

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

In re:)	
)	Chapter 11
HINES HORTICULTURE, INC., et al., ¹)	Case No. 08-11922 (KJC)
Debtors.)	Jointly Administered
)	
)	Re: Docket No. 8

**ORDER AUTHORIZING, BUT NOT DIRECTING, THE
DEBTORS TO REMIT AND PAY CERTAIN TAXES AND FEES**

Upon the motion (the "Motion")² of the above-captioned debtors (collectively, the "Debtors") for the entry of an order (the "Order") authorizing, but not directing, the Debtors to remit and pay certain taxes and fees and the First Day Declaration; it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors and other parties in interest; the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); venue being proper before this court pursuant to 28 U.S.C. §§ 1408 and 1409; notice of the Motion having been adequate and appropriate under the circumstances; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED

1. The Motion is granted as provided herein.

¹ The Debtors in these Chapter 11 Cases and the last four digits of each Debtor's federal tax identification numbers are: Hines Horticulture, Inc. (3204) and Hines Nurseries, Inc. (1319). The location of the Debtors' corporate headquarters and the service address for both Debtors is: 12621 Jeffrey Road, Irvine, California 92620.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Motion.

2. The Debtors are authorized, but not required, to pay, remit or otherwise satisfy the Taxes and Fees to the Authorities in accordance with their prepetition practices without regard to whether such Taxes or Fees accrued or arose before or after the Petition Date; provided that the aggregate amount paid on account of Taxes and Fees arising prior to the Petition Date shall not exceed \$820,000 without further order of the Court.

3. The banks and other financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized and directed to receive, process, honor and pay such checks and electronic payment requests when presented for payment, and all such banks and other financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Order.

4. Upon the payment of any Taxes or Fees arising from or related to personal or real property, any lien securing such Taxes or Fees shall be deemed immediately released, become void and be of no further force or effect; provided, further, that such payment shall not be nor be deemed to be a waiver of the Debtors' rights to contest the extent, validity, perfection or priority of such any liens or to seek the possible avoidance of such any liens and payments.

5. Nothing in the Motion or this Order, nor as a result of the Debtors' payment of claims pursuant to this Order, shall be deemed or construed as: (a) an admission as to the extent, validity, perfection or priority of any claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any claim or (c) an approval or assumption of any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code.

6. The Debtors do not concede that liens (contractual, common law, statutory or otherwise) described in the Motion are valid, and the Debtors expressly reserve all rights to

contest the extent, validity, perfection or priority of any lien discussed therein or to seek the avoidance of any such lien.

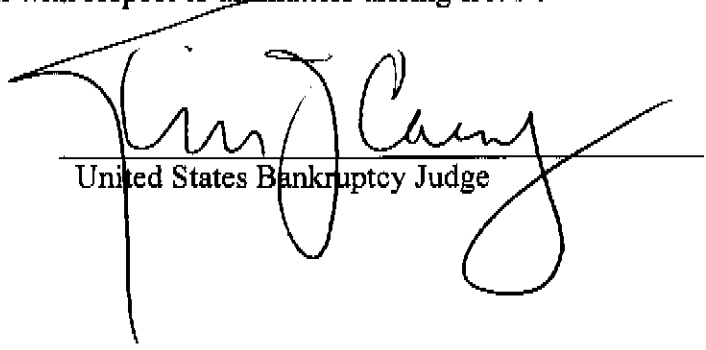
7. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied.

8. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

9. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

10. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Date: *Aug 22 2006*
Wilmington, Delaware


United States Bankruptcy Judge