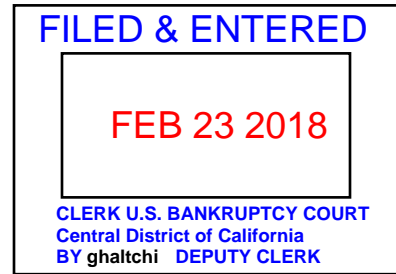


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6 Proposed General Bankruptcy Counsel for
7 Debtor and Debtor in Possession

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10 UNITED STATES BANKRUPTCY COURT
11 CENTRAL DISTRICT OF CALIFORNIA
12 LOS ANGELES DIVISION

GREENBERG GLUSKER FIELDS CLAMAN
& MACHTINGER LLP
1900 Avenue of the Stars, 21st Floor
Los Angeles, California 90067-4590

13 In re:
14 B&B Liquidating, LLC,
15
16 Debtor and Debtor in Possession.

Case No. 2:18-bk-11744-NB

Chapter 11

**INTERIM ORDER ON EMERGENCY
MOTION FOR ORDER:**

**(1) AUTHORIZING THE DEBTOR TO
PAY PRE-PETITION SALES, USE AND
SIMILAR TAXES IN THE ORDINARY
COURSE OF BUSINESS; AND**

**(2) DIRECTING BANKS AND FINANCIAL
INSTITUTIONS TO HONOR AND
PROCESS CHECKS AND TRANSFERS
RELATED THERETO**

Hearing on Interim Relief

Date: February 22, 2018

Time: 2:00 p.m.

Place: Courtroom 1545

255 E. Temple Street
Los Angeles, CA 90012

GREENBERG GLUSKER FIELDS CLAMAN
& MACHTINGER LLP
1900 Avenue of the Stars, 21st Floor
Los Angeles, California 90067-4590

Final Hearing

Date: March 20, 2018
Time: 2:00 p.m.
Place: Courtroom 1545
255 E. Temple Street
Los Angeles, CA 90012

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6 On the above captioned date and time, the court considered the *Emergency Motion for*
7 *Order: (1) Authorizing the Debtor to Pay Pre-Petition Sales, Use and Similar Taxes In the*
8 *Ordinary Course of Business; and (3) Directing Banks and Financial Institutions to Honor and*
9 *Process Checks and Transfers Related Thereto* [Docket No. 5] (the “Motion”), filed by B&B
10 Liquidating, LLC, f/k/a B&B Bachrach, LLC, (the “Debtor”) pursuant to sections 105(a), 363(b),
11 503(b)(1), 507(a)(2), 1107(a) and 1108 of title 11 of the United States Code (the “Bankruptcy
12 Code”). Unless otherwise defined herein, capitalized terms have the meaning ascribed to them in
13 the Motion.

14 Based upon the Court’s review of the Motion, the accompanying Memorandum of Points
15 and Authorities, the *Declaration of Brian Lipman in Support of First Day Motions*, the
16 evidentiary record, and argument of counsel; it appearing that this Court has jurisdiction over this
17 matter pursuant to 28 U.S.C. §§ 157 and 1334; it appearing that due and adequate notice of the
18 Motion having been given under the circumstances; and after due deliberation and good cause
19 appearing therefor, based upon findings of fact and conclusions of law stated in the Court’s
20 Memorialization of Tentative Rulings (Docket No. 35) as modified or supplemented orally on the
21 recorded in open court pursuant to Rule 52(a) of the Federal Rules of Civil Procedure, as
22 incorporated into Rule 7052 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy
23 Rules” and each a “Bankruptcy Rule”) and applied to contested matters by Bankruptcy Rule
24 9014(c),

25 IT IS ORDERED THAT:

- 26 1. The Motion on an interim basis, is granted as set forth herein.
- 27 2. On **March 20, 2018, at 2:00 p.m.** in the above referenced courtroom, a hearing
28 (the “Final Hearing”) will be held before this Court to consider the relief requested in the Motion,

1 on a final basis. All objections, if any, to the Motion shall be in writing and filed with this Court
2 and served on counsel for the Debtor, so as to be received on or before **March 6, 2018**. The
3 Debtor shall file any reply(s) to any such objection on or before **March 13, 2018**.

4 3. Debtor is hereby authorized, but not directed, to pay the Taxes and Fees due and
5 owing, including, without limitation, through the issuance of post-petition checks or wire transfer
6 requests, as the Debtor, in its sole discretion, deems necessary in the ordinary course of business.

7 4. The banks and financial institutions upon which the checks to pay such Taxes and
8 Fees may be drawn by the Debtor are authorized, when requested by the Debtor, in the Debtor's
9 discretion, to honor and process checks or electronic fund transfers drawn on the Debtor's bank
10 accounts to pay pre-petition obligations authorized to be paid hereunder, whether such checks or
11 other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds
12 are available in the applicable bank accounts to make such payments. The banks subject to this
13 Order may rely on the representations of the Debtor with respect to whether any check or other
14 transfer drawn or issued by the Debtor prior to the Petition Date should be honored pursuant to
15 this Order, and any such bank shall not have any liability to any party for relying on such
16 representations by the Debtor, as provided for in this Order.

17 5. Nothing herein shall impair any right of the Debtor to dispute or object to any
18 taxes asserted as owing to the Taxing Authorities or those parties who ordinarily collect the Taxes
19 and Fees as to amount, liability, classification, or otherwise. Nothing in this Order, nor as a result
20 of any payment made pursuant to this Order, (i) is intended or shall be deemed to constitute an
21 assumption of any agreement pursuant to section 365 of the Bankruptcy Code or an admission as
22 to the validity of any claim against the Debtor and the Debtor's estate; (ii) shall impair, prejudice,
23 waive, or otherwise affect the rights of the Debtor and Debtor's estate with respect to the validity,
24 priority, or amount of any claim against the Debtor and/ or Debtor's estate; or (iii) shall be
25 construed as a promise to pay any claim against the Debtor and/ or Debtor's estate.

26 6. The Debtor is authorized to issue post-petition checks, or to effectuate post-
27 petition fund transfer requests, in replacement of any checks or fund transfer requests that are
28 dishonored as a consequence of this chapter 11 case with respect to pre-petition amounts owed in

1 connection with the Taxes and Fees that are approved herein.

2 7. Notwithstanding anything to the contrary contained herein, absent further order of
3 the Court, the Debtor shall not pay Taxes and Fees that came due in December 2017 (the
4 “December 2017 Taxes”). Any motion seeking authority to pay the December 2017 Taxes may
5 be brought by the Debtor on regular notice in accordance with Local Bankruptcy Rule 9013-1 to
6 (i) the affected Taxing Authority; and (ii) the Limited Service List, as such term is defined in the
7 Court’s *Order Granting Emergency Motion for Order Limiting Scope of Notice* [Docket No. 44]

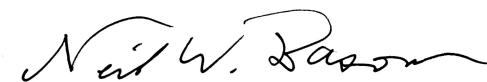
8 8. Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the
9 Motion is necessary to avoid immediate and irreparable harm to the Debtor.

10 9. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this
11 Order shall be effective immediately and enforceable upon its entry; (ii) the Debtor is not subject
12 to any stay in the implementation, enforcement, or realization of the relief granted in this order;
13 and (iii) the Debtor is authorized and empowered, and may in their discretion and without further
14 delay, take any action necessary or appropriate to implement this Order.

15 10. The Court retains jurisdiction and power with respect to all matters arising from or
16 related to the implementation or interpretation of this Order.

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24 Date: February 23, 2018



Neil W. Bason
United States Bankruptcy Judge