



IT IS ORDERED as set forth below:

Date: March 7, 2025

Sage M. Sigler
U.S. Bankruptcy Court Judge

**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.)	(Jointly Administered)
)	

**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. 9] 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 March 6, 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 **March 28, 2025, at 10:00 a.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 March 21, 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:

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Proposed Counsel for the Debtors in Possession