the Debtors to demonstrate that such relief "is necessary to avoid immediate and irreparable harm." The Debtors believe that, among other things, the success of their chapter 11 efforts will require them remaining in good standing with the Authorities, particularly those related to the Gaming Taxes and Fees, as well as the focused and fully devoted efforts of their directors and officers to these proceedings, rather than attending to any issues related to any failure to pay the Authorities on account of the Taxes and Fees. Thus, if the relief requested herein is not granted, the Debtors' failure to satisfy the Taxes and Fees would cause the Debtors' estates immediate and irreparable harm by detracting from, and potentially derailing, the Debtors' chapter 11 efforts.

31. For this reason and those set forth above, the Debtors respectfully submit that Bankruptcy Rule 6003(b) has been satisfied and the relief requested herein is necessary to avoid immediate and irreparable harm to the Debtors and their estates.

WAIVER OF STAY UNDER BANKRUPTCY RULE 6004(h)

32. Pursuant to Bankruptcy Rule 6004(h), “[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” Fed. R. Bankr. P. 6004(h). As set forth throughout this Motion, any delay in paying the Taxes and Fees would be detrimental to the Debtors, their estates and creditors, as the Debtors’ ability to manage and run their business without any unexpected or inopportune interruptions requires, in part, that they remain current with such obligations.

33. For this reason and those set forth above, the Debtors submit that ample cause exists to justify a waiver of the fourteen day stay imposed by Bankruptcy Rule 6004(h), to the extent applicable to the Proposed Order.

RESERVATION OF RIGHTS

34. Nothing in the Proposed Order or this Motion (i) is intended or shall be deemed to constitute an assumption of any agreement pursuant to section 365 of the Bankruptcy Code or an admission as to the validity of any claim against the Debtors, (ii) shall impair, prejudice, waive or otherwise affect the rights of the Debtors and their estates with respect to the validity, priority or amount of any claim against the Debtors and their estates, or (iii) shall be construed as a promise to pay a claim.

NOTICE

35. Notice of this Motion has been provided to: (i) the Office of the United States Trustee for the District of Delaware; (ii) the Office of the United States Attorney for the District of Delaware; (iii) the Internal Revenue Service; (iv) the Debtors' thirty (30) largest unsecured creditors; (v) counsel to the First Lien Agent; (vi) the New Jersey Casino Control Commission; and (vii) the New Jersey Division of Gaming Enforcement. Notice of this Motion and any order entered hereon will be served in accordance with Rule 9013-1(m) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware. In light of the nature of the relief requested herein, the Debtors submit that no other or further notice is necessary.

NO PRIOR REQUEST

36. The Debtors have not previously sought the relief requested herein from this or any other Court.

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CONCLUSION

WHEREFORE, the Debtors request entry of the Proposed Order, granting the relief requested herein and such other and further relief as is just and proper.

Dated: September 9, 2014
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Robert F. Poppiti, Jr.

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*Proposed Counsel for the Debtors
and Debtors in Possession*

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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In re:	:	Chapter 11
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TRUMP ENTERTAINMENT RESORTS, INC., et al.,¹	:	Case No. 14-12103 (___)
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Debtors.	:	Jointly Administered
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	:	Ref. Docket No. _____
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**ORDER, PURSUANT TO SECTIONS 105(a), 363(b), 507(a)(8), 541, 1107(a) AND
1108 OF THE BANKRUPTCY CODE, (I) AUTHORIZING THE DEBTORS
TO PAY CERTAIN PREPETITION TAXES AND FEES AND RELATED
OBLIGATIONS AND (II) AUTHORIZING BANKS TO HONOR AND PROCESS
CHECK AND ELECTRONIC TRANSFER REQUESTS RELATED THERETO**

Upon consideration of the motion (the “**Motion**”)² of Trump Entertainment Resorts, Inc. and its above-captioned affiliated debtors and debtors in possession (collectively, the “**Debtors**”) for the entry of an order, pursuant to sections 105(a), 363(b), 507(a)(8), 541, 1107(a) and 1108 of the Bankruptcy Code, (i) authorizing, but not directing, the Debtors, in their discretion, to pay Taxes and Fees related to the period prior to the Petition Date, including Taxes and Fees subsequently determined upon audit, or otherwise, to be owed for periods prior to the Petition Date, to the Authorities, and (ii) authorizing the Banks to honor and process check and electronic transfer requests related to the foregoing; and upon consideration of the Motion and all pleadings related thereto, including the First Day Declaration; and due and proper notice of the Motion having been given; and it appearing that no other or further notice of the Motion is

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Trump Entertainment Resorts, Inc. (8402), Trump Entertainment Resorts Holdings, L.P. (8407), Trump Plaza Associates, LLC (1643), Trump Marina Associates, LLC (8426), Trump Taj Mahal Associates, LLC (6368), Trump Entertainment Resorts Development Company, LLC (2230), TER Development Co., LLC (0425) and TERH LP Inc. (1184). The mailing address for each of the Debtors is 1000 Boardwalk at Virginia Avenue, Atlantic City, NJ 08401.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

required; and it appearing that the Court has jurisdiction to consider the Motion in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of this proceeding and the Motion is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that the relief requested in the Motion and provided for herein is in the best interest of the Debtors, their estates, and creditors; and after due deliberation and sufficient cause appearing therefor, **IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED as set forth herein.
2. The Debtors are authorized, but not directed, in their discretion, to pay prepetition Taxes and Fees to the Authorities in the ordinary course of their business, including, without limitation, Taxes and Fees subsequently determined upon audit, or otherwise, to be owed for periods prior to the Petition Date, up to an aggregate amount of \$4,995,000.
3. The Banks are authorized, when requested by the Debtors, in the Debtors' discretion, to honor and process checks or electronic fund transfers drawn on the Debtors' bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the representations of the Debtors with respect to whether any check or other transfer drawn or issued by the Debtors prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtors, as provided for in this Order.
4. Nothing in this Order (a) is intended or shall be deemed to constitute an assumption of any agreement pursuant to section 365 of the Bankruptcy Code or an admission as

to the validity of any claim against the Debtors, (b) shall impair, prejudice, waive or otherwise affect the rights of the Debtors and their estates with respect to the validity, priority or amount of any claim against the Debtors and their estates, or (c) shall be construed as a promise to pay a claim.

5. The Debtors are authorized to take any and all actions necessary to effectuate the relief granted herein.

6. The requirements of Bankruptcy Rule 6003(b) are satisfied.

7. Notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be effective and enforceable immediately upon its entry.

8. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: September _____, 2014
Wilmington, Delaware

United States Bankruptcy Judge