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10 IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEVADA

12 In Re: ) Case. No. 12-12349-MKN  
)  
13 AMERICAN WEST DEVELOPMENT, INC., )  
) Chapter 11  
14 )  
)  
15 ) DATE: September 25, 2012  
Debtor. ) TIME: 10:00 AM  
16 )

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18 CONDITIONAL WITHDRAWAL OF  
19 UNITED STATES' OBJECTION TO CONFIRMATION OF  
DEBTOR'S CHAPTER 11 PLAN OF REORGANIZATION

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21 THE UNITED STATES OF AMERICA, on behalf of its agency, the  
22 Internal Revenue Service (the Service), hereby withdraws its  
23 prior objection to confirmation of the DEBTOR'S CHAPTER 11 PLAN  
24 OF REORGANIZATION (plan) on the condition that the order  
25 confirming the plan contain the provision set forth below.  
26

1           1.    On September 6, 2012, the United States filed its  
2 objection to confirmation of the plan (dkt. #627).

3           2.    Counsel for the United States Internal Revenue Service  
4 later communicated with counsel for the plan proponent and  
5 reached an agreement resolving the government's objection.

6           3.    Based on that agreement, the United States withdraws  
7 its objection to confirmation of the plan on the condition that  
8 the order confirming the plan contain the following provision:

9           Notwithstanding any provision to the contrary in the  
10 Plan or this order, nothing shall: (a) affect the  
11 ability of the Internal Revenue Service (the "IRS") to  
12 pursue any non-Debtor to the extent allowed by non-  
13 bankruptcy law for any liabilities that may be related  
14 to any federal tax liabilities of the Debtor or the  
15 Reorganized Debtor; (b) affect the rights of the IRS to  
16 assert setoff or recoupment and such rights are  
17 expressly preserved; (c) discharge any claim of the IRS  
18 of the type described in section 1141(d)(6) of the  
19 Bankruptcy Code; (d) require the IRS to file a request  
20 for payment of Administrative Claim by the  
21 Administrative Claim Bar Date as a condition of its  
22 being paid under section 2.2(a) of the Plan; and (e)  
23 impair the ability of the IRS to collect interest on  
24 its administrative tax claims in accordance with  
25 applicable non-bankruptcy law. Additionally,  
26 notwithstanding any provisions to the contrary in the  
Plan or this Order, nothing shall relieve the Debtor or  
the Reorganized Debtor from filing or causing to be  
filed all required federal tax returns in accordance  
with the provisions of the Internal Revenue Code and  
otherwise comply with the Internal Revenue Code.



CERTIFICATE OF SERVICE

The undersigned hereby certifies that the following parties are listed as Filing Users who will receive notice of the foregoing document by electronic transmission of a Notice of Filing. If the following parties are not listed on a Notice of Electronic Filing, a separate certificate will be filed indicating the form of service on such parties:

BRETT A AXELROD, Counsel for the debtor  
MICAELA RUSTIA MOORE, Counsel for the debtor  
OFFICE OF THE UNITED STATES TRUSTEE  
EDWARD C. LUBBERS, Counsel to the DIP Lender  
DONALD F. ENNIS, Counsel to Secured Lenders  
MITCHELL D. STIPP, Counsel to Future Claims Representative

Dated: September 18, 2012

/s/ Rollin Thorley