

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
<i>Caption in Compliance with D.N.J. LBR 9004-1(b)</i> OBERMAYER REBMANN MAXWELL & HIPPEL LLP Edmond M. George, Esquire Michael D. Vagnoni, Esquire (pro hac vice) Turner Falk, Esquire 1120 Route 73, Suite 420 Mount Laurel, NJ 08054-5108 Telephone: (856) 795-3300 Facsimile: (856) 482-0504 E-mail: edmond.george@obermayer.com michael.vagnoni@obermayer.com turner.falk@obermayer.com	
Counsel to the Debtor and Debtor in Possession	
In re:	Chapter 11
ALUMINUM SHAPES, L.L.C.,	Case No. 21-16520-JNP
Debtor.	

**DEBTOR'S NOTICE OF INTENTION
TO TRANSFER PROPERTY FREE OF ANY TRANSFER TAX AND TO ASSERT
EXEMPTION PURSUANT TO N.J.S.A. § 46:15-10(g)**

TO: (1) THE NEW JERSEY ATTORNEY GENERAL; (2) THE NEW JERSEY DIVISION OF TAXATION; (3) THE CAMDEN COUNTY BOARD OF TAXATION; (4) MICHELLE HILL, CAMDEN COUNTY MUNICIPAL TAX COLLECTOR; (5) DANIELLE LIPPINCOTT, PENNSAUKEN TAX COLLECTOR AND (6) ALL PARTIES REQUESTING NOTICE PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 2002, PLEASE TAKE NOTICE:

Aluminum Shapes, L.L.C., the debtor and debtor-in-possession in the above referenced proceeding (the "Debtor"), by and through its undersigned counsel, Obermayer Rebmann Maxwell & Hippel LLP, hereby provides notice to all designated parties in interest above referenced as follows:

PLEASE TAKE FURTHER NOTICE:

1. The Debtor has entered into an Asset Purchase Agreement (“APA”) with CGPN, LLC for the sale of substantially all of its Assets (as defined in the APA), including its real property located at 9000 River Road, Delair,¹ New Jersey (the “Real Property”).

2. On September 30, 2021, the United States Bankruptcy Court for the District of New Jersey – Camden Vicinage (the “Bankruptcy Court”) entered an Order approving bidding procedures and authorizing the Debtor to proceed with the marketing and sale of its Assets [D.N. 122].

3. The Debtor intends to conduct an Auction, if necessary, to sell its Assets including the Real Property.

4. The Debtor anticipates a closing on the sale of the Assets including the Real Property on or before November 1, 2021.

5. The Debtor is a debtor in possession, a term used interchangeably with the term “trustee,” pursuant to section 1107(a) of the United States Bankruptcy Code, 11 U.S.C. §§ 101 *et seq.* (as amended, the “Bankruptcy Code”), which states that “a debtor in possession shall have all the rights, other than right to compensation under section 330 of this title, and powers, and shall perform all of the functions and duties, except the duties specified in sections 1106(a)(2), (3), and (4) of this title of a trustee serving in a case under this chapter.” 11 U.S.C. § 1107(a).

6. The Debtor intends to apply for a real estate transfer tax exemption in connection with the sale of its Real Property pursuant to N.J.S.A 46:15-10(g) which provides that a sale by a “receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors” is exempt from realty transfer tax.

¹ The Debtor’s address for real estate tax purposes, is listed as Pennsauken, New Jersey. All *ad valorem* real estate property taxes are paid to Pennsauken.

7. By this Notice, the Debtor provides notice to all taxing authorities of its intention to assert a claim of exemption any from realty transfer at closing on the sale of its Assets including the Real Property.

Respectfully Submitted,

Dated: October 12, 2021

By: /s/ Edmond M. George
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Michael D. Vagnoni, Esquire (*pro hac vice*)
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