

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

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| In re | : | Chapter 11 |
| | : | |
| CANO HEALTH, INC., et al., | : | Case No. 24–10164 (KBO) |
| | : | |
| Debtors.¹ | : | (Jointly Administered) |
| | : | |
| | : | Objection Deadline: Feb. 29, 2024 at 4:00 p.m. (ET) |
| | : | Hearing Date: Mar. 7, 2024 at 10:00 a.m. (ET) |
| | : | Re: Docket Nos. 7 & 76 |
| | : | |
| | X | |

**NOTICE OF (A) ENTRY OF INTERIM ORDER PURSUANT TO 11 U.S.C §§ 105(a),
 363(b), 507(c), AND 541(d) (I) AUTHORIZING DEBTORS TO PAY PREPETITION
 TAXES AND FEES, AND (II) GRANTING RELATED RELIEF;
AND (B) FINAL HEARING THEREON**

PLEASE TAKE NOTICE THAT on February 5, 2024, Cano Health, Inc. and certain of its subsidiaries, as debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned chapter 11 cases filed the *Motion of Debtors Pursuant to 11 U.S.C §§ 105(a), 363(b), 507(a), and 541(d) for Entry of Interim and Final Orders (I) Authorizing Debtors to Pay Prepetition Taxes and Fees, and (II) Granting Related Relief* [Docket No. 7] (the “**Motion**”) with the United States Bankruptcy Court for the District of Delaware (the “**Court**”). A copy of the Motion is attached hereto as **Exhibit A**.

PLEASE TAKE FURTHER NOTICE that on February 6, 2024, following an initial hearing to consider the Motion, the Court entered the *Interim Order Pursuant to 11 U.S.C. §§ 11 U.S.C. 105(a), 363(b), 507(a), and 541(d) (I) Authorizing Debtors to Pay Prepetition Taxes and*

¹ The last four digits of Cano Health, Inc.’s tax identification number are 4224. A complete list of the Debtors in the chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.kccllc.net/CanoHealth>. The Debtors’ mailing address is 9725 NW 117th Avenue, Miami, Florida 33178.



Fees, and (II) Granting Related Relief [Docket No. 76] (the “**Interim Order**”). A copy of the Interim Order is attached hereto as **Exhibit B**.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Interim Order, objections or responses to the final relief requested in the Motion, if any, must be made in writing and filed with the Court on or before **February 29, 2024 at 4:00 p.m. (prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Interim Order, the final hearing with respect to the Motion, if required, will be held before The Honorable Karen B. Owens at the Court, 824 North Market Street, 6th Floor, Courtroom 3, Wilmington, Delaware 19801 on **March 7, 2024 at 10:00 a.m. (prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE THAT, IF NO OBJECTIONS TO THE MOTION ARE TIMELY FILED, SERVED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE FINAL RELIEF REQUESTED IN THE MOTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: February 7, 2024
Wilmington, Delaware

/s/ James F. McCauley

RICHARDS, LAYTON & FINGER, P.A.

Mark D. Collins (No. 2981)

Michael J. Merchant (No. 3854)

Amanda R. Steele (No. 5530)

James F. McCauley (No. 6991)

920 North King Street

Wilmington, Delaware 19801

Telephone: 302-651-7700

Email: collins@rlf.com

merchant@rlf.com

steele@rlf.com

mccauley@rlf.com

-and-

WEIL, GOTSHAL & MANGES LLP

Gary T. Holtzer (admitted *pro hac vice*)

Jessica Liou (admitted *pro hac vice*)

Matthew P. Goren (admitted *pro hac vice*)

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Email: gary.holtzer@weil.com

jessica.liou@weil.com

matthew.goren@weil.com

*Proposed Attorneys for the Debtors
and the Debtors in Possession*

EXHIBIT A

Motion

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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| ----- | X | |
| | : | |
| In re | : | Chapter 11 |
| | : | |
| CANO HEALTH, INC., et al., | : | Case No. 24-10164 () |
| | : | |
| Debtors.¹ | : | (Joint Administration Requested) |
| | : | |
| ----- | X | |

**MOTION OF DEBTORS PURSUANT TO
11 U.S.C. §§ 105(a), 363(b), 507(a), AND 541(d) FOR ENTRY OF
INTERIM AND FINAL ORDERS (I) AUTHORIZING DEBTORS TO PAY
PREPETITION TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Cano Health, Inc. and certain of its subsidiaries, as debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned chapter 11 cases, respectfully represent as follows:

Relief Requested

1. By this motion (the “**Motion**”), pursuant to sections 105(a), 363(b), 507(a), and 541(d) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), the Debtors request entry of interim and final orders (i) authorizing, but not directing, the Debtors to pay prepetition taxes, assessments, fees, and other charges in the ordinary course of business, including any such taxes, assessments, fees, and charges subsequently determined upon audit, or otherwise, to be owed (collectively, the “**Taxes and Fees**”), and (ii) granting related relief.

¹ The last four digits of Cano Health, Inc.’s tax identification number are 4224. A complete list of the Debtors in the chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://www.kccllc.net/CanoHealth>. The Debtors’ mailing address is 9725 NW 117th Avenue, Miami, Florida 33178.

2. The Debtors further request the Court (i) authorize all applicable financial institutions (collectively, the “**Banks**”) to receive, process, honor, and pay all checks presented for payment and electronic payment requests relating to the foregoing to the extent directed by the Debtors in accordance with this Motion and to the extent the Debtors have sufficient funds standing to their credit with such Bank, whether such checks were presented or electronic requests were submitted before or after the Petition Date (as defined below), and (ii) authorize all Banks to rely on the Debtors’ designation of any particular check or electronic payment request as appropriate pursuant to this Motion, without any duty of further inquiry, and without liability for following the Debtors’ instructions.

3. Proposed forms of order granting the relief requested herein on an interim basis and, pending a final hearing on the relief requested herein, on a final basis are annexed hereto as **Exhibit A** (the “**Proposed Interim Order**”) and **Exhibit B** (the “**Proposed Final Order**” and, together with the Proposed Interim Order, the “**Proposed Orders**”), respectively.

Background

4. Beginning on February 4, 2024 (the “**Petition Date**”), the Debtors each commenced with the Court a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory committee of creditors has been appointed in these chapter 11 cases.

5. Contemporaneously herewith, the Debtors have filed a motion requesting joint administration of their chapter 11 cases pursuant to Bankruptcy Rule 1015(b) and Rule 1015-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “**Local Bankruptcy Rules**”).

6. The Debtors, together with their non-debtor affiliates, are one of the largest independent primary care physician groups in the United States. The Debtors commenced their chapter 11 cases on a prearranged basis with the support, pursuant to the terms of a restructuring support agreement (the “**Restructuring Support Agreement**”), of creditors holding approximately 86% of the Debtors’ secured revolving and term loan debt and approximately 92% of the Debtors’ senior unsecured notes (collectively, the “**Consenting Creditors**”). With the support of the Consenting Creditors, the Debtors are seeking to implement a comprehensive restructuring, which may be implemented through a chapter 11 plan or a sale of substantially all of the Debtors’ assets. The Debtors expect to file a chapter 11 plan and disclosure statement in short order, consistent with the terms of the Restructuring Support Agreement, and to efficiently and expeditiously proceed through these cases towards emergence.

7. Additional information regarding the Debtors’ business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Mark Kent in Support of Debtors’ Chapter 11 Petitions* (the “**Kent Declaration**”) and the *Declaration of Clayton Gring in Support of the Debtors’ First Day Relief* (the “**Gring Declaration**”) and, together with the Kent Declaration, the “**First Day Declarations**”), each filed contemporaneously herewith and incorporated by reference herein.

Jurisdiction

8. The Court has jurisdiction to consider this matter 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. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

9. Pursuant to Local Bankruptcy Rule 9013-1(f), the Debtors consent to entry of a final order by the Court in connection with this Motion to the extent it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

Taxes and Fees

10. In the ordinary course of operating their healthcare and wellness businesses, the Debtors collect, withhold, and incur an assortment of Taxes and Fees they remit periodically to various federal, state, and local taxing, licensing, regulatory, and other governmental authorities (collectively, the “**Taxing Authorities**”). A non-exhaustive list of the Taxing Authorities is attached as **Exhibit C** hereto (the “**Taxing Authorities List**”). Although the Taxing Authorities List is substantially complete, the relief requested herein is to be applicable with respect to all the Taxing Authorities and is not limited to those Taxing Authorities listed on the Taxing Authorities List.

11. The Taxes and Fees generally fall into the following categories, each of which is described in further detail below: (i) Real and Personal Property Taxes, (ii) Income and Franchise Taxes, (iii) Business License and Regulatory Fees, (iv) Sales and Use Taxes, and (v) Other Taxes and Fees (each as defined and described below).²

12. As set forth in further detail below, the Debtors pay the Taxes and Fees monthly, quarterly or annually, in each case as required by applicable laws and regulations. The Debtors estimate that they have accrued approximately \$541,000 in Taxes and Fees, \$303,000 of which will become due and payable during the period between the Petition Date and the final

² The Debtors are not seeking authority, pursuant to this Motion, to pay employee withholding taxes, which are addressed in a separate motion filed contemporaneously herewith.

hearing on the Motion (estimated to be thirty (30) days after the Petition Date) (the “**Interim Period**”). A chart outlining the various categories and approximate amounts of the Taxes and Fees the Debtors are seeking authority to pay pursuant to this Motion is set forth below. The amounts of the Taxes and Fees set forth below are good faith estimates based on the Debtors’ books and records and remain subject to potential audits and other adjustments. As such, the Debtors also seek authorization to pay any Taxes and Fees due and owing following audit and review.

| Category of Taxes and Fees | Approx. Amount Seeking Authority to Pay on Interim Basis | Approx. Amount Seeking Authority to Pay on Final Basis (Inclusive of Interim Amounts) |
|--------------------------------------|---|--|
| Real and Personal Property Taxes | \$200,000 | \$420,000 |
| Income and Franchise Taxes | \$100,000 | \$100,000 |
| Business License and Regulatory Fees | \$0 | \$0 |
| Sales and Use Taxes | \$1,000 | \$1,000 |
| Other Taxes and Fees | \$2,000 | \$20,000 |
| Total Taxes and Fees | \$303,000 | \$541,000 |

A. Real and Personal Property Taxes

13. State and local laws in many of the jurisdictions where the Debtors operate generally grant the applicable Taxing Authorities the power to levy property taxes against the Debtors’ real and personal property (collectively, “**Real and Personal Property Taxes**”). The Debtors pay taxes for the real property they lease for their medical centers, pharmacy locations, corporate headquarters, and other locations, which amounts are calculated based on the value of the real property. Leased real property taxes are either paid by the Debtors directly to the relevant Taxing Authorities, or billed to the Debtors by their lessors who then remit payment to the relevant

Taxing Authorities. The Debtors remit real property taxes to the applicable Taxing Authorities in installment payments, depending on the specific Taxes or Fees.³

14. For the avoidance of doubt, the Debtors are not seeking authority to pay prepetition lease obligations pursuant to this Motion.

15. The Debtors pay personal property taxes in four installments in March, May, June, and September. The Debtors specifically pay personal property taxes on items crucial to their operations including leased or owned medical equipment, furniture and fixtures, and computer equipment. Certain Taxing Authorities may assert liens for Personal Property Taxes upon the property so taxed.

16. The Debtors estimate that, as of the Petition Date, they have accrued approximately \$420,000 in prepetition Real and Personal Property Taxes, approximately \$200,000 of which will become due and payable within the Interim Period.

B. Income and Franchise Taxes

17. The Debtors incur franchise taxes assessed by certain Taxing Authorities to operate their businesses in applicable jurisdictions (“**Franchise Taxes**”). Franchise Taxes are generally remitted by the Debtors on an annual basis.

18. Further, the Debtors incur certain federal and state income taxes (“**Income Taxes**” and, together with the Franchise Taxes, the “**Income and Franchise Taxes**”) that are payable to various Taxing Authorities. Income Taxes vary throughout the year in terms of timing and amounts. For 2023, the Debtors’ Income Tax returns are due in March 2024. However, each

³ **Exhibit C** includes Real and Personal Property Taxes in connection with certain locations the Debtors have either sold, exited, or are in the process of exiting but for which the Debtors continue to pay taxes for a limited period of time and/or are required by contractual agreement to continue to pay such Real and Personal Property Taxes.

of the Debtors expect to file an extension for such Income Tax returns to be filed by September 2024.

19. The Debtors estimate that, as of the Petition Date, they have accrued approximately \$100,000 in prepetition Income and Franchise Taxes, all of which will become due and payable within the Interim Period.

C. Business License and Regulatory Fees

20. The Debtors incur a variety of taxes and fees required to operate business in certain jurisdictions, including certain business rates, business licenses, and commercial activity taxes (the “**Business License and Regulatory Fees**”). The method for calculating these taxes and fees and the deadlines for paying such amounts vary by jurisdiction.

21. As of the Petition Date, the Debtors are not aware of any pretention amounts due on account of Business License and Regulatory Fees. However, out of an abundance of caution, the Debtors request authority to pay any prepetition obligations that have accrued or will accrue on account of Business License and Regulatory Fees.

D. Sales and Use Taxes

22. The Debtors incur or collect from customers a limited amount of sales taxes, gross receipts taxes, and similar obligations in connection with the sale of various products in the Debtors’ pharmacies and clinics (collectively, the “**Sales Taxes**”). Sales Taxes are essentially general consumption taxes charged at the point of purchase for certain goods, which taxes usually are established by the applicable Taxing Authority as a percentage of the retail price of the good purchased.

23. The Debtors incur use taxes on account of the purchase of various inventory, supplies, or other goods utilized by the Debtors in the ordinary course of business (collectively, the “**Use Taxes**” and, together with Sales Taxes, the “**Sales and Use Taxes**”). Use Taxes typically

arise if a supplier does not have business operations in the state in which it is supplying goods and, therefore, does not charge sales tax on goods that are otherwise taxable to the purchaser.

24. As a general matter, the Debtors are required to remit Sales and Use Taxes to the applicable Taxing Authorities on a monthly basis. The Debtors estimate that, as of the Petition Date, they owe approximately \$1,000 in Sales and Use Taxes, all of which will become due and payable within the Interim Period.

E. Other Taxes and Fees

25. In addition to the foregoing, the Debtors collect, withhold or incur various other taxes, fees, and charges, including, but not limited to, commercial rent tax, gross receipts tax, utility tax, federal excise tax, annual reporting fees, and other federal, state, and local taxes, fees, and charges for which an officer, director or employee of the Debtors could incur personal liability (including any amounts required to be withheld or collected under applicable law) (collectively, “**Other Taxes and Fees**”).

26. As of the Petition Date, the Debtors estimate they have accrued approximately \$20,000 in aggregate Other Taxes and Fees, approximately \$2,000 of which will become due and payable within the Interim Period.

Relief Requested Should Be Granted

27. Ample cause exists to authorize the payment of the Taxes and Fees, including that (i) the failure to pay the Taxes and Fees may interfere with the Debtors’ continued operations; (ii) certain of the Taxes and Fees may not be property of the Debtors’ estates; (iii) the failure to pay prepetition Property Taxes may increase the scope of secured and priority claims held by the applicable Taxing Authorities against the Debtors’ estates; and (iv) the Court has authority to grant the requested relief under sections 105(a), 363(b) 507(a), and 541(d) of the Bankruptcy Code.

A. Failure to Pay the Taxes and Fees Could Materially Impair the Debtors' Reorganization Efforts

28. Nonpayment of the Taxes and Fees could cause certain Taxing Authorities to take adverse action against the Debtors or these chapter 11 estates, including by asserting liens on the Debtors' assets or seeking to lift the automatic stay, which could impose significant costs on the Debtors' estates. Additionally, failure to pay the Taxes and Fees may jeopardize the Debtors' maintenance of good standing to operate in the jurisdictions in which they do business. For example, Taxing Authorities could impose penalties on and charge the Debtors accrued interest for their failure to pay certain Taxes and Fees. Continued non-payment could result in tax levies and even store closures. Neither the Debtors' businesses nor their chapter 11 strategy can afford to endure such needless setbacks.

29. In addition, if certain Taxes and Fees remain unpaid by the Debtors, the Debtors' officers and directors may be subject to lawsuits or prosecution during the pendency of these chapter 11 cases. The dedicated and active participation of the Debtors' directors, officers, and other employees is not only integral to the Debtors' continued, uninterrupted operations, but also essential to the orderly administration of these chapter 11 cases. The threat of a lawsuit or criminal prosecution and any ensuing liability would distract the Debtors and their personnel from important tasks, to the detriment of all parties in interest.

B. Certain of the Taxes and Fees May Not Be Property of the Debtors' Estates

30. Some of the Taxes and Fees, such as certain value-added taxes, may constitute "trust fund" taxes, which the Debtors are required to collect and hold in trust for payment to the applicable Taxing Authorities. Section 541(d) of the Bankruptcy Code provides, in relevant part, as follows:

Property in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes

property of the estate . . . only to the extent of the debtor’s legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.

11 U.S.C. § 541(d).

31. If the Debtors have collected or hold Taxes and Fees in trust for payment to the Taxing Authorities, such funds do not constitute property of the Debtors’ estates. *See, e.g., Begier v. IRS*, 496 U.S. 53, 60–62 (1990) (holding that excise and withholding taxes are property held by a debtor in trust for another and, as such, are not property of the debtor’s estate); *Shank v. Wash. State Dep’t of Revenue (In re Shank)*, 792 F.2d 829, 833 (9th Cir. 1986) (sales tax required by state law to be collected by sellers from their customers is a “trust fund” tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm’n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); *City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 96 (3d Cir. 1994) (finding that withholding taxes were subject to a trust); *In re Am. Int’l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (holding that funds held in trust for federal excise and withholding taxes are not property of the debtor’s estate). The Debtors, therefore, generally do not have an equitable interest in such funds, and they should be permitted to pay the applicable Taxes and Fees to the Taxing Authorities as they become due.

C. Certain of the Taxes and Fees May be Secured or Entitled to Priority Treatment

32. The Debtors’ failure to pay certain of the Taxes and Fees may give rise to secured or priority claims in favor of the affected Taxing Authorities. In fact, the creation and perfection of such a lien may not violate the automatic stay—even if the lien arises under applicable law for taxes due after the Petition Date. *See* 11 U.S.C. § 362(b)(18) (automatic stay does not apply to “the creation or perfection of a statutory lien for an *ad valorem* property tax, or a special tax or special assessment on real property whether or not *ad valorem*, imposed by a governmental unit, if such tax or assessment comes due after the date of the filing of the

petition[.]”); *see also In re Gifaldi*, 207 B.R. 54, 56 n.1 (Bankr. W.D.N.Y. 1997) (noting that section 362(b)(18) reversed case law that had held that the creation of a statutory lien for *ad valorem* property taxes violated the automatic stay). Similarly, many of the claims at issue here may be entitled to priority treatment under the Bankruptcy Code. *See* 11 U.S.C. § 507(a)(8). Thus, the Debtors’ requested relief will not prejudice the recovery of junior creditors but, instead, will benefit all parties in interest by reducing the quantum of secured or priority claims that might otherwise accrue interest during the pendency of these proceedings. *See* 11 U.S.C. §§ 506(b), 511(a); *United States v. Ron Pair Enters., Inc.*, 489 U.S. 235, 241–43 (1989) (nonconsensual lienholders may receive interest on their claims under section 506(b) of the Bankruptcy Code).

D. Payment of the Taxes and Fees is Warranted Under Section 363(b)(1) and 105(a) of the Bankruptcy Code and Doctrine of Necessity

33. A bankruptcy court may authorize a debtor to pay certain prepetition obligations pursuant to section 363(b) of the Bankruptcy Code. 11 U.S.C. § 363(b)(1). Section 363(b) of the Bankruptcy Code provides, in relevant part, that “[t]he [debtor], 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). To approve the use of assets outside the ordinary course of business pursuant to section 363(b) of the Bankruptcy Code, courts require only that the debtor “show that a sound business purpose justifies such actions.” *Dai-Ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.)*, 242 B.R. 147, 153 (D. Del. 1999) (internal citations omitted); *see also In re Phoenix Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987). Moreover, if “the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *Comm. of Asbestos-Related Litigants and/or Creditors v. Johns-Manville Corp. (In re Johns-Manville Corp.)*, 60 B.R. 612, 616 (Bankr.

S.D.N.Y. 1986) (citation omitted); *see also Stanziale v. Nachtomi (In re Tower Air, Inc.)*, 416 F.3d 229, 238 (3d Cir. 2005) (stating that “[o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task.”).

34. In addition, the Court has the authority, pursuant to its equitable powers under section 105(a) of the Bankruptcy Code, to authorize the relief requested herein because such relief is necessary for the Debtors to carry out their fiduciary duties under section 1107(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code empowers bankruptcy courts to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Section 1107(a) of the Bankruptcy Code “contains an implied duty of the debtor-in-possession” to “protect and preserve the estate, including an operating business’ going-concern value,” on behalf of a debtor’s creditors and other parties in interest. *In re CEI Roofing, Inc.*, 315 B.R. 50, 59 (Bankr. N.D. Tex. 2004) (internal citations omitted); *see also Unofficial Comm. of Equity Holders v. McManigle (In re Penick Pharm., Inc.)*, 227 B.R. 229, 232–33 (Bankr. S.D.N.Y. 1998) (“[U]pon filing its petition, the Debtor became debtor in possession and, through its management . . . was burdened with the duties and responsibilities of a bankruptcy trustee.”).

35. Further, in a long line of well-established cases, courts consistently have permitted payment of prepetition obligations where such payment is necessary to preserve or enhance the value of a debtor’s estate for the benefit of all creditors. *See, e.g., Miltenberger v. Logansport, C. & S. W. R. Co.*, 106 U.S. 286, 312 (1882) (payment of pre-receivership claim prior to reorganization permitted to prevent “stoppage of the continuance of [crucial] business relations”); *Dudley v. Mealey*, 147 F.2d 268, 271 (2d Cir. 1945) (extending doctrine for payment of prepetition claims beyond railroad reorganization cases); *Mich. Bureau of Workers’ Disability*

Comp. v. Chateaugay Corp. (In re Chateaugay Corp.), 80 B.R. 279, 285–86 (S.D.N.Y. 1987) (approving lower court order authorizing payment of prepetition wages, salaries, expenses, and benefits).

36. The Court may also authorize the payment of prepetition claims in appropriate circumstances under section 105(a) of the Bankruptcy Code and the doctrine of necessity when such payment is essential to the continued operation of a debtor’s business. *See, e.g., In re Just for Feet, Inc.*, 242 B.R. 821, 824–25 (D. Del. 1999) (holding that section 105(a) of Bankruptcy Code provides a statutory basis for payment of prepetition claims under the doctrine of necessity and noting that “[t]he Supreme Court, the Third Circuit and the District of Delaware all recognize the court’s power to authorize payment of pre-petition claims when such payment is necessary for the debtor’s survival during chapter 11”); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (confirming that the doctrine of necessity is standard for enabling a court to authorize payment of prepetition claims prior to confirmation of a reorganization plan).

37. Payment of the prepetition Taxes and Fees is an exercise of sound business judgment and is necessary to ensure a smooth transition into chapter 11. The Debtors seek to pay the prepetition Taxes and Fees to, among other reasons, prevent the Taxing Authorities from taking actions that would interfere with the Debtors’ continued business operations and potentially impose significant costs on the Debtors’ estates. Such actions may include asserting liens on estate assets or seeking to lift the automatic stay. Additionally, failure to satisfy the prepetition Taxes and Fees may jeopardize the Debtors’ maintenance of good standing to operate in the jurisdiction in which they do business.

38. The relief requested by this Motion represents a sound exercise of the Debtors' business judgment, is necessary to avoid immediate and irreparable harm to the Debtors' estates, and is justified under sections 363(b) and 105(a) of the Bankruptcy Code. Authorizing the Debtors to pay prepetition amounts related to Taxes and Fees and to continue paying postpetition Taxes and Fees as they become due and owing in the ordinary course is in the best interests of the Debtors, their estates, and their economic stakeholders.

E. Cause Exists to Authorize Debtors' Financial Institutions to Honor Checks and Electronic Fund Transfers

39. The Debtors have sufficient funds to pay the Taxes and Fees in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated access to cash collateral and debtor-in-possession financing. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the Taxes and Fees. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently and that the Court should authorize the Banks to receive, process, honor and pay any and all checks or wire transfer requests in respect of the relief requested herein, solely to the extent that the Debtors have sufficient funds standing to their credit with such Banks, and such Banks may rely on the representations of the Debtors without any duty of further inquiry and without liability for following the Debtors' instructions.

Bankruptcy Rule 6003(b) Has Been Satisfied

40. Bankruptcy Rule 6003(b) provides that, to the extent relief is necessary to avoid immediate and irreparable harm, a bankruptcy court may issue an order granting "a motion to use, sell, lease, or otherwise incur an obligation regarding property of the estate, including a motion to pay all or part of a claim that arose before the filing of the petition" prior to the Interim

Period. Fed. R. Bankr. P. 6003(b). As explained above and in the First Day Declarations, failure to pay the Taxes and Fees may interfere with the Debtors' continued operations and chapter 11 strategy, and increase the scope of secured and priority claims held by the applicable Taxing Authorities against the Debtors' estates. Accordingly, the Debtors would suffer immediate and irreparable harm if the relief sought herein is not promptly granted. The Debtors, therefore, submit that the relief requested herein is necessary to avoid immediate and irreparable harm, and, therefore, Bankruptcy Rule 6003 is satisfied.

Bankruptcy Rules 6004(a) and (h)

41. To implement the foregoing successfully, the Debtors seek waivers of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h). As explained above and in the First Day Declarations, the relief requested herein is necessary to avoid immediate and irreparable harm to the Debtors. Accordingly, ample cause exists to justify the waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay imposed by Bankruptcy Rule 6004(h), to the extent such notice requirements and such stay apply.

Reservation of Rights

42. Nothing contained herein is intended to be or shall be construed as (a) an implication or admission as to the validity of any claim against the Debtors or any liens satisfied pursuant to this Motion, (b) an agreement or obligation to pay any claims, (c) a waiver of any claims or causes of action that may exist against any creditor or interest holder, (d) a waiver of the Debtors' or any appropriate party in interest's rights to dispute any claim, or (e) an approval, assumption, or rejection of any agreement, contract, program, policy, or lease under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an implication

or admission to the validity of any claim or a waiver of the Debtors' rights to dispute such claim subsequently.

Notice

43. Notice of this Motion will be provided to the following parties (each as defined in the First Day Declarations): (a) the Office of the United States Trustee for the District of Delaware (Attn: Benjamin A. Hackman, Esq. (Benjamin.A.Hackman@usdoj.gov) and Jon Lipshie, Esq. (Jon.Lipshie@usdoj.gov)); (b) the holders of the thirty (30) largest unsecured claims against the Debtors on a consolidated basis; (c) the Internal Revenue Service; (d) the U.S. Securities and Exchange Commission; (e) the United States Attorney's Office for the District of Delaware; (f) Gibson, Dunn & Crutcher LLP, 200 Park Ave, New York, NY 10166 (Attn: Scott J. Greenberg, Esq. (SGreenberg@gibsondunn.com), Michael J. Cohen, Esq. (MCohen@gibsondunn.com) and Christina M. Brown, Esq. (christina.brown@gibsondunn.com)) and Pachulski, Stang, Ziehl & Jones LLP, 919 North Market Street #1700, Wilmington, Delaware 19801 (Attn: Laura Davis Jones, Esq. (ljones@pszjlaw.com) and James O'Neill, Esq. (joneill@pszjlaw.com)), as counsel to the Ad Hoc First Lien Group; (g) ArentFox Schiff LLP, 1301 Avenue of the Americas, 42nd Floor New York, NY 10019 (Attn: Jeffrey R. Gleit, Esq. (jeffrey.gleit@afslaw.com)), as counsel to the DIP Agent; (h) Freshfields Bruckhaus Deringer US LLP, 601 Lexington Avenue, New York, NY 10022 (Attn: Mark F. Liscio, Esq. (mark.liscio@freshfields.com) and Scott D Talmadge, Esq. (scott.talmadge@freshfields.com)), as counsel to the Agent under the CS Credit Agreement; (i) Proskauer Rose LLP, 70 West Madison, Suite 3800, Chicago, IL 60602 (Attn: Evan Palenschat, Esq. (EPalenschat@proskauer.com)), as counsel to the Agent under the Side-Car Credit Agreement; (j) U.S. Bank National Association, West Side Flats 60 Livingston Ave. EP-MN-WS3C Saint Paul, MN 55107 (Attn: Global Corporate Trust Services), the Indenture Trustee under the Senior Note Indenture (k) the Banks; (l) the Taxing

Authorities; and (m) any other party that has requested Notice pursuant to Rule 2002 (collectively, the “**Notice Parties**”). Notice of this Motion and any order entered hereon will be served in accordance with Local Bankruptcy Rule 9013-1(m).

44. The Debtors respectfully submit that no further notice is required. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

[Remainder of page intentionally left blank]

WHEREFORE the Debtors respectfully request entry of the Proposed Orders and such other and further relief as the Court may deem just and appropriate.

Dated: February 5, 2024
Wilmington, Delaware

/s/ Amanda R. Steele

RICHARDS, LAYTON & FINGER, P.A.
Mark D. Collins (No. 2981)
Michael J. Merchant (No. 3854)
Amanda R. Steele (No. 5530)
920 North King Street
Wilmington, Delaware 19801
Telephone: 302-651-7700
Emails: collins@rlf.com
merchant@rlf.com
steele@rlf.com

-and-

WEIL, GOTSHAL & MANGES LLP
Gary T. Holtzer (*pro hac vice* pending)
Jessica Liou (*pro hac vice* pending)
Matthew P. Goren (*pro hac vice* pending)
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Emails: gary.holtzer@weil.com
jessica.liou@weil.com
matthew.goren@weil.com

*Proposed Attorneys for the Debtors
and the Debtors in Possession*

Exhibit A

Proposed Interim Order

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

| | | |
|-----------------------------------|---|-------------------------------|
| | X | |
| | : | |
| In re | : | Chapter 11 |
| | : | |
| CANO HEALTH, INC., et al., | : | Case No. 24-10164 () |
| | : | |
| Debtors.¹ | : | (Jointly Administered) |
| | : | |
| | X | |

**INTERIM ORDER PURSUANT TO 11 U.S.C. §§ 11 U.S.C. 105(a), 363(b), 507(a),
AND 541(d) (I) AUTHORIZING DEBTORS TO PAY PREPETITION
TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Upon the motion, dated February 5, 2024 (the “**Motion**”)² of Cano Health, Inc. and certain of its subsidiaries, as debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned chapter 11 cases, pursuant to sections 105(a), 363(b), 507(a), and 541(d) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for entry of interim and final orders (a) authorizing, but not directing, the Debtors to pay prepetition taxes, assessments, fees, and other charges in the ordinary course of business, including any such taxes, assessments, fees, and charges subsequently determined upon audit, or otherwise, to be owed (collectively, the “**Taxes and Fees**”), and (b) granting related relief, all as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157(a)–(b) and §1334, and the *Amended Standing Order of Reference* from the United States

¹ The last four digits of Cano Health, Inc.’s tax identification number are 4224. A complete list of the Debtors in the Chapter 11 Cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.kccllc.net/CanoHealth>. The Debtors’ mailing address is 9725 NW 117th Avenue, Miami, Florida 33178.

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Motion.

District Court for the District of Delaware, dated February 29, 2012; and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the Notice Parties; and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed the Motion; and the Court having held a hearing to consider the relief requested in the Motion on an interim basis (the “**Hearing**”); and upon the First Day Declarations and the record of the Hearing; and all objections to the relief requested in the Motion on an interim basis, if any, having been withdrawn, resolved, or overruled; and the Court having determined the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates as contemplated by Bankruptcy Rule 6003, and is in the best interests of the Debtors, their estates, creditors, and all parties in interest; and upon all of the proceedings had 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 to the extent set forth herein.
2. The Debtors are authorized, but not directed, pursuant to sections 105(a), 363(b), 507(a), and 541(d) of the Bankruptcy Code to satisfy all Taxes and Fees due and owing to Taxing Authorities, including, without limitation, those Taxing Authorities listed on **Exhibit C** to the Motion, that arose prior to the Petition Date, including all Taxes and Fees subsequently determined, upon audit or otherwise, to be owed, in an aggregate interim amount not exceed \$303,000.

3. The Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds transfers, on account of the Taxes and Fees, as set forth herein, and to replace any prepetition checks or electronic fund transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases.

4. Each of the Banks at which the Debtors maintain their accounts relating to the payment of the Taxes and Fee are authorized to (a) receive, process, honor, and pay all checks presented for payment and to honor all funds transfer requests made by the Debtors related thereto, to the extent that sufficient funds are on deposit in those accounts and (b) accept and rely on all representations made by the Debtors with respect to which checks, drafts, wires, electronic funds or automated clearing house transfers should be honored or dishonored in accordance with this or any other order of the Court, whether such checks, drafts, wires, electronic funds or automated clearing house transfers are dated before, on, or after the Petition Date, without any duty to inquire otherwise.

5. The Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds or automated clearing house transfers, and to replace any prepetition checks or electronic fund or automated clearing house transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases with respect to any prepetition amounts that are authorized to be paid pursuant to this Interim Order.

6. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the name of the payee; (b) the nature, date, and amount of the payment; (c) the category or type of payment as characterized in the Motion; and (d) the Debtor or Debtors that made the payment. Every 30 days beginning upon entry of

this Order, the Debtors shall provide a copy of such matrix/schedule to counsel to the Ad Hoc First Lien Group, to the Office of the United States Trustee for the District of Delaware, and to counsel to any statutory committee appointed in these chapter 11 cases.

7. Nothing contained in the Motion or this Interim Order, nor any payment made pursuant to the authority granted by this Final Order, is intended to be or shall be construed as (a) an implication or admission as to the validity of any claim against the Debtors, (b) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any claim against the Debtors, (c) an agreement or obligation to pay any claims, (d) a waiver of any claims or causes of action which may exist against any creditor or interest holder, (e) a waiver of the obligation of any party in interest to file a proof of claim, (f) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code, or (g) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease.

8. Notwithstanding entry of this Interim Order, nothing herein shall create, nor is intended to create, any rights in favor of or enhance the status of any claim held by, any party.

9. Notwithstanding anything to the contrary contained in the Motion or herein, any payment to be made hereunder, and any authorization contained herein, shall be subject to and in accordance with any interim and final orders, as applicable, authorizing the Debtors' use of cash collateral and/or post-petition debtor-in-possession financing (such orders, the "**DIP Order**") and any budget in connection with any such use of cash collateral and/or post-petition debtor-in-possession financing. To the extent there is any inconsistency between the terms of the DIP Order and any action taken or proposed to be taken hereunder, the terms of the DIP Order shall control.

10. Nothing in this Interim Order shall be construed as authorizing the Debtors to pay any amounts on account of past due taxes or to prepay any taxes

11. The requirements of Bankruptcy Rule 6003(b) have been satisfied.

12. Under the circumstances of these chapter 11 cases, notice of the Motion is adequate under Bankruptcy Rule 6004(a) and Local Bankruptcy Rule 9013-1(m).

13. Notwithstanding Bankruptcy Rule 6004(h), this Interim Order shall be immediately effective and enforceable upon its entry.

14. A hearing to consider entry of an order granting the relief requested in the Motion on a final basis shall be held on _____, 2024, at _____ (Eastern Time) and any objections or responses to the Motion shall be in writing, filed with the Court, and served by no later than **4:00 p.m. (Eastern Time) on _____, 2024** on the following:

- a. proposed attorneys for the Debtors: (i) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary T. Holtzer, Esq. (gary.holtzer@weil.com), Jessica Liou, Esq. (jessica.liou@weil.com), Matthew P. Goren, Esq. (matthew.goren@weil.com), and Rachael Foust, Esq. (rachael.foust@weil.com); and (ii) proposed co-counsel for the Debtors: Richards, Layton & Finger, P.A., 920 North King Street, Wilmington, Delaware 19801 (Attn: Michael J. Merchant, Esq. (merchant@RLF.com), and Amanda R. Steele, Esq. (steele@rlf.com));
- b. counsel to the DIP Agent: ArentFox Schiff LLP, 1301 Avenue of the Americas, 42nd Floor New York, NY 10019 (Attn: Jeffrey R. Gleit, Esq. (jeffrey.gleit@afslaw.com));
- c. counsel to the Ad Hoc First Lien Group: Gibson, Dunn & Crutcher LLP, 200 Park Ave, New York, NY 10166 (Attn: Scott J. Greenberg, Esq. (SGreenberg@gibsondunn.com), Michael J. Cohen, Esq. (MCohen@gibsondunn.com) and Christina M. Brown, Esq. (christina.brown@gibsondunn.com)) and Pachulski, Stang, Ziehl & Jones LLP, 919 North Market Street #1700, Wilmington, Delaware 19801 (Attn: Laura Davis Jones, Esq. (ljones@pszjlaw.com) and James O'Neill, Esq. (joneill@pszjlaw.com));
- d. counsel to the Agent under the CS Credit Agreement: Freshfields Bruckhaus Deringer US LLP, 601 Lexington Avenue, New York, NY

10022 (Attn: Mark F. Liscio, Esq. (mark.liscio@freshfields.com) and Scott D Talmadge, Esq. (scott.talmadge@freshfields.com));

- e. counsel to the Agent under the Side-Car Credit Agreement: Proskauer Rose LLP, 70 West Madison, Suite 3800, Chicago, IL 60602 (Attn: Evan Palenschat, Esq. (EPalenschat@proskauer.com));
- f. Indenture Trustee under the Senior Note Indenture: U.S. Bank National Association, West Side Flats 60 Livingston Ave. EP-MN-WS3C Saint Paul, MN 55107 (Attn: Global Corporate Trust Services); and
- g. the Office of the United States Trustee for the District of Delaware: 844 King Street, Suite 2207, Lockbox 35, Wilmington Delaware 19801] (Attn: Benjamin A. Hackman, Esq. (Benjamin.A.Hackman@usdoj.gov) and Jon Lipshie, Esq. (Jon.Lipshie@usdoj.gov)).

15. The Debtors are authorized to take all actions necessary or appropriate to effectuate the relief granted in this Interim Order.

16. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Interim Order.

Exhibit B

Proposed Final Order

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

| | | |
|-----------------------------------|---|-------------------------------|
| | x | |
| | : | |
| In re | : | Chapter 11 |
| | : | |
| CANO HEALTH, INC., et al., | : | Case No. 24-10164 () |
| | : | |
| Debtors.¹ | : | (Jointly Administered) |
| | : | |
| | x | |

**FINAL ORDER PURSUANT TO 11 U.S.C. §§ 11 U.S.C. 105(a), 363(b), 507(a),
AND 541(d) (I) AUTHORIZING DEBTORS TO PAY PREPETITION
TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Upon the motion, dated February 5, 2024 (the “**Motion**”)² of Cano Health, Inc. and certain of its subsidiaries, as debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned chapter 11 cases, pursuant to sections 105(a), 363(b), 507(a), and 541(d) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for entry of interim and final orders (a) authorizing but not directing, the Debtors to pay prepetition taxes, assessments, fees, and other charges in the ordinary course of business, including any such taxes, assessments, fees, and charges subsequently determined upon audit, or otherwise, to be owed (collectively, the “**Taxes and Fees**”), and (b) granting related relief, all as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157(a)–(b) and §1334, and the *Amended Standing Order of Reference* from the United States

¹ The last four digits of Cano Health, Inc.’s tax identification number are 4224. A complete list of the Debtors in the chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.kccllc.net/CanoHealth>. The Debtors’ mailing address is 9725 NW 117th Avenue, Miami, Florida 33178.

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Motion.

District Court for the District of Delaware, dated February 29, 2012; and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the Notice Parties; and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed the Motion; and the Court having held a hearing to consider the relief requested in the Motion on an interim (the “**Interim Hearing**”) and final basis (the “**Final Hearing**”); and the Court having entered an order granting the relief requested in the Motion on an interim basis; and upon the First Day Declarations, the record of the Interim Hearing, the Final Hearing, and all of the proceedings had before the Court; and all objections to the relief requested in the Motion on a final basis, if any, having been withdrawn, resolved, or overruled; and the Court having determined the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing the relief requested in the Motion is in the best interests of the Debtors, their estates, creditors, and all parties in interest; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is granted on a final basis to the extent set forth herein.
2. The Debtors are authorized, but not directed, pursuant to sections 105(a), 363(b), 507(a), and 541(d) of the Bankruptcy Code to satisfy all Taxes and Fees due and owing to Taxing Authorities, including, without limitation, those Taxing Authorities listed on **Exhibit C** to the Motion, that arose prior to the Petition Date, including all of Taxes and Fees subsequently determined, upon audit or otherwise, to be owed.

3. The Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds transfers, on account of prepetition obligations and claims, including the Taxes and Fees, and to replace any prepetition checks or electronic fund transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases.

4. Each of the Banks at which the Debtors maintain their accounts relating to the payment of the Taxes and Fee are authorized to (a) receive, process, honor, and pay all checks presented for payment and to honor all funds transfer requests made by the Debtors related thereto, to the extent that sufficient funds are on deposit in those accounts and (b) accept and rely on all representations made by the Debtors with respect to which checks, drafts, wires, electronic funds or automated clearing house transfers should be honored or dishonored in accordance with this or any other order of the Court, whether such checks, drafts, wires, electronic funds or automated clearing house transfers are dated before, on, or after the Petition Date, without any duty to inquire otherwise.

5. The Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds or automated clearing house transfers, and to replace any prepetition checks or electronic fund or automated clearing house transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases with respect to any prepetition amounts that are authorized to be paid pursuant to this Final Order.

6. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the name of the payee; (b) the nature, date, and amount of the payment; (c) the category or type of payment as characterized in the Motion; and (d) the Debtor or Debtors that made the payment. Every 30 days beginning upon entry of

this Order, the Debtors shall provide a copy of such matrix/schedule to counsel to the Ad Hoc First Lien Group, to the Office of the United States Trustee for the District of Delaware, and to counsel to any statutory committee appointed in these chapter 11 cases.

7. Nothing contained in the Motion or this Final Order, nor any payment made pursuant to the authority granted by this Final Order, is intended to be or shall be construed as (a) an admission as to the validity of any claim against the Debtors, (b) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any claim against the Debtors, (c) an agreement or obligation to pay any claims, (d) a waiver of any claims or causes of action which may exist against any creditor or interest holder, (e) a waiver of the obligation of any party in interest to file a proof of claim, (f) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code, or (g) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease.

8. Notwithstanding entry of this Final Order, nothing herein shall create, nor is intended to create, any rights in favor of or enhance the status of any claim held by, any party.

9. Notwithstanding anything to the contrary contained in the Motion or herein, any payment to be made hereunder, and any authorization contained herein, shall be subject to and in accordance with any interim and final orders, as applicable, authorizing the Debtors' use of cash collateral and/or post-petition debtor-in-possession financing (such orders, the "**DIP Order**") and any budget in connection with any such use of cash collateral and/or post-petition debtor-in-possession financing. To the extent there is any inconsistency between the terms of the DIP Order and any action taken or proposed to be taken hereunder, the terms of the DIP Order shall control.

10. Nothing in this Final Order shall be construed as authorizing the Debtors to pay any amounts on account of past due taxes or to prepay any taxes.

11. Under the circumstances of these chapter 11 cases, notice of the Motion is adequate under Bankruptcy Rule 6004(a).

12. Notwithstanding Bankruptcy Rule 6004(h), this Final Order shall be immediately effective and enforceable upon its entry.

13. The Debtors are authorized to take all actions necessary or appropriate to effectuate the relief granted in this Final Order.

14. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Final Order.

Exhibit C

Taxing Authorities List

| Taxing Authorities | | |
|---|--|--|
| Tax Authority | Address | Tax Type |
| Bernalillo County Assessor | OFFICE OF THE ASSESSOR - PERSONAL PROPERTY DIVISION PO BOX 27108 ALBUQUERQUE, NM 87125 | Tangible Personal Property Tax Return |
| Bexar County Appraiser | 411 N Frio St San Antonio, TX 78207 | Tangible Personal Property Tax Return |
| Brevard County Appraiser | Attn. Appraiser's Office PO Box 429 Titusville, FL 32781-0429 | Tangible Personal Property Tax Return |
| Broward County Appraiser | Attn. Appraiser's Office 115 S Andrews Ave, Rm 111 Fort Lauderdale, FL 33301-1801 | Tangible Personal Property Tax Return |
| California Franchise Tax Board | PO Box 942857 Sacramento, CA 94257 | California Corporation Franchise or Income Tax Return |
| Cameron County Appraiser | 2021 Amistad Dr San Benito, TX 78586 | Tangible Personal Property Tax Return |
| Centers For Medicare & Medicaid Services | 7500 Security Boulevard, Baltimore, MD 21244 | Business Licenses & Permits |
| Clark County (NV) | 500 S Grand Central Parkway, 2nd Floor Las Vegas, NV 89155 | Unsecure Property Tax Bill - Business |
| Department of the Treasury, Internal Revenue Service | Internal Revenue Service Ogden, UT 84201-0012 | U.S. Corporate Income Tax Return - Cano Health California PC |
| Director of Finance, Municipal License Tax Division | P.O. Box 7079 San Juan, PR 00936-8179 | Puerto Rico Corporation Income Tax |
| Department of the Treasury, Internal Revenue Service | Internal Revenue Service Ogden, UT 84201-0012 | U.S. Corporate Income Tax Return - Cano Health Illinois PLLC |
| Department of the Treasury, Internal Revenue Service | Internal Revenue Service Ogden, UT 84201-0012 | U.S. Corporate Income Tax Return - Cano Health Nevada, PLLC |
| Department of the Treasury, Internal Revenue Service | Internal Revenue Service Ogden, UT 84201-0012 | U.S. Corporate Income Tax Return - Cano Health Texas PLLC |
| Department of the Treasury, Internal Revenue Service | Internal Revenue Service Ogden, UT 84201-0012 | U.S. Corporate Income Tax Return - Cano Health, Inc. |
| Department of the Treasury, Internal Revenue Service | Internal Revenue Service Ogden, UT 84201-0012 | U.S. Corporate Income Tax Return - Clinical Research of Hollywood |
| Department of the Treasury, Internal Revenue Service | Internal Revenue Service Ogden, UT 84201-0012 | U.S. Corporate Income Tax Return - Physician Partners Group of FL LLC |
| Florida Agency For Health Care Administration | 2727 MAHAN DRIVE, Tallahassee, FL 32308 | Business Licenses & Permits |
| Florida Department Of Business & Professional Regulation | 2601 Blair Stone Road, TALLAHASSEE, FL 32399 | Business Licenses & Permits |

| Taxing Authorities | | |
|---|--|--|
| Tax Authority | Address | Tax Type |
| Florida Department Of Health | BOARD OF PHARMACY, Tallahassee, FL 32399 | Business Licenses & Permits |
| Florida Department Of Health In Broward County | 780 SW 24 STREET, FORT LAUDERDALE, FL 33315 | Business Licenses & Permits |
| Florida Department Of Health In Marion County | 1801 SE 32ND AVE., Ocala, FL 34471 | Business Licenses & Permits |
| Florida Department Of Health In Orange County | 1001 EXECUTIVE CENTER DRIVE, ORLANDO, FL 32803 | Business Licenses & Permits |
| Florida Department Of Health In Palm Beach County | P.O. BOX 29, West Palm Bch, FL 33402 | Business Licenses & Permits |
| Florida Department Of Health In Volusia County | P.O. BOX 9190 BIN#118, Daytona Beach, FL 32120 | Business Licenses & Permits |
| Florida Department of Revenue | 5050 W Tennessee St Tallahassee, FL 32399-0112 | Florida Corporate Income/Franchise Tax Return – Cano Health Inc |
| Hidalgo County Appraiser | 4405 Professional Dr Edinburg, TX 78539 | Tangible Personal Property Tax Return |
| Florida Department of Revenue | 5050 W Tennessee St Tallahassee, FL 32399-0112 | Florida Corporate Income/Franchise Tax Return - Clinical Research of Hollywood |
| Florida Department of Revenue | 5050 W Tennessee St Tallahassee, FL 32399-0112 | Florida Corporate Income/Franchise Tax Return - Physician Partners Group of FL LLC |
| Florida Department of Revenue | 5050 W Tennessee St Tallahassee, FL 32399-0112 | Florida Partnership Information Return - Primary Care (ITC) Holdings, LLC |
| Florida Department of Revenue | 5050 W Tennessee St Tallahassee, FL 32399-0112 | Florida Partnership Information Return - Primary Care (ITC) Intermediate Holdings, LLC |
| Florida Department of Revenue | 5050 W Tennessee St Tallahassee, FL 32399-0112 | Sales and Use Tax |
| Hillsborough County Appraiser | Attn. Appraiser's Office 15th Floor County Center 601 E Kennedy Blvd Tampa, FL 33602-4932 | Tangible Personal Property Tax Return |
| Illinois Department of Revenue | P.O Box 19048 Springfield, IL 62974-9048 | Illinois Corporation Income and Replacement Tax Return |
| Lake County Appraiser | Attn. TPP Dept. 320 W Main St Ste A Tavares, FL 32778-3831 | Tangible Personal Property Tax Return |
| Marion County Appraiser | Attn. Appraiser's Office PO Box 6919 Ocala, FL 34478-6919 | Tangible Personal Property Tax Return |
| Miami-Dade County Appraiser | Attn. Personal Property Division 111 NW 1st St Ste 710 Miami, FL 33128-1984 | Tangible Personal Property Tax Return |

| Taxing Authorities | | |
|--|---|--|
| Tax Authority | Address | Tax Type |
| Nevada Department of Taxation, Commerce Tax Team | PO Box 51180 Los Angeles, CA 90051-5480 | Nevada Commerce Tax Return |
| New Mexico Taxation and Revenue Department | P.O. Box 25127 Santa Fe, NM 87504-5127 | New Mexico Information Return for Pass-Through Entities - Primary Care (ITC) Holdings, LLC |
| New Mexico Taxation and Revenue Department | P.O. Box 25127 Santa Fe, NM 87504-5127 | New Mexico Information Return for Pass-Through Entities - Primary Care (ITC) Intermediate Holdings, LLC |
| New Mexico Taxation and Revenue Department | P.O. Box 25127 Santa Fe, NM 87504-5127 | New Mexico Corporate Income and Franchise Tax Return |
| New York State Department of Taxation and Finance | Harriman Campus Rd State Campus Building 9 Albany, NY 12227 | New York State E-File Authorization for Tax Year 2021 |
| New York State Department of Taxation and Finance | Harriman Campus Rd State Campus Building 9 Albany, NY 12227 | General Business Corporation Franchise Tax Return |
| New York State Department of Taxation and Finance | Harriman Campus Rd State Campus Building 9 Albany, NY 12227 | New York Partnership Return - Primary Care (ITC) Holdings, LLC |
| New York State Department of Taxation and Finance | Harriman Campus Rd State Campus Building 9 Albany, NY 12227 | New York Partnership Return - Primary Care (ITC) Intermediate Holdings, LLC |
| Nueces County Appraiser | 201 N Chaparral St Corpus Christi, TX 78401 | Tangible Personal Property Tax Return |
| Orange County Appraiser | Attn. Appraiser's Office 200 S Orange Avenue Suite 1700 Orlando, FL 32801-3438 | Tangible Personal Property Tax Return |
| Osceola County Appraiser | Attn. Tangible Department 2505 E Irlo Bronson Memorial Kissimmee, FL 34744 | Tangible Personal Property Tax Return |
| Palm Beach County Appraiser | Attn. Appraiser's Office 5th Fl Government Center 301 N Olive Ave West Palm Beach, FL 33401-4793 | Tangible Personal Property Tax Return |
| Pinellas County Appraiser | Attn. Appraiser's Office PO Box 1957 Clearwater, FL 33757-1957 | Tangible Personal Property Tax Return |
| Polk County Appraiser | Attn. Appraiser's Office 255 N Wilson Ave Bartow, FL 33830-3901 | Tangible Personal Property Tax Return |
| State of New Jersey, Division of Taxation | PO Box 642 Trenton, NJ 08646-0642 | New Jersey Corporate Business Tax Return |
| U.S. Department Of Health And Human Services | 200 Independence Avenue, S.W. Washington, D.C. 20201 | Business Licenses & Permits |
| State of New Jersey, Division of Taxation | PO Box 642 Trenton, NJ 08646-0642 | New Jersey Partnership Return - Primary Care (ITC) Holdings, LLC |

| Taxing Authorities | | |
|---|---|---|
| Tax Authority | Address | Tax Type |
| State of New Jersey, Division of Taxation | PO Box 642 Trenton, NJ 08646-0642 | New Jersey Partnership Return - Primary Care (ITC) Intermediate Holdings, LLC |
| Volusia County Appraiser | Attn. Appraiser's Office 921 N Nova Rd Holly Hill, FL 32117 | Tangible Personal Property Tax Return |

File a First Day Motion:

[24-10164 Cano Health, Inc.](#)

Type: bk

Chapter: 11 v

Office: 1 (Delaware)

Assets: y

Case Flag: VerifDue, PlnDue,
DsclsDue

U.S. Bankruptcy Court

District of Delaware

Notice of Electronic Filing

The following transaction was received from Amanda R. Steele entered on 2/5/2024 at 5:54 AM EST and filed on 2/5/2024

Case Name: Cano Health, Inc.

Case Number: [24-10164](#)

Document Number: [7](#)

Docket Text:

Motion to Pay Sales and Use Taxes (*Motion of Debtors Pursuant to 11 U.S.C §§ 105(a), 363(b), 507(a), and 541(d) for Entry of Interim and Final Orders (I) Authorizing Debtors to Pay Prepetition Taxes and Fees, and (II) Granting Related Relief*) Filed By Cano Health, Inc. (Steele, Amanda)

The following document(s) are associated with this transaction:

Document description:Main Document

Original filename:Cano - Taxes Motion.pdf

Electronic document Stamp:

[STAMP bkecfStamp_ID=983460418 [Date=2/5/2024] [FileNumber=18416539-0]
[1dc78fc01d455c870fa4044a81fc81e75d3ced6e015f107c68d333535c6d5d87321c
bdd9f4b3e431876dda9e7d457586a4b2b500f9e60d003c3b23aa4341eec4]]

24-10164 Notice will be electronically mailed to:

Mark D. Collins on behalf of Debtor Cano Health, Inc.
rbgroup@rlf.com;ann-jerominski-2390@ecf.pacerpro.com

Michael Joseph Merchant on behalf of Debtor Cano Health, Inc.
merchant@rlf.com, rbgroup@rlf.com;ann-jerominski-2390@ecf.pacerpro.com

Amanda R. Steele on behalf of Debtor Cano Health, Inc.
steele@rlf.com, rbgroup@rlf.com;ann-jerominski-2390@ecf.pacerpro.com

U.S. Trustee
USTPRegion03.WL.ECF@USDOJ.GOV

24-10164 Notice will not be electronically mailed to:

EXHIBIT B

Interim Order

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

| | | |
|-----------------------------------|---|--------------------------------|
| | x | |
| | : | |
| In re | : | Chapter 11 |
| | : | |
| CANO HEALTH, INC., et al., | : | Case No. 24–10164 (KBO) |
| | : | |
| Debtors.¹ | : | (Jointly Administered) |
| | : | |
| | : | Re: Docket No. 7 |

**INTERIM ORDER PURSUANT TO 11 U.S.C. §§ 11 U.S.C. 105(a), 363(b), 507(a),
AND 541(d) (I) AUTHORIZING DEBTORS TO PAY PREPETITION
TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Upon the motion, dated February 5, 2024 [Docket No. 7] (the “**Motion**”)² of Cano Health, Inc. and certain of its subsidiaries, as debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned chapter 11 cases, pursuant to sections 105(a), 363(b), 507(a), and 541(d) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for entry of interim and final orders (a) authorizing, but not directing, the Debtors to pay prepetition taxes, assessments, fees, and other charges in the ordinary course of business, including any such taxes, assessments, fees, and charges subsequently determined upon audit, or otherwise, to be owed (collectively, the “**Taxes and Fees**”), and (b) granting related relief, all as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157(a)–(b) and §1334, and the *Amended Standing Order of*

¹ The last four digits of Cano Health, Inc.’s tax identification number are 4224. A complete list of the Debtors in the Chapter 11 Cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://www.kccllc.net/CanoHealth>. The Debtors’ mailing address is 9725 NW 117th Avenue, Miami, Florida 33178.

² Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Motion.

Reference from the United States District Court for the District of Delaware, dated February 29, 2012; and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the Notice Parties; and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed the Motion; and the Court having held a hearing to consider the relief requested in the Motion on an interim basis (the “**Hearing**”); and upon the First Day Declarations and the record of the Hearing; and all objections to the relief requested in the Motion on an interim basis, if any, having been withdrawn, resolved, or overruled; and the Court having determined the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates as contemplated by Bankruptcy Rule 6003, and is in the best interests of the Debtors, their estates, creditors, and all parties in interest; and upon all of the proceedings had 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 to the extent set forth herein.
2. The Debtors are authorized, but not directed, pursuant to sections 105(a), 363(b), 507(a), and 541(d) of the Bankruptcy Code to satisfy all Taxes and Fees due and owing to Taxing Authorities, including, without limitation, those Taxing Authorities listed on **Exhibit C** to the Motion, that arose prior to the Petition Date, including all Taxes and Fees subsequently determined, upon audit or otherwise, to be owed, in an aggregate interim amount not exceed \$303,000.

3. The Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds transfers, on account of the Taxes and Fees, as set forth herein, and to replace any prepetition checks or electronic fund transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases.

4. Each of the Banks at which the Debtors maintain their accounts relating to the payment of the Taxes and Fee are authorized to (a) receive, process, honor, and pay all checks presented for payment and to honor all funds transfer requests made by the Debtors related thereto, to the extent that sufficient funds are on deposit in those accounts and (b) accept and rely on all representations made by the Debtors with respect to which checks, drafts, wires, electronic funds or automated clearing house transfers should be honored or dishonored in accordance with this or any other order of the Court, whether such checks, drafts, wires, electronic funds or automated clearing house transfers are dated before, on, or after the Petition Date, without any duty to inquire otherwise.

5. The Debtors are authorized, but not directed, to issue new postpetition checks, or effect new electronic funds or automated clearing house transfers, and to replace any prepetition checks or electronic fund or automated clearing house transfer requests that may be lost or dishonored or rejected as a result of the commencement of the Debtors' chapter 11 cases with respect to any prepetition amounts that are authorized to be paid pursuant to this Interim Order.

6. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the name of the payee; (b) the nature, date, and amount of the payment; (c) the category or type of payment as characterized in the Motion; and (d) the Debtor or Debtors that made the payment. Every 30 days beginning upon entry of

this Order, the Debtors shall provide a copy of such matrix/schedule to counsel to the Ad Hoc First Lien Group, to the Office of the United States Trustee for the District of Delaware, and to counsel to any statutory committee appointed in these chapter 11 cases.

7. Nothing contained in the Motion or this Interim Order, nor any payment made pursuant to the authority granted by this Final Order, is intended to be or shall be construed as (a) an implication or admission as to the validity of any claim against the Debtors, (b) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any claim against the Debtors, (c) an agreement or obligation to pay any claims, (d) a waiver of any claims or causes of action which may exist against any creditor or interest holder, (e) a waiver of the obligation of any party in interest to file a proof of claim, (f) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code, or (g) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease.

8. Notwithstanding entry of this Interim Order, nothing herein shall create, nor is intended to create, any rights in favor of or enhance the status of any claim held by, any party.

9. Nothing in this Interim Order shall be construed as authorizing the Debtors to pay any amounts on account of past due taxes or to prepay any taxes

10. The requirements of Bankruptcy Rule 6003(b) have been satisfied.

11. Under the circumstances of these chapter 11 cases, notice of the Motion is adequate under Bankruptcy Rule 6004(a) and Local Bankruptcy Rule 9013-1(m).

12. Notwithstanding Bankruptcy Rule 6004(h), this Interim Order shall be immediately effective and enforceable upon its entry.

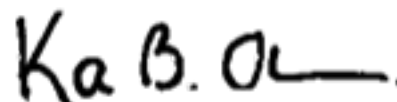
13. A hearing to consider entry of an order granting the relief requested in the Motion on a final basis shall be held on March 7, 2024 at 10:00 a.m. (Eastern Time) and any objections or responses to the Motion shall be in writing, filed with the Court, and served by no later than **4:00 p.m. (Eastern Time) on February 29, 2024** on the following:

- a. proposed attorneys for the Debtors: (i) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary T. Holtzer, Esq. (gary.holtzer@weil.com), Jessica Liou, Esq. (jessica.liou@weil.com), Matthew P. Goren, Esq. (matthew.goren@weil.com), and Rachael Foust, Esq. (rachael.foust@weil.com); and (ii) proposed co-counsel for the Debtors: Richards, Layton & Finger, P.A., 920 North King Street, Wilmington, Delaware 19801 (Attn: Michael J. Merchant, Esq. (merchant@RLF.com), and Amanda R. Steele, Esq. (steele@rlf.com));
- b. counsel to the DIP Agent: ArentFox Schiff LLP, 1301 Avenue of the Americas, 42nd Floor New York, NY 10019 (Attn: Jeffrey R. Gleit, Esq. (jeffrey.gleit@afslaw.com));
- c. counsel to the Ad Hoc First Lien Group: Gibson, Dunn & Crutcher LLP, 200 Park Ave, New York, NY 10166 (Attn: Scott J. Greenberg, Esq. (SGreenberg@gibsondunn.com), Michael J. Cohen, Esq. (MCohen@gibsondunn.com) and Christina M. Brown, Esq. (christina.brown@gibsondunn.com)) and Pachulski, Stang, Ziehl & Jones LLP, 919 North Market Street #1700, Wilmington, Delaware 19801 (Attn: Laura Davis Jones, Esq. (ljones@pszjlaw.com) and James O’Neill, Esq. (joneill@pszjlaw.com));
- d. counsel to the Agent under the CS Credit Agreement: Freshfields Bruckhaus Deringer US LLP, 601 Lexington Avenue, New York, NY 10022 (Attn: Mark F. Liscio, Esq. (mark.liscio@freshfields.com) and Scott D Talmadge, Esq. (scott.talmadge@freshfields.com));
- e. counsel to the Agent under the Side-Car Credit Agreement: Proskauer Rose LLP, 70 West Madison, Suite 3800, Chicago, IL 60602 (Attn: Evan Palenschat, Esq. (EPalenschat@proskauer.com));
- f. Indenture Trustee under the Senior Note Indenture: U.S. Bank National Association, West Side Flats 60 Livingston Ave. EP-MN-WS3C Saint Paul, MN 55107 (Attn: Global Corporate Trust Services); and
- g. the Office of the United States Trustee for the District of Delaware: 844 King Street, Suite 2207, Lockbox 35, Wilmington Delaware 19801] (Attn: Benjamin A. Hackman, Esq. (Benjamin.A.Hackman@usdoj.gov) and Jon Lipshie, Esq. (Jon.Lipshie@usdoj.gov)).

14. The Debtors are authorized to take all actions necessary or appropriate to effectuate the relief granted in this Interim Order.

15. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Interim Order.

Dated: February 6th, 2024
Wilmington, Delaware

Handwritten signature of Karen B. Owens in black ink.

KAREN B. OWENS
UNITED STATES BANKRUPTCY JUDGE