

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

In re:	:	Chapter 11
	:	
CB HOLDING CORP., <i>et al.</i> ,	:	Case No. 10-13683 (MFW)
	:	
	:	Jointly Administered
	:	
Debtors.	:	Re: Docket No. 1149

**UNITED STATES' NOTICE OF WITHDRAWAL OF OBJECTION  
BY THE INTERNAL REVENUE SERVICE TO THE DEBTORS'  
FIRST AMENDED JOINT PLAN OF LIQUIDATION  
PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE**

The United States, on behalf of its agency the Internal Revenue Service, by and through the undersigned attorneys, withdraws its Objection by the Internal Revenue Service to the Debtors' First Amended Joint Plan of Liquidation Pursuant to Chapter 11 of the Bankruptcy Code ("Objection") (DE 1149) based on the agreement of Debtors' counsel that the following language will be included in the proposed Confirmation Order in order to address the issues identified in the Objection:

Notwithstanding any provision to the contrary in the Plan, this Order, or any Plan Documents, nothing shall; (1) affect the ability of the Internal Revenue Service (the "IRS") to pursue any non-debtors to the extent allowed by applicable non-bankruptcy law for any liabilities that may be related to any federal tax liabilities owed by the Debtors; or (2) affect the rights of the IRS to assert setoff and recoupment and such rights are expressly preserved.

Respectfully submitted,

CHARLES M. OBERLY, III  
United States Attorney

*/s/ Ellen W. Slights*

By:

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Ellen W. Slights  
Assistant United States Attorney

February 17, 2012

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**AFFIDAVIT OF SERVICE**

I, Marie Steel, an employee in the Office of the United States Attorney for the District of Delaware, hereby attest under penalty of perjury that on February 17, 2012, a copy of the **UNITED STATES' NOTICE OF WITHDRAWAL OF OBJECTION BY THE INTERNAL REVENUE SERVICE TO THE DEBTORS' FIRST AMENDED JOINT PLAN OF LIQUIDATION PURSUANT TO CHAPTER 11 OF THE BANKRUPTCY CODE** was served, as indicated, upon:

Joel H. Levitin, Esq.  
Stephen J. Gordon, Esq.  
Richard A. Stieglitz Jr. Esq.  
Maya Peleg, Esq.  
Tyler D. Semmelman, Esq.  
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*/s/ Marie Steel*

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Marie Steel

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