UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:	)	Chapter 11
	)	
OTB HOLDING LLC, et al.,	)	Case No. 25-52415 (SMS)
	)	
	)	(Jointly Administered)
Debtors.	)	

EX PARTE MOTION OF JONATHAN TIBUS, WIND-DOWN OFFICER, PURSUANT TO BANKRUPTCY RULE 2004 AUTHORIZING (A) THE EXAMINATION OF PAYCOR, INC. AND OTHER PARTIES, (B) THE PRODUCTION OF DOCUMENTS BY PAYCOR, INC. AND OTHER PARTIES, AND (C) THE ISSUANCE OF SUBPOENAS RELATING THERETO

NOW COMES Jonathan Tibus (the "Wind-Down Officer"), solely in his capacity as the court-appointed Wind-Down Officer of OTB Holding LLC, OTB Acquisition LLC, and their affiliated debtors (collectively, the "Debtors"), by and through his undersigned counsel, and hereby moves (the "Rule 2004 Motion") this Court on an *ex parte* basis, and subject to any subsequent objection of, or motion to quash filed by, Paycor, Inc. ("Paycor") or other party in interest, for entry of an order, pursuant to Rules 2004, 9013 and 9016 of the Federal Rules of Bankruptcy Procedure and Rule 2004-1 of the Local Bankruptcy Rules for the Northern District of Georgia, authorizing the Wind-Down Officer to conduct the examination of Paycor and other parties identified herein, authorizing the Wind-Down Officer to request the production of documents by Paycor and such other parties, and authorizing the Wind-Down Officer to issue and serve subpoenas (if required, necessary, or desirable) to compel the production of documents from, and the provision of testimony by, Paycor and such other parties as necessary.

BACKGROUND

1. On March 4, 2025 (the "Petition Date"), the Debtors filed voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") in the

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United States Bankruptcy Court for the Northern District of Georgia, Atlanta Division (the "Court"). The Debtors' cases are jointly administered under Case No. 25-52415 (SMS).

2. On September 8, 2025, the Court entered its Findings of Fact, Conclusions of Law, and Order Confirming the Debtors' Amended Joint Chapter 11 Plan as of July 21, 2025 [Dkt. No. 607] (the "Confirmation Order").

3. Pursuant to the Confirmation Order and the *Debtors' Amended Joint Chapter 11 Plan as of July 21, 2025* [Dkt. No. 522] (the "Plan"), Jonathan Tibus was approved as the Wind-Down Officer of the Debtors.

4. The Confirmation Order provides that on the Effective Date, "the authority, power and incumbency of the Persons then acting as officers, managers, and directors of the Debtors shall be terminated and such officers, managers, and directors shall be deemed to have resigned . . . and the Wind-Down Officer shall be deemed the sole officer, sole manager, and sole director of each Debtor and shall be deemed to have succeeded to such powers as would have been previously exercisable by the equity holders or prior managers of each Debtor." *See* Confirmation Order at ¶ 28.

5. Paragraph 16 of the Confirmation Order and Section 7.03(a) of the Plan provide that the Wind-Down Officer shall have "the power and authority to perform the Wind-Down Tasks." The Plan defines "Wind-Down Tasks" to include "(i) termination and wind-down of the 401(k) plan, healthcare plans, and any other Employee Benefits Plans in accordance with applicable law, (ii) preparation and filing of final tax returns, [and] (iii) preparation of W-2 forms." *See* Plan § 1.01.

6. The Confirmation Order further provides that "the approvals and authorizations specifically set forth in this Order shall not limit the authority of the . . . Wind-Down Officer . . .

to take any and all actions necessary or appropriate to implement, effectuate, and consummate any and all documents or transactions contemplated by the Plan, the Plan Supplement . . . or this Order." Confirmation Order at ¶ 7.

7. The Wind-Down Officer "shall be deemed, by operation of law and this Order and without need for any action by any person affiliated with the Debtors or any officer, manager, or member of the Debtors, to hold an irrevocable power of attorney on behalf of the Debtors and the Estates and with respect to all of the Retained Property." Confirmation Order at ¶ 31.

A. Paycor's Role and Refusal to Produce Data

8. Paycor maintained payroll data and employee records belonging to the Debtors in connection with services provided to approximately 4,500 employees. Paycor was generously compensated for these services for many years and no amounts remain outstanding.

9. As the sole officer, sole manager, and sole director of each Debtor, the Wind-Down Officer possesses all rights the Debtors ever had to access their own data and systems.

10. The Wind-Down Officer has made multiple requests to Paycor for the production of payroll and employee data necessary for the Wind-Down Officer to fulfill his obligations under the Plan and the Confirmation Order. Paycor has ignored these requests.

11. On August 20, 2026, counsel for the Wind-Down Officer sent a formal demand letter to Paycor demanding production of payroll and employee data within five business days. Specifically, the demand letter requested: (a) a complete 401(k) contribution and participation report for calendar year 2025; (b) a check-level detail report for calendar year 2025 for every employee who received compensation through Paycor; (c) copies of all Form W-2s issued for calendar year 2025, together with the corresponding Form W-3; and (d) a full employee census for all individuals who received compensation in calendar year 2025. Paycor has failed to comply with this demand.

12. The data and records held by Paycor are essential to the Wind-Down Officer's ability to perform the Wind-Down Tasks, including the termination and wind-down of the 401(k) plan and other Employee Benefits Plans, the preparation and filing of final tax returns, and the preparation of W-2 forms for calendar year 2025. Without this data, the Wind-Down Officer cannot fulfill his statutory and court-ordered obligations.

B. Paycor's Actions With Regard to W-2 Preparation

13. Paycor conditioned the release of the W-2s on payment of a disputed amount despite its contractual obligation to provide the W-2s without further compensation. In fact, despite not filing an administrative expense claim, it insisted on payment of a large lump sum—alleging that numerous invoices were unpaid and that Paycor paid taxes on the Debtors' behalf. Several of the purportedly unpaid invoices were later determined to have already been paid in full. In an effort to provide employees with their essential W-2s for filing their tax returns and facing imminent IRS deadlines, however, payment was made quickly.

14. Even after receiving the large lump sum payment of $68,000.00, Paycor has refused to provide an invoice for purportedly resolved invoices and the tax liability. Moreover, Paycor refused to provide electronic copies of the W-2s to employees and to the Wind-Down Officer.

JURISDICTION

15. The Court has subject matter jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

RELIEF REQUESTED

16. Pursuant to Rule 2004 and Local Rule 2004-1, the Wind-Down Officer seeks authority from the Court on an *ex parte* basis, subject to any subsequent objection of Paycor or other party in interest, to obtain the production of documents by Paycor (hereinafter, the "Rule

2004 Deponent"), to proceed with the examination of Paycor (as necessary), and to issue and serve such subpoenas as may be required, necessary, or desirable to compel the production of documents and the provision of testimony by Paycor.

17. The Wind-Down Officer seeks (i) the production of documents (in advance of the actual Rule 2004 examination) from the Rule 2004 Deponent of the type identified on Exhibit A attached hereto, and (ii) the post-production testimony of the Rule 2004 Deponent on the documents, as necessary, regarding the various subject matters to which the documents relate, and the topics identified on Exhibit B attached hereto.

18. In addition, the Wind-Down Officer seeks authorization to issue and serve such subpoenas as may be required, necessary, or desirable to compel the production of documents and the provision of testimony by the Rule 2004 Deponent. Such authorization is sought subject to the right of Paycor or any other party in interest to object to, or move to quash, any such subpoena.

19. Each of the documents to be produced and each of the topics for examination directly affects the administration of the Debtors' estates and the acts, conduct, property, and financial condition of the Debtors. Thus, the Rule 2004 Motion should be granted.

BASIS FOR RELIEF REQUESTED

20. Rule 2004(a) provides that "[o]n motion of any party in interest, the court may order the examination of any entity." FED. R. BANKR. P. 2004(a). Pursuant to Rule 2004, a party in interest may seek both documents and oral discovery related to "acts, conduct, or property or to the liabilities and financial condition of the debtor, or to any matter which may affect the administration of the debtor's estate, or to the debtor's right to a discharge." FED. R. BANKR. P. 2004(b), (c).

21. "The primary purpose of a Rule 2004 examination is for 'revealing the nature and extent of the bankruptcy estate, and for discovering assets, examining transactions, and

determining whether wrongdoing has occurred. In this regard, courts have recognized that Rule 2004 examinations are . . . in the nature of fishing expeditions.'" *In re Kelton*, 389 B.R. 812, 820 (Bankr. S.D. Ga. 2008) (quoting *In re Enron Corp.*, 281 B.R. 836, 840 (Bankr. S.D.N.Y. 2002) (internal quotations and citations omitted)); *see also In re Countrywide Home Loans, Inc.*, 384 B.R. 373, 400 (Bankr. W.D. Pa. 2008) (inquiry into any matter that may affect administration of estate "comfortably falls within the allowed limits under Rule 2004").

22. Unlike discovery under the Federal Rules of Civil Procedure, discovery under Rule 2004 can be used as a "pre-litigation discovery device." *In re Sheetz*, 452 B.R. 746, 748 (Bankr. N.D. Ind. 2011) (citation and quotation omitted). No contested matter or adversary proceeding need be instituted as a prerequisite to conducting an examination under Rule 2004. *Matter of Sutera*, 141 B.R. 539, 541 (Bankr. D. Conn. 1992) (citation and quotation omitted). Consequently, a Rule 2004 motion need not be tied to specific factual allegations at issue between parties. *In re Symington*, 209 B.R. 678, 683 (Bankr. D. Md. 1997) (Rule 2004 permits "examination of any party without the requirement of a pending adversary proceeding or contested matter").

23. The scope of a Rule 2004 examination is broader than that of discovery under the Federal Rules of Civil Procedure. *See In re Ecam Publications, Inc.*, 131 B.R. 556, 559 (Bankr. S.D.N.Y. 1991); *In re Drexel Burnham Lambert Group, Inc.*, 123 B.R. 702, 711 (Bankr. S.D.N.Y. 1991) ("[T]he scope of a Rule 2004 examination is very broad. Rule 2004 discovery is broader than discovery under the Federal Rules of Civil Procedure."). Courts have recognized that Rule 2004 examinations may be "broad [and] unfettered." *In re Countrywide Home Loans, Inc.*, 384 B.R. at 400. Indeed, "it is well settled that the scope of examination allowed under Rule 2004 . . . may be in the nature of a 'fishing expedition.'" *In re Hughes*, 281 B.R. 224, 226 (Bankr. S.D.N.Y. 2002).

24. The decision whether to authorize the requested discovery rests within the discretion of the bankruptcy court. *See, e.g.*, *In re Hammond*, 140 B.R. 197, 200 (Bankr. S.D. Ohio 1992). Relief may be granted on an ex parte basis. *In re Symington*, 209 B.R. at 688 ("Rule 2004 motions are generally granted ex parte"). Thus, this Court has authority to, and should, grant the Rule 2004 Motion on an *ex parte* basis.

25. Here, the requested relief is well within the scope of Rule 2004 because it would authorize the Wind-Down Officer to obtain documents and testimony relating "to the liabilities and financial condition of the debtor [and] any matter which may affect the administration of the debtor's estate . . . ." FED. R. BANKR. P. 2004. In fact, the requests directly relate to the implementation of the Confirmation Order and to the completion of the Wind-Down Officer's assigned tasks. Specifically, it would allow the Wind-Down Officer to obtain from Paycor the Debtors' own payroll data and employee records that are essential to the performance of the Wind-Down Tasks, including: (i) termination and wind-down of the 401(k) plan, healthcare plans, and any other Employee Benefits Plans; (ii) preparation and filing of final tax returns; and (iii) preparation of W-2 forms for calendar year 2025. These matters pertain directly to the administration of the Debtors' estates and the orderly wind-down of the Debtors' affairs as contemplated by the Plan and the Confirmation Order.

* * *

26. For each of the reasons stated herein, the Court should grant the Rule 2004 Motion on an *ex parte* basis.

PROPOSED FORM OF ORDER

27. A proposed form of Order granting this Rule 2004 Motion is attached hereto as Exhibit C.

NOTICE

28. The Wind-Down Officer proposes that he will provide notice of the Rule 2004 Motion in accordance with the terms of the Order and submits that such notice is sufficient under the particular circumstances of this case and that no other or further notice need be provided.

29. No prior request for the relief sought in this Rule 2004 Motion has been made by the Wind-Down Officer to this or any other Court.

CONCLUSION

WHEREFORE, the Wind-Down Officer respectfully requests that the Court (i) grant this Rule 2004 Motion; (ii) enter an Order in the form or substantially the form as that attached hereto as Exhibit C; and (iii) grant the Wind-Down Officer such other and further relief as the Court deems just and proper, including, but not limited to, attorneys' fees related to bringing this Rule 2004 Motion and ensuring compliance.

Dated: September 28, 2026

Respectfully submitted,

/s/ Sarah L. Primrose

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ATTORNEYS FOR JONATHAN TIBUS, WIND-DOWN OFFICER

EXHIBIT A
DOCUMENTS TO BE PRODUCED

I. INSTRUCTIONS

The following instructions apply with regard to all of the Documents to be produced:

1. If you object to production of any of the following Documents, state the legal and factual basis for each objection. If you object to the production of only a portion of a Document, identify the specific portion of the Document to which you object and produce the remainder of the Document.

2. Each category of requested Documents shall be responded to independently, and unless otherwise indicated, no category of Documents to be produced shall limit the scope of any other category of Documents to be produced.

3. Documents shall be produced as they are kept in the ordinary course of business or shall be organized and labeled to correspond with the specific categories of Documents to be produced.

4. The obligation to produce Documents shall be continuing. If after producing Documents, you become aware of any further responsive Documents, you are required promptly to produce such additional Documents.

5. File folders with tabs or labels identifying Documents must be produced intact with all responsive Documents.

6. Selection of Documents from files and other sources and the numbering, if any, of such Documents shall be performed in such a manner as to ensure that the source of each Document may be determined.

7. Documents attached to each other should not be separated.

8. In lieu of producing original Documents, you may, at your option, submit legible photographic or other reproductions of such Documents, provided that the originals from which such reproductions were made are retained by you until the later of: (i) the Bankruptcy Case is closed; (ii) Paycor's standard document retention period; or (iii) January 1, 2034.

9. Each Document requested herein shall be produced in its entirety and without deletion or excisions, regardless of whether you consider the entire document to be relevant or responsive to this request. If you have redacted any portion of the document, stamp the word "redacted" on each page of the document that you have redacted. If any document covered by these requests contains a redaction, please furnish a list identifying each such document, and provide the following information with respect to each such Document:

a. the reason(s) for the redaction;

b. the date of the Document;

c. identification by name, job title and the last known business and home addresses of each person who wrote, drafted, or assisted in the preparation of the document;

d. identification by name, job title and the last known business and home addresses of each person who received or has custody of the document or copies thereof;

e. identification by name, job title and the last known business and home addresses of each person who has viewed or had access to the document or copies thereof or to whom any portion of the contents had been communicated;

f. a brief description of the nature and subject matter of the document and of the redaction;

g. a statement of the facts that constitute the basis for any claim of privilege, work product or other grounds of non-disclosure; and

h. the paragraph(s) of these requests to which the document is responsive.

10. If any Document requested herein is withheld from production, please furnish a list identifying each such document, and providing the following information with respect to each such document:

a. the reason(s) for withholding the document;

b. the date of the Document;

c. identification by name, job title and the last known business and home addresses of each person who wrote, drafted, or assisted in the preparation of the document;

d. identification by name, job title and the last known business and home addresses of each person who received or has custody of the document or copies thereof;

e. identification by name, job title and the last known business and home addresses of each person who has viewed or had access to the document or copies thereof or to whom any portion of the contents has been communicated;

f. a brief description of the nature and subject matter of the document;

g. a statement of the facts that constitute the basis for any claim of privilege, work product or other grounds of non-disclosure; and

h. the paragraph(s) of these requests to which the document is responsive.

11. The conjunctions "and" and "or" shall each be individually interpreted in every instance as meaning "and/or" and shall not be interpreted disjunctively to exclude any information otherwise within the scope of any specification.

12. "All Documents" refers to every "Document," as that term is defined below, whether an original or copy, known to any individual or business organization to which a request for production is addressed, or to any officer, director, managing agent, file supervisor, or record keeper for such individual or organization, and every Document that can be located, discovered, or retrieved by such persons through reasonably diligent efforts.

13. The singular form of a word includes the plural form of that word and the plural form of a word includes the singular form. Each of the words "each," "any," and "all" means all. The word "including" as used herein shall mean "including but not limited to."

14. Documents not otherwise responsive to this discovery request shall be produced if such Documents mention, discuss, refer to, or explain the documents which are called for by this discovery request or constitute routing slips, transmittal memoranda, or letters, comments, evaluations or similar materials.

15. If any Documents requested herein have been lost, discarded or destroyed, they shall be identified as completely as possible, including, without limitation, the following information:

a. the date of disposal;

b. the manner of disposal;

c. the reason(s) for disposal;

d. the person authorizing disposal; and

e. the person disposing of the document.

16. Documents or data maintained electronically shall also be produced in tiff format with extracted metadata and links to native documents. Metadata for e-mail files shall include: to (recipient); from (author); cc; bcc; subject; text (e-mail body); sent date; sent time; file format (application or type); information associating the e-mail with its corresponding attachment(s); folder name; custodian. Metadata associated with native documents shall include, to the extent applicable, the custodian, file name, file size, file type (application), folder name (including available path information), date created, date last modified and date last accessed. Images (such as tiff or pdf documents) shall be produced with OCR data to enable full-text searching.

II. DEFINITIONS

For the purposes of the Documents to be produced, (a) capitalized terms used herein without definition shall have the meanings ascribed to them in the Rule 2004 Motion to which this Exhibit is attached, and (b) the following terms have the following meanings:

"Affiliate" shall have the meaning ascribed to it in Section 101(2) of the Bankruptcy Code and applicable case law.

"Bankruptcy Case" shall mean the Chapter 11 bankruptcy case styled and numbered as *In re OTB Holding LLC*, et al., Case No. 25-52415 (SMS), pending in the Bankruptcy Court.

"Bankruptcy Code" shall mean title 11 of the United States Code.

"Bankruptcy Court" shall mean the United States Bankruptcy Court for the Northern District of Georgia.

"Claim" shall have the definition ascribed to it in Section 101(5) of the Bankruptcy Code.

"Communication" shall mean any inquiry, discussion, representation, conversation, negotiation, agreement, undertaking, meeting, telephone conversation, letter, note, telegram, electronic mail, text, telex, advertisement, or any oral or written communication that you may have knowledge of, information about, or belief in.

"Confirmation Order" shall mean the Findings of Fact, Conclusions of Law, and Order Confirming the Debtors' Amended Joint Chapter 11 Plan as of July 21, 2025 (Dkt. 607), entered by the Bankruptcy Court on September 8, 2025.

"Debtor" or "Debtors" shall mean OTB Holding LLC, OTB Acquisition LLC, and their affiliated debtors in the Bankruptcy Case, including OTB Acquisition of New Jersey LLC, OTB Acquisition of Howard County LLC, Mt. Laurel Restaurant Operations LLC, OTB Acquisition of Kansas LLC, and OTB Acquisition of Baltimore County, LLC.

"Document(s)" shall mean (a) all handwritten, typed, or printed matter of any kind, including the originals and all non-identical copies, whether different from the original by reason of any notation made on such copies or otherwise, including, without limitation, all Electronically Stored Information, records, agreements, correspondence, forecasts, memoranda, notes, lists, jottings, speeches, press releases, diaries, examinations, statistics, letters, telegrams, minutes, time records, payroll records, expense records, contracts, reports, studies, training manuals, canceled checks, statements, receipts, delivery tickets, returns, summaries, work orders, pamphlets, books, prospectuses, statement of operations, interoffice and intra-office communications, offers, notations of any sort of conversations, telephone calls, meetings, or other communications (including electronic mail or similar electronic communications, text messages, voicemail messages, or similar electronic or telecommunication transmissions), bulletins, printed matter, computer printouts, teletypes, invoices, worksheets, and all drafts, alterations, modifications, changes, and amendments of any of the foregoing, (b) graphic or aural records or representations of any kind, including, without limitation, photographs, charts, graphs, microfiches, microfilm, videotape, recordings, motion pictures, and (c) electronic, mechanical or electric records or representations of any kind, including, without limitation, tapes, cassettes, disks, recordings, and all transcriptions, in whole or in part, of any of the foregoing.

"Electronically Stored Information" shall include, without limitation, the following: (a) Information that is generated, received, processed, recorded, or accessed by computers and other electronic devices, including but not limited to e-mail and text messages; (b) Internal or external

web sites; (c) Output resulting from the use of any software program; and (d) All items stored on cache memories, magnetic disks (such as computer hard drives or floppy drives), optical disks (such as DVDs or CDs), magnetic tapes, microfiche, or on any other media for digital data storage or transmittal (e.g., a smartphone such as an iPhone®, a tablet such as an iPad®, or a personal digital assistant such as a Blackberry®).

"Paycor" shall mean Paycor, Inc. or any affiliate.

"Petition Date" shall mean March 4, 2025.

"Person(s)" means all entities, including, but not limited to, all individuals, proprietorships, associations, companies, partnerships, joint ventures, corporations, trusts and estates.

"Plan" shall mean the Debtors' Amended Joint Chapter 11 Plan as of July 21, 2025 [Dkt. No. 522].

"Referring to," "relating to," "referencing," "pertaining to," or "concerning" (or any variation thereof), as used herein, shall mean comprising, addressing, referring to (whether by name or not, whether directly or indirectly), discussing, describing, reflecting, supplementing, supporting, negating, amending, analyzing, studying, reporting on, commenting on, evidencing, constituting, setting forth, considering, recommending, concerning, mentioning, applying to, containing, reproducing, paraphrasing, or in any way factually, legally, or logically connected to the matter inquired thereof.

"Wind-Down Officer" shall mean Jonathan Tibus, in his capacity as the court-appointed Wind-Down Officer of the Debtors, as approved pursuant to the Confirmation Order and the Plan.

"You" or "Your" means the Rule 2004 Deponent and its agents, representatives, employees, partners, attorneys, predecessors, successors, or any other Person acting in concert with the Rule 2004 Deponent or under its control, whether directly or indirectly.

III. DOCUMENTS TO BE PRODUCED

Category No. 1:

All Documents relating to any 401(k) contribution and participation reports for calendar year 2025, including employee and employer contributions, loan balances, and all related plan data for each participant in any retirement or 401(k) plan maintained or administered by Paycor on behalf of the Debtors.

Category No. 2:

All Documents relating to check-level detail reports for calendar year 2025 for every employee of the Debtors who received compensation processed through Paycor, including gross wages, net wages, all tax withholdings (federal, state, and local), deductions, employer contributions, and check dates.

Category No. 3:

All Documents relating to Form W-2s (Wage and Tax Statements) issued for calendar year 2025 for employees of the Debtors, together with corresponding Form W-3 (Transmittal of Wage and Tax Statements).

Category No. 4:

All Documents constituting or relating to a full employee census for all individuals employed by the Debtors who received compensation in calendar year 2025, including full legal names, Social Security numbers, dates of birth, dates of hire, dates of termination, dates of rehire, and all other employment event dates, job titles, work locations, employment status, and contact information on file.

Category No. 5:

All Documents referencing, relating to, or evidencing any agreement, contract, or terms of service between Paycor and any of the Debtors.

Category No. 6:

All Documents referencing, relating to, or evidencing Communications between Paycor and any of the Debtors or any officer, director, or manager of the Debtors regarding payroll services, data access, or data production.

Category No. 7:

All Documents referencing, relating to, or evidencing any payroll data, employee records, or human resources information maintained by Paycor on behalf of the Debtors.

Category No. 8:

All Documents referencing, relating to, or evidencing any retirement plans, retirement benefits, 401(k) plans, healthcare plans, or other Employee Benefits Plans administered or maintained by Paycor on behalf of the Debtors.

Category No. 9:

All Documents referencing, relating to, or evidencing any payments or transfers of funds between any of the Debtors and Paycor including invoices and other related information.

Category No. 10:

All Documents referencing, relating to, or evidencing Paycor's policies or procedures regarding the production of payroll data, employee records, or other information to clients or former clients.

Category No. 11:

All Documents referencing, relating to, or evidencing Paycor's payment of taxes or other fees on behalf of the Debtors and related billing information directed to the Debtors.

Category No. 12:

All Documents referencing, relating to, or evidencing communications by Paycor related to the refusal to provide W-2s and other financial information.

Category No. 13:

All Documents referencing, relating to, or evidencing communications by Paycor related to billing practices and procedures.

Category No. 14:

All Documents referencing, relating to, or evidencing communications by Paycor related to the payment demand for preparation of the W-2s.

EXHIBIT B
TOPICS FOR EXAMINATION

1. The Documents produced by the Rule 2004 Deponent and the subject matters of the categories of Documents pursuant to which the Documents were produced.

2. Paycor's provision of payroll and employee data services to the Debtors.

3. The nature, scope, and completeness of payroll data and employee records maintained by Paycor on behalf of the Debtors.

4. Any agreements or contracts between Paycor and the Debtors regarding payroll services, data management, and data access.

5. Paycor's obligations to produce data and records to the Debtors or their authorized representatives.

6. The reasons for Paycor's refusal to produce the requested payroll and employee data to the Wind-Down Officer.

7. The delay in providing W-2 information and other requested documentation.

EXHIBIT C
[PROPOSED] ORDER

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:	)	Chapter 11
	)	
OTB HOLDING LLC, et al.,	)	Case No. 25-52415 (SMS)
	)	
	)	(Jointly Administered)
Debtors.	)	

ORDER GRANTING EX PARTE MOTION OF JONATHAN TIBUS, WIND-DOWN OFFICER, AUTHORIZING THE WIND-DOWN OFFICER TO REQUEST THE PRODUCTION OF DOCUMENTS, TO CONDUCT EXAMINATIONS, AND TO ISSUE RELATED SUBPOENAS, ALL PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 2004

Upon consideration of the *ex parte* motion (the "Rule 2004 Motion") filed by Jonathan Tibus (the "Wind-Down Officer"), solely in his capacity as the court-appointed Wind-Down Officer of OTB Holding LLC, OTB Acquisition LLC, and their affiliated debtors (collectively, the "Debtors"), for entry of an order, subject to any subsequent objection of, or motion to quash filed

by, Paycor, Inc. ("Paycor") or any other party in interest, authorizing the examination by the Wind-Down Officer of Paycor (the "Rule 2004 Deponent"), authorizing the Wind-Down Officer to request the production of documents by Paycor, and authorizing the issuance and service by the Wind-Down Officer of subpoenas (if required, necessary, or desirable) to compel the production of documents and the provision of testimony by Paycor; and this Court having concluded that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, that the Rule 2004 Motion and the relief requested therein constitutes a core proceeding pursuant to 28 U.S.C. § 157(b), that the relief requested in the Rule 2004 Motion is in the best interests of the Debtors' estates, creditors, and other parties in interest, that notice of the Rule 2004 Motion and of this Order appropriate under the particular circumstances of this case will be provided as specified herein and that no further or additional notice is necessary; and after due deliberation thereon, and good and sufficient cause appearing therefor, it is hereby:[1]

ORDERED that the Rule 2004 Motion is granted in its entirety and on the terms set forth herein; and it is further

ORDERED that the Wind-Down Officer shall be authorized to obtain the production of documents (in advance of any actual Rule 2004 examination) from the Rule 2004 Deponent of the type identified on Exhibit A attached to the Rule 2004 Motion; and it is further

ORDERED that the Wind-Down Officer shall be authorized to obtain the post-production testimony of the Rule 2004 Deponent with respect to the documents, the various subject matters to which the documents relate, and the topics identified on Exhibit B attached to the Rule 2004 Motion; and it is further

[1] Capitalized terms not defined herein shall have the meanings ascribed to them in the Rule 2004 Motion.

ORDERED that the Wind-Down Officer is authorized (if required, necessary, or desirable) to issue and serve subpoenas (collectively, the "Subpoenas") compelling the production of documents from, and the provision of testimony by, the Rule 2004 Deponent; and it is further

ORDERED that nothing contained herein shall limit the rights of any Rule 2004 Deponent to seek relief from this Order or any Subpoena under Local Rule 2004-1, Rule 9016, or Rule 45 of the Federal Rules of Civil Procedure, except that (a) any objection or similar pleading seeking relief from this Order must be filed with this Court and served on the Wind-Down Officer no later than fourteen (14) days after the receipt by the Rule 2004 Deponent of a copy of the Rule 2004 Motion and of this Order, and (b) any motion to quash or modify a Subpoena must be filed with the Court and served on the Wind-Down Officer no later than fourteen (14) days after receipt of a Subpoena by the Rule 2004 Deponent; and it is further

ORDERED that nothing shall prevent the Wind-Down Officer from seeking attorneys' fees related to pursuing this matter by separate motion; and it is further

ORDERED that, in addition to the requirements of the immediately preceding paragraph, in the event of a dispute over the terms of this Order or any Subpoena, counsel shall first meet and confer as required by Rule 2004-1 of the Local Bankruptcy Rules for the Northern District of Georgia in an effort to resolve the dispute before bringing the dispute before this Court; and it is further

ORDERED that this Court shall retain jurisdiction to resolve any disputes arising from or related to this Order, and to interpret, implement, and enforce the provisions of this Order.

SO ORDERED.

Prepared and presented by:

KING & SPALDING LLP

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ATTORNEYS FOR JONATHAN TIBUS, WIND-DOWN OFFICER

CERTIFICATE OF SERVICE

I hereby certify that I have this date served a true and correct copy of the within and foregoing *EX PARTE MOTION OF JONATHAN TIBUS, WIND-DOWN OFFICER, PURSUANT TO BANKRUPTCY RULE 2004 AUTHORIZING (A) THE EXAMINATION OF PAYCOR, INC. AND OTHER PARTIES, (B) THE PRODUCTION OF DOCUMENTS BY PAYCOR, INC. AND OTHER PARTIES, AND (C) THE ISSUANCE OF SUBPOENAS RELATING THERETO* by filing with the Clerk of Court using the CM/ECF system which will automatically send an email notification to all counsel of record. Additionally, I have placed a copy of the Motion in the United States Mail in a properly addressed envelope with adequate postage thereon in order to insure delivery upon:

Paycor, Inc.
Attn: CEO or General Counsel
4811 Montgomery Road
Cincinnati, OH 45212

Office of the United States Trustee
362 Richard B. Russell Federal Building
75 Ted Turner Drive SW
Suite 1650
Atlanta, GA 30303

Dated: September 28, 2026

/s/ Sarah L. Primrose
Sarah L. Primrose
Counsel for Jonathan Tibus, Wind-Down Officer