

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

In re:

AN Global, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Joint Administration Requested)

Re: Docket No. 5

**CERTIFICATION OF COUNSEL REGARDING REVISED PROPOSED
INTERIM ORDER (I) AUTHORIZING DEBTORS TO PAY CERTAIN
PREPETITION TAXES IN THE ORDINARY COURSE OF BUSINESS AND
(II) AUTHORIZING BANKS AND FINANCIAL INSTITUTIONS TO HONOR
AND PROCESS CHECKS AND TRANSFERS RELATED THERETO**

The undersigned hereby certifies as follows:

1. On August 28, 2023, the above-captioned debtors and debtors in possession (the “Debtors”) filed the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing Debtors to Pay Certain Prepetition Taxes in the Ordinary Course of Business and (II) Authorizing Banks and Financial Institutions to Honor and Process Checks and Transfers Related Thereto* [Docket No. 5] (the “Motion”) with the United States Bankruptcy Court for the District of Delaware (the “Court”). Attached the Motion was, among other things, a proposed form of order approving the relief requested in the Motion on an interim basis (the “Proposed Interim Order”).

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number or registration number in the applicable jurisdiction, are: AN Global LLC (5504); AgileThought, Inc. (2509); 4th Source Holding Corp. (9629); 4th Source Mexico, LLC (7552); 4th Source, LLC (7626); AgileThought Brasil-Consultoria, Em Tecnologia LTDA (01-42); AgileThought Brasil Servicos de Consultoria Em Software (01-20); AgileThought Costa Rica S.A. (6822); AgileThought Digital Solutions, S.A.P.I. de C.V. (3KR0); AgileThought México S.A. de C.V. (7E46); AgileThought, LLC (7076); AgileThought Servicios Administrativos, S.A. de C.V. (4AG1); AgileThought Servicios México S.A. de C.V. (8MY5); AgileThought, S.A.P.I. de C.V. (No Tax ID); AGS Alpama Global Services USA, LLC (0487); AN Data Intelligence, S.A. de C.V. (8I73); AN Extend, S.A. de C.V. (1D80); AN Evolution, S. de R.L. de C.V. (7973); AN USA (5502); AN UX, S.A. de C.V. (7A42); Cuarto Origen, S. de R.L. de C.V. (0IQ9); Entrepids México, S.A. de C.V. (OCYA); Entrepids Technology Inc. (No Tax ID); Facultas Analytics, S.A.P.I. de C.V. (6G37); Faktos Inc., S.A.P.I. de C.V. (3LLA); IT Global Holding LLC (8776); and QMX Investment Holdings USA, Inc. (9707). The Debtors’ headquarters are located at 222 W. Las Colinas Boulevard, Suite 1650E, Irving, Texas 75039.



2. On August 29, 2023, the Court held a hearing (the “Hearing”) to consider, among other things, , approval of the Motion on an interim basis. Consistent with the Court’s rulings at the Hearing and to resolve informal comments from the Office of the United States Trustee for the District of Delaware, the Debtors made certain revisions to the Proposed Interim Order that are incorporated in the revised proposed form of order attached hereto as **Exhibit 1** (the “Revised Proposed Interim Order”).

3. For the convenience of the Court and all parties in interest, a blackline of the Revised Proposed Interim Order against the Proposed Interim Order is attached hereto as **Exhibit**

2.

WHEREFORE, the Debtors respectfully request that the Revised Proposed Interim Order, attached hereto as **Exhibit 1**, be entered at the earliest convenience of the Court.

Remainder of page intentionally left blank.

Dated: August 29, 2023
Wilmington, Delaware

Respectfully submitted,

/s/ R. Stephen McNeill

Jeremy W. Ryan (No. 4057)

R. Stephen McNeill (No. 5210)

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Proposed Counsel for the Debtors and Debtors-in-Possession

EXHIBIT 1

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

In re

AN GLOBAL LLC, et al.,¹

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

Re: Docket No. 5

**INTERIM ORDER (I) AUTHORIZING THE DEBTORS TO PAY
CERTAIN PREPETITION TAXES IN THE ORDINARY COURSE OF
BUSINESS AND (II) AUTHORIZING BANKS AND FINANCIAL
INSTITUTIONS TO HONOR AND PROCESS CHECKS AND
TRANSFERS RELATED THERETO**

Upon the motion (the “Motion”)² of the debtors and debtors-in-possession in the above-captioned cases (collectively, the “Debtors”) for the entry of an order (the “Order”), pursuant to sections 105(a), 506(a), 507(a)(8), 541 and 1129 of title 11 of the Bankruptcy Code, (i) authorizing the Debtors to pay certain prepetition taxes in the ordinary course of business, and (ii) authorizing banks and financial institutions to honor and process checks and transfers related thereto; and upon consideration of the *Declaration of James S. Feltman, Chief Restructuring*

¹. The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number or registration number in the applicable jurisdiction, are: AN Global LLC (5504); AgileThought, Inc. (2509); 4th Source Holding Corp. (9629); 4th Source Mexico, LLC (7552); 4th Source, LLC (7626); AgileThought Brasil-Consultoria, Em Tecnologia LTDA (01-42); AgileThought Brasil Servicos de Consultoria Em Software (01-20); AgileThought Costa Rica S.A. (6822); AgileThought Digital Solutions, S.A.P.I. de C.V. (3KR0); AgileThought México S.A. de C.V. (7E46); AgileThought, LLC (7076); AgileThought Servicios Administrativos, S.A. de C.V. (4AG1); AgileThought Servicios México S.A. de C.V. (8MY5); AgileThought, S.A.P.I. de C.V. (No Tax ID); AGS Alpama Global Services USA, LLC (0487); AN Data Intelligence, S.A. de C.V. (8I73); AN Extend, S.A. de C.V. (1D80); AN Evolution, S. de R.L. de C.V. (7973); AN USA (5502); AN UX, S.A. de C.V. (7A42); Cuarto Origen, S. de R.L. de C.V. (0IQ9); Entrepids México, S.A. de C.V. (OCYA); Entrepids Technology Inc. (No Tax ID); Facultas Analytics, S.A.P.I. de C.V. (6G37); Faktos Inc., S.A.P.I. de C.V. (3LLA); IT Global Holding LLC (8776); and QMX Investment Holdings USA, Inc. (9707). The Debtors’ headquarters are located at 222 W. Las Colinas Boulevard, Suite 1650E, Irving, Texas 75039.

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

Officer of the Debtors, in Support of First Day Relief; and upon the statements of counsel in support of the relief requested in the Motion at the hearing before the Court; and it appearing that this Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion and hearing, if any, to consider the relief requested therein (the “Hearing”) appearing adequate and appropriate under the circumstances; and this Court having found that no other or further notice need be provided; and the legal and factual bases set forth in the Motion establishing just and sufficient cause to grant the interim relief requested therein; and the relief granted herein being in the best interests of the Debtors, their estates, creditors and all parties in interest; and no objection to the Motion having been filed or made at the Hearing on the Motion; and upon all of the proceedings before the Court and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED on an interim basis as set forth herein.
2. The Debtors are authorized, but not directed, to pay and remit amounts owed on account of Taxes in the ordinary course of business without regard to whether the Taxes accrued or arose before or after the Petition Date, in an aggregate amount not to exceed \$1,500,000 absent further order of this Court.

3. All banks and other financial institutions are hereby authorized to receive, process, honor and pay any and all checks presented for payment and electronic transfer requests made by the Debtors related to the payment of the obligations described in the Motion and approved herein, whether such checks were presented or such electronic transfer requests were submitted before, or are presented or submitted after, the Petition Date, to the extent funds are available in the Debtors' accounts. All such banks and financial institutions are further directed to rely on the Debtors' designation of any particular check or electronic payment request as approved pursuant to this Order.

4. The Debtors are authorized to reissue any check or electronic payment that originally was given in payment of any prepetition amount authorized to be paid under this Order and is not cleared by the applicable bank or other financial institution.

5. Nothing in the Motion or in this Order shall be construed as impairing the Debtors' right to contest the validity, priority or amount of any Taxes that may be due to any of the Authorities.

6. Nothing in this Order or the Motion is intended or should be construed as (i) an admission as to the validity or priority of any claim against the Debtors, (ii) a waiver of the Debtors' rights to dispute any claim, including the validity or priority thereof, or (iii) an approval, assumption or reaffirmation of any agreement, contract or lease whether under section 365(a) of the Bankruptcy Code or otherwise. Likewise, any payment made pursuant to this Order is not intended and should not be construed as an admission as to the validity or priority of any claim or a waiver of the Debtors' rights to subsequently dispute such claim.

7. Nothing in this Order is intended or should be construed to authorize payment by the Debtors of any portion of (a) the Mexican Tax Assessment or (b) any amounts owed on account of past due taxes.

8. Notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon entry of this Order.

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

10. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

11. A final hearing to consider the relief requested in the Motion shall be held on **October 4, 2023 at 2:00 p.m. (Prevailing Eastern Time)** and any objections or responses to the Motion shall be in writing, filed with the Court, and served so as to be actually Received by: (i) the U.S. Trustee; (ii) the proposed attorneys for the Debtors; (iii) counsel to the Administrative Agent; and (iv) attorneys for any official committee then-appointed in these cases, on or prior to **September 14, 2023 at 4:00 p.m. (Prevailing Eastern Time)**.

EXHIBIT 2

**IN THE UNITED STATES BANKRUPTCY COURT
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In re

AN GLOBAL LLC, et al.,¹

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Upon the motion (the “Motion”)² of the debtors and debtors-in-possession in the above-captioned cases (collectively, the “Debtors”) for the entry of an order (the “Order”), pursuant to sections 105(a), 506(a), 507(a)(8), 541 and 1129 of title 11 of the Bankruptcy Code, (i) authorizing the Debtors to pay certain prepetition taxes in the ordinary course of business, and (ii) authorizing banks and financial institutions to honor and process checks and transfers related

¹. ~~A complete list of the~~The Debtors in these ~~chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <http://www.keelle.net/AgileThought>~~Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number or registration number in the applicable jurisdiction, are: AN Global LLC (5504); AgileThought, Inc. (2509); 4th Source Holding Corp. (9629); 4th Source Mexico, LLC (7552); 4th Source, LLC (7626); AgileThought Brasil-Consultoria, Em Tecnologia LTDA (01-42); AgileThought Brasil Servicos de Consultoria Em Software (01-20); AgileThought Costa Rica S.A. (6822); AgileThought Digital Solutions, S.A.P.I. de C.V. (3KR0); AgileThought México S.A. de C.V. (7E46); AgileThought, LLC (7076); AgileThought Servicios Administrativos, S.A. de C.V. (4AG1); AgileThought Servicios México S.A. de C.V. (8MY5); AgileThought, S.A.P.I. de C.V. (No Tax ID); AGS Alpama Global Services USA, LLC (0487); AN Data Intelligence, S.A. de C.V. (8I73); AN Extend, S.A. de C.V. (1D80); AN Evolution, S. de R.L. de C.V. (7973); AN USA (5502); AN UX, S.A. de C.V. (7A42); Cuarto Origen, S. de R.L. de C.V. (0IQ9); Entrepids México, S.A. de C.V. (OCYA); Entrepids Technology Inc. (No Tax ID); Facultas Analytics, S.A.P.I. de C.V. (6G37); Faktos Inc., S.A.P.I. de C.V. (3LLA); IT Global Holding LLC (8776); and QMX Investment Holdings USA, Inc. (9707). The Debtors’ ~~address is~~headquarters are located at 222 W. Las Colinas Boulevard, Suite 1650E, Irving, ~~TX~~Texas 75039.

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thereto; and upon consideration of the *Declaration of James S. Feltman, Chief Restructuring Officer of the Debtors, in Support of First Day Relief*; and upon the statements of counsel in support of the relief requested in the Motion at the hearing before the Court; and it appearing that this Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion and hearing, if any, to consider the relief requested therein (the “Hearing”) appearing adequate and appropriate under the circumstances; and this Court having found that no other or further notice need be provided; and the legal and factual bases set forth in the Motion establishing just and sufficient cause to grant the interim relief requested therein; and the relief granted herein being in the best interests of the Debtors, their estates, creditors and all parties in interest; and no objection to the Motion having been filed or made at the Hearing on the Motion; and upon all of the proceedings before the Court and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED on an interim basis as set forth herein.
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3. All banks and other financial institutions are hereby authorized to receive, process, honor and pay any and all checks presented for payment and electronic transfer requests made by the Debtors related to the payment of the obligations described in the Motion and approved herein, whether such checks were presented or such electronic transfer requests were submitted before, or are presented or submitted after, the Petition Date, to the extent funds are available in the Debtors' accounts. All such banks and financial institutions are further directed to rely on the Debtors' designation of any particular check or electronic payment request as approved pursuant to this Order.

~~4. Notwithstanding anything in this Order to the contrary, the relief granted herein shall be subject to the orders authorizing postpetition financing and the use of cash collateral and any applicable budget thereunder.~~

4. ~~5.~~ The Debtors are authorized to reissue any check or electronic payment that originally was given in payment of any prepetition amount authorized to be paid under this Order and is not cleared by the applicable bank or other financial institution.

5. ~~6.~~ Nothing in the Motion or in this Order shall be construed as impairing the Debtors' right to contest the validity, priority or amount of any Taxes that may be due to any of the Authorities.

6. ~~7.~~ Nothing in this Order or the Motion is intended or should be construed as (i) an admission as to the validity or priority of any claim against the Debtors, (ii) a waiver of the Debtors' rights to dispute any claim, including the validity or priority thereof, or (iii) an approval, assumption or reaffirmation of any agreement, contract or lease whether under section 365(a) of the Bankruptcy Code or otherwise. Likewise, any payment made pursuant to this

Order is not intended and should not be construed as an admission as to the validity or priority of any claim or a waiver of the Debtors' rights to subsequently dispute such claim.

7. Nothing in this Order is intended or should be construed to authorize payment by the Debtors of any portion of (a) the Mexican Tax Assessment or (b) any amounts owed on account of past due taxes.

8. Notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon entry of this Order.

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

10. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

11. A final hearing to consider the relief requested in the Motion shall be held on October 4, 2023 at 2:00 p.m. (Prevailing Eastern Time) and any objections or responses to the Motion shall be in writing, filed with the Court, and served so as to be actually

Received by: (i) the U.S. Trustee; (ii) the proposed attorneys for the Debtors; (iii) counsel to the Administrative Agent; and (iv) attorneys for any official committee then-appointed in these cases, on or prior to September 14, 2023 at 4:00 p.m. (Prevailing Eastern Time).