Docket #0091 Date Filed: 08/28/2026

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY

In re **PECF USS INTERMEDIATE HOLDING II CORP.**[1] Reorganized Debtor.	Case No. 25-23631 (MBK) Chapter 11

STIPULATION BETWEEN THE REORGANIZED DEBTORS AND THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION REGARDING CLAIM #96

This stipulation (the "**Stipulation**") is entered into as of August 28, 2026, by and among (i) United Site Services of California, Inc. (Case No. 25-23640) ("**USS California**" and, together with its affiliated former debtors and their successors, as applicable, the "**Reorganized Debtors**" or "**USS**") and (ii) the California Department of Tax and Fee Administration (the "**Department**"). Collectively, the Reorganized Debtors and Department are referred to herein as the "**Parties**" and each a "**Party**." The Parties hereby stipulate and agree as follows.

RECITALS

A. On December 29, 2025 (the "**Petition Date**"), each now-Reorganized Debtor commenced a case under chapter 11 of the Bankruptcy Code (collectively, the "**Chapter 11 Cases**") by filing a voluntary petition for relief. These were prepackaged cases commenced for the purpose of implementing a comprehensive restructuring in accordance with the terms of a restructuring support agreement. The Debtors commenced solicitation of votes on the *Joint Prepackaged Plan of Reorganization of United Site Services, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Dkt. No. 16] (as subsequently amended, modified,

[1] The last four digits of Reorganized Debtor PECF USS Intermediate Holding II Corporation's tax identification number are 9019. PECF USS Intermediate Holding II Corporation's chapter 11 case was previously jointly administered under the case of United Site Services, Inc., Case No. 25-23630 (MBK). The location of PECF USS Intermediate Holding II Corporation's service address in this chapter 11 case is: 2487 W Navigator Drive, Ste. 300, Meridian, ID 83642.

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supplemented, and confirmed, the "**Plan**") reflecting the terms of the restructuring support agreement prior to commencing these Chapter 11 Cases, and filed that Plan of Reorganization on the Petition Date.

B. On February 6, 2026, the Department filed claim # 96 in the United Site Services of California, Inc. case (Case No. 25-23640) in the estimated amount of $66,926,130.34 (the "**California Tax Claim**").

C. On February 27, 2026, the Court entered the *Order (I) Approving the Adequacy of the Disclosure Statement and (II) Confirming the Second Amended Joint Prepackaged Plan of Reorganization of United Site Services, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Dkt. No. 344], confirming the Plan.

D. On March 3, 2026, the Effective Date (as defined in the Plan) occurred. *See Notice of (I) Entry of an Order Approving the Adequacy of the Disclosure Statement and Confirming the Second Amended Joint Prepackaged Plan of Reorganization of United Site Services, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code and (II) Occurrence of Effective Date* [Dkt. No. 384].

E. The Plan provides that, "in light of the Unimpaired status of all Allowed General Unsecured Claims under the Plan and as otherwise required by the Plan, Holders of Claims need not file proofs of Claim," and "there is no requirement to file a proof of Claim (or move the Court for allowance) to be an Allowed Claim, as applicable under the Plan." Plan, Art. VII.A. Thus, no bar date was established in these Chapter 11 Cases. The only parties required to file proofs of Claim were counterparties to a rejected Executory Contract or Unexpired Lease for damages resulting from such rejection within thirty days following entry of an order (including the Confirmation Order) approving such rejection. *Id*., Art. VII.C. The Debtors were not required to file schedules of assets and liabilities or statements of financial affairs. *See* Scheduling Order ¶ 19 [Dkt. No. 80].

F. Except for Claims that are subject to limitations under sections 502 and 503 of the Bankruptcy Code, the Plan provides that, "the Reorganized Debtors and the Holders of Claims shall determine, adjudicate, and resolve any disputes over the validity and amounts of such Claims

in the ordinary course of business as if the Chapter 11 Cases had not been commenced." Plan, Art. VII.A.

G. USS California pays sales and use tax in the ordinary course of its business in California. Audits of sales and use tax are pending for the periods from April 2018 to December 2021 and from January 2022 to December 2025.

H. The Parties desire to resolve the California Tax Claim, solely for purposes of claims administration in the Chapter 11 Cases, as stipulated below.

STIPULATION

Now, THEREFORE, upon the foregoing recitals, which are incorporated as though fully set forth herein, it is hereby STIPULATED AND AGREED, by and between the Parties, through the undersigned, that:

1. The California Tax Claim is hereby disallowed in full, solely for purposes of claims administration in the Chapter 11 Cases and without prejudice to any Party's right to assess, demand, enforce, contest, defend against, offset, otherwise dispute, compromise or settle the validity or amount of the California Tax Claim or of USS California's underlying tax obligations in the ordinary course of business as if the Chapter 11 Cases had not been commenced.

2. USS and its agents are authorized to indicate the foregoing disposition of the California Tax Claim on USS's claims register.

3. This Stipulation shall be effective and enforceable as of the date hereof.

4. This Stipulation may be enforced before the Bankruptcy Court or any court in the State of California having jurisdiction.

5. Each of the Parties represents and warrants that, as of the date of this Stipulation, it has the authority to enter into this Stipulation. Each of the undersigned counsel represents that he or she is authorized to execute this Stipulation on behalf of his or her respective client. The Parties acknowledge that this constitutes the entire Stipulation between the Parties with respect to the subject matter hereof.

6. This Stipulation shall not be amended without the written consent of both Parties.

7. This Stipulation shall be binding on and run to the benefit of the Parties, and all of their affiliates, assigns, and successors.

8. The Parties agree that this Stipulation is not intended, nor shall it be construed by anyone, to be an admission of liability by or on behalf of either of the Parties or as a tolling agreement with respect to USS California's tax liability.

9. This Stipulation may be executed in one or more counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same instrument.

Stipulated and agreed to by:

California Department of Tax and Fee Administration, by:

/s/ John B. Greene

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United Site Services, Inc., by:

/s/ Michael D. Sirota

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