

**ENTERED**

June 01, 2023

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

*In re*

**WESCO AIRCRAFT HOLDINGS, INC.,  
*et al.*,<sup>1</sup>**

Debtors.

Case No. 23-90611 (DRJ)

Chapter 11

(Jointly Administered)

**ORDER (I) AUTHORIZING THE  
DEBTORS TO PAY CERTAIN PREPETITION TAXES  
AND FEES AND (II) GRANTING RELATED RELIEF**

(Docket No. 10)

<sup>1</sup> The Debtors operate under the trade name Incora and have previously used the trade names Wesco, Pattonair, Haas, and Adams Aviation. A complete list of the Debtors in these chapter 11 cases, with each one's federal tax identification number and the address of its principal office, is available on the website of the Debtors' noticing agent at <http://www.kccllc.net/incora/>. The service address for each of the Debtors in these cases is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.



Upon the motion (the “*Motion*”),<sup>2</sup> of the above-captioned debtors (collectively, the “*Debtors*”), for entry of an order (this “*Order*”), among other things, authorizing the Debtors to pay certain prepetition taxes, assessments, fees, fines, penalties, interest on the foregoing, and other charges (the “*Taxes and Fees*”)<sup>3</sup> in the ordinary course of business; and the Court having jurisdiction to decide the Motion and to enter this Order pursuant to 28 U.S.C. § 1334; and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, such notice being adequate and appropriate under the circumstances; and after notice and a hearing, as defined in section 102 of the Bankruptcy Code; and the Court having determined that the legal and factual bases set forth in the Motion and in the record establish just cause for entry of this Order; and it appearing that entry of this Order is in the best interests of the Debtors’ estates; it is hereby **ORDERED** that:

1. The Debtors are authorized, but not directed, to pay in the ordinary course of business any Taxes and Fees that arose or accrued prior to the Petition Date, including any such Taxes and Fees that are subsequently determined, upon audit or otherwise, to be owed.<sup>4</sup>

2. The Debtors shall maintain a schedule of payments of Taxes and Fees made pursuant to this Order, including the following information: (a) the payee; (b) the date; (c) the amount; (d) the category of payment, as classified in the Motion; and (e) the payor Debtor. Each month (beginning with the current calendar month), the Debtors shall update the schedule for payments made during that month and shall provide the updated schedule to the counsel to the First Lien Noteholder Group, the U.S. Trustee and to any statutory committee appointed in these cases within 20 days after the end of that month.

<sup>2</sup> Capitalized terms used but not defined in this Order have the meanings ascribed to them in the Motion.

<sup>3</sup> The Taxes and Fees described in this Motion do not include employment-related taxes, such as personal income tax withholding, social security tax, Medicare tax and unemployment tax. Any such taxes or charges are addressed in a motion regarding wages and other employment matters, filed contemporaneously with this Motion.

<sup>4</sup> Provided that the Debtors shall be authorized to pay prepetition Taxes and Fees other than Priority Taxes to the extent no party objects to such payments in advance of the second-day hearing.

3. All banks and financial institutions are authorized and required to receive, process, honor and pay any and all checks and other transfer requests with respect to payments made by the Debtors pursuant to this Order, whether presented before, on or after the Petition Date. However, a bank or other financial institution is not required to honor any such check or transfer request if insufficient funds are on deposit to cover the requested payment.

4. All banks and financial institutions are authorized to rely on the representations of the Debtors and their agents as to whether a particular payment is authorized to be paid pursuant to this Order.

5. The banks and financial institutions subject to this Order shall have no liability in connection with honoring any prepetition checks or transfer requests contemplated by this Order.

6. The Debtors are authorized, but not directed, in their sole discretion, to issue new postpetition checks, or effect new transfers, on account of the Taxes and Fees, to replace any prepetition checks or transfer requests issued that are dishonored or rejected as a result of the commencement of these chapter 11 cases.

7. Notwithstanding the relief granted in this Order, all authorizations herein and all payments and actions pursuant thereto shall be subject to each interim and final order entered by the Court in respect of the *Debtors' Emergency Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors To (A) Obtain Postpetition Financing and (B) Use Cash Collateral, (II) Granting Liens and Providing Superpriority Administrative Expense Claims, (III) Granting Adequate Protection to Prepetition Secured Parties, (IV) Modifying the Automatic Stay, and (V) Granting Related Relief* filed contemporaneously herewith (collectively, such interim and final orders, the “**DIP Order**”), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Order or the DIP Documents (as defined in the DIP Order). To the extent there is any inconsistency between the terms of the DIP Order and the terms of this Order, the terms of the DIP Order shall control.

8. Notwithstanding the relief granted herein and any actions taken pursuant to such relief, nothing contained in the Motion or this Order (nor any actions or payments pursuant to the relief granted herein) shall constitute, nor is it intended to constitute: (a) an implication, admission, concession or finding as to the validity, priority, amount, basis for, or secured status of any particular claim against any Debtor, including priority under section 503(b)(9); (b) a waiver of the Debtors' or other party in interest's right to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) a waiver of any claim or cause of action that any Debtor or other party in interest may have against any entity; (e) a ratification, adoption, rejection or assumption of any agreement, contract or lease under section 365 of the Bankruptcy Code; (f) a waiver or limitation of any Debtor's or other party in interest's rights under any agreement, the Bankruptcy Code or other applicable law; or (g) an implication, admission, concession or finding (i) that any particular claim is of a type specified or defined in this Order or the Motion or (ii) that any lien, security interest, other encumbrance on property of any Debtor or right of setoff is valid, enforceable or perfected (and the Debtors and all other parties in interest expressly reserve and preserve their rights to contest or to seek avoidance of the same). Any payment made pursuant to this Order should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

9. Notwithstanding Bankruptcy Rule 6004(h) or any other provision of the Bankruptcy Rules or Local Bankruptcy Rules, the terms of this Order shall be immediately effective and enforceable upon its entry.

10. The Debtors and their agents are authorized to take all steps necessary or appropriate to carry out this Order.

11. The Court shall retain jurisdiction over all matters arising from or related to the implementation, interpretation or enforcement of this Order.

**Signed: June 01, 2023.**



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**DAVID R. JONES**  
**UNITED STATES BANKRUPTCY JUDGE**