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UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: JB DENTAL SUPPLY CO., INC. <p style="text-align: center;">Debtor(s).</p>	CASE NO.: LA04-35572-VZ DEPUTY

NOTICE OF SALE OF ESTATE PROPERTY

Sale Date: Day-to-day upon entry or order	Time:
Location: 17000 Kingsview Avenue, Carson, CA 90746	

Type of Sale: Public Private Last date to file objections: March 8, 2005

Description of Property to be Sold: See Motion attached.

Terms and Conditions of Sale: _____

Proposed Sale Price: _____

Overbid Procedure (If Any): _____

If property is to be sold free and clear of liens or other interests, list date, time and location of hearing:

Contact Person for Potential Bidders (include name, address, telephone, fax and/or e:mail address):

Date: February 24, 2005

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Attorneys for Chapter 11
Debtor and Debtor in Possession

**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION**

In re:) Case No. LA 04-35572-VZ
JB DENTAL SUPPLY CO., INC.) Chapter 11
Debtor and) **NOTICE OF MOTION AND MOTION**
Debtor-in-Possession.) **FOR ORDER AUTHORIZING**
) **DISCOUNTED SALES; MEMORANDUM**
) **OF POINTS AND AUTHORITIES;**
) **DECLARATION OF JOSEPH BERMAN**
)
) Date: March 22, 2005
) Time: 11:00 a.m.
) Place: Courtroom 1368
) 255 East Temple St.
) Los Angeles, CA
)
)

**TO THE OFFICE OF THE UNITED STATES TRUSTEE, THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS, AND ALL PARTIES REQUESTING
SPECIAL NOTICE:**

PLEASE TAKE NOTICE that JB Dental Supply Co., Inc., the
Chapter 11 debtor and debtor in possession (the "Debtor"), has
filed a motion ("Motion") for an order of the Bankruptcy Court
approving the sales (the "Sales") of the Debtor's inventory and

1
2 equipment (the "Property") at discounted prices free and clear
3 of any liens, outside the ordinary course of business.

4 As the Debtor is liquidating all assets of the estate, none
5 of the Property is providing value to the estate. Up to this
6 date, the Debtor has been able to liquidate its inventory and
7 equipment (the "Property") at cost or above. However, it
8 appears likely that the remaining Property can only be
9 liquidated at prices below cost. The only party asserting a
10 security interest in the Property is Comerica Bank ("Bank").
11

12 The Debtor requests that it be granted authority to sell
13 the Property upon any reasonable terms, without further order of
14 this Court, after obtaining written consent from the Official
15 Committee of Unsecured Creditors (the "Committee"), and the
16 Bank. The Debtor further requests that it be permitted to, but
17 not required to, submit a stipulation and an order for approval
18 of any such sale to the Court signed by the Debtor and approved
19 by the Committee and the Bank. Such order shall be served upon
20 the members of the Committee and all parties requesting special
21 notice in these cases. If no objections to the Stipulation are
22 received within ten days of service, the Debtor will submit a
23 declaration of non-objection to this Court and the Court may
24 enter the order approving the sale. This will allow any
25 purchasing party the comfort of a Court order approving the
26 sale, if requested, but greatly reduce the administrative costs
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2 of filing multiple noticed motions seeking approval of sales for
3 minimal amounts. The Debtor is selling the Property to its
4 regular customers, and is not seeking authority for any bulk
5 sale of Property, and will seek Court authority if a bulk sale
6 becomes appropriate.

7 **PLEASE TAKE FURTHER NOTICE** that the Motion is based upon
8 this Notice of Motion and Motion, the Memorandum of Points and
9 Authorities, the Declaration of Joseph Berman (the "Berman
10 Declaration"), the entire record of this case, the statements,
11 arguments and representations of counsel to be made at the
12 hearing on the Motion, if any, and any other evidence properly
13 presented to the Court with regard to the Motion.
14

15 **PLEASE TAKE FURTHER NOTICE** that Local Bankruptcy Rule 9013-
16 1(a)(7) requires that any opposition to the Motion be filed with
17 the Clerk of the Court and served upon the attorneys for the
18 Debtor at the address set forth in the upper left-hand corner of
19 the first page hereof not later than fourteen (14) days prior to
20 the hearing date. The failure to timely file and serve a
21 response to the Motion and request for hearing will result in
22 the granting of the relief requested in the Motion.
23

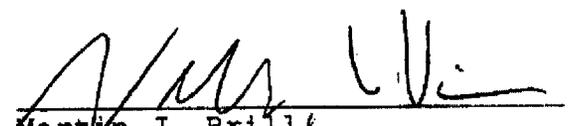
24 **WHEREFORE**, the Debtor respectfully requests that the Court
25 enter an order (i) granting the Motion in its entirety; (ii)
26 authorizing the Debtor to take such steps as may be necessary to
27 enter into and consummate the sales of the Property on any
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reasonable terms; (iii) allowing the Debtor to submit stipulations approving any sale consented to by the Committee and the Bank and to obtain Court approval if no objection is made within ten days, and (iv) granting such other and further relief as is just and proper under the circumstances.

Dated: February 26, 2005

LEVENE, NEALE, BENDER, RANKIN
& BRILL, L.L.P.


Martin J. Brill
Nellwyn W. Voorhies
Attorneys for Debtor
and Debtor-in-Possession

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1
2 **MEMORANDUM OF POINTS AND AUTHORITIES**

3 **I. INTRODUCTION**

4 The Debtor is seeking authority to sell its equipment and
5 inventory (the "Property") at less than cost, free and clear of
6 any liens, outside the ordinary course of business. The Debtor
7 will sell the Property to its regular customers, and is not
8 seeking authority for any bulk sale at this time. If a bulk
9 sale becomes appropriate, the Debtor will seek Court authority
10 for such a sale.
11

12 As the Debtor is liquidating all assets of the estate, none
13 of the Property is providing value to the estate or is necessary
14 for a reorganization. The Debtor believes it is in the best
15 interests of the estate to sell these assets as quickly and
16 efficiently as possible.
17

18 **II. STATEMENT OF FACTS**

19 **A. Background**

20 1. The Debtor commenced this bankruptcy case by filing a
21 voluntary petition for relief under Chapter 11 of the Bankruptcy
22 Code on December 13, 2004 (the "Petition Date"). The Debtor
23 continues to operate its business and manage its financial
24 affairs as a debtor in possession pursuant to 11 U.S.C. §§ 1107
25 and 1108.
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2 2. The Debtor was founded in 1973 by its current owner,
3 Joseph Berman, who gradually expanded his business to a full-
4 services provider of dental supplies and equipment. The Debtor
5 maintains its corporate offices and primary distribution center
6 in Carson, California.

7
8 3. The Debtor has determined that the only way to obtain
9 payment in full of its secured debt and a return to general
10 unsecured creditors is to immediately commence an orderly
11 liquidation of its inventory and winding down of its business.

12 4. The Debtor believes that Comerica Bank ("Bank") is the
13 only party that asserts a security interest in any of the
14 Property. To the extent that any security interests are asserted
15 prior to the hearing on this Motion, the Debtor proposes that
16 the Property be sold free of such liens and that such liens
17 should attach to the proceeds of sale.
18

19 5. The Debtor requests that it be granted authority to
20 sell the Property upon any reasonable terms, without further
21 order of this Court, after obtaining written consent from the
22 Committee and the Bank for any contemplated sale.

23 6. The Debtor further requests that it be permitted to,
24 but not required to, submit a stipulation and an order for
25 approval of any such sale to the Court signed by the Debtor and
26 approved by the Committee upon the request of the purchasing
27 party. Such order shall be served upon the members of the
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Committee, any party asserting a lien on the property to be sold, and all parties requesting special notice in this case. If no objections to the Stipulation are received within ten days of service, the Debtor will submit a declaration of non-objection to this Court and the Court may enter the order approving the sale. This will allow any purchasing party the comfort of a Court order approving the sale, if requested, but greatly reduce the administrative costs of filing multiple noticed motions for what may be minimal dollar amounts.

7. The Debtor believes that the proposed sale is in the best interest of the estate and will yield the highest and best possible return to creditors. The Debtor believes that there is no need to delay the liquidation of assets until after plan confirmation, as sales will only be consummated with the express written consent of the Committee and the Bank. The Debtor further believes that separately seeking authority and noticing each sale of Property will be unduly burdensome and expensive for the estate. Finally, there may be buyers who are willing to purchase such assets if a sale can be made without the delay of a noticed hearing, but will be unwilling to purchase assets if the sale must be delayed for a noticed hearing.

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III. DISCUSSION

A. The Sales Should Be Approved Under Section 363 of the Bankruptcy Code.

Section 363(b)(1) of the Bankruptcy Code provides that a debtor in possession "after notice and a hearing, may use, sell or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). As a general matter, "a judge determining a Section 363(b) application [should] find from the evidence presented before him at the hearing a good business reason to grant such an application." In re Lionel Corp., 722 F.2d 1-063, 1071 (2d Cir. 1983).

Certain factors pertinent to this analysis have been articulated; specifically, the Court should consider whether:

- (1) a sound business purpose justifies the sale;
- (2) accurate and reasonable notice of the sale was provided;
- (3) the price to be paid is adequate, i.e., fair and reasonable; and
- (4) the sale is in good faith, i.e., there is an absence of any lucrative deals with insiders.

In re Industrial Valley Refrig. and Air Cond. Supplies, Inc., 77 B.R. 15, 21 (Bankr. E.D. Pa. 1987); In re Wilde Horse Enterprises, Inc., 136 B.R. 830, 841-2 (Bankr. C.D. Cal. 1991); In re The Landing, 156 B.R. 246, 249 (Bankr. E.D. Mo. 1993); In

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2 re George Walsh Chevrolet, Inc., 118 B.R. 99, 102 (Bankr. E.D.
3 Mo. 1990). The proposed sale procedures comport with each of
4 these requirements.

5 1. Sound Business Purpose.

6 The Ninth Circuit Bankruptcy Appellate Panel in Walter v.
7 Sunwest Bank (In re Walter), 83 B.R. 14, 19 (9th Cir. B.A.P.
8 1988) has adopted a flexible case by case test to determine
9 whether the business purpose for a proposed sale justifies
10 disposition of property of the estate under Section 363(b). In
11 Walter, the Bankruptcy Appellate Panel, adopting the reasoning
12 of the Fifth Circuit in In re Continental Air Lines, Inc., 70
13 F.2d 1223 (5th Cir. 1986) and the Second Circuit in In re Lionel
14 Corp., supra, articulated the standard to be applied under
15 Section 363(b) as follows:
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18 "Whether the proffered business justification is
19 sufficient depends on the case. As the Second
20 Circuit held in Lionel, the bankruptcy judge should
21 consider all salient factors pertaining to the
22 proceeding and, accordingly, act to further the
23 diverse interests of the Debtor, creditors and equity
24 holders, alike. He might, for example, look to such
25 relevant facts as the proportionate value of the
26 asset to the estate as a whole, the amount of elapsed
27 time since the filing, the likelihood that a plan of
28 reorganization will be proposed and confirmed in the
near future, the effect of the proposed disposition
on future plans of reorganization, the proceeds to be
obtained from the disposition vis-à-vis any
appraisals of the property, which of the alternatives
of use, sale or lease the proposal envisions and,
most importantly perhaps, whether the asset is
increasing or decreasing in value. This list is not

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2 intended to be exclusive, but merely to provide
3 guidance to the bankruptcy judge."

4 In re Walter, supra, 83 B.R at 19-20, citing In re Continental
5 Air Lines, Inc., 780 F.2d 1223, 1226 (5th Cir. 1986).

6 The facts pertaining to the sales at issue here amply
7 substantiate the Debtor's business decision that the
8 contemplated sales of Property serve the best interests of the
9 Debtor's estate and merit the approval of this Court. As the
10 Debtor is liquidating all of its assets, the only value of the
11 Property to the estate is through a sale. The procedures
12 proposed reflect sound business judgment and an attempt to
13 maximize value while minimizing costs.
14

15 **2. Accurate and Reasonable Notice.**

16 The Debtor has served copies of this Motion and provided
17 notice of the hearing to consider the relief requested herein in
18 accordance with this Court's order limiting notice in this case,
19 which provides that notices that ordinarily would be governed by
20 Bankruptcy Rule 6004 need only be served on the United States
21 Trustee, the Committee, and persons requesting special notice.
22

23 Bankruptcy Rule 2002 requires that a debtor in possession
24 provide at least twenty (20) days' notice of a proposed sale of
25 property outside the ordinary course of business, and that such
26 notice must contain the terms and conditions of any private sale
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2 and the time fixed for filing objections. Bankr. R. 2002(a)(2),
3 (c)(1).

4 As reflected in the accompanying proof of service, the
5 Debtor has served the complete Motion, including the Points and
6 Authorities and all supporting declaration, upon any purported
7 secured creditors, the Office of the United States Trustee, any
8 and all parties who have served Debtor's counsel with requests
9 for notice and those who have made informal requests of Debtor's
10 counsel for copies.
11

12 Based on the foregoing, it is clear that accurate and
13 reasonable notice was given of the Motion under the
14 circumstances.

15 **3. Fair and Reasonable Price.**

16 In order to be approved under Section 363(b) of the
17 Bankruptcy Code, the purchase price must be fair and reasonable.
18 Coastal Indus. Inc. v. U.S. Internal Revenue Services (In re
19 Coastal Indus. Inc.), 63 B.R. 361, 368 (Bankr. N.D. Ohio 1986).
20 Several courts have held that "fair value" is given for property
21 in a bankruptcy sale when at least 75% of the appraised value of
22 such property is paid. See In re Carp, 894 B.R. 926, 933 (Bankr.
23 M.D. Pa. 1988); In re Abbots Dairies of Pennsylvania, Inc., 788
24 F.2d 143, 149 (3d Cir. 1986); Willemain v. Kivitz, 764 F.2d 1019
25 (4th Cir. 1985); In re Snyder, 74 B.R. 872, 878 (Bankr. E.D. Pa.
26 1987); In re The Seychelles, Partnership and Genius Corp. v.
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2 Banyan Corp., 32 B.R. 708 (N.D. Tex. 1983). However, the Debtor
3 also realizes that its "main responsibility, and the primary
4 concern of the bankruptcy court, is the maximization of the
5 value of the asset sold." In re Integrated Resources, Inc., 135
6 B.R. 746, 750 (Bankr. S.D.N.Y. 1992), *aff'd*, 147 B.R. 650
7 (S.D.N.Y. 1992).

8
9 The Debtor intends to sell assets only for a fair and
10 reasonable price. The most valuable inventory has been the
11 quickest to sell, and the Debtor has been able to sell such
12 inventory at prices equal to or above cost. However, as the
13 liquidation continues, it has become apparent that some of the
14 inventory will need to be discounted in order to sell. At this
15 time, the Debtor contemplates only a modest discount, however
16 the discount may become more generous as the case continues.
17 The members of the Committee, who have extensive experience
18 regarding dental supplies, will be able to review and must
19 approve each price reduction, ensuring that creditors' interests
20 are protected. Furthermore, the Bank will be able to review
21 each proposed "tranche" of discount, and determine if the price
22 is reasonable. Of course, the Debtor reserves the right to seek
23 Court authority for any sales which the Committee or Bank do not
24 authorize.
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4. Good Faith.

With respect to the Debtor's conduct in conjunction with the Sales, the good faith requirement "focuses principally on the element of special treatment of the Debtor's insiders in the sale transaction." See In re Industrial Valley Refrig. and Air Cond. Supplies, Inc., supra, 77 B.R. 15, 17. With respect to the Debtor's conduct, this Court should consider whether there is any evidence of "fraud, collusion between the purchaser and other bidders, or the [debtor], or an attempt to take grossly unfair advantage of others bidders." In re Abbots Dairies, supra, 788 F.2d at 147; In re Rock Indus. Mach. Corp., 572 F.2d 1195, 1998 (7th Cir. 1978); In re Wilde Horse Enterprises, Inc., supra, 136 B.R. at 842; In re Alpha Industries, Inc., 84 B.R. 703, 706 (Bankr. D. Mont. 1988). The Debtor does not contemplate that any insider will receive, directly or indirectly, any value or consideration on account of his or her equity interest by virtue of any of the sales of the Property. The Debtor does not contemplate any sales to insiders. This is not a transaction for the benefit of insiders of the Debtor.

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B. Section 363(f) of the Bankruptcy Code Permits the Sales of the Property Free and Clear of Any Liens or Interests.

Section 363(f) of the Bankruptcy Code provides, in relevant part, as follows:

"The Trustee may sell property under subsection (b) . . . of this section free and clear of any interest in such property of an entity other than the estate, only if --

(1) applicable non-bankruptcy law permits the sale of such property free and clear of such interest; . . .

(2) such entity consents;

(3) such interest is a lien and the price at which such property is to be sold is greater than the aggregate value of all liens on such property;

(4) Such interest is in bona fide dispute; or

(5) such entity could be compelled, in a legal or equitable proceeding, to accept a money satisfaction of such interest."

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2 11 U.S.C. §363(f). Section 363(f) of the Bankruptcy Code was
3 drafted in the disjunctive. Thus, a debtor need only meet the
4 provisions of one of the five subsections of Section 363(f) in
5 order for a sale of property free and clear of liens to be
6 permissible.

7
8 The only security interest the Debtor is aware of in any of
9 the Property is the lien asserted by the Bank. The Debtor is
10 not asking this Court for authority to sell the Property free of
11 liens over the objection of the Bank. Any sales are subject to
12 the approval of the Bank, and the Bank's lien will attach to the
13 proceeds of such sales.

14 To the extent that other valid liens on the Property are
15 alleged to exist in response to this motion, the Debtor asks
16 that such liens attach to the proceeds of any sale. As
17 commentator has noted, "[i]t has long been recognized that the
18 bankruptcy court has the power to sell property free of liens
19 with the liens attaching to the proceeds without the consent of
20 the lien-holder." 2 Collier on Bankruptcy ¶ 363.07 at 363-35
21 (15th Ed. 1995). Section 363(f)(3) is intended to effectuate
22 the requirement that the value of the liens remain adequately
23 protected. In re Terrace Gardens Park Partnership, 96 B.R. 707
24 (Bankr. W.D. Tex. 1989) ("So long as a creditor's interest is
25 adequately protected, the debtor is permitted to sell property
26 of the estate"). The most common form of adequate protection is
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2 to have the creditor's interests attach to the proceeds of the
3 sale. H.R. Rep. No. 595, 95th Cong. 1st Sess. 345 (1977).

4 Thus, under the circumstances, the Court should find that
5 the Debtor has complied with Section 363(f), and the Sales
6 should be approved.

7 C. The Sales Do Not Constitute a Sub Rosa Plan.

8 As noted above, the Bankruptcy Code gives debtors in
9 possession broad power to use, sell or lease assets. Some
10 courts have resisted attempts by debtors-in-possession to
11 utilize the §363(b) sale as a method of circumventing the
12 protections of the plan process. See, In re Braniff Airways,
13 Inc., 700 F.2d 935 (5th Cir. 1983); In re Continental Air Lines,
14 Inc., 780 F.2d 1223 (5th Cir. 1986). "The Debtor and the
15 Bankruptcy Court should not be able to short circuit the
16 requirements of Chapter 11 for confirmation of a reorganization
17 plan by establishing the terms of the plan *sub rosa* in
18 connection with a sale of assets." Braniff, 700 F.2d at 940.
19 See also, Continental Air Lines, 780 B.R. at 1226.

20
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22 The Braniff court refused to approve a §363(b) sale that
23 included provisions that dictated the terms of a future
24 reorganization, required undersecured creditors to vote a
25 portion of their deficiency claims to approve the reorganization
26 and mandated the release of claims against Braniff, stating that
27 the sale was a sub rosa reorganization. Id. at 939-40.
28

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2 The proposed sales of the Property are not a sub rosa
3 reorganization plan and should be approved by this Court. This
4 Motion merely provides authority for the Debtor to sell its
5 Property at a discount. The sales do not include any provisions
6 that dictate the terms of a future reorganization plan, mandate
7 the votes of interested parties at a later reorganization or
8 release claims against the bankruptcy estate. The sales do not
9 foreclose the possibility a plan will be approved by the
10 creditors and confirmed by the Bankruptcy Court. Therefore,
11 unlike the transaction in Braniff, the sale cannot be construed
12 as a sub rosa plan of reorganization. The Debtor will be filing
13 a plan of reorganization as soon as the bar date has passed and
14 claims objections can be completed.
15

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17 **IV. CONCLUSION**

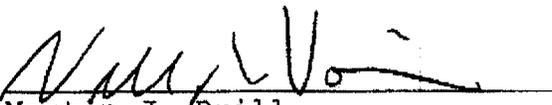
18 **WHEREFORE**, the Debtor respectfully requests that the Court
19 enter an order (i) granting the Motion in its entirety; (ii)
20 authorizing the Debtor to take such steps as may be necessary to
21 enter into and consummate the sales of the Property on any
22 reasonable terms; (iii) allowing the Debtor to submit
23 stipulations approving any sale consented to by the Committee
24 and the Bank or any other secured creditor and to obtain Court
25 approval if no objection is made within ten days, and (iv)
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granting such other and further relief as is just and proper
under the circumstances.

Dated: February 15, 2005

LEVENE, NEALE, BENDER, RANKIN
& BRILL, L.L.P.



Martin J. Brill
Nellwyn W. Voorhies
Attorneys for Debtor
and Debtor-in-Possession

DECLARATION OF JOSEPH BERMAN

I, Joseph Berman, declare as follows:

1. I am the founder and President of JB Dental Supply Co., Inc., the Debtor and Debtor in possession herein (the "Debtor"). I have personal knowledge of the facts set forth below and, if called to testify, would and could competently testify thereto.

2. The Debtor commenced this bankruptcy case by filing a voluntary petition for relief under Chapter 11 of the Bankruptcy Code on December 13, 2004 (the "Petition Date"). The Debtor continues to operate its business and manage its financial affairs as a debtor in possession pursuant to 11 U.S.C. §§ 1107 and 1108.

3. I founded the Debtor in 1973. The business was gradually expanded to a full-services provider of dental supplies and equipment. The Debtor maintains its corporate offices and primary distribution center in Carson, California.

4. I believe that the only way to obtain payment in full of the Debtor's secured debt and a return to general unsecured creditors is to immediately commence an orderly liquidation of its inventory and winding down of its business.

5. I believe that Comerica Bank ("Bank") is the only party that asserts a security interest in any of the Property.

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6. I believe that the proposed sale is in the best interest of the estate and will yield the highest and best possible return to creditors. I believe that there is no need to delay the liquidation of assets until after plan confirmation, as sales will only be consummated with the express written consent of the Committee and the Bank. I believe that separately seeking authority and noticing each sale of Property will be unduly burdensome and expensive for the estate.

Executed this 24th day of February 2005 at Los Angeles, California.

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

(Signature page attached.)

JOSEPH BERMAN

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2 6. I believe that the proposed sale is in the best
3 interest of the estate and will yield the highest and best
4 possible return to creditors. I believe that there is no need
5 to delay the liquidation of assets until after plan
6 confirmation, as sales will only be consummated with the express
7 written consent of the Committee and the Bank. I believe that
8 separately seeking authority and noticing each sale of Property
9 will be unduly burdensome and expensive for the estate.
10

11 Executed this 24th day of February 2005 at Los Angeles,
12 California.

13 I declare under penalty of perjury under the laws of the
14 United States of America that the foregoing is true and correct.
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18 _____
19 JOSEPH BERMAN
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PROOF OF SERVICE
STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am an employee in the County of Los Angeles, State of California. I am over the age of 18 and am not a party to the within action; my business address is: 1801 Avenue of the Stars, Suite 1120, Los Angeles, California 90067.

On February 25, 2005, I served the foregoing document(s) described as:

NOTICE OF MOTION AND MOTION FOR ORDER AUTHORIZING DISCOUNTED SALES; MEMORANDUM OF POINTS AND AUTHORITIES; DECLARATION OF JOSEPH BERMAN

on the interested parties in this action by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid in the United States mail at Los Angeles, California, addressed as follows:

SEE ATTACHED SERVICE LIST

(By Mail) I caused such envelope with postage thereon, fully prepaid to be placed in the United States mail to those so delineated on the attached list. Executed on February 25, 2005 at Los Angeles, California.

(By Federal Express/Overnight Mail) I caused such envelope to be delivered by Federal Express (or Express Mail), next business day delivery to the offices of the addressees. Executed on February __, 2005, at Los Angeles, California.

(By Facsimile) I caused said document to be sent via facsimile to the offices of the addressee so designated on the attached list. Executed on February __, 2005, at Los Angeles, California.

(By Personal service) I caused such envelope to be delivered by hand to the offices of the addressee so delineated on the attached list. Executed on February __, 2005 at Los Angeles, California.

(State) I declare under penalty of perjury under the laws of the State of California that the above is true and correct.

(Federal) I declare under penalty of perjury pursuant to the laws of the United States of America that the foregoing is true and correct.


John Berwick

**JB DENTAL
Special Notice**

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