Docket #0042 Date Filed: 4/10/2026
United States Bankruptcy Court
Southern District of Texas
ENTERED
April 10, 2026
Nathan Ochsner, Clerk

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

In re:	)	Chapter 11
ASCEND ELEMENTS, INC., *et al.*,[1]	)	Case No. 26-90440
Debtors.	)	(Jointly Administered)

ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN TAXES AND FEES, AND (II) GRANTING RELATED RELIEF

Upon the emergency motion (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for the entry of an order (this "Order): (a) authorizing, but not directing, the Debtors to pay the Taxes and Fees incurred by the Debtors owed for periods prior to, including, or following the Petition Date and in the ordinary course of business to various local, state, and federal taxing, licensing, and regulatory authorities (collectively, the "Taxing and Regulatory Authorities") and in the ordinary course of business; and (b) granting related relief, all as more fully set forth in the Motion and the First Day Declaration; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Order of Reference to Bankruptcy Judges* from the United States District Court for the Southern District of Texas, entered May 24, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue for this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Ascend Elements, Inc. (2893) and Ascend Elements US, LLC (8309). The location of the Debtors' service address is: 133 Flanders Road, Westborough, MA 01581.

[2] Capitalized terms used but not defined herein have the meanings ascribed to them in the Motion.

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having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court, if any (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Debtors are (a) authorized, but not directed to, directly or indirectly pay or remit the Taxes and Fees that accrued prior to the Petition Date, if any, and that will become payable in the ordinary course during the pendency of these chapter 11 cases at such time when the Taxes and Fees are payable and in a manner consistent with past practices; and (b) pay Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis consistent with prepetition practices and, in each case, solely to the extent that such Taxes and Fees become payable in accordance with applicable law and with the consent of the Senior Secured Holders. Notwithstanding anything to the contrary herein or within the Motion, if the Debtors make a payment regarding any Taxes and Fees for the prepetition portion of any "straddle" amount, and the Court later determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but are not required to) request the Court enter an order directing a return of such amounts and the payment of such amounts shall, upon entry of order by the Court, be refunded to the Debtors.

2. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized, but not directed to seek a refund or credit. The Debtors are further authorized, but not directed to settle some or all of the Taxes and Fees for less than their face amount without further notice or hearing and with the consent of the Senior Secured Noteholders.

3. Nothing contained in this Motion or this Order (a) shall be construed to accelerate payments to any taxing authority that are not otherwise due and payable, or (b) authorizes the Debtors to accelerate any payments not otherwise due.

4. All applicable banks and other financial institutions are hereby authorized to receive, process, honor, and pay any and all checks and transfer requests evidencing amounts paid by the Debtors under this order whether presented prior to or after the Petition Date. Such banks and financial institutions are authorized to rely on the representations of the Debtors as to which checks are issued or authorized to be paid pursuant to this order.

5. Notwithstanding the relief granted herein and any actions taken pursuant to such relief, and subject to the administrative status afforded pursuant to this Order, nothing in this Order is intended to be or shall be deemed: (a) an admission by the Debtors as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in the Motion or any order granting the relief requested by the Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien

on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors' or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. Any payment made pursuant to this Order is not intended to be nor should it be construed as an admission as to the validity of any claim or a waiver of the Debtors' rights to subsequently dispute such claim.

6. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the names of the payee; (b) the nature of the payment; (c) the amount of the payment; (d) the category or type of payment; (e) the Debtor or Debtors that made the payment; (f) the payment date; and (g) the purpose of such payment. The Debtors shall provide a copy of such matrix/schedule to the U.S. Trustee, counsel to the Senior Secured Noteholders, and any statutory committee appointed in these chapter 11 cases every 30 days beginning upon entry of this Order.

7. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in the Motion or this Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Taxing and Regulatory Authorities and no Taxing or Regulatory Authority shall have any greater rights with respect to any Taxes and Fees paid pursuant to this Order than such authority would have had absent this Order.

8. Notwithstanding anything to the contrary contained in the Motion and this Order, any payment to be made and any relief or authorization granted hereunder shall be limited by, and shall be subject to, the requirements imposed on the Debtors in any orders entered by this Court

authorizing the Debtors' use of cash collateral (any such order, a "CC Order"), including, for the avoidance of doubt, any budget and the terms of any definitive documentation in connection therewith (the "CC Documents"). To the extent of any conflict (but solely to the extent of such conflict) between the terms of this Motion and Order and the terms of any CC Order or any CC Documents, the terms of the CC Order or such CC Document, as applicable, will govern.

9. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds the Debtors deem appropriate are reserved, and shall extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition and postpetition periods.

10. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds the Debtors deem appropriate are reserved, and shall extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition and postpetition periods.

11. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003.

12. 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) and the Bankruptcy Local Rules are satisfied by such notice.

13. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

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

15. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Signed: April 10, 2026

Christopher Lopez
United States Bankruptcy Judge