

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:)	Chapter 11
)	
OTB HOLDING LLC, <i>et al.</i> , ¹)	Case No. 25-52415 (SMS)
)	
)	
Debtors.)	(Joint Administration Requested)
)	

**DEBTORS' EMERGENCY MOTION FOR ENTRY OF INTERIM AND FINAL
ORDERS (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN PREPETITION
TAXES AND RELATED OBLIGATIONS AND (II) GRANTING RELATED RELIEF**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) file this *Emergency Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to Pay Certain Prepetition Taxes and Related Obligations and (II) Granting Related Relief* (this “Motion”). In support of this Motion, the Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over these cases and this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A). Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409(a).

2. The bases for the relief requested herein are sections 105(a), 363(b)(1), 507(a)(8), 541(d), 1107, and 1008 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 6003

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: OTB Holding LLC (3213), OTB Acquisition LLC (8500), OTB Acquisition of New Jersey LLC (1506), OTB Acquisition of Howard County LLC (9865), Mt. Laurel Restaurant Operations LLC (5100), OTB Acquisition of Kansas LLC (9014), OTB Acquisition of Baltimore County, LLC (6963). OTB Holding LLC’s service address is One Buckhead Plaza, 3060 Peachtree Road, NW, Atlanta, GA 30305.

and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rules 9006-2, 9013-1 and 9013-2 of the Local Rules of Practice for the United States Bankruptcy Court for the Northern District of Georgia (the “Local Rules”), and the *Second Amended and Restated General Order 26-2019, Procedures for Complex Chapter 11 Cases*, dated February 6, 2023 (the “Complex Case Procedures”).

BACKGROUND

3. On March 4, 2025 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Georgia, Atlanta Division (the “Court”). The Debtors have continued in possession of their properties and have continued to operate and manage their business as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request has been made for the appointment of a trustee or examiner, and no official committee has yet been established in these cases.

4. The factual background relating to the Debtors’ commencement of these cases is set forth in detail in the *Declaration of Jonathan M. Tibus in Support of Chapter 11 Petitions and First Day Pleadings* (the “First Day Declaration”) filed on or about the date hereof and incorporated herein by reference.²

The Debtors’ Taxes

5. In the ordinary course of operating their business, the Debtors incur (a) certain sales, use, trust fund, property, and other taxes (collectively, the “Taxes”) and (b) various business

² Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the First Day Declaration.

license, permit, and other fees (collectively, the “Fees”) payable to various federal, state, and local taxing and regulatory authorities (collectively, the “Taxing Authorities”).

6. The Debtors pay the Taxes and Fees to the Taxing Authorities on a periodic basis, remitting them monthly, quarterly, semiannually, or annually depending on the nature and incurrence of a particular Tax or Fee. Except as otherwise described below, Taxes and Fees are remitted and paid by the Debtors via checks and electronic funds transfers that are processed through their banks and other financial institutions.

7. As of the Petition Date, the Debtors estimate that, collectively, they owe the various Taxing Authorities described in detail on Exhibit A attached hereto approximately \$6,130,000 in prepetition Taxes and Fees.³ The following table describes the various categories of Taxes and Fees incurred by the Debtors in the ordinary course of business and includes good faith estimates of such Taxes that have accrued as of the Petition Date based on the Debtors’ books and records and remain subject to potential audits and other adjustments:⁴

³ Inclusion of a Taxing Authority on Exhibit A does not constitute an acknowledgement by the Debtors that the Debtors owe any obligation to such authority or that such authority will be paid pursuant to any order entered on this Motion.

⁴ As of the Petition Date, the Debtors have also incurred prepetition state and federal payroll and employment-related Taxes in the ordinary course of business and that such Taxes are owed (but not yet paid), to the Taxing Authorities pursuant to the Debtors’ payroll. The Debtors do not seek authority to collect and pay state and federal employee withholding taxes under this Motion, but rather request such authority as part of the *Debtors’ Emergency Motion for Entry of an Order (I) Authorizing Payment of Prepetition Wages, Payroll Taxes, Certain Employee Benefits, and Related Expenses; (II) Directing Banks to Honor Related Prepetition Transfers; and (III) Granting Related Relief* filed concurrently herewith.

Category of Taxes and Fees	Approximate Amount Accrued and Unpaid as of the Petition Date (inclusive of interim relief requested)	Interim Relief Requested (due within twenty-one (21) days of Petition Date)
Sales and Use Taxes	\$1,500,000	\$1,260,000
Franchise and Income Taxes	\$250,000	\$20,000
Real and Personal Property Taxes	\$4,350,000	\$1,250,000
Other Taxes and Fees	\$30,000	\$30,000
Total	\$6,130,000	\$2,560,000

A. Sales and Use Taxes

8. The Debtors incur and collect from their customers a variety of state and local sales taxes, gross receipts taxes, and similar obligations in connection with sales of various products and services in Debtors’ restaurants (the “Sales Taxes”). Sales Taxes are generally consumption taxes charged at the point of purchase for certain goods, including alcohol, which are usually established by the applicable Taxing Authority as a percentage of the price of the good or service purchased.⁵ The Debtors collect and remit or otherwise pay the Sales Taxes as needed to the applicable Taxing Authorities. The Debtors also incur use taxes on account of purchasing various inventory, raw materials, supplies or other goods used in the ordinary course of the Debtors’ business (the “Use Taxes,” together with the Sales Taxes, the “Sales and Use Taxes”). The Use Taxes typically arise pursuant to purchases the Debtors make from out-of-state vendors that do not collect state sales tax that would have been charged on the purchase of such goods if the purchase had occurred

⁵ The Debtors utilize various delivery platforms (e.g., DoorDash and UberEats) in the ordinary course of business. The applicable platform will typically collect Sales Taxes from the customer and either (i) remit such Sales Taxes directly to the appropriate Taxing Authority or (ii) remit such Sales Taxes to the Debtors to then remit to the appropriate Taxing Authority. For the avoidance of doubt, this Motion does not reflect, or request authority to pay, Sales Taxes paid by the delivery platform directly to the appropriate Taxing Authority.

within the state where the vendor is located. In 2024, the Debtors paid approximately \$14,300,000 in aggregate on account of Sales and Use Taxes to the applicable Taxing Authorities. The Debtors estimate that they owe approximately \$1,500,000 in accrued and unpaid Sales and Use Taxes as of the Petition Date, of which \$1,260,000 will become due within twenty-one (21) days following the Petition Date. Accordingly, the Debtors request authority, but not direction, to satisfy any amounts owed on account of such Sales and Use Taxes that may become due and owing in the ordinary course of business during their chapter 11 cases.

B. Franchise Taxes and Income Taxes

9. The Debtors pay franchise, net worth and similar taxes (“Franchise Taxes”) and income taxes (“Income Taxes”, and together with Franchise Taxes, the “Franchise and Income Taxes”) to various Taxing Authorities to maintain the right to operate their business in the applicable taxing jurisdiction. Certain states will refuse to qualify the Debtors to do business in a state or issue certificates of good standing or other documents necessary to do business in such jurisdiction, recognize a name change, merger or other activity if Franchise Taxes are not paid. Certain states impose personal liability on officers of entities that fail to pay Franchise Taxes. Franchise Taxes vary by jurisdiction and may be based on a flat fee, net operating income, gross receipts or capital employed. Income Taxes are generally calculated as a percentage of net income (the difference between gross receipts and expenses, after accounting for additional write-offs). In 2024, the Debtors paid approximately \$220,000 in aggregate on account of Franchise and Income Taxes to the applicable Taxing Authorities. The Debtors estimate that they owe approximately \$250,000 in accrued and unpaid Franchise and Income Taxes as of the Petition Date, of which \$20,000 will become due within twenty-one (21) days following the Petition Date. Accordingly,

the Debtors request authority, but not direction, to satisfy any amounts owed on account of such Franchise and Income Taxes that may become due and owing in the ordinary course of business during their chapter 11 cases.

C. Real and Personal Property Taxes

10. 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' personal property (collectively, the "Property Taxes"). Additionally, certain of the Debtors' leases provide that the Debtors will remit applicable Property Taxes for the leased property directly to the appropriate Taxing Authorities.⁶ To avoid the imposition of statutory liens on their personal property, the Debtors typically pay Property Taxes on property that they own in the ordinary course of business. The Debtors generally pay Property Taxes by paying Taxing Authorities through their tax advisor, Ryan LLC, or directly via checks, electronic funds transfers or ACH. If the Property Taxes are not paid to the Taxing Authorities, certain states have historically revoked or otherwise terminated the liquor licenses issued by such states, resulting in disruption of the Debtors' business operations. In 2024, the Debtors paid approximately \$3,700,000 in aggregate on account of Property Taxes to the applicable Taxing Authorities.

11. The Debtors estimate that they have accrued approximately \$4,350,000 in Property Taxes as of the Petition Date, of which \$1,250,000 will become due within twenty-one (21) days

⁶ In certain instances, the Debtors' leases require the Debtors to either reimburse its landlord's payment of property taxes on the leased property or to place such property taxes on the leased property in escrow with the landlord. The Debtors do not seek authority in this Motion for the payment of such amounts. However, we have included estimates whereby the Debtors pay Property Taxes directly to the applicable Taxing Authority on account of (i) real property or buildings (*i.e.*, improvements) owned by the Debtors and (ii) Property Taxes payable by the Debtors directly to the applicable Taxing Authority pursuant to a lease.

following the Petition Date. Accordingly, the Debtors request authority, but not direction, to satisfy any amounts owed on account of such Property Taxes that may become due and owing in the ordinary course of business during their chapter 11 cases.

D. Other Taxes and Fees

12. Applicable federal, state, and local laws and regulations require the Debtors to pay taxes and fees for a wide range of annual reports, import taxes, business licenses, liquor licenses and permits. The Debtors also incur certain annual tax reporting, privilege fees and filing related fees (collectively, the “Other Taxes and Fees”). The method for calculating Other Taxes and Fees and deadlines for paying such amounts varies by jurisdiction. In 2024, the Debtors paid approximately \$510,000 in aggregate on account of Other Taxes and Fees to the applicable Taxing Authorities. The Debtors estimate that they have accrued approximately \$30,000 in the aggregate of Other Taxes and Fees as of the Petition Date, of which all will become due within twenty-one (21) days following the Petition Date. Accordingly, the Debtors request authority, but not direction, to satisfy any amounts owed on account of such Other Taxes and Fees that may become due and owing in the ordinary course of business during their chapter 11 cases.

E. Audits

13. The Debtors are subject to certain ongoing audit investigations of prior year tax returns and may be subject to further investigations (the “Audits”) during the pendency of these chapter 11 cases. These Audits may result in additional prepetition Taxes being assessed against the Debtors (such additional Taxes, “Audit Amounts”), though the Debtors will use their best

efforts to avoid any such additional liability. The Debtors seek authority, but not direction, to satisfy any such Audit Amounts in the ordinary course of business.⁷

14. The Debtors believe that many of the Taxes and Fees collected prepetition are not property of the Debtors' estates, and therefore, must be remitted to the Taxing Authorities. Even if certain prepetition Taxes and Fees are not considered to be the property of the Debtors' estates, they may give rise to priority claims by the Taxing Authorities. Moreover, if the Taxes and Fees are not paid, it is possible that some, if not all, of the Taxing Authorities may, pursuant to section 362(b)(9) of the Bankruptcy Code, cause the Debtors to be audited and subjected to various administrative proceedings. Such Audits and administrative proceedings and the accompanying disruption in business activities would materially and adversely affect the Debtors' restructuring efforts and unnecessarily divert the Debtors' attention away from these cases.

RELIEF REQUESTED

15. By this Motion, the Debtors seek entry of (i) an interim order substantially in the form attached hereto as **Exhibit B** (the "Interim Order"), authorizing, but not directing, the Debtors to remit and pay, in their sole discretion, prepetition Taxes and Fees owed to the Taxing Authorities in an amount not to exceed \$2,560,000 on an interim basis and scheduling a final hearing (the "Final Hearing"); and (ii) a final order substantially in the form attached hereto as **Exhibit C** (the "Final Order") authorizing, but not directing, the Debtors to remit and pay, in their sole discretion,

⁷ Nothing contained herein or in the order approving the Motion constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Audit Amount. The Debtors expressly reserve all rights with respect to any Audit. Furthermore, the Debtors reserve the right to contest the Audit Amounts, if any, claimed to be due as a result of an Audit.

prepetition Taxes and Fees owed to the Taxing Authorities in an amount not to exceed \$6,130,000 on an final basis.

16. In addition, to the extent any check issued or electronic transfer initiated prior to the Petition Date to satisfy any prepetition obligation on account of Taxes or Fees has not cleared the banks as of the Petition Date, the Debtors request the Court to authorize the banks, when requested by the Debtors, in their sole discretion, to receive, process, honor and pay such checks or electronic transfers, provided that there are sufficient funds available in the applicable accounts to make such payments. The Debtors also seek authorization to issue replacement checks or to provide for other means of payment to the Taxing Authorities, to the extent necessary to pay such outstanding Taxes or Fees owing for period prior to the Petition Date, as well as those Taxes and Fees subsequently determined upon audit to be owed for periods prior to the Petition Date.

BASIS FOR RELIEF REQUESTED

17. Ample cause exists to authorize the payment of the Taxes and Fees, including that (i) certain of the Taxes and Fees may not be property of the Debtors' estates; (ii) the failure to pay the Taxes and Fees may interfere with the Debtors' continued operations; (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; (iv) the payment of Taxes and Fees generally affects only the timing of payments, because most, if not all, of the Taxes and Fees are afforded priority status under the Bankruptcy Code; and (v) the Court has authority to grant the requested relief under sections 363 and 105(a) of the Bankruptcy Code.

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

18. Certain of the Taxes and Fees may not be property of the Debtors' estates, as they have been collected from third parties and held in trust for payment to various Taxing Authorities.

Section 541(d) of the Bankruptcy Code provides, in relevant part that:

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).

19. Certain of the Taxes and Fees constitute so called "trust fund" taxes, which the Debtors are required to collect from third parties and hold in trust for payment to the Taxing Authorities. As a result, courts have held that such taxes are not part of a debtor's estate. *See, e.g., Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57-60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor's property); *Official Comm. of Unsecured Creditors v. Columbia Gas Sys. Inc. (In re Columbia Gas Sys. Inc.)*, 997 F.2d 1039, 1056–60 (3d Cir. 1993) (indicating that even if a statute does not establish an express trust, a constructive trust may be found);⁸ *In re Al Copeland Enters., Inc.*, 991 F.2d 233, 235 (5th Cir. 1993) (finding that debtors' prepetition collection of sales taxes and interest thereon held subject to trust and not property of estate); *Tex. Comptroller of Pub. Accounts v. Megafoods Stores (In re Megafoods Stores, Inc.)*, 163 F.3d 1063, 1067–69 (9th Cir.

⁸ Additionally, a constructive trust may be imposed on collected taxes where there exists a reasonable nexus between the funds and the taxes in question. *See In re Integrated Health Servs., Inc.*, 344 B.R. 262, 270 (Bankr. D. Del. 2006). The Debtors, therefore, may not have a legally cognizable interest in funds held on account of such "trust fund" taxes and, accordingly, such taxes, which generally consist of sales taxes, would not constitute "property of the [Debtors'] estate" as such term is defined in section 541 of the Bankruptcy Code.

1989) (holding that, under applicable state law, state sales taxes collected created statutory trust fund, if traceable, and were not property of the estate); *In re Equalnet Commc'ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (“[C]ertain prepetition tax claims, such as sales taxes, could be trust fund claims.”); *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 held in trust and should be permitted to pay such funds to the applicable Authority as the related Taxes and Fees become due.

B. Failure to Pay Prepetition Taxes and Fees May Interfere with the Debtors’ Continued Operations.

20. In states that have enacted laws providing that certain of the Taxes constitute trust fund taxes, officers and directors of the collecting debtor entity may be held personally liable for nonpayment of such Taxes. *See, e.g., Conway v. United States*, 647 F.3d 228 (5th Cir. 2011) (holding CEO personally liable for failure to ensure that company paid over to IRS prepetition excise taxes that were withheld from airline passengers). To the extent any accrued Taxes of the Debtors were unpaid as of the Petition Date, the Debtors’ officers and directors may be subject to lawsuits in such jurisdictions during these chapter 11 cases. Such potential lawsuits would prove extremely distracting for the Debtors, the named officers and directors, and this Court, which might be asked to entertain various motions seeking injunctions with respect to the potential state court actions. Thus, it is in the best interests of the Debtors’ estates to eliminate the possibility of the foregoing distraction.

C. Failure to Pay Prepetition Taxes and Fees May Increase the Scope of Secured and Priority Claims Held by the Taxing Authorities.

21. Payment of prepetition Taxes and Fees is also warranted because the Debtors' non-payment of certain of the Taxes and Fees may give rise to tax liens or increase the amount of secured claims held by the Taxing Authorities against the Debtors' estates. Specifically, the Taxing Authorities may assert liens against any personal property for which the Taxes and Fees are due and owing. Arguably, the relation back of a tax lien to the assessment or tax status date generally does not affect the enforceability of the tax lien against a debtor or violate the automatic stay imposed by section 362(a) of the Bankruptcy Code. *See* 11 U.S.C. § 362(b)(3). 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) of the Bankruptcy Code reversed case law that had held that the creation of a statutory lien against ad valorem property taxes violated the automatic stay).

22. Furthermore, to the extent the Taxing Authorities hold oversecured claims, if the prepetition Taxes and Fees are not paid, postpetition interest, fees, penalties, and other charges may accrue. *See* 11 U.S.C. § 506(b); *United States v. Ron Pair Enters., Inc.*, 489 U.S. 235, 241–43 (1989) (holding that nonconsensual lienholders may receive interest on their claims under section 506(b) of the Bankruptcy Code). Even if such Taxes and Fees are not treated as secured claims, they may be entitled to priority treatment. *See* 11 U.S.C. § 507(a)(8). Any attendant penalties

assessed by the applicable Taxing Authority on delinquent taxes owed by the Debtors may be entitled to similar treatment. The Debtors' failure to pay prepetition Taxes and Fees thus may increase the amount of priority claims held by the Taxing Authorities against the Debtors' estates. Indeed, if the Debtors are required to pay interest on such tax claims, section 511 of the Bankruptcy Code provides that "the rate of interest shall be the rate determined under applicable nonbankruptcy law," which may exceed prevailing market interest rates. *See* 11 U.S.C. § 511(a).

23. Accordingly, prompt payment of the Taxes and Fees may avoid the potential imposition of liens, prevent the accrual of interest charges and unnecessary fees and penalties on such claims, and eliminate claims for interest at potentially above-market rates for any resulting secured claims, all thereby preserving the value of the Debtors' estates and maximizing the distribution available for creditors in these chapter 11 cases.

D. Payment of Taxes and Fees is Warranted Under Sections 363 and 105(a) of the Bankruptcy Code.

24. 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." *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." *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted); *see also 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”).

25. The Court may also authorize the payment of prepetition claims in appropriate circumstances of 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* 11 U.S.C. § 105(a). Courts in this District routinely approve relief similar to that requested herein. *See, e.g., In re LaVie Care Centers, LLC*, Case No. 24-55507 (PMB) (Bankr. N.D. Ga. July 9, 2024) [Docket No. 234]; *In re Virtual Citadel, Inc.*, Case No. 20-62725 (JWC) (Bankr. N.D. Ga. Feb. 19, 2020) [Docket No. 29]; *In re The Krystal Co.*, No. 20-61065 (PWB) (Bankr. N.D. Ga. Feb. 13, 2020) [Docket No. 158]; *In re Jack Cooper Ventures, Inc.*, No. 19-62393 (PWB) (Bankr. N.D. Ga. Sept. 3, 2019) [Docket No. 216]; *In re Beaulieu Grp., LLC*, No. 17-41677 (PWB) (Bankr. N.D. Ga. July 20, 2017) [Docket No. 45]; *In re AstroTurf, LLC*, No. 16-41504 (PWB) (Bankr. N.D. Ga. June 29, 2016); [Docket No. 26]; *Miller Auto Parts & Supply Co., Inc.*, No. 14-68113 (MGD) (Bankr. N.D. Ga. Sept. 18, 2014) [Docket No. 23]; *In re Ace Hardware & Building Center, Inc.*, No. 12-24428 (REB) (Bankr. N.D. Ga. Jan. 15, 2013) [Docket No. 41]; *In re Cagle’s, Inc.*, No. 11-80202 (JB) (Bankr. N.D. Ga. Oct. 20, 2011) [Docket No. 29]; *In re Currahee Partners, LLC*, No. 09-73838 (WHL) (Bankr. N.D. Ga. Oct. 22, 2009) [Docket No. 152].⁹

26. The Debtors’ timely payment of the Taxes and Fees represents a sound exercise of the Debtors’ business judgment and will maximize value by allowing them to continue the operation of their business without interruption, which is necessary to ensure a smooth transition

⁹ Because of the voluminous nature of the orders cited herein, they are not attached to this Motion. Copies of these orders are available upon request to the Debtors’ proposed counsel.

into chapter 11. First, if the Debtors fail to pay the Taxes and Fees in a timely manner, the Taxing Authorities may assert that the Debtors' directors and officers are personally liable for payment of certain Taxes and Fees. This is the case even if failure to pay the Taxes and Fees was not a result of malfeasance on their part. Any claims or litigation related to the failure to pay the Taxes and Fees would be distracting for the Debtors, their directors and officers, as well as the Court, which may be asked to entertain various motions by Taxing Authorities seeking relief. Second, the Taxing Authorities may seek to assert liens on estate assets or seek to lift the automatic stay. Finally, a failure to satisfy the Taxes and Fees may jeopardize the Debtors' maintenance of good standing to operate in the jurisdictions in which they do business. As such, it is in the best interest of the Debtors' estates to eliminate the possibility of these distractions and to enable the Debtors to continue operating without interruption and to focus on their restructuring efforts.

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

27. The Debtors further request that the Debtors' banks be authorized, when requested by the Debtors, in their sole discretion, to process, honor and pay any and all checks or electronic fund transfers drawn on the Debtors' bank accounts to pay all prepetition Taxes and Fees, whether those checks or electronic fund transfers were presented prior to or after the Petition Date, and to make other transfers, provided that sufficient funds are available in the applicable account to make such payments. The Debtors represent that each of these checks and transfers can be readily identified as relating directly to the authorized payment of prepetition Taxes and Fees. Accordingly, checks and transfers, other than those relating to authorized payments, will not be honored inadvertently.

28. Based on the foregoing, the Debtors submit that the relief requested is necessary and appropriate, is in the best interests of their estates and creditors and should be granted in all respects.

EMERGENCY CONSIDERATION

29. The Debtors respectfully request emergency consideration of this Motion pursuant to Bankruptcy Rule 6003, which empowers a court to grant relief within the first twenty-one (21) days after the commencement of a chapter 11 case “to the extent that relief is necessary to avoid immediate and irreparable harm.” Here, the Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their operations and that any delay in granting the relief requested could hinder the Debtors’ operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first twenty-one (21) days of these chapter 11 cases would severely disrupt the Debtors’ operations at this critical juncture. Accordingly, the Debtors submit that they have satisfied the “immediate and irreparable harm” standard of Bankruptcy Rule 6003 and, therefore, respectfully request that the Court approve the relief requested in this Motion on an emergency basis.

WAIVER OF ANY APPLICABLE STAY

30. The Debtors seek a waiver of any stay of the effectiveness of the order granting this Motion. Pursuant to Bankruptcy Rule 6004(h), any “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.” The Debtors submit that the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors for the reasons set forth herein.

Accordingly, the Debtors submit that ample cause exists to justify a waiver of the fourteen-day stay imposed by Bankruptcy Rule 6004(h), to the extent applicable.

NOTICE

31. Notice of this Motion has been provided to: (a) the Office of the United States Trustee for the Northern District of Georgia; (b) the Debtors' thirty (30) largest unsecured creditors; (c) counsel to the Debtor's prepetition lenders; (d) counsel to the Debtors' debtor-in-possession lender; (e) the Internal Revenue Service; (f) the Georgia Department of Revenue; (g) the Attorney General for the State of Georgia; (h) the United States Attorney for the Northern District of Georgia; (i) the state attorneys general for states in which the Debtors conduct business; (j) the Taxing Authorities; and (k) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, the Debtors respectfully submit that no further notice is necessary.

NO PRIOR REQUEST

32. No prior request for the relief sought in this Motion has been made to this or any other court.

RESERVATION OF RIGHTS

33. Nothing contained herein is intended or should be construed as an admission as to the validity of any Tax or Fee against the Debtors, a waiver of the Debtors' right to dispute any Tax or Fee, or an approval or assumption of any agreement, contract or lease under section 365 of the Bankruptcy Code. The Debtors expressly reserve their rights to contest any claim related to the Taxes and Fees under applicable non-bankruptcy law. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's 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' right to dispute such claim subsequently.

CONCLUSION

WHEREFORE, the Debtors respectfully request entry of the Interim Order and Final Order, substantially in the forms attached hereto as **Exhibit B** and **Exhibit C**, respectively, (a) granting the relief requested herein, and (b) granting such other relief as is just and proper.

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Date: March 5, 2025
Atlanta, Georgia

Respectfully submitted,

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*Proposed Counsel for the Debtors in
Possession*

Exhibit A

Taxing Authorities

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
ALLEN PARK CITY TREASURER	PROPERTY + OTHER	15915 SOUTHFIELD ROAD ALLEN PARK, MI 48101
ALPHARETTA CITY DEPARTMENT OF REVENUE	PROPERTY	2 PARK PLAZA ALPHARETTA, GA 30009
ARAPAHOE COUNTY TREASURER	PROPERTY	5334 S. PRINCE ST. LITTLETON, CO 80120
ARIZONA DEPARTMENT OF REVENUE	INCOME + SALES & USE	PO BOX 29079 PHOENIX, AZ 85038
ARKANSAS DEPARTMENT OF REVENUE	SALES & USE	1900 WEST 7TH ST. ROOM 1040 LITTLE ROCK, AR 72201
ARLINGTON POLICE DEPARTMENT	OTHER	620 W DIVISION ST RECORDS SVCS ALARM OFFICE ARLINGTON, TX 76011-7421
AUBURN HILLS CITY TREASURER'S DEPARTMENT	PROPERTY	1827 N. SQUIRREL ROAD AUBURN HILLS, MI 48326
BALTIMORE COUNTY OFFICE OF BUDGET AND FINANCE	PROPERTY + OTHER	400 WASHINGTON AVENUE ROOM 150 TOWSON, MD 21204
BENSALEM TOWNSHIP	OTHER	2400 BYBERRY RD BENSALEM, PA 19020
BENTON COUNTY REVENUE OFFICE	PROPERTY	2113 W WALNUT ST ROGERS, AR 72756
BOWIE COUNTY TAX OFFICE	PROPERTY	710 JAMES BOWIE DR NEW BOSTON, TX 75570
BRAZOS COUNTY DEPARTMENT OF REVENUE	PROPERTY	4151 COUNTY PARK COURT BRYAN, TX 77802
BUCKS COUNTY DEPT OF HEALTH	OTHER	NESHAMINY MANOR CENTER 1282 ALMSHOUSE ROAD 2ND FLOOR DOYLESTOWN, PA 18901
CABARRUS COUNTY TAX ADMINISTRATION	PROPERTY	65 CHURCH STREET S CONCORD, NC 28025
CALIFORNIA FRANCHISE TAX BOARD	INCOME TAX	PO BOX 942840 SACRAMENTO, CA 94240-0040
CARROLLTON-FARMERS BRANCH I.S.D.	PROPERTY	1445 NORTH PERRY ROAD CARROLLTON, TX 75006
CATASAUQUA AREA SCHOOL DISTRICT	PROPERTY	HANOVER TOWNSHIP 201 N. 14TH ST. CATASAUQUA, PA 18032
CENTRAL CONNECTICUT HEALTH DISTRICT	OTHER	2080 SILAS DEANE HWY ATTN JENNIFER HUNT ROCKY HILL, CT 06067
CHARLOTTE FIRE DEPARTMENT	OTHER	500 DALTON AVE CHARLOTTE, NC 28206
CHESTER CO HEALTH - CHESTER COUNTY HEALTH DEPT	OTHER	601 WESTTOWN RD SUITE 288 WEST CHESTER, PA 19380

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
CITY OF ALGONQUIN	OTHER	2200 HARNISH DR P O BOX 3724 ALGONQUIN, IL 60102-5995
CITY OF ALLENTOWN	OTHER	435 HAMILTON ST 2ND FLOOR ALLENTOWN, PA 18101
CITY OF ARLINGTON	OTHER	101 W ABRAM ST ARLINGTON, TX 76010
CITY OF ATLANTA	OTHER	55 TRINITY AVE SW STE 1350 ATLANTA, GA 30303
CITY OF AUBURN HILLS	OTHER	1827 N SQUIRREL RD AUBURN HILLS, MI 48326
CITY OF AURORA	SALES & USE + OTHER	15151 E. ALAMEDA PARKWAY AURORA, CO 80012
CITY OF BEDFORD	OTHER	2121 L DON DODSON DR BEDFORD, TX 76021
CITY OF CARY	OTHER	316 N. ACADEMY ST. CARY, NC 27513
CITY OF CEDAR HILL	OTHER	285 UPTOWN BOULEVARD BUILDING 100 CEDAR HILL, TX 75104
CITY OF CHARLOTTE	OTHER	700 E. STONEWALL ST. 1ST FLOOR CHARLOTTE, NC 28202
CITY OF COLLEGE STATION	OTHER	P.O. BOX 9960 COLLEGE STATION, TX 77842
CITY OF COLORADO SPRINGS	SALES & USE + OTHER	30 S. NEVADA AVE. STE. 203 COLORADO SPRINGS, CO 80903
CITY OF COLUMBUS	OTHER	90 WEST BROAD STREET COLUMBUS, OH 43215
CITY OF CONCORD	OTHER	P.O. BOX 308 CONCORD, NC 28025
CITY OF CONWAY	SALES & USE + OTHER	1111 MAIN STREET CONWAY, AR 72032
CITY OF CORPUS CHRISTI	OTHER	1201 LEOPARD STREET CORPUS CHRISTI, TX 78401
CITY OF DESOTO	OTHER	211 EAST PLEASANT RUN ROAD DESOTO, TX 75115
CITY OF EDMOND	OTHER	100 E 1ST ST EDMOND, OK 73034
CITY OF FAYETTEVILLE	OTHER	433 HAY ST FAYETTEVILLE, NC 28301
CITY OF FORT WORTH	OTHER	NEW CITY HALL 100 FORT WORTH TRAIL FORT WORTH, TX 76102

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
CITY OF GARLAND	OTHER	PO BOX 469002 GARLAND, TX 75046
CITY OF GRAND PRAIRIE	OTHER	200 W MAIN ST C/O SUSAN HERRON GRAND PRAIRIE, TX 75050
CITY OF GREENWOOD	OTHER	300 S. MADISON AVE. GREENWOOD, IN 46142
CITY OF HOLLAND	OTHER	270 S RIVER AVENUE HOLLAND, MI 49423
CITY OF HOLTSVILLE	OTHER	SUFFOLK COUNTY CLERK'S OFFICE ATTN: BUSINESS CERTIFICATES 310 CENTER DRIVE RIVERHEAD, NY 11901
CITY OF HOT SPRINGS	SALES & USE	ADVERTISING AND PROMOTIONS COMMISSION 134 CONVENTION BOULEVARD HOT SPRINGS NATIONAL PARK, AR 71901
CITY OF HOT SPRINGS	SALES & USE	133 CONVENTION BOULEVARD HOT SPRINGS NATIONAL PARK, AR 71901
CITY OF HOT SPRINGS	OTHER	PO BOX 6300 HOT SPRINGS, AR 71902
CITY OF IRVING	OTHER	PO BOX 152288 IRVING, TX 75015
CITY OF KENTWOOD	OTHER	4900 BRENTON AVE SE KENTWOOD, MI 49508
CITY OF KISSIMMEE	OTHER	DEVELOPMENT SERVICES CENTER 101 CHURCH STREET KISSIMMEE, FL 34741
CITY OF LEWISVILLE	OTHER	151 W CHURCH ST PO BOX 299002 LEWISVILLE, TX 75057
CITY OF LITTLE ROCK	OTHER	TREASURY MANAGEMENT DIVISION 500 W MARKHAM ST STE 100 LITTLE ROCK, AR 72201
CITY OF LITTLE ROCK	SALES & USE	ADVERTISING AND PROMOTIONS COMMISSION 500 W MARKHAM ST. LITTLE ROCK, AR 72201

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
CITY OF LONGVIEW	OTHER	P.O. BOX 1952 LONGVIEW, TX 75606
CITY OF LOVELAND	SALES & USE	SALES TAX ADMINISTRATION C/O LOVELAND REVENUE DIV PO BOX 1405 LOVELAND, CO 80539-0845
CITY OF LOVELAND	SALES & USE + OTHER	500 EAST THIRD STREET STE. 110 LOVELAND, CO 80537
CITY OF MANSFIELD	OTHER	1200 E. BROAD ST. MANSFIELD, TX 76063
CITY OF MCKINNEY	OTHER	401 E. VIRGINIA ST. MCKINNEY, TX 75069
CITY OF MEMPHIS	OTHER	2714 UNION EXT 2ND FLR-STE 100 MEMPHIS, TN 38112
CITY OF MESA	OTHER	55 N. CENTER ST MESA, AZ 85201
CITY OF MESQUITE	OTHER	757 N. GALLOWAY AVE. MESQUITE, TX 75149
CITY OF MOUNT LAUREL	OTHER	100 MOUNT LAUREL RD 11 STATE HOUSE STATION MOUNT LAUREL, NJ 08054
CITY OF NAPERVILLE	SALES & USE + OTHER	FINANCE DEPARTMENT 400 S. EAGLE ST. NAPERVILLE, IL 60540
CITY OF NEW BRUNSWICK	OTHER	OFFICE OF THE CITY CLERK RM 201 78 BAYARD STREET NEW BRUNSWICK, NJ 08901-2113
CITY OF NOVI	OTHER	75175 W TEN MILE RD NOVI, MI 48375
CITY OF OKLAHOMA CITY	OTHER	BUSINESS LICENSING OFFICE 420 W MAIN ST. 8TH FLOOR OKLAHOMA CITY, OK 73102
CITY OF ORANGE	OTHER	617 ORANGE CENTER ROAD ORANGE, CT 06477
CITY OF OVERLAND PARK	OTHER	8500 SANTE FE DR OVERLAND PARK, KS 66212
CITY OF PARAMUS	OTHER	1 WEST JOCKISH SQUARE PARAMUS, NJ 07652
CITY OF PEORIA	OTHER	8401 W. MONROE ST. PEORIA, AZ 85345
CITY OF PHOENIX	OTHER	PHOENIX CITY HALL 200 W. WASHINGTON STREET PHOENIX, AZ 85003
CITY OF PLANO	OTHER	1520 K AVE 210 PLANO, TX 75074

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
CITY OF ROANOKE	OTHER	500 S OAK ST BURGLAR ALARM COORD ROANOKE, TX 76262
CITY OF ROCKWALL	OTHER	385 S GOLIAD ST ROCKWALL, TX 75087
CITY OF ROGERS	SALES & USE + OTHER	301 W CHESTNUT ST. ROGERS, AR 72756
CITY OF SHERWOOD	SALES & USE	2199 E. KIEHL AVENUE SHERWOOD, AR 72120
CITY OF SOUTHAVEN	OTHER	CITY HALL 8710 NORTHWEST DR. SOUTHAVEN, MS 38671
CITY OF TEXARKANA	OTHER	220 TEXAS BLVD. 3RD FLOOR TEXARKANA, TX 75501
CITY OF TOPEKA	OTHER	CITY CLERK'S OFFICE 215 SE 7TH STREET RM 166 CITY HALL TOPEKA, KS 66603
CITY OF TULSA	OTHER	PO BOX 451 TULSA, OK 74101-0451
CITY OF TYLER	OTHER	P.O. BOX 2039 TYLER, TX 75710
CITY OF VERNON HILLS	OTHER	290 EVERGREEN DR COUNTY ADMINISTRATION BUILDING VERNON HILLS, IL 60061
CITY OF WACO	OTHER	PO BOX 2570 300 AUSTIN AVENUE WACO, TX 76702
CITY OF WARWICK	OTHER	WARWICK CITY HALL 3275 POST ROAD WARWICK, RI 02886
CITY OF WEATHERFORD	OTHER	303 PALO PINTO STREET WEATHERFORD, TX 76086
CITY OF WEST DES MOINES	OTHER	CITY HALL 4200 MILLS CIVIC PARKWAY PO BOX 65320 WEST DES MOINES, IA 50265
CITY OF WEST SPRINGFIELD	OTHER	26 CENTRAL ST STE 18 WEST SPRINGFIELD, MA 01089-2754
CITY OF WEST WINDSOR TOWNSHIP	OTHER	PO BOX 38 WEST WINDSOR, NJ 08550
CITY OF WICHITA	OTHER	WICHITA CITY HALL 455 N MAIN WICHITA, KS 67202
CITY OF WICHITA FALLS	OTHER	1300 7TH STREET WICHITA FALLS, TX 76307
CITY OF WOBURN	OTHER	10 COMMON ST DEPARTMENT OF ABC WOBURN, MA 01801
CITY OF WYOMISSING	OTHER	22 READING BLVD 105 FOREST HILLS DR WYOMISSING, PA 19610

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
COBB COUNTY TAX COMMISSIONER	PROPERTY	P.O. BOX 100127 MARIETTA, GA 30061
COBB ENVIRONMENTAL HEALTH	OTHER	1650 COUNTY SERVICES PKWY SW MARIETTA, GA 30008
COLLIN COUNTY TAX ASSESSOR	PROPERTY	ADMINISTRATION BUILDING 2300 BLOOMDALE RD. MCKINNEY, TX 75071
COLORADO DEPARTMENT OF REVENUE	SALES & USE	TAXATION DIVISION P.O. BOX 17087 DENVER, CO 80217
COLORADO DEPT OF LABOR	OTHER	PO BOX 628 DENVER, CO 80201-0628
COMMONWEALTH OF VIRGINIA	SALES & USE	P.O. BOX 1115 RICHMOND, VA 23218-1115
CONNECTICUT DEPARTMENT OF REVENUE	INCOME + SALES & USE	450 COLUMBUS BLVD. SUITE 1 HARTFORD, CT 06103
COUNTY OF CHESTER	OTHER	313 WEST MARKET STREET WEST CHESTER, PA 19380
CUMBERLAND COUNTY	SALES & USE	117 DICK STREET ROOM 530 FAYETTEVILLE, NC 28301
CUMBERLAND COUNTY - CHARLOTTE DEPARTMENT OF REVENUE	PROPERTY	600 EAST 4TH STREET CHARLOTTE, NC 28202
CUMBERLAND COUNTY TAX ADMINISTRATION	PROPERTY	117 DICK STREET ROOM 530 FAYETTEVILLE, NC 28301
DALLAS COUNTY DEPARTMENT OF REVENUE	PROPERTY	500 ELM STREET SUITE 3300 DALLAS, TX 75202
DALLAS COUNTY TREASURER	PROPERTY	800 COURT STREET ADMINISTRATION BUILDING ADEL, IA 50003
DENTON COUNTY TAX ASSESSOR	PROPERTY + OTHER	1505 E MCKINNEY STREET DENTON, TX 76209
DESOTO COUNTY TAX COLLECTOR	PROPERTY	365 LOSHER STREET SUITE 110 HERNANDO, MS 38632
DOUGLAS COUNTY TREASURER	PROPERTY	100 THIRD STREET CASTLE ROCK, CO 80104
DUPAGE COUNTY HEALTH DEPT	OTHER	111 N COUNTY FARM ROAD WHEATON, IL 60187
DUPAGE COUNTY TREASURER	PROPERTY	421 N. COUNTY FARM ROAD WHEATON, IL 60187
EL PASO COUNTY TREASURER	PROPERTY	1675 WEST GARDEN OF THE GODS ROAD SUITE 2100 COLORADO SPRINGS, CO 80907
FAIRFAX COUNTY DEPARTMENT OF REVENUE	PROPERTY	12000 GOVERNMENT CENTER PKWY FAIRFAX, VA 22035

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
FAULKNER COUNTY DEPARTMENT OF REVENUE	PROPERTY	806 FAULKNER ST. CONWAY, AR 72034
FLORIDA DEPARTMENT OF REVENUE	SALES & USE	5050 WEST TENNESSEE STREET TALLAHASSEE, FL 32399
FRANKLIN COUNTY TREASURER	PROPERTY	373 S. HIGH ST. 17TH FLOOR COLUMBUS, OH 43215
FULTON COUNTY FOR ATLANTA CITY DEPARTMENT OF REVENUE	PROPERTY	141 PRYOR ST. SW ATLANTA, GA 30303
FULTON COUNTY HEALTH DEPT	OTHER	10 PARK PLACE SOUTH S.E. ATLANTA, GA 30303
FULTON COUNTY TAX COMMISSIONERS OFFICE	PROPERTY	11575 MAXWELL ROAD ALPHARETTA, GA 30022
GARLAND CITY DEPARTMENT OF REVENUE	PROPERTY	200 N. FIFTH ST GARLAND, TX 75040
GARLAND COUNTY DEPARTMENT OF REVENUE	PROPERTY	501 OUACHITA AVENUE HOT SPRINGS, AR 71901
GARLAND INDEPENDENT SCHOOL DISTRICT	PROPERTY	W. 901 STATE STREET SUITE A GARLAND, TX 75040
GASTON COUNTY TAX OFFICE	PROPERTY	128 W. MAIN AVE. GASTONIA, NC 28052
GEORGIA DEPARTMENT OF REVENUE	SALES & USE	2595 CENTURY PARKWAY, NE ATLANTA, GA 30345
GRANDVILLE CITY TREASURER	PROPERTY + OTHER	3195 WILSON AVE SW GRANDVILLE, MI 49418
GREENVILLE COUNTY TAX COLLECTOR	PROPERTY + OTHER	301 UNIVERSITY RIDGE SUITE S-1100 GREENVILLE, SC 29601
GREENVILLE COUNTY TAX COLLECTOR	SALES & USE	P.O. BOX 2207 GREENVILLE, SC 29602
GREENWOOD FINANCE DEPARTMENT	SALES & USE	300 S. MADISON AVE. GREENWOOD, IN 46142
GREGG COUNTY APPRAISAL DISTRICT	PROPERTY	4367 W. LOOP 281 LONGVIEW, TX 75604
GWINNETT COUNTY TAX COMMISSIONER	PROPERTY	PO BOX 372 LAWRENCEVILLE, GA 30046
HAMLET OF HICKSVILLE	OTHER	240 OLD COUNTRY RD 3RD FLOOR MINEOLA, NY 11501
HANOVER TOWNSHIP DEPARTMENT OF REVENUE	PROPERTY	2731 STATE ROUTE 18 HOOKSTOWN, PA 15050
HENDRICKS COUNTY TREASURER	PROPERTY + SALES & USE	355 S WASHINGTON ST #240 DANVILLE, IN 46122
HIGHLANDS RANCH METRO DISTRICT	OTHER	HENDRICK OFFICE BUILDING 62 PLAZA DRIVE HIGHLANDS RANCH, CO 80129

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HOLLAND CHARTER TOWNSHIP DEPARTMENT OF REVENUE	PROPERTY	353 NORTH 120TH AVENUE HOLLAND, MI 49424
HOWARD COUNTY DEPARTMENT OF REVENUE	PROPERTY + OTHER	3430 COURT HOUSE DR. ELLICOTT CITY, MD 21043
ILLINOIS DEPARTMENT OF REVENUE	INCOME + SALES & USE	P.O. BOX 19013 SPRINGFIELD, IL 62794-9045
ILLINOIS OFFICE OF THE STATE FIRE MARSHAL	OTHER	1035 ADLAI STEVENSON DR SPRINGFIELD, IL 62703
INDIANA DEPARTMENT OF REVENUE	SALES & USE	P.O. BOX 7206 INDIANAPOLIS, IN 46207-7206
IOWA DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING	OTHER	6200 PARK AVE SUITE 100 DES MOINES, IA 50321
IOWA DEPARTMENT OF REVENUE	SALES & USE	PO BOX 10412 DES MOINES, IA 50306
IRVING INDEPENDENT SCHOOL DISTRICT	PROPERTY	2621 W. AIRPORT FRWY IRVING, TX 75062
JACKSON COUNTY DEPARTMENT OF REVENUE	PROPERTY	415 E 12TH STREET KANSAS CITY, MO 64106
JASPER COUNTY COLLECTOR OF REVENUE	PROPERTY	302 S. MAIN-ROOM 107 CARTHAGE, MO 64836
JOHNSON COUNTY DEPARTMENT OF REVENUE	PROPERTY	COUNTY ADMINISTRATION BUILDING 111 S. CHERRY ST. OLATHE, KS 66061
JOHNSON COUNTY DEPARTMENT OF REVENUE	PROPERTY	86 W COURT ST FRANKLIN, IN 46131
JOHNSON COUNTY TAX OFFICE	PROPERTY	PO BOX 75 CLEBURNE, TX 76033
JOHNSON COUNTY TREASURER	SALES & USE	86 W COURT ST FRANKLIN, IN 46131
KANE COUNTY GOVERNMENT	OTHER	719 S. BATAVIA AVE BLDG A GENEVA, IL 60134
KANSAS DEPARTMENT OF REVENUE	SALES & USE	PO BOX 3506 TOPEKA, KS 66625
KANSAS DEPARTMENT OF REVENUE	SALES & USE	ALCOHOLIC BEVERAGE CONTROL - MILLS BUILDING 109 SW 9TH STREET, 5TH FLOOR PO BOX 3506 TOPEKA, KS 66601
KANSAS DEPT OF AGRICULTURE FOOD SAFETY	OTHER	1320 RESEARCH PARK DR PO BOX 165905 MANHATTAN, KS 66602
KENT COUNTY HEALTH DEPARTMENT	OTHER	700 FULLER AVENUE NE GRAND RAPIDS, MI 49503
KENTWOOD CITY TREASURER	PROPERTY	4900 BRETON AVE., SE P.O. BOX 8848 KENTWOOD, MI 49508
LAKE COUNTY TREASURER	PROPERTY	18 N COUNTY STREET WAUKEGAN, IL 60085

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LARIMER COUNTY DEPARTMENT OF REVENUE	PROPERTY	200 W. OAK STREET FORT COLLINS, CO 80521
LEHIGH COUNTY OFFICE OF ASSESSMENT	PROPERTY	GOVERNMENT CENTER ROOM 517 17 SOUTH SEVENTH STREET ALLENTOWN, PA 18101
LUBBOCK CENTRAL APPRAISAL DISTRICT	PROPERTY	2109 AVE Q LUBBOCK, TX 79411
MARIAN COUNTY TREASURERS OFFICE	SALES & USE	200 E WASHINGTON ST 1001 INDIANAPOLIS, IN 46204
MARICOPA COUNTY TREASURER	PROPERTY	301 WEST JEFFERSON ST. SUITE 100 PHOENIX, AZ 85003
MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION	SALES & USE	301 W. PRESTON STREET ROOM 801 BALTIMORE, MD 21201-2395
MASSACHUSETTS DEPARTMENT OF REVENUE	INCOME + SALES & USE	200 ARLINGTON STREET CHELSEA, MA 02150
MCLENNAN COUNTY DEPARTMENT OF REVENUE	PROPERTY	215 N 5TH STREET SUITE 118 WACO, TX 76701
MECKLENBURG COUNTY OFFICE OF TAX COLLECTOR	PROPERTY + SALES & USE	VALERIE C. WOODARD CENTER 3205 FREEDOM DR. STE 3000 CHARLOTTE, NC 28208
MEMPHIS CITY FINANCE DIVISION	PROPERTY	125 NORTH MAIN STREET MEMPHIS, TN 38103
MESQUITE TAX FUND	PROPERTY	DALLAS COUNTY TAX ASSESSOR/COLLECTOR P.O. BOX 139066 DALLAS, TX 75313
MICHIGAN DEPT OF STATE	OTHER	7064 CROWNER DR LANSING, MI 48918
MICHIGAN WEST COAST CHAMBER OF COMMERCE	OTHER	272 E 8TH ST HOLLAND, MI 49423
MIDLAND CENTRAL APPRAISAL DISTRICT	PROPERTY	4631 ANDREWS HWY MIDLAND, TX 79703
MISSISSIPPI DEPARTMENT OF REVENUE	INCOME + SALES & USE	P. O. BOX 960 JACKSON, MS 39205
MISSOURI DEPARTMENT OF REVENUE	INCOME	HARRY S TRUMAN STATE OFFICE BUILDING 301 WEST HIGH STREET JEFFERSON CITY, MO 65101
MOUNT LAUREL TOWNSHIP	OTHER	100 MOUNT LAUREL RD 11 STATE HOUSE STATION MOUNT LAUREL, NJ 08054
MS STATE DEPT OF HEALTH	OTHER	570 EAST WOODROW WILSON DRIVE JACKSON, MS 39216
MT LAUREL TAX COLLECTOR	SALES & USE	750 CENTERTON ROAD MOUNT LAUREL, NJ 08054
NASSAU COUNTY DEPT OF HEALTH	OTHER	200 COUNTY SEAT DR PO BOX 225 ATTN DEV AND NEIGHBORHOOD SVCS MINEOLA, NY 11501

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
NASSAU COUNTY FIRE MARSHAL	OTHER	1194 PROSPECT AVE WESTBURY, NY 11590
NASSAU COUNTY PUBLIC SAFETY CENTER	OTHER	1194 PROSPECT AVE WESTBURY, NY 11590
NEW BRUNSWICK BUSINESS PERMIT	OTHER	OFFICE OF THE CITY CLERK RM 201 78 BAYARD STREET NEW BRUNSWICK, NJ 08901-2113
NEW YORK STATE DEPT OF TAXATION AND FINANCE	INCOME + SALES & USE	PO BOX 5300 ALBANY, NY 12205
NJ DEPARTMENT OF LABOR	OTHER	PO BOX 392 PO BOX 8049 TRENTON, NJ 08625-0392
NORTH CAROLINA DEPARTMENT OF REVENUE	INCOME + SALES & USE	501 N WILMINGTON ST RALEIGH, NC 27640-0520
NORTH CAROLINA DEPT OF LABOR	OTHER	BUDGET & MANAGEMENT DIVISION RALEIGH, NC 27699
NORTHEAST TEXAS PUBLIC HEALTH DISTRICT	OTHER	815 N BROADWAY AVE 1020 W ALGONQUIN RD TYLER, TX 75702
NOVI CITY TREASURER	PROPERTY	45175 TEN MILE ROAD NOVI, MI 48375
NUECES COUNTY TAX ASSESSOR	PROPERTY	VALERIE C. WOODARD CENTER 901 LEOPARD ST. ROOM 301 CORPUS CHRISTI, TX 78401
OAKLAND COUNTY HEALTH DEPT	OTHER	27725 GREENFIELD RD PO BOX 3020 SOUTHFIELD, MI 48076
OHIO DEPARTMENT OF TAXATION	SALES & USE	4485 NORTHLAND RIDGE BLVD. COLUMBUS, OH 43229
OKLAHOMA COUNTY TREASURER	PROPERTY	320 ROBERT S. KERR AVENUE OKLAHOMA CITY, OK 73102
OKLAHOMA STATE DEPT OF HEALTH	OTHER	PO BOX 268815 OKLAHOMA CITY, OK 73126-8815
OKLAHOMA TAX COMMISSION	SALES & USE	300 N BROADWAY AVE. OKLAHOMA CITY, OK 73102
ORANGE TOWN TAX COLLECTOR	PROPERTY	617 ORANGE CENTER ROAD ORANGE, CT 06477
OSCEOLA COUNTY TAX COLLECTOR	PROPERTY	2501 E. IRLO BRONSON MEMORIAL HWY. KISSIMMEE, FL 34744
OTTAWA COUNTY DEPT OF PUBLIC HEALTH	OTHER	12251 JAMES ST HOLLAND, MI 49424
PARKER COUNTY A.D. DEPARTMENT OF REVENUE	PROPERTY	1 COURTHOUSE SQUARE WEATHERFORD, TX 76086
PENNSYLVANIA DEPARTMENT OF REVENUE	INCOME + SALES & USE	PO BOX 280427 HARRISBURG, PA 17128-0427

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
PLATTE COUNTY COLLECTOR	PROPERTY	ADMINISTRATION BUILDING 415 3RD ST. ROOM 212 PLATTE CITY, MO 64079
PRINCE WILLIAM COUNTY	OTHER	TAX ADMINISTRATION DIVISION PO BOX 2467 WOODBIDGE, VA 22195
PRINCE WILLIAM COUNTY TAX ADMINISTRATION	PROPERTY + SALES & USE	1 COUNTY COMPLEX CT. PRINCE WILLIAM, VA 22192
PRINCE WILLIAM HEALTH DISTRICT	OTHER	8470 KAO CIRCLE ATTN ALLISON WOLFORTH MANASSAS, VA 20110
PUBLIC HEALTH & ENVIRONMENTAL QUALITY	SALES & USE	300 W MAIN ST 2ND FLOOR GRAND PRAIRIE, TX 75050
PULASKI COUNTY TREASURER	PROPERTY	201 S. BROADWAY SUITE 150 LITTLE ROCK, AR 72201
ROCKWALL CENTRAL APPRAISAL DISTRICT	PROPERTY	841 JUSTIN ROAD ROCKWALL, TX 75087
ROCKY HILL TOWN TAX COLLECTOR	PROPERTY	761 OLD MAIN STREET ROCKY HILL, CT 06067
SDAT BUSINESS PERSONAL PROPERTY	OTHER	PO BOX 17052 BALTIMORE, MD 21297
SEDGWICK COUNTY TREASURER	PROPERTY	100 N BROADWAY SUITE 100 WICHITA, KS 67202
SHELBY COUNTY TRUSTEE	PROPERTY	P.O. BOX 2751 MEMPHIS, TN 38101
SMITH COUNTY TAX OFFICE	PROPERTY	P.O. BOX 2011 TYLER, TX 75710
SOUTH CAROLINA DEPARTMENT OF PUBLIC HEALTH	OTHER	2600 BULL ST COLUMBIA, SC 29201
SOUTH CAROLINA DEPARTMENT OF REVENUE	INCOME + SALES & USE	300A OUTLET POINTE BOULEVARD COLUMBIA, SC 29210
STATE OF MICHIGAN	SALES & USE	MICHIGAN DEPARTMENT OF TREASURY LANSING, MI 48922
STATE OF NEW JERSEY	INCOME + OTHER	DIVISION OF ALCOHOLIC BEVERAGE CONTROL P.O. BOX 087 TRENTON, NJ 08625
STATE OF RHODE ISLAND DIVISION OF TAXATION	INCOME + SALES & USE	ONE CAPITOL HILL PROVIDENCE, RI 02908
SUFFOLK COUNTY DEPARTMENT OF HEALTH SERVICES	OTHER	360 YAPHANK AVE STE 2A YAPHANK, NY 11980
TARRANT COUNTY DEPARTMENT OF REVENUE	PROPERTY	2500 HANDLEY-EDERVILLE ROAD FORT WORTH, TX 76118
TENNESSEE DEPARTMENT OF REVENUE	INCOME + SALES & USE	500 DEADERICK STREET ANDREW JACKSON STATE OFFICE BLDG NASHVILLE, TN 37242

<u>TAXING AUTHORITY NAME</u>	<u>TYPE</u>	<u>ADDRESS</u>
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	INCOME + SALES & USE	P.O. BOX 13528, CAPITOL STATION AUSTIN, TX 78711-3528
TEXAS DEPT OF LICENSING AND REGULATION	OTHER	920 COLORADO ST, AUSTIN, TX 78701
TOWN OF ADDISON	OTHER	16801 WESTGROVE DR ADDISON, TX 75001
TOWN OF AVON	SALES & USE + OTHER	6570 EAST US HIGHWAY 36 AVON, IN 46123
TOWN OF BROOKHAVEN	OTHER	1 INDEPENDENCE HILL FARMINGVILLE, NY 11738
TOWN OF OYSTER BAY	OTHER	54 AUDREY AVE OYSTER BAY, NY 11771
TOWN OF ROCKY HILL	OTHER	761 OLD MAIN STREET ROCKY HILL, CT 06067
TOWN OF WEST SPRINGFIELD DEPARTMENT OF ASSESSORS	PROPERTY	26 CENTRAL ST. WEST SPRINGFIELD, MA 01089
TOWNSHIP OF TOMS RIVER	SALES & USE + OTHER	P.O. BOX 607 TOMS RIVER, NJ 08754
TULSA COUNTY ASSESSOR	PROPERTY	TULSA COUNTY HEADQUARTERS 5TH FLOOR 218 W. SIXTH ST. TULSA, OK 74119
TYLER POLICE DEPT - TYLER POLICE DEPARTMENT	OTHER	711 W FURGUSON TYLER, TX 75702
UNITED STATES INTERNAL REVENUE SERVICE	INCOME	P.O. BOX 7704 SAN FRANCISCO, CA 94120-7704
VILLAGE OF VERNON HILLS	SALES & USE	290 EVERGREEN DRIVE VERNON HILLS, IL 60061
WAKE COUNTY TAX ADMINISTRATION	PROPERTY + SALES & USE	P.O. BOX 2331 RALEIGH, NC 27602
WARWICK CITY TAX COLLECTOR	PROPERTY	MUNICIPAL ANNEX 65 CENTERVILLE ROAD WARWICK, RI 02886
WAYNE COUNTY HEALTH DEPT	OTHER	HEALTH ADMINISTRATIVE BLDG WAYNE, MI 48184
WESTLAND CITY DEPARTMENT OF REVENUE	PROPERTY	36300 WARREN RD WESTLAND, MI 48185
WICHITA COUNTY DEPARTMENT OF REVENUE	PROPERTY	600 SCOTT AVE SUITE 103 WICHITA FALLS, TX 76301
WILSON SCHOOL DISTRICT	OTHER	2601 GRANDVIEW BLVD ATTN TAX OFFICE WEST LAWN, PA 19609-1324
WOBBURN CITY TREASURER & COLLECTOR	PROPERTY	10 COMMON ST. WOBBURN, MA 01801

Exhibit B

Proposed Interim Order

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:)	Chapter 11
)	
OTB HOLDING LLC, <i>et al.</i> , ¹)	Case No. 25-52415 (SMS)
)	
)	
Debtors.)	(Joint Administration Requested)
_____)

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

This matter is before the Court on the *Emergency Motion for Entry of Interim and Final Order (I) Authorizing the Debtors to Pay Certain Prepetition Taxes and Related Obligations and (II) Granting Related Relief* (the “Motion”) [Docket No. ____] of the above-captioned debtors and

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: OTB Holding LLC (3213), OTB Acquisition LLC (8500), OTB Acquisition of New Jersey LLC (1506), OTB Acquisition of Howard County LLC (9865), Mt. Laurel Restaurant Operations LLC (5100), OTB Acquisition of Kansas LLC (9014), OTB Acquisition of Baltimore County, LLC (6963). OTB Holding LLC’s service address is One Buckhead Plaza, 3060 Peachtree Road, NW, Atlanta, GA 30305.

debtors in possession (collectively, the “Debtors”). All capitalized terms used but not defined herein shall have the meanings given to them in the Motion.

The Court has considered the Motion, the First Day Declaration, and the matters reflected in the record of the hearing held on the Motion on _____, 2025. It appears that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. § 1408; and it appearing that the relief requested is in the best interests of the Debtors’ estates, their creditors, and other parties in interest, and that good cause has been shown therefor; IT IS HEREBY ORDERED:

1. The Motion is granted to the extent set forth herein.
2. The final hearing on the Motion shall be held on _____, 2025, at __:__ .m., prevailing Eastern Time. Any objection to entry of the Final Order attached as **Exhibit C** to the Motion must be filed with the Court and served on the following parties: (i) counsel to the Debtors, King & Spalding LLP, 1180 Peachtree Street NE, Atlanta, Georgia 30309, Attn: Jeffrey R. Dutson (jdutson@kslaw.com) and Brooke L. Bean (bbean@kslaw.com); (ii) the Office of the United States Trustee for the Northern District of Georgia; and (iii) any party that has requested notice pursuant to Bankruptcy Rule 2002, in each case to allow actual receipt by no later than 4:00 p.m. (prevailing Eastern time) on _____, 2025.
3. The Debtors are authorized, but not directed, to pay or remit the Taxes and Fees described in the Motion that accrued prior to the Petition Date and that will become due and payable during the pendency of the Chapter 11 Cases at such time when the Taxes and Fees are

payable on an interim basis pending entry of a Final Order granting the relief requested in the Motion.

4. The banks and other financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein (a) are authorized and directed to receive, process, honor, and pay all checks presented for payment and related to such Taxes, provided that sufficient funds are available in the Debtors' bank accounts to cover such payments and (b) shall rely on the representations of the Debtors as to which checks or electronic transfers are issued and authorized to be paid pursuant to this Order. The banks and financial institutions subject to this Order shall have no duty of further inquiry or liability to any party for relying on the directions or instructions of the Debtors as provided for herein.

5. Nothing herein shall impair the Debtors' ability to contest the amount or validity of the Taxes owing to the Taxing Authorities.

6. The Debtors are authorized to reissue any check, electronic payment, or otherwise that was drawn in payment of any prepetition amount that is not cleared by a depository.

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

8. Nothing in the Motion, this Order, or the relief granted herein (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' ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise or

requirement to pay any claim or other obligation; or (d) granting third-party-beneficiary status, bestowing any additional rights on any third party, or being otherwise enforceable by any third party.

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. Notwithstanding anything to the contrary contained herein, (i) any payment made or to be made, or authorization contained, hereunder shall be subject to the requirements imposed on the Debtors under any approved postpetition financing facility or any order regarding the use of cash collateral approved by the Court in these chapter 11 cases, including, without limitation, the *Interim Order (I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Granting (A) Liens and Superpriority Administrative Expense Claims and (B) Adequate Protection; (III) Authorizing Use of Cash Collateral; (IV) Modifying the Automatic Stay; (V) Scheduling a Final Hearing; and Granting Related Relief* (the “DIP Order”), and (ii) 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 DIP Order and the Budget (as defined in the DIP Order) shall control. For the avoidance of doubt, the Debtors are not authorized to make payments pursuant to this Order except as permitted by the Budget.

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

12. Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors.

13. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a), the Bankruptcy Local Rules for the Northern District of Georgia and the Complex Case Procedures are satisfied by such notice.

14. The Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

15. Proposed counsel for the Debtors, through Kurtzman Carson Consultants, LLC d/b/a Verita Global (“Verita”) shall, within three (3) days of the entry of this Order, cause a copy of this Order to be served by electronic mail or first class mail, as applicable, on all parties served with the Motion, and Verita shall file promptly thereafter a certificate of service confirming such service.

[END OF ORDER]

Prepared and presented by:

/s/ Jeffrey R. Dutson

Jeffrey R. Dutson

Georgia Bar No. 637106

Brooke L. Bean

Georgia Bar No. 764552

Alice Kyung Won Song

Georgia Bar No. 692753

KING & SPALDING LLP

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Atlanta, Georgia 30309

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Email: bbean@kslaw.com

Email: asong@kslaw.com

Proposed Counsel for the Debtors in Possession

Exhibit C

Proposed Final Order

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:)	Chapter 11
)	
OTB HOLDING LLC, <i>et al.</i> , ¹)	Case No. 25-52415 (SMS)
)	
)	
Debtors.)	(Joint Administration Requested)
<hr style="width: 50%; margin-left: 0;"/>		

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

This matter is before the Court on the *Emergency Motion for Entry of Interim and Final Orders (I) Authorizing Debtors to Pay Certain Prepetition Taxes and Related Obligations and (II) Granting Related Relief* (the “Motion”) [Docket No. __] of the above-captioned debtors and debtors in possession (collectively, the “Debtors”). All capitalized terms used but not defined herein shall have the meanings given to them in the Motion.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: OTB Holding LLC (3213), OTB Acquisition LLC (8500), OTB Acquisition of New Jersey LLC (1506), OTB Acquisition of Howard County LLC (9865), Mt. Laurel Restaurant Operations LLC (5100), OTB Acquisition of Kansas LLC (9014), OTB Acquisition of Baltimore County, LLC (6963). OTB Holding LLC’s service address is One Buckhead Plaza, 3060 Peachtree Road, NW, Atlanta, GA 30305.

The Court entered an order granting the Motion on an interim basis on _____, 2025. The Court has considered the Motion, the First Day Declaration, and the matters reflected in the record of the hearings held on the Motion on _____, 2025 and _____, 2025. It appears that the Court has jurisdiction over this proceeding; that this is a core proceeding; that proper and adequate notice of the Motion has been given; that no further notice is necessary; that the relief sought in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and that good and sufficient cause exists for such relief.

Accordingly, it is hereby ORDERED as follows:

1. The Motion is granted on a final basis to the extent set forth herein.
2. The Debtors are authorized, but not directed, to pay or remit the Taxes and Fees described in the Motion that accrued prior to the Petition Date and that will become due and payable during the pendency of the Chapter 11 Cases at such time when the Taxes and Fees are payable without further order of the Court.
3. The banks and other financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein (a) are authorized and directed to receive, process, honor, and pay all checks presented for payment and related to such Taxes, provided that sufficient funds are available in the Debtors' bank accounts to cover such payments and (b) shall rely on the representations of the Debtors as to which checks or electronic transfers are issued and authorized to be paid pursuant to this Order. The banks and financial institutions subject to this Order shall have no duty of further inquiry or liability to any party for relying on the directions or instructions of the Debtors as provided for herein.

4. Nothing herein shall impair the Debtors' ability to contest the amount or validity of the Taxes owing to the Taxing Authorities.

5. The Debtors are authorized to reissue any check, electronic payment, or otherwise that was drawn in payment of any prepetition amount that is not cleared by a depository.

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

7. Nothing in the Motion, this Order, or the relief granted herein (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' ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise or requirement to pay any claim or other obligation; or (d) granting third-party-beneficiary status, bestowing any additional rights on any third party, or being otherwise enforceable by any third party.

8. Notwithstanding anything to the contrary contained herein, (i) any payment made or to be made, or authorization contained, hereunder shall be subject to the requirements imposed on the Debtors under any approved postpetition financing facility or any order regarding the use of cash collateral approved by the Court in these chapter 11 cases, including, without limitation, the *Interim Order (I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Granting (A) Liens and Superpriority Administrative Expense Claims and (B) Adequate Protection; (III) Authorizing Use of Cash Collateral; (IV) Modifying the Automatic Stay; (V) Scheduling a Final Hearing; and Granting Related Relief* (the "DIP Order"), and (ii) 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 DIP Order and the Budget (as defined in the DIP Order) shall control. For the avoidance of doubt, the Debtors are not authorized to make payments pursuant to this Order except as permitted by the Budget.

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

10. Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors.

11. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a), the Bankruptcy Local Rules for the Northern District of Georgia and the Complex Case Procedures are satisfied by such notice.

12. The Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

13. Proposed counsel for the Debtors, through Kurtzman Carson Consultants, LLC d/b/a Verita Global (“Verita”) shall, within three (3) days of the entry of this Order, cause a copy of this Order to be served by electronic mail or first class mail, as applicable, on all parties served with the Motion, and Verita shall file promptly thereafter a certificate of service confirming such service.

[END OF ORDER]

Prepared and presented by:

/s/ Jeffrey R. Dutson

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