Docket #0008 Date Filed: 8/30/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: Noble Supply & Logistics, LLC, *et al.*, Debtors.[1]	Chapter 11 Case No. 26-11369 (___) (Joint Administration Requested)

DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING THE PAYMENT OF CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF

The above-captioned debtors and debtors in possession (collectively, the "Debtors"), hereby move (this "Motion") for entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (the "Interim Order" and "Final Order," respectively), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the "Bankruptcy Code"), Rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rules 2002-1 and 9013-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), granting the relief described below. In support of this Motion, the Debtors incorporate the contemporaneously filed *Declaration of Robert Albergotti, Chief Transformation Officer of Noble Equity Holdings, LLC in Support of the Debtors' Chapter 11 Petitions and First Day Motions* (the "First Day Declaration")[2] and further represent as follows:

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Noble Supply & Logistics, LLC (7926); COTS Solutions, LLC (4477); Federal Resources Supply Company, LLC (3636); FRS Holdings, LLC (2327); K.D. Analytical Consulting, LLC (6637); KDA Acquisition, LLC (5870); Noble Defense Corporation (N/A); Noble Equity Holdings, LLC (0851); Noble.com, LLC (4712); Noble Mission Support, LLC (7908); and Tactical & Survival Specialties, LLC (2266). The location of the Debtors' principal place of business and the Debtors' service address in these chapter 11 cases is 1 Marina Park Drive, Suite 220, Boston, MA 02210.

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

Relief Requested

1. The Debtors respectfully request entry of an Interim Order and a Final Order authorizing, but not directing, the Debtors to: (i) to pay certain prepetition Taxes and Fees (defined below) and related obligations that are payable to certain state and local taxing and regulatory authorities (collectively, the "Authorities")[3] and (ii) granting related relief.

Jurisdiction and Venue

2. The United States District Court for the District of Delaware has jurisdiction to consider this Motion under 28 U.S.C. § 1334, which was referred to the United States Bankruptcy Court for the District of Delaware (the "Court") under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This is a core proceeding under 28 U.S.C. § 157(b) and, pursuant to Local Rule 9013-1(f), the Debtors consent to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

3. Venue of these cases and the Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code, Bankruptcy Rules 2002, 6003, and 6004, and Local Rules 2002-1 and 9013-1.

[3] A schedule identifying the Authorities is attached as **Exhibit C**. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified in Exhibit C, and any such omitted Authority is hereby included in the defined term 'Authorities' as used herein and in the Interim Order and Final Order.

Background

5. On the date hereof (the "Petition Date"), each Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code (collectively, the "Chapter 11 Cases"). The Debtors have requested that the Chapter 11 Cases be jointly administered. The factual background regarding the Debtors, including their business operations, their capital and debt structures, and the events leading to the filing of the Chapter 11 Cases, is set forth in the First Day Declaration.

6. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code.

7. To date, no creditors' committee has been appointed in the Chapter 11 Cases by the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee"). No trustee or examiner has been appointed in the Chapter 11 Cases.

Taxes and Fees Overview

8. In the ordinary course of business, the Debtors collect and pay state income taxes, franchise taxes, real estate and personal property taxes, sales and use taxes, value added taxes, and certain other business license fees and other similar assessments (collectively, the "Taxes and Fees").[4] The Debtors pay or remit, as applicable, the Taxes and Fees as incurred, or on other intervals, to the applicable Authorities, as required by applicable laws and regulations.

[4] For the avoidance of doubt, the Taxes and Fees include Income and Franchise Taxes and certain Business Fees (each term as defined below). Other than with respect to potential Audits or Assessments (as defined below), this Motion does not seek relief with respect to the Debtor's collection and remittance of employee-related taxes and withholdings, which are instead addressed in the *Debtors' Motion for Entry of Interim and Final Orders (A) Authorizing, But Not Directing, the Debtors to (I) Pay Prepetition Wages, Compensation, Employee Benefits, and Other Employee Obligations, (II) Continue Certain Employee Benefit Programs in the Ordinary Course, (B) Authorizing All Banks to Honor Prepetition Checks for Payment of Prepetition Employee Obligations, and (C) Granting Related Relief* (the "Wages Motion"), filed contemporaneously herewith.

9. Additionally, the Debtors may become subject to routine audit investigations on account of tax returns and/or tax obligations in respect of prior years ("Audits") during these Chapter 11 Cases, including as a result of any voluntary disclosure agreements or similar procedural mechanisms (if applicable). Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, "Assessments").[5] The Debtors are not currently subject to any Audit investigations. Critically, in certain jurisdictions where the Debtors operate, the Debtors must be able to accept a proposed resolution of an audit and make a payment with respect to such resolution in a timely manner. Accordingly, the Debtors seek authority, but not direction, to pay or remit tax obligations on account of the Assessments as they arise, including as a result of any resolutions of issues addressed in an Audit, including with respect to kinds of Taxes and Fees otherwise addressed in the Wages Motion.

10. The Debtors seek authority, but not direction, to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees and Assessments, including where: (a) Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees that have accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; (c) payments made prepetition by the Debtors that were lost or otherwise not received in full by any of the Authorities; and (d) Taxes and Fees incurred for prepetition periods that become due and payable after the commencement of the Chapter 11 Cases, including as a result of Audits. In addition, for the avoidance of doubt, the Debtors seek authority, but not direction, to pay Taxes and Fees for so-called "straddle" periods (*i.e.*, periods that include the Petition Date).

[5] Nothing in this Motion or any related order constitutes, or should be construed, as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

11. Finally, the Debtors seek authority to undertake certain typical activities related to tax planning and to pay Taxes and Fees related thereto (if any), including: (i) converting the Debtor entities from one form to another (*e.g.*, converting an entity from a corporation to a limited liability company) via conversion, merger or otherwise (collectively, the "Entity Conversions"); (ii) making certain tax elections (including with respect to tax classification of the Debtor entities); (iii) changing the position of the Debtor entities within the corporate structure (collectively, the "Entity Movements"); and (iv) modifying or resolving the intercompany claims and moving assets or liabilities among Debtor entities, in each of the foregoing clauses (i) through (iv), if doing so will not alter the substantive rights of the Debtors' stakeholders in these Chapter 11 Cases (clauses (i) through (iv), collectively, the "Tax Planning Activities").

12. The Debtors estimate that approximately $40,000 in Taxes and Fees is outstanding as of the Petition Date.[6] The following table summarizes the categories of Taxes and Fees the Debtors request authority to pay pursuant to this Motion and the estimated prepetition amounts outstanding within each such category:

Category	**Description**	**Approximate Amount Accrued and Unpaid as of Petition Date[7]**
Income Taxes	The Debtors incur Income Taxes in some of the jurisdictions in which they do business and generally remit income taxes to certain state authorities as they come due in the ordinary course on a quarterly or annual basis.	$25,000

[6] The Debtors cannot predict the amounts of any potential Assessments that may result from Audits, if any. Accordingly, the Debtors' estimate of outstanding Taxes and Fees as of the Petition Date does not include any amounts relating to potential Assessments.

[7] All estimated Taxes and Fees contained herein are subject to change.

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date[7]
Property Taxes	The Debtors incur taxes related to real and personal property holdings and remit Property Taxes as they come due in the ordinary course on a monthly or annual basis.	None
Franchise Taxes	The Debtors pay certain Franchise Taxes that are required for the Debtors to conduct business in the ordinary course and comply with state laws. Such Franchise Taxes are accrued and paid on a quarterly or annual basis.	$5,000
Customs Duties	The Debtors pay customs duties, import and export-related taxes, and other incidental import and export expenses. Generally, the Debtors remit Customs Duties as they come due in the ordinary course.	None
Sales and Use Taxes and VAT	The Debtors collect and remit sales and use taxes and value added taxes to the Authorities in various jurisdictions in connection with the sale or use of goods or services in such jurisdictions. Generally, the Debtors remit Sales and Use Taxes and VAT on a weekly or monthly basis, as applicable.	$10,000
Business Licenses and Other Taxes and Fees	The Debtors remit Taxes and Fees associated with business licenses, annual reports, various permits, and other similar types of taxes and fees, on a monthly, quarterly or annual basis.	None
Tax Service Providers	The Debtors pay Taxes and Fees related to their use of third-party tax service providers in the ordinary course of business.	None
	Total	**$40,000**

13. Any failure by the Debtors to pay the Taxes and Fees (including any Assessments) as and when they become due could materially disrupt the Debtors' business operations in several

ways, including (but not limited to): (i) the Authorities may initiate Audits of the Debtors, which would unnecessarily divert the Debtors' attention from these Chapter 11 Cases; (ii) the Authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, or pursue other remedies that will harm the Debtors' estates; and (iii) in some instances, certain of the Debtors' directors and officers could be subject to personal liability, which would likely distract those key individuals from their duties related to these Chapter 11 Cases. Taxes and Fees that are not paid on the due date, as required by law, may also result in fines and penalties, the accrual of interest, or both. In addition, nonpayment of Taxes and Fees may give rise to priority claims under section 507(a)(8) of the Bankruptcy Code. The Debtors also collect and hold certain outstanding tax liabilities for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates. Risking any of these negative outcomes is unnecessary. Accordingly, the Debtors seek authority to pay the Taxes and Fees and Assessments as they become due, and to engage in Tax Planning Activities, as necessary.

A. Income and Franchise Taxes

14. In the ordinary course of business, the Debtors incur and may be required to pay the relevant Authorities various state and local income taxes, and franchise taxes (collectively, the "Income and Franchise Taxes"). The amount of Income and Franchise Taxes incurred is based on the jurisdictions in which the Debtors do business, generally payable on a quarterly or annual basis. The Debtors' fiscal year ends on December 31, 2026 and the Debtors' 2025 tax returns on account of their Income and Franchise Taxes have not yet been filed. Subject to further analysis, the Debtors are not currently aware of material Income and Franchise Taxes that are owed.

15. Accordingly, out of an abundance of caution, the Debtors request authority, but not direction, to (i) continue paying Income and Franchise Taxes in the ordinary course of business, consistent with prepetition practices and (ii) pay any prepetition Income and Franchise Taxes as

such amounts become due and payable. As of the Petition Date, the Debtors believe approximately $25,000 of Income and Franchise Taxes will become due and owing within the first twenty-one (21) days of the Chapter 11 Case.

B. Property Taxes

16. In the ordinary course of business, the Debtors incur taxes related to certain real and personal property holdings (collectively, the "Property Taxes"), payable to the Authorities in various jurisdictions as such taxes come due in the ordinary course of business, on a monthly or annual basis. The Debtors are not currently aware of material Property Taxes that are owed.

17. Accordingly, the Debtors request authority, but not direction, to (i) continue paying Property Taxes in the ordinary course of business, consistent with prepetition practices, and (ii) pay any prepetition Property Taxes as such amounts become due and payable. As of the Petition Date, the Debtors do not believe any material unpaid prepetition Property Taxes will become due and owing within the first twenty-one (21) days of the Chapter 11 Case.

C. Customs Duties

18. In the ordinary course of business, the Debtors pay customs duties, import and export-related taxes,[8] and other incidental import and export expenses, including, without limitation, import and export fees related to freight handling fees and fines (collectively, the "Customs Duties"), each of which are assessed by the U.S. Customs and Border Protection Agency ("U.S. Customs Service"). In addition, certain of the Debtors utilize customs brokers[9] for the import and export of goods (collectively, the "Customs Brokers").

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[8] Following the recent United States Supreme Court ruling, the Debtors may receive a refund for amounts previously remitted in connection with tariffs paid under the International Emergency Economic Powers Act. *See Learning Res., Inc. v. Trump*, 607 U.S. 229 (2026).

[9] The Customs Brokers do not pay the taxes themselves; instead, they transfer the funds provided to them for payment to the applicable Authority.

19. If the Debtors do not timely pay the Customs Duties, the U.S. Customs Service may demand liquidated damages, assess interest, or impose other sanctions. Contesting these measures would require the Debtors to expend substantial time, effort, and expense that could otherwise be directed toward navigating a value-maximizing path through these Chapter 11 Cases. In addition, absent payment, the U.S. Customs Service may assert a lien against goods under 19 C.F.R. § 141.1 (2008). Any such actions would impair the Debtors' ability to conduct business across borders, resulting in immediate and irreparable harm to the Debtors' estates.

20. While the Debtors incur fees payable to Customs Brokers in the ordinary course of business, the Debtors estimate that they have incurred or accrued no Customs Duties as of the Petition Date.[10] Additionally, the Debtors request authority to pay any Customs Duties and Customs Brokers' fees as they become due in the ordinary course of business during these Chapter 11 Cases.

D. Sales and Use Taxes and VAT

21. In the ordinary course of business, the Debtors incur, collect and remit sales and use taxes and value added taxes ("VAT") related to the sale, purchase, and use of goods, and the value added to such goods (collectively, the "Sales and Use Taxes and VAT") to the Authorities in various jurisdictions in connection with the sale and use of goods and services in such jurisdictions. Generally, the Debtors remit Sales and Use Taxes and VAT to the applicable Authority monthly in arrears. Some Authorities are paid on a weekly basis, and on most business days the Debtors remit some amount of Sales and Use Taxes and VAT. The Debtors are not currently aware of material Sales and Use Taxes and VAT that are owed.

[10] The Customs Brokers' fees are included on freight invoices and are not delineated as separate line items. Accordingly, it is difficult to quantify the precise amount of such fees.

22. Accordingly, out of an abundance of caution, the Debtors request authority, but not direction, to (i) continue paying Sales and Use Taxes and VAT in the ordinary course of business, consistent with prepetition practices and (ii) pay any prepetition Sales and Use Taxes and VAT as such amounts become due and payable. As of the Petition Date, the Debtors believe approximately $10,000 of Sales and Use Taxes and VAT will become due and owing within the first twenty-one (21) days of the Chapter 11 Cases.

E. Business Licenses, Permits, and Other Fees

23. In the ordinary course of business, the Debtors are required to pay various taxes and fees for business licenses, annual reports, various permits, and other similar types of taxes and fees (collectively, the "Business Fees") in order to continue conducting its business pursuant to state and local laws, including costs for business registration and annual fees in all states in which the Debtors' have employees, operations, or was incorporated or formed in. The Business Fees associated with annual renewals and state reporting requirements vary by jurisdiction and are considered standard in connection with state business registrations. The Debtors remit the required amounts for the Business Fees on a monthly, quarterly, or annual basis, depending on the requirements of the particular taxing authority or governmental authority. The Debtors are not currently aware of material Business Fees that are owed as of the Petition Date.

24. Accordingly, out of an abundance of caution, the Debtors request authority, but not direction, to (i) continue paying Business Fees in the ordinary course of business, consistent with prepetition practices and (ii) pay any prepetition Business Fees as such amounts become due and payable. As of the Petition Date, the Debtors do not believe any amount on account of unpaid prepetition Business Fees is due and owing or will become due and owing within the first twenty-one (21) days of the Chapter 11 Cases.

F. Tax Service Providers

25. In the ordinary course of business, the Debtors use third-party tax service providers, including PricewaterhouseCoopers LLP ("PwC") and BDO AG Wirtschaftsprüfungsgesellschaft ("BDO Germany", and with PwC, the "Tax Service Providers") to facilitate the calculation and payment of Taxes and Fees. Such services may include, among other things, compliance and provision preparation, assistance in claiming tax refunds, calculation of Sales and Use Taxes and VAT, and remittance of taxes to the Authorities on behalf of the Debtors. In addition to other services and as discussed herein, the Tax Service Providers also assist the Debtors in remitting certain Property Tax obligations to the appropriate Authorities. On an annual basis, the Debtors generally remit approximately $300,000 in aggregate fees to the Tax Service Providers for tax compliance services.

26. As of the Petition Date, the Debtors estimate that they do not owe a balance to the Tax Service Providers for prepetition tax services. The Debtors believe that the continuation of the Tax Service Providers' services is necessary to assure the Debtors' compliance with various taxing regimes to which they are subject. The Debtors need the expertise of the Tax Service Providers to track and provide necessary tax services, which encompass tasks that would otherwise overburden the Debtors and distract the Debtors' personnel from the administration of these Chapter 11 Cases. Additionally, the Tax Service Providers' services reduce the risk of having to pay reinstatement fees, penalties, or interest on missed payments. Accordingly, the Debtors request authority to pay any amounts to the Tax Service Providers that may become due and owing as of the Petition Date, and to continue to pay amounts to the Tax Service Providers on account of services provided to the Debtors as they come due in the ordinary course of business during these Chapter 11 Cases.

G. Audits

27. The Debtors may be subject to Audits (or voluntary disclosures of unpaid tax amounts that give rise to an agreed Assessment), which may result in additional prepetition Taxes and Fees being assessed against the Debtors during the pendency of these Chapter 11 Cases. Critically, in certain jurisdictions where the Debtors operate, the Debtors must be able to accept a proposed resolution of an Audit (or voluntary disclosure) and make a payment with respect to such resolution in a timely manner.

28. The Debtors seek authority to negotiate with any applicable Authority regarding any Assessments or Audits and to pay or remit any obligations on account of Audits as they arise in the ordinary course of business. This includes obligations resulting from the resolution of issues addressed in an Audit, the satisfaction of any Assessments, or amounts arising in connection with a voluntary disclosure. Nothing in this Motion, the Order or any related order constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit (or voluntary disclosure) or Assessment. The Debtors expressly reserve all rights with respect to any Audit (and voluntary disclosure). Furthermore, the Debtors reserve the right to contest any Assessments claimed to be due as a result of any Audits.

29. As of the Petition Date, there are no Audits pending against the Debtors, though the Debtors may become subject to additional Audits in the future. As of the Petition Date, the Debtors cannot predict with certainty how much they may owe on account of Assessments arising out of pending or future Audits. Accordingly, the Debtors request authority to pay any amounts owed on account of the Audits, including any Assessments, as of the Petition Date and to continue paying such amounts owed on account of the Audits as they become due in the ordinary course of business during these Chapter 11 Cases.

H. Tax Planning Activities

30. Finally, the Debtors seek authority to undertake certain typical Tax Planning Activities, which, if required, may involve Entity Conversions, Entity Classification Elections, or Entity Movements, among other related activities. The Debtors, and companies like the Debtors, routinely engage in Tax Planning Activities; however, it is often not possible to know precisely which Tax Planning Activities will be required at the outset of any particular tax year or as a result of any particular set of circumstances, including one or more potential sales of the Debtors' assets or businesses. Accordingly, the Debtors cannot predict whether any Tax Planning Activities will be necessary in order to conserve estate resources by realizing any available tax efficiencies. Having the authority to engage in Tax Planning Activities at the outset of these Chapter 11 Cases will therefore provide the Debtors with the flexibility that they need to quickly adapt to changing tax situations, including those that may arise in connection with a sale or other disposition of their assets.

31. If the Debtors are not granted the authority to engage in Tax Planning Activates *ex ante*, they could miss the opportunity to realize tax savings, as certain circumstances—including those arising in the context of a potential sale—require quick action. Granting the Debtors the authority to engage in Tax Planning Activities, should they become necessary, will allow the Debtors to take the necessary steps without delay. Although the Debtors consider Tax Planning Activities to constitute ordinary course operations, explicit authority to engage in such activities will allow the Debtors to act with certainty if and when they act to protect their beneficial tax attributes and maximize value, whether in the ordinary course or in connection with a sale transaction. Accordingly, out of abundance of caution, the Debtors seek authority to engage in any Tax Planning Activities in the ordinary course of the Debtors' business on a postpetition basis.

Basis for Relief

I. Certain Taxes and Fees May Be Priority Claims Entitled to Priority Treatment Under the Bankruptcy Code

32. Claims on account of certain of the Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties if such amounts are not paid. *See id.* § 507(a)(8)(G) (granting eighth priority status to "a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss"). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, paying certain Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors. Paying such Taxes and Fees likely will give Authorities no more than they otherwise would be entitled to under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during these Chapter 11 Cases.

33. Some of the Taxes and Fees may be entitled to secured status with respect to property owned by the Debtors. Moreover, as secured claims, these Taxes and Fees would be entitled to priority treatment if the Debtors sell the property to which Taxes and Fees relate when the Debtors confirm a plan. *See* 11 U.S.C. §§ 506(a), 1129(a)(9)(C), 1129(b)(2)(A) (requiring that any plan of reorganization "crammed down" over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). Further, such secured claims could accrue interest if not paid timely. Thus, paying such secured Taxes and Fees only affects the timing of

the payments, may reduce the ultimate amount owed with respect to such Taxes and Fees, and does not prejudice the rights of other creditors of the Debtors.

II. Payment of the Taxes and Fees as Provided Herein is a Sound Exercise of the Debtors' Business Judgment

34. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate. *See, e.g.*, *In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989); *In re James A. Phillips, Inc.*, 29 B.R. 391, 398 (S.D.N.Y. 1983); *see also In re JOANN Inc.*, No. 25-10068 (CTG) (Bankr. D. Del. Feb. 14, 2025); *In re PetroQuest Energy, Inc.*, No. 24-12609 (CTG) (Bankr. D. Del. Dec. 9, 2024). In so doing, these courts acknowledge that several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims.

35. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to "use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). "In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions." *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999) (collecting cases); *see also James A. Phillips*, 29 B.R. at 397 (relying on section 363 of the Bankruptcy Code to allow a contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors); *Ionosphere Clubs*, 98 B.R. at 175 (finding that a sound business justification existed to justify payment of certain prepetition wages); *In re Phx. Steel Corp.*,

82 B.R. 334, 335–36 (Bankr. D. Del. 1987) (requiring the debtor to show a "good business reason" for a proposed transaction under section 363(b) of the Bankruptcy Code).

36. Courts also authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code, which codifies a bankruptcy court's inherent equitable powers to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Under section 105(a) of the Bankruptcy Code, courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor's business. *See Just for Feet*, 242 B.R. at 825–26. Specifically, a court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations pursuant to the "necessity of payment" rule (also referred to as the "doctrine of necessity"). *See, e.g.*, *Ionosphere Clubs*, 98 B.R. at 176; *In re Lehigh & New England Ry Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (stating that courts may authorize payment of prepetition claims when there "is the possibility that the creditor will employ an immediate economic sanction, failing such payment"); *see also In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (noting that, in the Third Circuit, debtors may pay prepetition claims that are essential to the continued operation of the business). A bankruptcy court's use of its equitable powers to "authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept." *Ionosphere Clubs*, 98 B.R. at 175–76 (citing *Miltenberger v. Logansport, C. & S.W. Ry. Co.*, 106 U.S. 286 (1882)). Indeed, at least one court has recognized that there are instances when a debtor's fiduciary duty can "only be fulfilled by the preplan satisfaction of a prepetition claim." *CoServ*, 273 B.R. at 497.

37. Timely payment of the Taxes and Fees is critical to the Debtors' business. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from

the Debtors' directors, officers, or employees, thereby distracting such key personnel from the administration of the Chapter 11 Cases. *See, e.g.*, *Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (stating "[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax" and finding director personally liable for unpaid taxes) (citing *United States v. Energy Res. Co.*, 495 U.S. 545 (1990)). Any collection action on account of such amounts, and any potential ensuing liability, would distract the Debtors and its personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors' officers and employees is integral to the orderly administration and, ultimately, the success of the Chapter 11 Cases.

38. Finally, the Debtors' failure to timely pay Taxes and Fees may result in increased tax liability for the Debtors if interest and penalties accrue on the unpaid Taxes and Fees. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders.

39. Courts in this district routinely approve relief similar to that requested herein. *See, e.g.*, *In re SiFi Networks America, LLC*, No. 26-10912 (BLS) (Bankr. D. Del. July 6, 2026) [Docket No. 120]; *In re JOANN Inc.*, No. 25-10068 (CTG) (Bankr. D. Del. Feb. 14, 2025) [Docket No. 431]; *In re PetroQuest Energy, Inc.*, No. 24-12609 (CTG) (Bankr. D. Del. Dec. 9, 2024) [Docket No. 114]; *In re Vyaire Med., Inc.*, No. 24-11217 (BLS) (Bankr. D. Del. Jul. 9, 2024) [Docket No. 219]; *In re Appgate, Inc.*, No. 24-10956 (CTG) (Bankr. D. Del. May 28, 2024) [Docket No. 106].

40. For the foregoing reasons, the Court should authorize, but not direct, the Debtors to pay all prepetition and postpetition obligations on account of Taxes and Fees, including any Assessments.

Processing of Checks and
Electronic Fund Transfers Should be Authorized

41. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of access to expected cash flows from ongoing business operations and anticipated access to cash collateral. In addition, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors do not believe that checks or wire transfer requests, other than those relating to authorized payments, will be inadvertently honored. Therefore, the Debtors request authority, but not direction, to authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

The Requirements of Bankruptcy Rule 6003(b) Are Satisfied

42. Bankruptcy Rule 6003 empowers a court to grant certain relief within the first twenty-one days after the petition date only "to the extent that relief is necessary to avoid immediate and irreparable harm." FED. R. BANKR. P. 6003. For the reasons discussed above, the Debtors believe an immediate and orderly transition into chapter 11 is critical and the failure to receive the relief requested herein during the first twenty-one days of these Chapter 11 Cases could adversely impact the Debtors' operations at this important juncture. The requested relief is necessary for the Debtors to operate this business in the ordinary course, preserve the ongoing value of their operations, and maximize value of their estates for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is "necessary to avoid immediate and

irreparable harm," as contemplated by Bankruptcy Rule 6003, and the Court should grant the requested relief.

Reservation of Rights

43. Nothing contained in this Motion or any order granting the relief requested in this Motion, and no action taken by the Debtors pursuant to the relief requested or granted (including any payment made in accordance with any such order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, priority, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (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 as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action, or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law. 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, priority, or amount of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

44. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

Notice

45. Notice of this Motion will be provided to: (i) the U.S. Trustee; (ii) counsel to the Prepetition ABL Agent; (iii) counsel to the Prepetition Term Loan Agent; (iv) counsel to the Prepetition Note Agent; (v) counsel to the Prepetition Subordinated Note Holders; (vi) the creditors listed on the Debtors' consolidated list of thirty (30) creditors holding the largest unsecured claims; (vii) the United States Attorney for the District of Delaware; (viii) the Internal Revenue Service; (ix) the state attorneys general for states in which the Debtors conduct business; (x) the Authorities; and (xi) all parties that have requested notice pursuant to Bankruptcy Rule 2002. As this Motion is seeking "first day" relief, the Debtors will serve this Motion and any order entered with respect to this Motion as required by Local Rule 9013-1(m). The Debtors submit that no other or further notice is required under the circumstances.

No Prior Request

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

[Remainder of Page Intentionally Left Blank]

WHEREFORE, the Debtors request entry of the Interim Order and Final Order, each substantially in the forms attached hereto, granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Dated: August 30, 2026
Wilmington, Delaware

/s/ Justin R. Alberto
COLE SCHOTZ P.C.
Justin R. Alberto (No. 5126)
Patrick J. Reilley (No. 4451)
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-and-

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Proposed Co-Counsel to the Debtors and Debtors in Possession

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KIRKLAND & ELLIS INTERNATIONAL LLP
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-and-

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Charles B. Sterrett (*pro hac vice* pending)
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Proposed Co-Counsel to the Debtors and Debtors in Possession

Exhibit A

Proposed Interim Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: Noble Supply & Logistics, LLC, *et al.*, Debtors.[1]	Chapter 11 Case No. 26-11369 (___) (Jointly Administered) **Re: Docket No. __**

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

Upon consideration of the motion (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an interim order (this "Interim Order") authorizing, but not directing, the Debtors to (i) to pay certain prepetition taxes and fees and related obligations that are payable to certain state and local taxing and regulatory authorities (the "Authorities"); and (ii) granting related relief, all as more fully set forth in the Motion; and upon consideration of the First Day Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Motion under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Noble Supply & Logistics, LLC (7926); COTS Solutions, LLC (4477); Federal Resources Supply Company, LLC (3636); FRS Holdings, LLC (2327); K.D. Analytical Consulting, LLC (6637); KDA Acquisition, LLC (5870); Noble Defense Corporation (N/A); Noble Equity Holdings, LLC (0851); Noble.com, LLC (4712); and Tactical & Survival Specialties, LLC (2266). The location of the Debtors' principal place of business and the Debtors' service address in these chapter 11 cases is 1 Marina Park Drive, Suite 220, Boston, MA 02210.

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

States Constitution; and this Court having found that venue of this proceeding and the Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court 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 that 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 (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 Motion is **GRANTED** on an interim basis as set forth herein.

2. The final hearing on the Motion shall be held on **_____ ___, 2026, at __:__ _.m.**, prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before **4:00 p.m. (prevailing Eastern Time) on _____ ___, 2026** and shall be served on: (a) proposed co-counsel for the Debtors, (i) Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago Illinois 60654, Attn.: Patrick J. Nash, Jr., P.C. (patrick.nash@kirkland.com) and Charles B. Sterrett (charles.sterrett@kirkland.com) and (ii) Cole Schotz P.C., 500 Delaware Avenue, Suite 600, Wilmington, Delaware 19801, Attn: Justin R. Alberto (jalberto@coleschotz.com), Patrick J. Reilley (preilley@coleschotz.com) and Jack M. Dougherty (jdougherty@coleschotz.com) and 1325 Avenue of the Americas, 19th Floor, New York, NY 10019, Attn: Seth Van Aalten (svanaalten@coleschotz.com), Sarah A. Carnes (scarnes@coleschotz.com) and Anthony De Leo (adeleo@coleschotz.com); (b) counsel to the

Prepetition ABL Agent, Otterbourg P.C., 230 Park Avenue, New York, NY 10169, Attn: Daniel F. Fiorillo (dfiorillo@otterbourg.com); (c) counsel to the Prepetition Term Loan Agent, McDermott Will & Schulte LLP, 919 Third Avenue, NY, NY 10022, Attn: Adam C. Harris (acharris@mcdermottlaw.com) and Reuben E. Dizengoff (rdizengoff@mcdermottlaw.com); (d) counsel to the Prepetition Subordinated Note Agent, Arnold & Porter Kaye Scholer LLP, 250 West 55th Street, New York, NY 10019, Attn: Alan Glantz (alan.glantz@arnoldporter.com); (e) counsel to the Prepetition Subordinated Note Holders, (i) King & Spalding LLP, 1180 Peachtree Street, NE, Suite 1600, Atlanta, GA 30309, Attn: Jeffrey R. Dutson (jdutson@kslaw.com) and (ii) Young Conaway Stargatt & Taylor, LLP, 1000 North King Street, Wilmington, DE 19801, Attn: Allison S. Mielke (amielke@ycst.com); (f) the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Wilmington, Delaware 19801, Attn: Linda J. Casey (linda.casey@usdoj.gov); and (g) counsel to any statutory committee appointed in the Chapter 11 Cases. If no objections or responses are filed and served, this Court may enter a final order without further notice or hearing.

3. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset) or otherwise satisfy the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business, at such time when the Taxes and Fees are payable, in an aggregate amount not to exceed $500,000 on an interim basis; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral (that is not collateral of the Prepetition Term Loan Agent, the Prepetition Term Loan Lenders, the Prepetition Subordinated Note Agent, or the Prepetition Subordinated Note Holders without their prior written

consent) or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments (including, for the avoidance of doubt, with respect to kinds of Taxes and Fees otherwise addressed by the Wages Motion); *provided* that notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any "straddle" amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under sections 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

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

5. 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.

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

7. Nothing contained in the Motion or this Interim Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Interim Order) is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, priority, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim;

(d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in the Motion, this Interim Order, or any order granting the relief requested by this Motion; (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 as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action, or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

8. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

9. The requirements of Bankruptcy Rule 6004(a) and the Local Rules with respect to notice of the Motion have been satisfied.

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

11. The Debtors are authorized, but not directed, to take all actions necessary to effectuate the relief granted in this Interim Order in accordance with the Motion.

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

Exhibit B

Proposed Final Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: Noble Supply & Logistics, LLC, *et al.*, Debtors.[1]	Chapter 11 Case No. 26-11369 (___) (Jointly Administered) **Re: Docket No. __**

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

Upon consideration of the motion (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of a final order (this "Final Order") authorizing, but not directing, the Debtors to (i) to pay certain prepetition taxes and fees and related obligations that are payable to certain state and local taxing and regulatory authorities (the "Authorities"); and (ii) granting related relief, all as more fully set forth in the Motion; and upon consideration of the First Day Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Motion under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Noble Supply & Logistics, LLC (7926); COTS Solutions, LLC (4477); Federal Resources Supply Company, LLC (3636); FRS Holdings, LLC (2327); K.D. Analytical Consulting, LLC (6637); KDA Acquisition, LLC (5870); Noble Defense Corporation (N/A); Noble Equity Holdings, LLC (0851); Noble.com, LLC (4712); and Tactical & Survival Specialties, LLC (2266). The location of the Debtors' principal place of business and the Debtors' service address in these chapter 11 cases is 1 Marina Park Drive, Suite 220, Boston, MA 02210.

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

States Constitution; and this Court having found that venue of this proceeding and the Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court 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 that 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 (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 Motion is **GRANTED** on a final basis as set forth herein.

2. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset) or otherwise satisfy the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of the Chapter 11 Cases, at such time when the Taxes and Fees are payable; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral (that is not collateral of the Prepetition Term Loan Agent, the Prepetition Term Loan Lenders, the Prepetition Subordinated Note Agent or the Prepetition Subordinated Note Holders without their prior written consent) or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments (including, for the avoidance of doubt,

with respect to kinds of Taxes and Fees otherwise addressed by the Wages Motion); *provided* that notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any "straddle" amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under sections 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

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

4. 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.

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

6. Nothing contained in the Motion or this Final Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Final Order) is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, priority, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in the Motion or this Final

Order; (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 as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action, or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

7. The requirements of Bankruptcy Rule 6004(a) and the Local Rules with respect to notice of the Motion have been satisfied.

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

9. The Debtors are authorized, but not directed, to take all actions necessary to effectuate the relief granted in this Final Order in accordance with the Motion.

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

Exhibit C

Authorities

Tax Authority	Tax Type	Address
Alabama Department of Revenue	Income / Franchise / Sales and Use Tax and VAT	P.O. Box 320001 Montgomery, AL 36132-0001
Arkansas Department of Finance and Administration	Income / Franchise	P.O. Box 919, Little Rock, AR 72203
Arizona Department of Revenue	Income / Franchise / Sales and Use Tax and VAT	P.O. Box 29079, Phoenix, AZ 85038
California Franchise Tax Board	Income / Franchise / Sales and Use Tax and VAT	P.O. Box 942857, Sacramento, CA 94240-0040
Connecticut Department of Revenue Services	Income / Franchise	450 Columbus Boulevard, Suite 1, Hartford, CT 06103
District of Colombia Office of Tax and Revenue	Income / Franchise	1101 4th Street SW, Suite 270 West, Washington, DC 20024
Delaware Department of Finance, Division of Revenue	Income / Franchise	820 N. French Street, Wilmington, DE 19801
Florida Department of Revenue	Sales and Use Tax and VAT	5050 W. Tennessee Street Tallahassee, FL 32399-0112
Georgia Department of Revenue	Income / Franchise	2595 Century Parkway NE, Atlanta, GA 30345-3173
Hawaii Department of Taxation	Income / Franchise	830 Punchbowl Street, Room 221, Honolulu, HI 96813-5094
Iowa Department of Revenue	Income / Franchise	1305 E. Walnut St, Des Moines, IA 50319
Idaho State Tax Commission	Income / Franchise	P.O. Box 36, Boise, ID 83722-0410)

Tax Authority	Tax Type	Address
Illinois Department of Revenue	Income / Franchise	101 West Jefferson Street, Springfield, IL 62702
Indiana Department of Revenue	Income / Franchise	P.O. Box 7231, Indianapolis, IN 46207-7231
Kansas Department of Revenue	Income / Franchise	915 SW Harrison Street, Topeka, KS 66626
Kentucky Department of Revenue	Income / Franchise / Sales and Use Tax and VAT	501 High Street, Frankfort, KY 40601
Louisiana Department of Revenue	Income / Franchise	617 North Third Street, Baton Rouge, LA 70802
Maine Revenue Services	Income / Franchise	P.O. Box 1064, Augusta, ME 04332-1064
Massachusetts Department of Revenue	Income / Franchise / Sales and Use Tax and VAT	100 Cambridge Street, Boston, MA 02204
Comptroller of Maryland, Revenue Administration Division	Income / Franchise	P.O. Box 549, Annapolis, MD 21411-0001
Missouri Department of Revenue	Income / Franchise	301 West High Street, Jefferson City, MO 65101
Minnesota Department of Revenue	Income / Franchise	600 North Robert Street, St. Paul, MN 55146
Mississippi Department of Revenue	Income / Franchise	P.O. Box 1033, Jackson, MS 39215-1033
Montana Department of Revenue	Income / Franchise	P.O. Box 5805, Helena, MT 59604-5805
North Carolina Department of Revenue	Income / Franchise	P.O. Box 25000, Raleigh, NC 27640-0640

Tax Authority	Tax Type	Address
Nebraska Department of Revenue	Income / Franchise	P.O. Box 94818, Lincoln, NE 68509-4818
Nevada Department of Taxation	Sales and Use Tax and VAT	700 E. Warm Springs Rd., Suite 200 Las Vegas, NV 89119
New Hampshire Department of Revenue Administration	Income / Franchise	109 Pleasant Street, Concord, NH 03301
New Jersey Division of Taxation	Income / Franchise / Sales and Use Tax and VAT	P.O. Box 281, Trenton, NJ 08695-0281
New Mexico Taxation and Revenue Department	Income / Franchise	1200 South St. Francis Drive, P.O. Box 630, Santa Fe, NM 87504
New York State Department of Taxation and Finance	Income / Franchise	W A Harriman Campus, Albany, NY 12227
North Dakota Office of State Tax Commissioner	Income / Franchise	600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599
Oklahoma Tax Commission	Income / Franchise	300 N Broadway Ave., Oklahoma City, OK 73102
Oregon Department of Revenue	Income / Franchise	955 Center St NE, Salem, OR 97301-2555
Pennsylvania Department of Revenue	Income / Franchise	P.O. Box 280427, Harrisburg, PA 17128-0427
Rhode Island Division of Taxation	Income / Franchise	One Capitol Hill, Providence, RI 02908
South Carolina Department of Revenue	Income / Franchise	300A Outlet Pointe Blvd., Columbia, SC 29210
Tennessee Department of Revenue	Income / Franchise	Andrew Jackson Building, 500 Deaderick Street, Nashville, TN 37242

Tax Authority	Tax Type	Address
Texas Comptroller of Public Accounts	Income / Franchise	111 East 17th Street, Austin, TX 78774
Utah State Tax Commission	Income / Franchise	210 North 1950 West, Salt Lake City, UT 84134
Virginia Department of Taxation	Income / Franchise / Sales and Use Tax and VAT	Office of Customer Services, P.O. Box 1115, Richmond, VA 23218-1115
Vermont Department of Taxes	Income / Franchise	P.O. Box 1881, Montpelier, VT 05601-1881
Washington State Department of Revenue	Income / Franchise	2101 4th Ave #1400 Seattle, WA 98121-2300
Wisconsin Department of Revenue	Income / Franchise	2135 Rimrock Road, Madison, WI 53713 (also P.O. Box 8949, Madison, WI 53708-8949)
West Virginia State Tax Department	Income / Franchise	1001 Lee Street East, Charleston, WV 25301
Louisville Metro Revenue Commission	Income / Franchise / Occupational License	617 W. Jefferson Street, Louisville, KY 40202 (general correspondence); P.O. Box 35410, Louisville, KY 40232-5410 (occupational license/net profits return filing)
Guam Department of Revenue and Taxation	Income / Franchise	Taxpayer Services Division, P.O. Box 23607, Barrigada, Guam 96921 (physical: 1240 Army Drive, Barrigada, Guam 96913)