

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

CONNECTIONS COMMUNITY SUPPORT
PROGRAMS, INC.,

Debtor.¹

Chapter 11

Case No. 21-10723 (xxx)

**DEBTOR'S MOTION FOR INTERIM AND FINAL ORDERS AUTHORIZING
THE DEBTOR TO PAY CERTAIN PREPETITION TAXES AND FEES**

The above-captioned debtor and debtor-in-possession (the “**Debtor**”), by and through its *proposed* counsel, Chipman Brown Cicero & Cole, LLP, submits this motion (the “**Motion**”), seeking entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “**Bankruptcy Code**”), and Rules 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), (i) authorizing, but not directing, the Debtor to pay, in its discretion, certain prepetition taxes and related obligations as necessary to conduct its business operations in the ordinary course and (ii) authorizing financial institutions to honor all checks, drafts, and other forms of payment, including fund transfers, used by the Debtor relating to the foregoing. In support of this Motion, the Debtor incorporates by reference the statements contained in the *Declaration of Robert D. Katz in Support of Debtor’s Chapter 11 Petition and First Day Pleadings* (the “**First Day Declaration**”) filed contemporaneously with this Motion and further respectfully states as follows:

¹ The Debtor in this chapter 11 case, along with the last four digits of its tax identification number, is as follows: Connections Community Support Programs, Inc. (3030). The address of the Debtor’s corporate headquarters is 3812 Lancaster Pike, Wilmington, Delaware 19805.

JURISDICTION AND VENUE

1. This Court has jurisdiction over the Debtor, its estate, and this matter under 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated as of February 29, 2012. This is a core proceeding under 28 U.S.C. § 157(b).

2. Venue is proper in this Court pursuant to 28 U.S.C. § 1408.

3. The Debtor consents, pursuant to Rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”), to the entry of a final judgment or order by the Court in connection with this Motion to the extent it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

4. The statutory predicates for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code, Bankruptcy Rules 6003 and 6004, and Local Rule 9013-1(m).

BACKGROUND

A. THIS CHAPTER 11 CASE.

5. On the date hereof (the “**Petition Date**”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the “**Court**”), thereby commencing this case (the “**Chapter 11 Case**”).

6. The Debtor continues to be in possession of its property and to operate its business and manage its property as a debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

7. No trustee, examiner or official committee of unsecured creditors has been appointed in this Chapter 11 Case.

8. Additional factual background regarding the Debtor, including its business operations, its capital and debt structure, and the events leading to the filing of this Chapter 11 Case is set forth in the First Day Declaration and incorporated herein by reference.

B. TYPES OF TAXES PAID BY THE DEBTOR AND METHOD OF PAYMENT.

9. Prior to the Petition Date, the Debtor, in its ordinary course of business, incurred various taxes, including property taxes, as well as license and regulatory fees, and other fees (collectively, the “**Taxes and Fees**”). The Debtor remits the Taxes and Fees to various federal, state, and local authorities, including taxing and licensing authorities (collectively, the “**Authorities**”). The Debtor pays the Taxes and Fees to the Authorities on a periodic basis, remitting them monthly, quarterly, semiannually, or annually depending on the nature and incurrence of a particular Tax or Fee. As of the Petition Date, the Debtor’s financial records indicate that approximately \$25,000.00 in Taxes and Fees have accrued relating to the prepetition period, of which approximately \$50,000.00 will become due and payable in the first twenty-one (21) days of this Chapter 11 Case.

i. Real Property Taxes

10. The Debtor is required to pay property taxes on its leased and owned real property throughout the state of Delaware (the “**Real Property Taxes**”). The Real Property Taxes are paid to New Castle County, Kent County and Sussex County, the town of Camden, the City of Dover, the City of Milford, the City of Seaford, the City of Wilmington, the City of Harrington, the town of Laurel and the town of Millsboro, among others. Annually, the Debtor pays approximately \$77,551 with respect to the Real Property Taxes. As of the Petition Date, the

Debtors' financial records indicate that they are substantially current on the payment of Real Property Taxes but, out of an abundance of caution, seek to pay such taxes if due within the first twenty-one (21) days of the Petition Date and thereafter as necessary in the ordinary course of business in an amount not to exceed \$10,000.²

ii. Regulatory, Licensing, and Other Fees

11. In the ordinary course of business, the Debtor is obligated to pay a variety of regulatory and licensing fees related to the operations of the Debtors businesses, including registrations and other types of permits and fees (the "**Business Fees**") in order to continue conducting its business. As a non-profit, those fees are very limited. As of the Petition Date, Business Fees are paid to federal, local and state Authorities in Delaware. The Debtor typically pays the Business Fees quarterly or annually, or as otherwise required under applicable law.

12. The Debtor pays a de minimis amount of such fees, no more than approximately \$1,000.00 per year, with respect to the Business Fees. The Debtor estimates that, as of the Petition Date, it owes no more than approximately \$500.00 in Business Fees to the Authorities relating to the prepetition period, of which approximately \$500.00 will become due and payable in the first twenty-one (21) days of this Chapter 11 Case.

RELIEF REQUESTED

13. By this Motion, the Debtor requests entry of interim and final orders, substantially in the forms attached hereto, pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code and Bankruptcy Rules 6003, and 6004, authorizing, but not directing, the Debtor (a) to pay prepetition Taxes and Fees to the respective Authorities to the extent (i) the various taxes and related obligations that accrued prior to the Petition Date were not paid

² In accordance with section 365(d)(3) of the Bankruptcy Code, the Debtor will continue to make payments for the Real Property Taxes in the ordinary course of business pursuant to the terms of all real estate leases.

prepetition, were not processed prepetition, or were paid in an amount that was less than is actually owed, including amounts subsequently determined upon any audit or otherwise to be owed for periods prior to the Petition Date; (ii) any payments made prepetition were rejected, lost, or otherwise not received in full by any Authority; or (iii) any taxes and related obligations accrued or were incurred prepetition that will become due during the pendency of this case in the ordinary course of business; and (b) to continue paying Taxes and Fees to the Authorities postpetition in the ordinary course. Such relief will be without prejudice to the Debtor's right to contest the amounts of any Taxes and Fees on any grounds they deem appropriate.³

14. Further, the Debtor requests entry of an order authorizing and directing the Debtor's banks (the "**Banks**") and other financial institutions, when requested by the Debtor in its sole discretion, to receive, process, honor, and pay all prepetition and postpetition checks, drafts, and other forms of payment, including fund transfers, on account of the Taxes and Fees whether such checks or other requests were submitted prior to or after the Petition Date. The Debtor further requests that the Debtor's Banks and financial institutions be authorized to rely on the representations of the Debtor as to which checks and fund transfers should be honored and paid in respect of Taxes and Fees, provided that sufficient funds are on deposit in the applicable accounts to cover such payments. Finally, the Debtor requests authorization to issue checks or provide for other means of payment to the Authorities, to the extent necessary to pay Taxes and Fees.

³ For the avoidance of doubt, by this Motion the Debtor is not seeking authorization to pay Taxes and Fees that accrued and became payable prior to the Petition Date and are no longer payable without penalty. Further, by this Motion, the Debtor is also not seeking authorization with respect to certain payroll taxes and withholdings related to the Debtor's employees; rather, such authorization is sought pursuant to the *Debtor's Motion for Entry of Interim and Final Orders (i) Authorizing the Debtor to (a) Pay Certain Prepetition Wages, Salaries, Benefits, and Other Compensation, and (b) Maintain Employee Benefits Programs and Pay Related Obligations, and (ii) Granting Related Relief*, filed substantially contemporaneously with this Motion.

BASIS FOR RELIEF

A. PAYMENT OF THE TAXES AND FEES IS NECESSARY AND APPROPRIATE.

15. There are several bases to grant the relief requested in this Motion. *First*, a portion of the Taxes and Fees may be entitled to priority status under section 507(a)(8) of the Bankruptcy Code and, therefore, must be paid in full under any chapter 11 plan. *See* 11 U.S.C. § 1129(a)(9)(C). Thus, payment of the Taxes and Fees at this time only affects the timing of the payment and does not prejudice the rights of general unsecured creditors.

16. *Second*, liens can attach to property on which the Debtor has unpaid Taxes and Fees, thus potentially entitling the relevant Authorities to a secured claim against property of the Debtor's estate and the payment of postpetition interest and penalties. Secured claims must be paid in full under any chapter 11 plan. *See* 11 U.S.C. § 1129(b)(2)(A). Payment of the Taxes and Fees will therefore affect only the timing of the payments, and not the amounts that would ultimately be payable to the applicable Authorities, and may, in some instances, allow the Debtor to avoid the payment of unnecessary interest and penalties.

17. *Third*, section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtors hold, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estates under subsection (a)(1) or (a)(2) of this section only to the extent of the debtors’ legal title to such property but not to the extent of any equitable interest in such property that the debtors do not hold.” 11 U.S.C. § 541(d). Some of the Taxes and Fees may constitute “trust fund” taxes that the Debtor is required to collect from third parties and hold in trust for the benefit of such Authorities and may not constitute property of the estate. *See Begier v. Internal Revenue Service*, 496 U.S. 53, 57-60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference because

such funds are not property of the debtors' estate); *see e.g. In re Calabrese*, 689 F.3d 312, 314 (3d Cir. 2012) (holding that sales taxes are "trust fund" taxes). Accordingly, because the Debtor may have no equitable interest in any such trust fund taxes, payment of such Taxes and Fees would not prejudice the rights of any of the Debtor's other creditors, and the Debtor should be permitted to pay them to the relevant Authorities as they become due.

18. *Fourth*, states may impose personal liability on the Debtor's directors and officers to the extent the Debtor fails to meet its obligations to remit Taxes and Fees, even if the failure to pay such Taxes and Fees was not a result of any malfeasance on their part. *See, e.g., John F. Olson et al., Director & Officer Liability: Indemnification and Insurance* § 3:21 (2003) ("[S]ome states hold corporate officers personally liable for any sales tax and penalty owed and not paid by the corporation, regardless of cause.") In addition, the Debtor's failure to pay certain Taxes and Fees could cause Delaware to challenge the Debtor's right to operate within the state's jurisdiction. Addressing any action taken by the state would be costly and burdensome and would be an unnecessary distraction during this Chapter 11 Case. Therefore, it is in the best interests of the Debtor's estate to eliminate the possibility of the foregoing distractions.

19. *Fifth*, the use of estate assets to pay the Taxes and Fees should be authorized under section 363(b) of the Bankruptcy Code so long as a sound business purpose exists for doing so. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (holding that the standard for considering a section 363(c) motion is "a good business reason"). Courts emphasize that the business judgment rule is not an onerous standard. *In re Touer Air, Inc.*, 416 F. 3d 299, 238 (3d Cir. 2005) (stating that [o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task"); *In re AbitibiBowater*, 418 B.R. 815, 831 (Bankr. D. Del. 2009) (the business judgment standard is "not a difficult standard to satisfy").

The Debtor has a strong business purpose for paying the Taxes and Fees. Indeed, failure to pay the Taxes and Fees jeopardizes the Debtor's ability to continue to operate and may subject the Debtor's directors and officers to personal liability. Furthermore, Authorities may audit the Debtor if the Taxes and Fees are not timely paid. Such audits would needlessly divert the Debtor's attention from its Chapter 11 efforts. In addition, some Authorities may also seek to impose liens on the Debtor's assets due to unpaid "trust fund" taxes, which liens would require time, effort, and expense for the Debtor to challenge and remove.

20. Bankruptcy courts in this District have relied on these authorities and precedent to authorize the payment of prepetition tax obligations. *See, e.g., In re EdgeMarc Energy Holdings, LLC*, No. 19-11104 (JTD) (Bankr. D. Del. May 16, 2019) (authorizing debtors to pay prepetition taxes in the ordinary course of business); *In re Pernix Sleep, Inc.*, Case No. 19-10323 (CSS) (Bankr. D. Del. Feb 21, 2019) (same); *In re Argos Therapeutics, Inc.*, No. 18-12714 (KJC) (Bankr. D. Del. Dec. 3, 2018) (same); *In re David's Bridal, Inc.*, No. 18-12635 (LSS) (Bankr. D. Del. Nov. 20, 2018) (same); *In re Bertucci's Holdings, Inc.*, No. 18-10894 (MFW) (Bankr. D. Del. May 3, 2018) (same).⁴

21. Without question, the payment of the Taxes and Fees is necessary here. It is in the best interest of the Debtor's estate that the Taxes and Fees be paid on time to avoid any disruptions. Delayed payment of the Taxes and Fees may cause the Authorities to take precipitous action, including a marked increase in state audits, a flurry of lien filings, and significant administrative maneuvering at the expense of the Debtor's time and resources. Prompt and regular payment of the Taxes and Fees will avoid this unnecessary governmental

⁴ The referenced orders are voluminous in nature and, therefore, are not attached to this Motion; however, in accordance with Local Rule 7007-2, as made applicable to main cases by the Court's General Chambers Procedures, undersigned counsel has copies of each order and will make them available to the Court or to any party that requests them. Additionally, the Orders are available on the Court's CM/ECF PACER site at the cited docket index numbers and on the dates specified above.

action. Based on the foregoing, the Debtor submits that the relief requested herein is in the best interest of the Debtor, its estate, its creditors, its stakeholders, and other parties-in-interest and, therefore, should be granted.

B. CAUSE EXISTS TO AUTHORIZE THE DEBTOR'S FINANCIAL INSTITUTIONS TO HONOR CHECKS AND ELECTRONIC FUNDS TRANSFER.

22. The Debtor has sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated authorized access to cash collateral. In addition, under the Debtor's accounting and cash management systems, the Debtor can readily identify checks or wire transfer requests as relating directly to payment of the Taxes and Fees. Accordingly, the Debtor believes that prepetition checks and transfers other than those for the Taxes and Fees will not be honored inadvertently. The Debtor submits that any financial institution should be authorized to rely on the representations of the Debtor with respect to whether any check drawn or transfer request issued by the Debtor prior to the Petition Date should be honored pursuant to this Motion, and this Court should authorize all applicable Banks and financial institutions, when requested by the Debtor, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested herein.

IMMEDIATE RELIEF AND WAIVER OF AUTOMATIC STAY ARE NECESSARY TO AVOID IMMEDIATE AND IRREPARABLE HARM

23. Bankruptcy Rule 6003 provides that “[e]xcept to the extent that relief is necessary to avoid immediate and irreparable harm, the court shall not, within twenty-one (21) days after the filing of the petition, issue an order granting . . . (b) a motion to use, sell, lease, or otherwise incur an obligation regarding property of the estate, including a motion to pay all or part of a claim that arose before the filing of the petition . . .” FED. R. BANKR. P. 6003. As described herein, the failure to pay such Taxes and Fees would have immediate and detrimental

consequences to the Debtor's business operations and would decrease value of the Debtor's estate to the detriment and prejudice of all stakeholders. If the Debtor is not authorized to make such payments, its failure to remit owed amounts may result, as described above, in director or office liability, additional interest on unpaid amounts, and penalties. Accordingly, the relief requested is necessary to avoid immediate and irreparable harm, and, therefore, Bankruptcy Rule 6003 is satisfied.

24. In addition, by this Motion, the Debtor seeks a waiver of any stay of the effectiveness of the order approving this Motion. Pursuant to Bankruptcy Rule 6004(h), "[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise." FED. R. BANKR. P. 6004(h). As set forth above, the Debtor requires immediate relief to continue ordinary business operations for the benefit of all parties-in-interest. Accordingly, the Debtor submits that ample cause exists to justify a waiver of the fourteen (14) day stay imposed by Bankruptcy Rule 6004(h), to the extent that it applies.

RESERVATION OF RIGHTS

25. Nothing contained in this Motion is intended or shall be construed as (i) an admission as to the validity of any claim against the Debtor; (ii) a waiver of the Debtor or any party-in-interest's rights to dispute any claim; or (iii) an approval or assumption of any agreement under section 365 of the Bankruptcy Code. Likewise, if this Court grants the relief sought in this Motion, any payment made pursuant to the interim or final order is not intended and should not be construed as an admission as to the validity of any claim or a waiver of the Debtor's right to dispute such claim at a later date. Accordingly, the Debtor reserves all its rights

and defenses related to its ability to contest the amount or basis of any Taxes and Fees that may be due to the various Authorities.

NOTICE AND NO PRIOR REQUEST

26. Notice of this Motion will be given to: (a) the Office of the United States Trustee for the District of Delaware; (b) the Internal Revenue Service; (c) the Authorities; (d) the parties included on the Debtor's list of its thirty (30) largest unsecured creditors; (e) the Office of the United States Attorney for the District of Delaware; (f) counsel to WSFS; and (g) the Banks (collectively, the "**Notice Parties**"). As this Motion is seeking "first day" relief, notice of this Motion and any order entered in connection with the Motion will be served on all parties as required by Local Rule 9013-1(m). Due to the urgency of the circumstances surrounding this Motion and the nature of the relief in it, the Debtor respectfully submits that no further notice of this Motion is required.

27. No prior request for the relief sought in this Motion has been made to this or any other Court.

WHEREFORE, the Debtor respectfully requests that the Court enter interim and final orders, substantially in the forms annexed hereto, granting the relief requested in the Motion and such other and further relief as may be just and proper.

Dated: April 20, 2021
Wilmington, Delaware

CHIPMAN BROWN CICERO & COLE, LLP

/s/ Mark L. Desgrosseilliers

William E. Chipman, Jr. (No. 3818)

Mark L. Desgrosseilliers (No. 4083)

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*Proposed Counsel to the Debtor and the
Debtor-In-Possession*

EXHIBIT A

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

CONNECTIONS COMMUNITY SUPPORT
PROGRAMS, INC.,

Debtor.¹

Chapter 11

Case No. 21-10723 (xxx)

Related Docket No. _____

**INTERIM ORDER AUTHORIZING THE DEBTOR
TO PAY CERTAIN PREPETITION TAXES AND FEES**

Upon the motion (the “**Motion**”)² of the above-captioned debtor and debtor-in-possession (the “**Debtor**”) for the entry of interim and final orders, pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code and Bankruptcy Rule 6003, and 6004, (i) authorizing, but not directing, the Debtor to remit and pay certain prepetition Taxes and Fees as the Debtor, in its discretion, deems necessary to various federal, state, county, and city taxing and licensing authorities and (ii) authorizing Banks and financial institutions to receive, process, honor, and pay all checks, drafts, and other forms of payment, including fund transfers, used by the Debtor relating to the foregoing, all as further described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and venue being proper in this District pursuant to 28 U.S.C. § 1408; and notice of the Motion being adequate and appropriate under the particular circumstances;

¹ The Debtor in this chapter 11 case, along with the last four digits of its tax identification number, is as follows: Connections Community Support Programs, Inc. (3030). The address of the Debtor’s corporate headquarters is 3812 Lancaster Pike, Wilmington, Delaware 19805.

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

and a hearing having been held to consider the relief requested in the Motion (the “**Hearing**”); and upon consideration of the First Day Declaration, the record of the Hearing, and all proceedings had before the Court; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtor’s estate, its creditors, and other parties-in-interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and any objections to the requested relief having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** on an *interim* basis as set forth in this Interim Order.
2. The Debtor is hereby authorized, but not directed, in its sole discretion, and in accordance with the budget under the Debtor’s postpetition financing facility, to pay all prepetition Taxes and Fees owing to Authorities in the ordinary course of its business, and to continue paying Taxes and Fees to the Authorities in the ordinary course postpetition, up to the aggregate amount of \$25,000.00 during the interim period; *provided, however*, that no payments will be remitted to any Authority on account of Taxes and Fees that became payable prior to the Petition Date and are no longer payable without penalty.
3. All applicable Banks and other financial institutions are hereby authorized and directed, when requested by the Debtor, in its sole discretion, to receive, process, honor, and pay all prepetition and postpetition checks, drafts, and other forms of payment, including fund transfers, on account of the Taxes and Fees whether such checks or other requests were submitted prior to or after the Petition Date.
4. The Debtor’s Banks and other financial institutions are authorized to rely on the representations of the Debtor as to which checks and fund transfers should be honored and paid

pursuant to this Interim Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtor as provided for in this Interim Order.

5. To the extent the Debtor has not yet sought to remit payment to the Authorities, the Debtor is authorized, but not directed, to issue checks or provide for other means of payment to the Authorities, to the extent necessary to pay Taxes and Fees.

6. Notwithstanding the relief granted herein and any actions taken hereunder, nothing herein shall create, nor is intended to create, any rights in favor of, or enhance the status of any claim held by, any Authority.

7. Notwithstanding the relief granted herein and any actions taken hereunder, nothing contained in the Motion or this Interim Order or any payment made pursuant to this Interim Order shall constitute, nor is it intended to constitute: (a) an admission as to the validity or priority of any claim or lien against the Debtor, (b) a waiver of the Debtor's right to subsequently dispute such claim or lien, (c) an undertaking, obligation, or commitment to pay any claims hereunder, or (d) the assumption or adoption of any agreement, contract, or lease under section 365 of the Bankruptcy Code.

8. The Court finds and determines that the requirements of Bankruptcy Rule 6003(b) are satisfied and that the relief requested is necessary to avoid immediate and irreparable harm.

9. The requirements of Bankruptcy Rule 6004(a) and (h) are waived.

10. This order shall be effective and enforceable immediately upon entry hereof.

11. A final hearing (the "Final Hearing") on the full relief requested in the Motion shall be held on _____, 2021, at _____ .m. (*Prevailing Eastern Time*). Any objections or responses to entry of a final order on the Motion (each, an "Objection") shall be filed on or before 4:00 p.m. *Prevailing Eastern Time* on _____,

2021, and served on the following parties: (a) the Debtor, Connections Community Support Programs, Inc., 3812 Lancaster Pike, Wilmington, Delaware 19805 (*Attn*: Robert D. Katz, Chief Restructuring Officer); (b) *proposed* counsel for the Debtor, Chipman Brown Cicero & Cole, LLP, Hercules Plaza, 1313 North Market Street, Suite 5400, Wilmington, Delaware 19801 (*Attn*: William E. Chipman, Jr., Esquire, Mark L. Desgrosseilliers, Esquire, and Mark D. Olivere, Esquire); (c) counsel to WSFS, Reed Smith, LLP, Three Logan Square, Suite 3100, 1717 Arch Street, Philadelphia, PA 19103 (*Attn*: Brian M. Schenker, Esquire); and Reed Smith, LLP, 1201 N. Market Street, Suite 1500, Wilmington DE 19801 (*Attn*: Katelin A. Morales); (d) the Office of the United States Trustee, J. Caleb Boggs Federal Building, 844 King Street, Lockbox 35, Wilmington, Delaware 19801 (*Attn*: Rosa Sierra, Esquire); (e) the Authorities and (f) counsel to any official committee of unsecured creditors appointed in this case. In the event no Objections to entry of a final order on the Motion are timely received, this Court may enter such final order without need for the Final Hearing.

12. The Debtor is hereby authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order.

13. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Interim Order.

EXHIBIT B

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

CONNECTIONS COMMUNITY SUPPORT
PROGRAMS, INC.,

Debtor.¹

Chapter 11

Case No. 21-10723 (xxx)

Related Docket Nos. _____

**FINAL ORDER AUTHORIZING THE DEBTOR TO
PAY CERTAIN PREPETITION TAXES AND FEES**

Upon the motion (the “**Motion**”)² of the above-captioned debtor and debtor-in-possession (the “**Debtor**”) for the entry of interim and final orders, pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code and Bankruptcy Rule 6003 and 6004, (i) authorizing, but not directing, the Debtor to remit and pay certain prepetition Taxes and Fees as the Debtor, in its discretion, deem necessary to various federal, state, county, and city taxing and licensing authorities and (ii) authorizing Banks and financial institutions to receive, process, honor, and pay all checks, drafts, and other forms of payment, including fund transfers, used by the Debtor relating to the foregoing, all as further described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and consideration of the Motion being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and venue being proper in this District pursuant to 28 U.S.C. § 1408; and notice of the Motion being adequate and appropriate under the particular circumstances;

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

and the Court having previously entered the *Interim Order Authorizing Debtor to Pay Certain Prepetition Taxes* [Docket No. _____] (the “**Interim Order**”); and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtor’s estate, its creditors, and other parties-in-interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and any objections to the requested relief having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** on a *final* basis as set forth in this Final Order.
2. The Debtor is hereby authorized, but not directed, in its sole discretion, and in accordance with the budget under the Debtor’s postpetition financing facility, to pay all prepetition Taxes and Fees owing to Authorities in the ordinary course of its business, and to continue paying Taxes and Fees to the Authorities in the ordinary course postpetition.
3. All applicable Banks and other financial institutions are hereby authorized and directed, when requested by the Debtor, in its sole discretion, to receive, process, honor, and pay all prepetition and postpetition checks, drafts, and other forms of payment, including fund transfers, on account of the Taxes and Fees whether such checks or other requests were submitted prior to or after the Petition Date.
4. The Debtor’s Banks and other financial institutions are authorized to rely on the representations of the Debtor as to which checks and fund transfers should be honored and paid pursuant to this order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtor as provided for this Final Order.

5. To the extent the Debtor has not yet sought to remit payment to the Authorities, the Debtor is authorized, but not directed, to issue checks or provide for other means of payment to the Authorities, to the extent necessary to pay Taxes and Fees.

6. Notwithstanding the relief granted herein and any actions taken hereunder, nothing herein shall create, nor is intended to create, any rights in favor of, or enhance the status of any claim held by, any Authority.

7. Notwithstanding the relief granted herein and any actions taken hereunder, nothing contained in the Motion, the Interim Order, or this Final Order, or any payment made pursuant to the Interim Order or this Final Order shall constitute, nor is it intended to constitute: (a) an admission as to the validity or priority of any claim or lien against the Debtor, (b) a waiver of the Debtor's rights to subsequently dispute such claim or lien, (c) an undertaking, obligation, or commitment to pay any claims hereunder, or (d) the assumption or adoption of any agreement, contract, or lease under section 365 of the Bankruptcy Code.

8. Notwithstanding the possible applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Final Order shall be immediately effective and enforceable upon its entry.

9. The Court finds and determines that the requirements of Bankruptcy Rule 6003(b) are satisfied and that the relief requested is necessary to avoid immediate and irreparable harm.

10. The Debtor is hereby authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Order.

11. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this order.