

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

Dynamic Aerostructures LLC, *et al.*,  
Debtors.<sup>1</sup>

Chapter 11

Case No. 25-10292 (xxx)

*(Joint Administration Pending)*

**DEBTORS' MOTION FOR INTERIM AND FINAL ORDERS  
AUTHORIZING THE DEBTORS TO PAY CERTAIN PREPETITION  
TAXES AND RELATED OBLIGATIONS**

Dynamic Aerostructures LLC and its affiliated debtors and debtors in possession (each, a “Debtor” and collectively, the “Debtors”) in the above-captioned chapter 11 cases, by and through their undersigned proposed counsel, hereby submit this motion (this “Motion”) this Court for entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, (i) authorizing, but not directing, the Debtors to pay, in their discretion, certain prepetition taxes and related obligations as necessary to conduct their business operations in the ordinary course and (ii) authorizing financial institutions to honor all checks, drafts, and other forms of payment, including fund transfers, used by the Debtors relating to the foregoing. In support hereof, the Debtors rely on the *Declaration of Eric N. Ellis in Support of Debtors' Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”),<sup>2</sup> filed concurrently herewith, and further represent as follows:

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: Dynamic Aerostructures LLC (3076); Dynamic Aerostructures Intermediate LLC (9800); and Forrest Machining LLC (3421). The Debtors’ service address is 27756 Avenue Mentry, Valencia, California 91355.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the First Day Declaration.



## **JURISDICTION AND VENUE**

1. This Court has jurisdiction over the Debtors, their estates, and this matter under 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 as of February 29, 2012. This is a core proceeding under 28 U.S.C. § 157(b).

2. Venue is proper in this Court pursuant to 28 U.S.C. § 1408.

3. The legal predicates for the relief requested herein are sections 105(a), 363, 506, 507, 541, 1107, and 1108 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 9013-1(m) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”).

4. Pursuant to Local Rule 9013-1(f), the Debtors consent to the entry of a final judgment or order with respect to this Motion if it is determined that this Court would lack Article III jurisdiction to enter such final order or judgment absent the consent of the parties.

## **BACKGROUND**

### **A. General Background**

5. On the date hereof (the “Petition Date”), each Debtor filed a voluntary petition for relief pursuant to chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this Motion, the Debtors filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no official committee of unsecured

creditors has been appointed in these chapter 11 cases.

6. The Debtors are a leading manufacturer and supplier of critical structural components and assemblies for the aerospace and defense industry. The Debtors specialize in complex, large-format structural airframe and wing components, large aluminum structures, and complex assemblies for key aerospace and defense customers such as Lockheed Martin, Northrop Grumman, and Boeing, among others. The Debtors have one of the largest independent aerospace and defense manufacturing sites in North America, operating out of 226,000 square feet across two facilities in Southern California.

7. Additional factual background regarding the Company, including their business operations, their corporate and capital structure, and the events leading to the filing of these chapter 11 cases, is set forth in detail in the First Day Declaration, filed concurrently herewith and incorporated herein by reference.

**B. Taxes and Related Obligations Paid By the Debtors**

8. Prior to the Petition Date, the Debtors, in their ordinary course of business, incurred various taxes, including use, property and other related business taxes, as well as regulatory, business license, and other similar fees and obligations (collectively, the “Taxes and Fees”). The Debtors remit the Taxes and Fees to various federal, state, and local authorities, including taxing, regulatory, and licensing authorities (collectively, the “Authorities”). The Debtors pay the Taxes and Fees to the Authorities on a periodic basis depending on the nature and incurrence of a particular Tax or Fee.

9. The Debtors believe they are current in the payment of assessed and undisputed Taxes and Fees that came due and payable prior to the Petition Date. However, certain Taxes and Fees attributable to the prepetition period are not yet due. The Debtors do not believe that

any Taxes and Fees related to the prepetition period will come due and payable to Authorities within the first thirty (30) days of the Petition Date (the “Interim Period”). However, out of an abundance of caution, the Debtors seek entry of an interim order authorizing to pay any Taxes and Fees that may come due within the Interim Period in an amount not to exceed \$10,000.00.

10. The Debtors anticipate that approximately \$250,000 of property taxes related to the prepetition period will come due by March 31, 2025, and seek entry of a final order authorizing the Debtors such property taxes as well as any other Taxes and Fees related to the prepetition period that may come due after the Interim Period.

**RELIEF REQUESTED**

11. By this Motion, the Debtors request entry of an order, substantially in the form attached hereto, authorizing, but not directing, the Debtors (a) to pay prepetition Taxes and Fees to the respective Authorities to the extent (i) the various Taxes and Fees that accrued prior to the Petition Date were not paid prepetition, were not processed prepetition, or were paid in an amount that was less than is actually owed, including amounts subsequently determined upon any audit or otherwise to be owed for periods prior to the Petition Date; (ii) any payments made prepetition were rejected, lost, or otherwise not received in full by any Authority; or (iii) any Taxes and Fees accrued or were incurred prepetition that will become due during the pendency of this case in the ordinary course of business; and (b) to continue paying Taxes and Fees to the Authorities postpetition in the ordinary course. Such relief will be without prejudice to the Debtors’ rights to contest the amounts of any Taxes and Fees on any grounds they deem appropriate.<sup>3</sup>

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<sup>3</sup> For the avoidance of doubt, by this Motion the Debtors are not seeking authorization to pay Taxes and Fees that accrued and became payable prior to the Petition Date and are no longer payable without penalty. Further, by this Motion, the Debtors are also not seeking authorization with respect to certain payroll taxes and

12. Further, the Debtors request entry of an order authorizing and directing the Debtors' banks and other financial institutions (the "Banks"), when requested by the Debtors in their sole discretion, to receive, process, honor, and pay all prepetition and postpetition checks, drafts, and other forms of payment, including fund transfers, on account of the Taxes and Fees whether such checks or other requests were submitted prior to or after the Petition Date. The Debtors further request that the Debtors' Banks and financial institutions be authorized to rely on the representations of the Debtors as to which checks and fund transfers should be honored and paid in respect of Taxes and Fees, provided that sufficient funds are on deposit in the applicable accounts to cover such payments. Finally, the Debtors request authorization to issue checks or provide for other means of payment to the Authorities, to the extent necessary to pay Taxes and Fees.

### **BASIS FOR RELIEF**

#### **A. Payment of the Taxes and Fees is Necessary and Appropriate**

13. There are several bases to grant the relief requested in this Motion. *First*, a portion of the Taxes and Fees may be entitled to priority status under section 507(a)(8) of the Bankruptcy Code and, therefore, must be paid in full under any chapter 11 plan. *See* 11 U.S.C. § 1129(a)(9)(C). Thus, payment of the Taxes and Fees at this time only affects the timing of the payment and does not prejudice the rights of general unsecured creditors.

14. *Second*, in some, or all of the states in which the Debtors do business, liens can attach to property on which the Debtors have unpaid Taxes and Fees, thus potentially entitling the relevant Authorities to a secured claim against property of the Debtors' estates and the

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withholdings related to the Debtors' employees; rather, such authorization is sought pursuant to the Debtors' employee wage motion.

payment of postpetition interest and penalties. Secured claims must be paid in full under any chapter 11 plan. See 11 U.S.C. § 1129(b)(2)(A). Payment of the Taxes and Fees will therefore affect only the timing of the payments, and not the amounts that would ultimately be payable to the applicable Authorities, and may, in some instances, allow the Debtors to avoid the payment of unnecessary interest and penalties.

15. *Third*, section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtors hold, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estates under subsection (a)(1) or (a)(2) of this section only to the extent of the debtors’ legal title to such property but not to the extent of any equitable interest in such property that the debtors do not hold.” 11 U.S.C. § 541(d). Some of the Taxes and Fees may constitute “trust fund” taxes that the Debtors are required to collect from third parties and hold in trust for the benefit of such Authorities, and may not constitute property of the estate. See *Begier v. Internal Revenue Service*, 496 U.S. 53, 57-60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference because such funds are not property of the debtors’ estate); see e.g. *In re Calabrese*, 689 F.3d 312, 314 (3d Cir. 2012) (holding that sales taxes are “trust fund” taxes). Accordingly, because the Debtors may have no equitable interest in any such trust fund taxes, payment of such Taxes and Fees would not prejudice the rights of any of the Debtors’ other creditors, and the Debtors should be permitted to pay them to the relevant Authorities as they become due.

16. *Fourth*, states may impose personal liability on the Debtors’ directors and officers to the extent the Debtors fail to meet their obligations to remit Taxes and Fees, even if the failure to pay such Taxes and Fees was not a result of any malfeasance on their part. See, e.g., *John F. Olson et al., Director & Officer Liability: Indemnification and Insurance* § 3:21 (2003) (“[S]ome

states hold corporate officers personally liable for any sales tax and penalty owed and not paid by the corporation, regardless of cause.”). In addition, the Debtors’ failure to pay certain Taxes and Fees could cause the State of California to challenge the Debtors’ rights to operate within the state’s jurisdiction. Addressing any action taken by the state would be costly and burdensome and would be an unnecessary distraction during these chapter 11 cases. Therefore, it is in the best interests of the Debtors’ estates to eliminate the possibility of the foregoing distractions.

17. *Fifth*, the use of estates assets to pay the Taxes and Fees should be authorized under section 363(b) of the Bankruptcy Code so long as a sound business purpose exists for doing so. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (holding that the standard for considering a section 363(c) motion is “a good business reason”). Courts emphasize that the business judgment rule is not an onerous standard. *In re Touer Air, Inc.*, 416 F. 3d 299, 238 (3d Cir. 2005) (stating that [o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task”); *In re AbitibiBowater*, 418 B.R. 815, 831 (Bankr. D. Del. 2009) (the business judgment standard is “not a difficult standard to satisfy”). The Debtors have a strong business purpose for paying the Taxes and Fees. Indeed, failure to pay the Taxes and Fees jeopardizes the Debtors’ abilities to continue to operate and may subject the Debtors’ directors and officers to personal liability. Furthermore, Authorities may audit the Debtors if the Taxes and Fees are not timely paid. Such audits would needlessly divert the Debtors’ attention from their Chapter 11 efforts. In addition, some Authorities may also seek to impose liens on the Debtors’ assets due to unpaid “trust fund” taxes, which liens would require time, effort, and expense for the Debtors to challenge and remove.

18. Bankruptcy courts in this District have relied on these authorities and precedent to authorize the payment of prepetition tax obligations. *See, e.g., In re EdgeMarc Energy Holdings*,

*LLC*, No. 19-11104 (JTD) (Bankr. D. Del. May 16, 2019) (authorizing debtors to pay prepetition taxes in the ordinary course of business); *In re Pernix Sleep, Inc.*, Case No. 19-10323 (CSS) (Bankr. D. Del. Feb 21, 2019) (same); *In re Argos Therapeutics, Inc.*, No. 18-12714 (KJC) (Bankr. D. Del. Dec. 3, 2018) (same); *In re David's Bridal, Inc.*, No. 18-12635 (LSS) (Bankr. D. Del. Nov. 20, 2018) (same); *In re Bertucci's Holdings, Inc.*, No. 18-10894 (MFW) (Bankr. D. Del. May 3, 2018) (same).<sup>4</sup>

19. Without question, the payment of the Taxes and Fees is necessary here. It is in the best interest of the Debtors' estates that the Taxes and Fees be paid on time to avoid any disruptions. Delayed payment of the Taxes and Fees may cause the Authorities to take precipitous action, including a marked increase in state audits, a flurry of lien filings, and significant administrative maneuvering at the expense of the Debtors' time and resources. Prompt and regular payment of the Taxes and Fees will avoid this unnecessary governmental action. Based on the foregoing, the Debtors submit that the relief requested herein is in the best interest of the Debtors, their estates, their creditors, their stakeholders, and other parties-in-interest and, therefore, should be granted.

**B. Cause Exists to Authorize the Debtors' Financial Institutions to Honor Checks and Electronic Funds Transfers**

20. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business. The Debtors submit that any financial institution should be authorized to rely on the representations of the Debtors with respect to whether any check drawn or transfer request issued by the Debtors prior to the Petition Date should be honored pursuant to

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<sup>4</sup> The referenced orders are voluminous in nature and, therefore, are not attached to this Motion; however, in accordance with Local Rule 7007-2, as made applicable to main cases by the Court's General Chambers Procedures, undersigned counsel has copies of each order and will make them available to the Court or to any party that requests them. Additionally, the Orders are available on the Court's CM/ECF PACER site at the cited docket index numbers and on the dates specified above.



this Motion, and this Court should authorize all applicable Banks and financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested herein.

**IMMEDIATE RELIEF AND WAIVER OF AUTOMATIC STAY ARE  
NECESSARY TO AVOID IMMEDIATE AND IRREPARABLE HARM**

21. Bankruptcy Rule 6003 provides that “[e]xcept to the extent that relief is necessary to avoid immediate and irreparable harm, the court shall not, within twenty-one (21) days after the filing of the petition, issue an order granting . . . (b) 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 . . .” FED. R. BANKR. P. 6003. As described herein, the failure to pay such Taxes and Fees would have immediate and detrimental consequences to the Debtors’ business operations and would decrease value of the Debtors’ estates to the detriment and prejudice of all stakeholders. If the Debtors are not authorized to make such payments, their failure to remit owed amounts may result, as described above, in director or office liability, additional interest on unpaid amounts, and penalties. Accordingly, the relief requested is necessary to avoid immediate and irreparable harm, and, therefore, Bankruptcy Rule 6003 is satisfied.

22. In addition, by this Motion, the Debtors seek a waiver of any stay of the effectiveness of the order approving this Motion. Pursuant to Bankruptcy Rule 6004(h), “[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” FED. R. BANKR. P. 6004(h). As set forth above, the Debtors require immediate relief to continue ordinary business operations for the benefit of all parties in interest. Accordingly, the Debtors submit that

ample cause exists to justify a waiver of the fourteen (14) day stay imposed by Bankruptcy Rule 6004(h), to the extent that it applies.

**RESERVATION OF RIGHTS**

23. Nothing contained in this Motion is intended or shall be construed as (i) an admission as to the validity of any claim against the Debtors; (ii) a waiver of the Debtors' or any party-in-interest's rights to dispute any claim; or (iii) an approval or assumption of any agreement under section 365 of the Bankruptcy Code. Likewise, if this Court grants the relief sought in this Motion, any payment made pursuant to the interim or final order is not intended and should not be construed as an admission as to the validity of any claim or a waiver of the Debtors' rights to dispute such claim at a later date. Accordingly, the Debtors reserve all their rights and defenses related to their ability to contest the amount or basis of any Taxes and Fees that may be due to the various Authorities.

**NOTICE AND NO PRIOR REQUEST**

24. Notice of this Motion will be given to: (a) United States Trustee for the District of Delaware; (b) the United States Attorney's Office for the District of Delaware; (c) the state attorneys general for all states in which the Debtors conduct business; (d) the Internal Revenue Service; (e) the United States Securities and Exchange Commission; (f) the holders of the thirty (30) largest unsecured claims against the Debtors on a consolidated basis; (g) counsel to the DIP Agent and DIP Lender; (h) counsel to the Prepetition Agent; (i) banks and financial institutions where the Debtors maintain accounts; (j) the Authorities; and (k) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors respectfully submit that, in light of the nature of the relief requested, no further notice is necessary.

**WHEREFORE**, the Debtors respectfully request that the Court enter interim and final orders, substantially in the forms annexed hereto, granting the relief requested in the Motion and such other and further relief as may be just and proper.

Dated: February 26, 2025  
Wilmington, Delaware

**CHIPMAN BROWN CICERO & COLE, LLP**

/s/ Robert A. Weber

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*Proposed Counsel to the Debtors and Debtors in Possession*

**EXHIBIT A**

**Interim Order**

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

In re:

Dynamic Aerostructures LLC, *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 25-10292 (xxx)

*(Joint Administration Pending)*

**INTERIM ORDER AUTHORIZING DEBTORS TO PAY CERTAIN  
PREPETITION TAXES AND RELATED OBLIGATIONS**

Upon the motion (the “Motion”)<sup>2</sup> of the Debtors for an interim order (this “Interim Order”) and a Final Order (i) authorizing, but not directing, the Debtors to remit and pay taxes and other related fees and obligations (as described in the Motion, the “Taxes and Fees”) as the Debtors, in their discretion, deem necessary to various federal, state, county, and city taxing, regulatory, and licensing authorities (the “Authorities”); and upon consideration of the First Day Declaration; and this Court having jurisdiction over 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; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that this Court may enter a final order consistent with Article III of the United States Constitution; and this 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 sufficient notice of the Motion having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates, their

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: Dynamic Aerostructures LLC (3076); Dynamic Aerostructures Intermediate LLC (9800); and Forrest Machining LLC (3421). The Debtors’ service address is 27756 Avenue Mentry, Valencia, California 91355.

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Motion.

creditors, and other parties in interest; and after due deliberation thereon; and good 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 final hearing on the Motion (the “Final Hearing”) is set for \_\_\_\_\_, 2025 at \_\_\_:\_\_\_ a.m./p.m. (prevailing Eastern Time). Any objections or responses to the entry of the proposed Final Order shall be filed on or before 4:00 p.m. (prevailing Eastern Time) on \_\_\_\_\_, 2025 (the “Objection Deadline”), and shall be served on the following parties or their respective counsel on or before the Objection Deadline: (i) proposed co-counsel to the Debtors, Ropes & Gray LLP, 1211 Avenue of the Americas, New York, NY 10036 (Attn: Gregg M. Galardi; email: gregg.galardi@ropesgray.com) and Chipman Brown Cicero & Cole LLP, 1313 N. Market Street, Suite 5400, Wilmington, DE 19801 (Attn: Mark L. Desgrosseilliers and Robert A. Weber; email: desgross@chipmanbrown.com and weber@chipmanbrown.com); and 501 5<sup>th</sup> Ave., 15<sup>th</sup> Floor, New York, NY 10017 (Attn: Daniel G. Egan; email: egan@chipmanbrown.com); (ii) counsel to the DIP Agent and the DIP Lender, King & Spalding LLP, 1100 Louisiana St., Suite 4100, Houston, TX 77002 (Attn: Michael Fishel; email: mfishel@kslaw.com) and Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, DE 19801 (Attn: Kenneth J. Enos; email: kenos@ycst.com); (iii) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lock Box 35, Wilmington, Delaware 19801 (Attn: Rosa Sierra-Fox; email: Rosa.Sierra-Fox@usdoj.gov); and (iv) counsel for any statutory committee appointed in these chapter 11 cases. If no objections or responses are filed and served by the Objection Deadline, the Court may enter the Final Order without further notice or hearing

3. The Debtors are hereby authorized, but not directed, in their sole discretion, to pay all prepetition Taxes and Fees owed to Authorities in the ordinary course of their business up to the aggregate amount of \$10,000 during the Interim Period; *provided, however*, that no payments will be remitted to any Authority on account of Taxes and Fees that became payable prior to the Petition Date and are no longer payable without penalty.

4. All Banks are (a) authorized and directed to receive, process, honor and pay any and all prepetition and postpetition checks, drafts, electronic transfers and other forms of payment used by the Debtors to satisfy their Taxes and Fees, whether presented before, on, or after the Petition Date; *provided* that sufficient funds are on deposit in the applicable accounts to cover such payments, and (b) prohibited from placing any holds on, or attempting to reverse, any automatic transfers on account of Taxes and Fees. The Banks shall rely on the direction and representations of the Debtors as to which checks and fund transfers should be honored and paid pursuant to this Interim Order, and no such Bank shall have any liability to any party for relying on such direction and representations by the Debtors as provided for in this Interim Order.

5. To the extent the Debtors have not yet sought to remit payment on account of the Taxes and Fees, the Debtors are authorized, but not directed, to issue checks or provide for other means of payment of the Taxes and Fees.

6. Any party receiving payment from the Debtors is authorized to rely upon the representations of the Debtors as to which payments are authorized by this Interim Order.

7. Nothing in the Motion or this Interim Order or the relief granted (including any actions taken or payments made by the Debtors pursuant thereto) shall be construed as (a) authority to assume or reject any executory contract or unexpired lease of real property, or as a request for the same; (b) an admission as to the validity, priority, or character of any claim or

other asserted right or obligation, or a waiver or other limitation on the Debtors' or any other party in interest's ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise to pay any claim or other obligation; (d) granting third-party beneficiary status or bestowing any additional rights on any third-party; or (e) being otherwise enforceable by any third-party.

8. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Interim Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

9. The Court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied, and that the relief requested is necessary to avoid immediate and irreparable harm.

10. Notice of the Motion satisfies the requirements set forth in Bankruptcy Rule 6004(a).

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

12. All time periods set forth in this Interim Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

13. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Interim Order.

14. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation, interpretation, or enforcement of this Interim Order.



**EXHIBIT B**

**Final Order**

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

In re:

Dynamic Aerostructures LLC, *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 25-10292 (xxx)

*(Joint Administration Pending)*

**FINAL ORDER AUTHORIZING DEBTORS TO PAY CERTAIN  
PREPETITION TAXES AND RELATED OBLIGATIONS**

Upon the motion (the “Motion”)<sup>2</sup> of the Debtors for an interim order and a Final Order (this “Final Order”) authorizing, but not directing, the Debtors to remit and pay taxes and other related fees and obligations (as described in the Motion, the “Taxes and Fees”) as the Debtors, in their discretion, deem necessary to various federal, state, county, and city taxing, regulatory, and licensing authorities (the “Authorities”); and upon consideration of the First Day Declaration; and this Court having jurisdiction over 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; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that this Court may enter a final order consistent with Article III of the United States Constitution; and this 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 sufficient notice of the Motion having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and it appearing that the relief

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<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Motion.

requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and after due deliberation thereon; and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED on a *final* basis as set forth herein.
2. The Debtors are hereby authorized, but not directed, in their sole discretion, to pay all prepetition Taxes and Fees owed to Authorities in the ordinary course of their business, and to continue paying Taxes and Fees to the Authorities in the ordinary course post-petition.
3. All Banks are (a) authorized and directed to receive, process, honor, and pay any and all prepetition and postpetition checks, drafts, electronic transfers, and other forms of payment used by the Debtors to satisfy Taxes and Fees, whether presented before, on, or after the Petition Date; *provided* that sufficient funds are on deposit in the applicable accounts to cover such payments, and (b) prohibited from placing any holds on, or attempting to reverse, any transfers on account of Taxes and Fees. The Banks shall rely on the direction and representations of the Debtors as to which checks and fund transfers should be honored and paid pursuant to this Final Order, and no such Bank shall have any liability to any party for relying on such direction and representations by the Debtors as provided for in this Final Order.
4. To the extent the Debtors have not yet sought to remit payment on account of the Taxes and Fees, the Debtors are authorized, but not directed, to issue checks or provide for other means of payment of the Taxes and Fees.
5. Any party receiving payment from the Debtors is authorized to rely upon the representations of the Debtors as to which payments are authorized by this Final Order.

6. Nothing in the Motion or this Final Order or the relief granted (including any actions taken or payments made by the Debtors pursuant thereto) shall be construed as (a) authority to assume or reject any executory contract or unexpired lease of real property, or as a request for the same; (b) an admission as to the validity, priority, or character of any claim or other asserted right or obligation, or a waiver or other limitation on the Debtors' or any other party in interest's ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise to pay any claim or other obligation; (d) granting third-party-beneficiary status or bestowing any additional rights on any third-party; or (e) being otherwise enforceable by any third-party.

7. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Final Order shall create any rights in favor of or enhance the status of any claim held by any of the Authorities.

8. Notice of the Motion satisfies the requirements set forth in Bankruptcy Rule 6004(a).

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

10. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Final Order.

11. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation, interpretation, or enforcement of this Final Order.