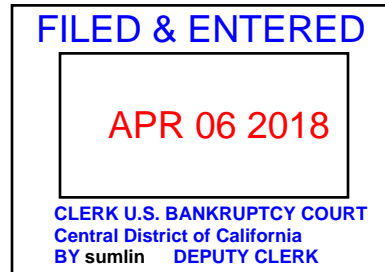


1 BRIAN L. DAVIDOFF (SBN 102654)
BDavidoff@GreenbergGlusker.com
2 KEITH PATRICK BANNER (SBN 259502)
KBanner@GreenbergGlusker.com
3 GREENBERG GLUSKER FIELDS CLAMAN
& MACHTINGER LLP
4 1900 Avenue of the Stars, 21st Floor
Los Angeles, California 90067-4590
5 Telephone: 310.553.3610
6 Fax: 310.553.0687



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

9
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

**FINAL 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**

Final Hearing

Date: March 20, 2018

Time: 2:00 p.m.

Place: Courtroom 1545
255 E. Temple Street
Los Angeles, CA 90012

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

9 Following the initial emergency hearing on the Motion held on February 22, 2018 at 2:00
10 p.m., the Court granted the relief requested in the Motion on an interim basis by order entered
11 February 23, 2018 [Docket No. 48] (the “Interim Order”). The Interim Order further provided
12 that any party opposing the granting of relief requested in the Motion on a final was required to
13 file and serve an opposition no later than March 6, 2018.

14 No Taxing Authority or party in interest having filed a written response to the Motion;
15 based upon the Court’s review of the Motion, the accompanying Memorandum of Points and
16 Authorities, the *Declaration of Brian Lipman in Support of First Day Motions* [Docket No. 25],
17 the evidentiary record, and argument of counsel; it appearing that this Court has jurisdiction over
18 this matter pursuant to 28 U.S.C. §§ 157 and 1334; it appearing that due and adequate notice of
19 the Motion having been given under the circumstances; and after due deliberation and good cause
20 appearing therefor, based upon findings of fact and conclusions of law stated in the Court’s
21 Memorialization of Tentative Rulings (Docket No. 35) as modified or supplemented orally on the
22 recorded in open court pursuant to Rule 52(a) of the Federal Rules of Civil Procedure, as
23 incorporated into Rule 7052 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy
24 Rules” and each a “Bankruptcy Rule”) and applied to contested matters by Bankruptcy Rule
25 9014(c).

26 IT IS ORDERED THAT:

- 27 1. The Motion is granted on a final basis.
28 2. Debtor is hereby authorized, but not directed, to pay the Taxes and Fees due and

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

1 owing, including, without limitation, through the issuance of post-petition checks or wire transfer
2 requests, as the Debtor, in its sole discretion, deems necessary in the ordinary course of business,
3 provided, however that the Debtors shall provide 3 days' prior notice to the Committee prior to
4 paying any Taxes and Fees paid that are past due.

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

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

25 5. The Debtor is authorized to issue post-petition checks, or to effectuate post-
26 petition fund transfer requests, in replacement of any checks or fund transfer requests that are
27 dishonored as a consequence of this chapter 11 case with respect to pre-petition amounts owed in
28 connection with the Taxes and Fees that are approved herein.

1 6. Notwithstanding anything to the contrary contained herein, the Debtor shall not
2 pay Taxes and Fees that came due in December 2017 (the "December 2017 Taxes") unless: (i)
3 such payment is approved by the Court upon motion by the Debtor on regular notice to the
4 affected Taxing Authority and the Limited Service List, as such term is defined in the Court's
5 *Order Granting Emergency Motion for Order Limiting Scope of Notice* [Docket No. 44], or (ii)
6 upon agreement of Siena and the Committee without the need for having to file a further motion.

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

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


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

16 ###

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

17
18
19
20
21
22
23
24
25
26
27
28

Date: April 6, 2018


Neil W. Bason
United States Bankruptcy Judge