

**Debtors' Emergency Motion Pursuant to 11 U.S.C. §§ 105(a) and 363(b) for Authority to Pay Certain Real Property Taxes (the "Real Estate Taxes Motion")**

By the Real Estate Taxes Motion, the Debtors seek authority to pay \$16,535.04 in outstanding 2008 real estate property taxes (the "Outstanding Taxes") for 14 lots (the "WCI Lots") owned by the Debtors at the Greene Mill Preserve development in Loudoun County, Virginia.

In the Real Estate Taxes Motion, the Debtors maintain that the WCI Lots are currently subject to a "residential setback" under zoning regulations that limits useable backyard space to approximately 1,445 square feet per lot. According to the Debtors, Loudoun County recently offered to modify the zoning restrictions to remove the setback from the WCI Lots, which would increase useable backyard space to approximately 6,800 square feet per WCI Lot, on the condition that the Debtors pay the Outstanding Taxes. The Debtors maintain that the increase in useable backyard space significantly enhances the value of the WCI Lots for future development or sale.