IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
WEST MARINE, INC., *et al.*,[1]	)	Case No. 26-10794 (KBO)
Debtors.	)	(Jointly Administered)
	)	**Ref. Docket Nos. 12, 204, 362 & 371**

CERTIFICATION OF COUNSEL REGARDING SECOND SUPPLEMENTAL ORDER FURTHER EXTENDING THE DEBTORS' TIME TO COMPLY WITH SECTION 345(b) OF THE BANKRUPTCY CODE AND U.S. TRUSTEE GUIDELINES

On May 17, 2026, the above-captioned debtors and debtors in possession (collectively, the "Debtors") filed the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, (D) Perform Intercompany Transactions, and (E) Grant Administrative Expense Status to Postpetition Intercompany Claims; (II) Suspending the Time to Comply with 11 U.S.C. § 345(b) and Waiving Certain Operating Guidelines; and (III) Granting Related Relief* [Docket No. 12] (the "Cash Management Motion")[2] with the United States Bankruptcy Court for the District of Delaware (the "Court"). By the Cash Management Motion, the Debtors requested, among other things, a suspension of the requirements (the "345(b) Requirements") of section 345(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532, for a limited period of time, so that the Debtors could

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: West Marine, Inc. (5502); Marine One Holdco, LLC (2231); Marine One Parent, Inc. (0402); Rising Tide Holdings Inc. (2628); Rising Tide Parent Inc. (6153); Seascapes, Inc. (3739); W Marine Management Company, Inc. (4151); and West Marine Products, Inc. (4523). For purposes of these chapter 11 cases, the Debtors' service address is West Marine Headquarters, 1 East Broward Blvd., Suite 200, Fort Lauderdale, FL 33301.

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

continue to operate their existing Cash Management System and maintain their existing Bank Accounts without interruption during these chapter 11 cases.

On June 9, 2026, the Court entered an order granting the Cash Management Motion on a final basis [Docket No. 204], providing the Debtors with a thirty (30) day extension of time to come into compliance with the 345(b) Requirements (the "345(b) Compliance Deadline"), without prejudice to seeking further extensions.

Following discussions with the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee"), the Official Committee of Unsecured Creditors (the "Committee"), and the Consenting Stakeholders[3] (collectively, with the U.S. Trustee and the Committee, the "Parties"), the Debtors submitted a proposed order under certification of counsel [Docket No. 362] requesting a further extension of the 345(b) Compliance Deadline, which the Court entered on July 8, 2026 [Docket No. 371].

Following additional discussions with the Parties, the Parties have agreed not to oppose a further extension of the 345(b) Compliance Deadline for an additional thirty (30) days. Consequently, the Debtors are hereby submitting a supplemental order (the "Supplemental Cash Management Order") extending the 345(b) Compliance Deadline through and including September 14, 2026. The Parties do not object to entry of the Supplemental Cash Management Order.

WHEREFORE, the Debtors respectfully request the entry of the Supplemental Cash Management Order, substantially in the form attached hereto as **Exhibit A**, at the earliest convenience of the Court without further notice or a hearing.

[3] As defined in the *Declaration of Paulee Day, Chief Executive Officer of West Marine, Inc., in Support of the Debtors' Chapter 11 Petitions and First Day Pleadings* [Docket No. 15].

Dated: August 10, 2026
Wilmington, Delaware

/s/ Shella Borovinskaya

YOUNG CONAWAY STARGATT & TAYLOR, LLP
Michael R. Nestor (Del. No. 3526)
Kara Hammond Coyle (Del. No. 4410)
Shella Borovinskaya (Del. No. 6758)
Kristin L. Cardoza (Del. No. 6871)
Rodney Square
1000 North King Street
Wilmington, Delaware 19801
Telephone: (302) 571-6600
Facsimile: (302) 571-1253
Email: mnestor@ycst.com
kcoyle@ycst.com
sborovinskaya@ycst.com
kcardoza@ycst.com

Co-Counsel for the Debtors and Debtors in Possession

KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP
Joshua A. Sussberg, P.C.
Matthew C. Fagen, P.C. (admitted *pro hac vice*)
601 Lexington Avenue
New York, New York 10022
Telephone: (212) 446-4800
Facsimile: (212) 446-4900
Email: matthew.fagen@kirkland.com

-and-

KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP
Brian J. Nakhaimousa (admitted *pro hac vice*)
830 Brickell Plaza
Miami, Florida 33131
Telephone: (305) 432-5600
Email: brian.nakhaimousa@kirkland.com

Co-Counsel for the Debtors and Debtors in Possession

EXHIBIT A

Supplemental Cash Management Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
WEST MARINE, INC., *et al.*,[1]	)	Case No. 26-10794 (KBO)
Debtors.	)	(Jointly Administered)
	)	**Ref. Docket Nos. 12, 204 & 371**

SECOND SUPPLEMENTAL ORDER FURTHER EXTENDING THE DEBTORS' TIME TO COMPLY WITH SECTION 345(b) OF THE BANKRUPTCY CODE AND U.S. TRUSTEE GUIDELINES

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, (D) Perform Intercompany Transactions, and (E) Grant Administrative Expense Status to Postpetition Intercompany Claims; (II) Suspending the Time to Comply with 11 U.S.C. § 345(b) and Waiving Certain Operating Guidelines; and (III) Granting Related Relief* [Docket No. 12] (the "Cash Management Motion");[2] and upon consideration of the *Final Order (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, (D) Perform Intercompany Transactions; and (E) Grant Administrative Expense Status to Postpetition Intercompany Claims; (II) Suspending the Time to Comply with 11 U.S.C. § 345(b) and Waiving Certain Operating*

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: West Marine, Inc. (5502); Marine One Holdco, LLC (2231); Marine One Parent, Inc. (0402); Rising Tide Holdings Inc. (2628); Rising Tide Parent Inc. (6153); Seascapes, Inc. (3739); W Marine Management Company, Inc. (4151); and West Marine Products, Inc. (4523). For purposes of these chapter 11 cases, the Debtors' service address is West Marine Headquarters, 1 East Broward Blvd., Suite 200, Fort Lauderdale, FL 33301.

[2] Capitalized terms used but not otherwise defined in this supplemental order (the "Supplemental Order") shall have the meanings ascribed to them in the Cash Management Motion.

Guidelines; and (III) Granting Related Relief [Docket No. 204] (the "Final Cash Management Order"), entered on June 9, 2026; and upon consideration of the *Supplemental Order Further Extending the Debtors' Time to Comply with Section 345(b) of the Bankruptcy Code and U.S. Trustee Guidelines* [Docket No. 371], entered on July 8, 2026; and due and proper notice of the Cash Management Motion having been given; and it appearing that the United States District Court for the District of Delaware having jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 and the *Amended Standing Order of Reference*, dated as of February 29, 2012; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and it appearing that venue of this proceeding and the matter is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and after due deliberation and sufficient cause appearing therefor, IT IS HEREBY ORDERED THAT:

1. The Cash Management Motion is GRANTED as set forth herein.

2. To the extent that any of the Debtors' Bank Accounts are not in compliance with section 345(b) of the Bankruptcy Code or any of the U.S. Trustee's requirements or guidelines, the Debtors shall have until **September 14, 2026**, without prejudice to the Debtors' rights to seek an additional suspension, to come into compliance with the requirements of section 345(b) of the Bankruptcy Code and any of the U.S. Trustee's requirements or guidelines or to make such other arrangements as agreed to by the U.S. Trustee; *provided* that nothing herein shall prevent the Debtors or the U.S. Trustee from seeking further relief from this Court to the extent that an agreement cannot be reached.

3. Nothing in this Supplemental Order shall abrogate or otherwise modify the Final Cash Management Order, except as set forth herein.

4. The Debtors are authorized to take all actions necessary to implement the relief granted in this Supplemental Order.

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