

ENTERED

June 13, 2023

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re: INSTANT BRANDS ACQUISITION HOLDINGS INC., et al., Debtors.¹	§ § § § § § § § §	Chapter 11 Case No. 23-90716 (DRJ) (Joint Administration Requested) Re: Docket No. <u>12</u>
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**ORDER AUTHORIZING (I) DEBTORS TO PAY CERTAIN PREPETITION
TAXES, GOVERNMENTAL ASSESSMENTS, AND FEES AND (II) FINANCIAL
INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS**

Upon the emergency motion (the “**Motion**”)² of Instant Brands Acquisition Holdings Inc. and certain of its affiliates (collectively, the “**Debtors**”), each of which is a debtor and debtor in possession in the Chapter 11 Cases, for entry of an order, pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, (a) authorizing, but not directing, the Debtors to pay, in their sole discretion, the Taxes and Fees, whether asserted prior to, on, or after the Petition Date and (b) authorizing the applicable financial institutions to receive, process, honor, and pay all checks or wire transfers used by the Debtors to pay the foregoing, as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § 1334 and the *Order of Reference*

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers or registration numbers in the applicable jurisdictions, are as follows: Instant Brands (Texas) Inc. (2526); Instant Brands Acquisition Holdings Inc. (9089); Instant Brands Acquisition Intermediate Holdings Inc. (3303); Instant Brands Holdings Inc. (3318); URS-1 (Charleroi) LLC (7347); Instant Brands LLC (0566); URS-2 (Corning) LLC (8085); Corelle Brands (Latin America) LLC (8862); EKCO Group, LLC (7167); EKCO Housewares, Inc. (0216); EKCO Manufacturing of Ohio, Inc. (7300); Corelle Brands (Canada) Inc. (5817); Instant Brands (Canada) Holding Inc. (4481); Instant Brands Inc. (8272); and Corelle Brands (GHC) LLC (9722). The address of the debtors’ corporate headquarters is 3025 Highland Parkway, Suite 700, Downers Grove, IL 60515.

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

to Bankruptcy Judges, General Order 2012-6 (S.D. Tex. May 24, 2012) (Hinojosa, C.J.); and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157; and the Court having found that it may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of the Chapter 11 Cases and related proceedings being proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the Notice Parties, such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed and considered the Motion and the Hollerbach Declaration; and the Court having held a hearing to consider the relief requested in the Motion on a final basis (the “**Hearing**”); and the Court having determined that the legal and factual bases set forth in the Motion and the Hollerbach Declaration and at the Hearing establish just cause for the relief granted herein; and the Court having found that the relief requested in the Motion is in the best interests of the Debtors, their creditors, their estates, and all other parties in interest; and the Court having determined that the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates as contemplated by Bankruptcy Rule 6003; and all objections and reservations of rights filed or asserted in respect of the Motion, if any, having been withdrawn, resolved, or overruled; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Debtors are authorized, but not directed, to pay, in their sole discretion, the Taxes and Fees to the applicable Governmental Authorities (including those Governmental Authorities listed on **Schedule 1** annexed hereto).

2. The Debtors are authorized, but not directed, to continue remitting, in their sole discretion, the Taxes and Fees in the ordinary course of business on a post-petition basis in each case, solely to the extent that such Taxes and Fees become payable in accordance with applicable law or any agreement with a Governmental Authority.

3. All applicable banks and other financial institutions are hereby authorized to receive, process, honor, and pay any and all checks, drafts, wires, check transfer requests, or automated clearinghouse transfers evidencing amounts paid by the Debtors under this Order whether presented prior to, on, or after the Petition Date. Such banks and financial institutions are authorized to rely on the representations of the Debtors as to which checks are issued or authorized to be paid pursuant to this Order without any duty of further inquiry and without liability for following the Debtors' instructions.

4. The Debtors are authorized, but not required, to issue, in their sole discretion, new post-petition checks, or effect new fund transfers, for the Taxes and Fees to replace any prepetition checks or fund transfer requests that may be dishonored or rejected and to reimburse the relevant Governmental Authority or the applicable payee, as the case may be, for any fees or costs incurred by them in connection with a dishonored or voided check or funds transfer.

5. The Debtors shall maintain a matrix/schedule of payments made on account of prepetition obligations in accordance with this Order, including the following information: (a) the name of each payee; (b) the amount of each payment; (c) the category or type of payment; (d) the Debtor or Debtors that made the payment; and (e) the payment date. The Debtors shall provide a copy of such matrix/schedule to the U.S. Trustee and counsel to any statutory committee appointed in the Chapter 11 Cases each month concurrently with the date that they file their monthly operating reports.

6. Notwithstanding anything to the contrary in this Order, in the event of any conflict or inconsistency between the terms of this Order and the terms of any order of the Court approving any post-petition debtor-in-possession financing facility or authorizing the use of cash collateral (each, a “**DIP Order**”), including any budget or cash flow forecast in connection therewith, the terms of the applicable DIP Order shall govern. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any DIP Order.

7. Nothing in this Order or any action taken by the Debtors in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code, and all of the Debtors’ rights with respect to such matters are expressly reserved.

8. Notwithstanding the relief granted herein and any actions taken hereunder, nothing contained herein shall (a) create, nor is it intended to create, any rights in favor of, or enhance the status of any claim held by, any person or entity or (b) be deemed to convert the priority of any claim from a prepetition claim into an administrative expense claim.

9. Nothing in this Order nor the Debtors’ payment of claims pursuant to this Order shall be construed as or deemed to constitute (a) an agreement or admission by the Debtors as to the amount, priority, character, or validity of any claim against the Debtors on any grounds, (b) a grant of third-party beneficiary status or bestowal of any additional rights on any third party, (c) a waiver or impairment of any rights, claims, or defenses of the Debtors’ rights to dispute the amount, priority, character, or validity of any claim on any grounds, whether under bankruptcy or non-bankruptcy law, (d) a promise by the Debtors to pay any claim, or (e) an implication or admission by the Debtors that such claim is payable pursuant to this Order.

10. Any Bankruptcy Rule (including Bankruptcy Rule 6004(h)) or Local Rule that might otherwise delay the effectiveness of this Order is hereby waived, and the terms and conditions of this Order shall be effective and enforceable immediately upon its entry.

11. The Debtors are authorized to take any action necessary or appropriate to implement and effectuate the terms of, and the relief granted in, this Order without seeking further order of the Court.

12. The Court shall retain exclusive jurisdiction over any matter arising from or related to the implementation, interpretation, and enforcement of this Order.

Signed: June 13, 2023.



DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Governmental Authority List

Governmental Authority	Address
Alabama Department of Revenue	PO Box 154 Montgomery, AL 36135-0001
Alabama Department of Revenue	Corporate Income Tax PO Box 327435 Montgomery, AL 36132-7435
Alabama Department of Revenue	Business Privilege Tax Section PO Box 327320 Montgomery, AL 36132-7320
Arizona Department of Revenue	PO Box 29079 Phoenix, AZ 85038-9079
Arizona Department of Revenue	PO Box 29010 Phoenix, AZ 85038-9010
Arkansas Corporation Income Tax	PO Box 919 Little Rock, AR 72203-0919
Benton County Collector	215 E. Central Ave Rm. 101 Bentonville, AR 72712-5270
BUREAU CUSTOMS & BORDER PROTECTION	PO BOX 66025 CHICAGO O'HARE INT'L AIRPORT CHICAGO, IL 60666
CA Dept of Tax and Fee Administration	PO Box 942879 Sacramento, CA 94279-8062
CANADA CUSTOMS AND REVENUE	ST. JOHN'S TAX CENTRE, STATION A ST. JOHN'S, NF A1B 4T4
Canada Revenue Agency	1 Front Street West Toronto, ON M5J 3X6
Canada Revenue Agency	Sudbury Tax Services Office PO Box 20004 STN A Sudbury, ON P3A 6B4
CBSA - CANADA BORDER SERVICES AGENC	355 North River ONTARIO, ON K1A 0L8
Colorado Department of Revenue	Colorado Department of Revenue Denver, CO 80261-0009
Colorado Department of Revenue	Colorado Department of Revenue Denver, CO 80261-0013
Colorado Department of Revenue	Colorado Department of Revenue Denver, CO 80261-0006
Comptroller of Maryland	Revenue Administration Division 110 Carroll Street Annapolis, MD 21411-0001
Comptroller of Maryland	SUT Revenue Administration Division PO Box 17405 Baltimore, MD 21297-1405
Corning City Tax collector	500 Nasser Civic Center Plaza Corning, NY 14830
DAMCO CUSTOMS SERVICES	725 N CENTRAL AVE WOOD DALE, IL 60191
Delaware Division of Revenue	PO Box 2340 Wilmington, DE 19899-2340
Delaware Division of Revenue	PO Box 2044 Wilmington, DE 19899-2044
Department of Revenue Services - Connecticut	State of Connecticut PO Box 150406 Hartford, CT 06115-0406
Department of Revenue Services - Connecticut	PO Box 5030 Hartford, CT 06102-5030
Department of the Treasury Internal Revenue Service	Internal Revenue Service Ogden, UT 84201-0009
Éco Entreprises Québec	1600 René Lévesque Blvd West Suite 600 Montreal, QC H3H 1P9

Governmental Authority	Address
Florida Department of Revenue	5050 W Tennessee Street Tallahassee, FL 32399-0120
Florida Department of Revenue	5050 W Tennessee Street Tallahassee, FL 32399-0135
Georgia Department of Revenue	Sales and Use Return PO Box 105408 Atlanta, GA 30348-5408
Georgia Department of Revenue	Processing Center PO Box 740397 Atlanta, GA 30374-0397
Illinois Department of Revenue	Retailers' Occupation Tax Springfield, IL 62796-0001
Illinois Department of Revenue	PO Box 19038 Springfield, IL 62794-9038
Indiana Department of Revenue	PO Box 7218 Indianapolis, IN 46207-7218
Indiana Department of Revenue	PO Box 7087 Indianapolis, IN 46207-7231
Iowa Department of Revenue	PO Box 10468 Des Moines, IA 50306-0468
Kansas Department of Revenue	PO Box 3506 Topeka, KS 66625-3506
Kentucky Department of Revenue	Kentucky Department of Revenue Frankfort, KY 40618-0010
Kentucky Department of Revenue	Kentucky Department of Revenue Frankfort, KY 40620-0003
Louisiana Department of Revenue	Louisiana Department of Revenue Baton Rouge, LA 70821-3138
Maine Revenue Services	PO Box 1064 Augusta, ME 04332-1064
Maine Revenue Services	PO Box 1065 Augusta, ME 04332-1065
Marshall County Chancery Clerk	P.O. Box 219 Holly Springs, MS 38635
Massachusetts Department of Revenue	PO Box 419257 Boston, MA 02241-9257
Massachusetts Department of Revenue	100 Cambridge St., 2nd Floor Boston, MA 02114-9558
Meg Byron Malady, Tax collector	338 Fallowfield Ave Rm 200 Charleroi, PA 15022
Michigan Department of Treasury	PO Box 3324 Lansing, MI 48909-7824
Michigan Department of Treasury	PO Box 30803 Lansing, MI 48909
Minnesota Department of Revenue	600 N. Robert St. St. Paul, MN 55145-1250
Minnesota Department of Revenue	PO Box 64622 St. Paul, MN 55164-0622
Mississippi Department of Revenue	PO Box 23191 Jackson, MS 39225-3191
Mississippi Department of Revenue	PO Box 960 Jackson, MS 39205-0960
Missouri Department of Revenue	PO Box 700 Jefferson City, MO 65105-3365
MMBC Recycling Inc.	1 St. Claire Ave. West 7th Floor Toronto, ON M4V 1K6
Nebraska Department of Revenue	PO Box 94818 Lincoln, NE 68509-4818

Governmental Authority	Address
Nebraska Department of Revenue	PO Box 98923 Lincoln, NE 68509-8923
New Mexico Taxation and Revenue Dept.	PO Box 25128 Santa Fe, NM 87504-5128
NH DRA	PO Box 637 Concord, NH 03302-0637
NJ Division of Revenue	PO Box 191 Trenton, NJ 08646-0191
North Carolina Department of Revenue	PO Box 25000 Raleigh, NC 27640-0700
North Carolina Department of Revenue	PO Box 25000 Raleigh, NC 27640-0500
NYS Tax Department	WA Harriman Campus Albany, NY 12227
Ohio Dept of Taxation	PO Box 18231 Columbus, OH 43218-2131
Ohio Dept of Taxation	PO Box 182401 Columbus, OH 43218-2131
Oklahoma Tax Commission	PO Box 26850 Oklahoma City, OK 73126-0850
Oklahoma Tax Commission	PO Box 26890 Oklahoma City, OK 73126-0890
Oregon Department of Revenue	PO Box 14790 Salem, OR 97309-0470
PA Department of Revenue	PO Box 280404 Harrisburg, PA 17128-0404
Rhonda Ash	550 J.M. Ash Drive Holly Springs, MS 38635
RI Division of Taxation	One Capitol Hill Providence, RI 02908
Riverside County Treasurer	4080 Lemon St. Riverside, CA 92501
Sales and Use Tax, EFT Unit - Arkansas	PO Box 3566 Little Rock, AR 72203-3566
Sales/Use Tax Processing, Iowa Dept of Revenue	PO Box 10412 Des Moines, IA 50306-0412
SC Dept of Revenue	PO Box 100193 Columbia, SC 29202
SD Dept of Revenue	Business Tax Division 445 E. Capitol Ave. Pierre, SD 57501-3100
SD Dept of Revenue	PO Box 100151 Columbia, SC 29202
State of California Franchise Tax Board	PO Box 3065 Rancho Cordova, CA 95741-3065
State of California Franchise Tax Board	PO Box 942857 Sacramento, CA 94257-0500
State of NJ - Sales & Use Tax	PO Box 999 Trenton, NJ 08646-0999
State of NV - Sales/Use	PO Box 51107 Los Angeles, CA 90051-5407
State Processing Center - New York	575 Boices Lane Kingston, NY 124101-1083
State Tax Commission - Idaho	PO Box 76 Boise, ID 83707
State Tax Commissioner - North Dakota	PO Box 5623 Bismark, ND 58506-5623
Steuben County Finance Dept	3 East Pulteney Square Bath, NY 14810-1577

Governmental Authority	Address
Stewardship Ontario	1 St. Claire Ave. West 7th Floor Toronto, ON M4V 1K6
Taxation Division - Missouri	PO Box 840 Jefferson City, MO 65105-0840
Tennessee Department of Revenue	500 Deadrick Street Nashville, TN 37242
Tennessee Department of Revenue	Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242
Texas Comptroller of Public Accounts	PO Box 149348 Austin, TX 78714-9348
Texas Comptroller of Public Accounts	PO Box 149354 Austin, TX 78714-9354
Tom Flickinger, County Treasurer	95 W. Beau St. Ste 100 Washington, PA 15301-5553
U.S. Customs and Border Protection	1300 PENNSYLVANIA AVENUE N.W. WASHINGTON, DC 20004-3002
Utah State Tax Commission	Sales Tax 210 N 1950 W Salt Lake City, UT 84134-0400
Utah State Tax Commission	210 North 1950 West Salt Lake City, UT 84134-0300
Virginia Department of Taxation	PO Box 26627 Richmond, VA 23261-6627
Virginia Department of Taxation	PO Box 1115 Richmond, VA 23218-1115
VT Dept of Taxes	PO Box 547 Montpelier, VT 05601-0547
Washington State Dept of Revenue	PO Box 47464 Olympia, WA 98504-7464
West Virginia State Tax Department	Tax Account Administration Division PO Box 1202 Charleston, WV 25324-1202
West Virginia State Tax Department	Tax Account Administration Division PO Box 1826 Charleston, WV 25327-1826
Wisconsin Department of Revenue	Box 93389 Milwaukee, WI 53293-0389
Wisconsin Department of Revenue	PO Box 89958 Madison, WI 53708-8958
Wyoming Department of Revenue	Excise Tax Division 122 W. 25th St Cheyenne, WY 82002-0110