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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

CYXTERA TECHNOLOGIES, INC., *et al.*,

Debtors.¹

Chapter 11
Case No. 23-14853 (JKS)
(Joint Administration Requested)

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://www.kccllc.net/cyxtera>. The location of Debtor Cyxtera Technologies, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is: 2333 Ponce de Leon Boulevard, Ste. 900, Coral Gables, Florida 33134.



**DEBTORS' MOTION FOR ENTRY OF INTERIM
AND FINAL ORDERS (I) AUTHORIZING THE PAYMENT OF
CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) respectfully state as follows in support of this motion (the “Motion”):²

Relief Requested

1. The Debtors seek entry of orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the “Interim Order” and “Final Order”): (a) authorizing, but not directing, the Debtors to (i) negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to, including, or following the Petition Date) and (ii) undertake the Tax Planning Activities; and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing twenty-eight days after the commencement of these chapter 11 cases to consider entry of an order approving the relief requested herein on a final basis.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of New Jersey (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.). The Debtors confirm their consent to the Court entering a

² A detailed description of the Debtors and their businesses, including the facts and circumstances giving rise to the Debtors’ chapter 11 cases, is set forth in the *Declaration of Eric Koza, Chief Restructuring Officer of Cyxtera Technologies, Inc., in Support of the Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”), filed contemporaneously herewith. Capitalized terms used but not defined in this Motion have the meaning ascribed to them in the First Day Declaration.

final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), 541, 1107(a), and 1108 of title 11 of the United States Code (the “Bankruptcy Code”), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 9013-1 and 9013-5 of the Local Bankruptcy Rules for the District of New Jersey (the “Local Rules”).

Background

5. The Debtors, together with their non-Debtor affiliates (collectively, “Cyxtera”), are a leading global data center provider of: (i) retail colocation—the practice of renting space and power to customers to deploy their technology infrastructure including servers, storage, and security devices in an extremely resilient and highly connected environment; (ii) interconnection services—the practice of connecting information technology equipment to a customer’s network service providers; and (iii) digital exchange services—the practice of offering customers additional resources including the ability to rent Cyxtera-owned servers or the ability to access partner-delivered products and software to help customers holistically manage their hybrid technology systems. Cyxtera offers this advanced suite of services to more than 2,000 customers. Founded in 2017 and headquartered in Coral Gables, Florida, Cyxtera employs a global workforce of over 600 employees worldwide and operates a footprint of more than sixty data centers in over thirty markets around the world, including the United States, Canada, London, Amsterdam, Singapore, Tokyo, and Germany.

6. On June 4, 2023 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors have also filed a motion

requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases and no official committees have been appointed or designated.

Taxes and Fees Overview

7. In the ordinary course of business, the Debtors collect, withhold, and incur sales and use taxes, income taxes, business license fees, foreign taxes, and real and personal property taxes, as well as other governmental taxes, interest, penalties, fees, assessments, and additions to tax (collectively, “Taxes and Fees”).³ The Debtors pay or remit, as applicable, Taxes and Fees to various governmental authorities (each, an “Authority,” and collectively, the “Authorities”) either (a) directly by the Debtors (“Direct Taxes and Fees”) or (b) indirectly on the Debtors’ behalf by certain third parties (“Indirect Taxes and Fees”) on a monthly, quarterly, annual, or other periodic basis depending on the nature and incurrence of a particular Tax or Fee and as required by applicable laws and regulations. A schedule identifying the Authorities is attached hereto as **Exhibit C**.⁴ The Debtors generally pay and remit Taxes and Fees through checks and electronic transfers that are processed through their banks and other financial institutions or service providers. From time to time, the Debtors may also receive tax credits for overpayments or refunds in respect

³ This Motion does not seek relief with respect to the Debtors’ collection and remittance of employee-related taxes and withholdings, which are instead addressed in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefits Programs and (II) Granting Related Relief*, filed contemporaneously herewith.

⁴ Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from **Exhibit C**. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified in **Exhibit C**.

of Taxes or Fees. The Debtors generally use these credits in the ordinary course of business to offset against future Taxes or Fees or have the amount of such credits refunded to the Debtors.

8. The Indirect Taxes and Fees include obligations related to Sales and Use Taxes and Property Taxes (each as defined herein) that are paid in the ordinary course on the Debtors' behalf by Debtors' third-party tax consultant Ryan, LLC ("Ryan"). To pay the applicable Indirect Taxes and Fees, Ryan sends the Debtors a funding request for the exact amount of the applicable Indirect Tax and Fees to be transmitted, which Ryan then remits to the applicable Authorities once the funds are received from the Debtors. In some instances, Ryan negotiates with certain of the Authorities to reduce property tax valuations, and thereby the amounts of certain Indirect Taxes and Fees due and owing by the Debtors.

9. Additionally, the Debtors are subject to, or may become subject to, routine audit investigations on account of tax returns and/or tax obligations ("Audits") during these chapter 11 cases. Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, "Assessments").⁵ The Debtors seek authority to pay or remit tax obligations on account of any Assessments as they arise in the ordinary course of the Debtors' businesses, including as a result of any resolutions of issues addressed in an Audit.

10. The Debtors seek authority to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees (including any obligations subsequently determined upon Audit or otherwise to be owed), including: (a) where Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees that have accrued or were incurred prepetition but were not paid prepetition or were paid in an amount less than actually owed; (c) where payments made

⁵ Nothing in this Motion, or any related order, constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities; and (d) Taxes and Fees incurred for prepetition periods that become due and payable after the commencement of these chapter 11 cases, including as a result of Audits. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees for so-called “straddle” periods.⁶

11. Finally, the Debtors seek authority to undertake certain typical activities related to tax planning, including: (a) converting Debtor entities from one form to another (*e.g.*, converting an entity from a corporation to a limited liability company) via conversion, merger, or otherwise (“Entity Conversions”); (b) making certain tax elections (including with respect to the tax classification of Debtor entities) (“Entity Classification Elections”); (c) changing the position of Debtor entities within the Debtors’ corporate structure (“Entity Movements”); and (d) modifying or resolving intercompany claims and moving assets or liabilities among Debtor entities if doing so will not alter the substantive rights of the Debtors’ stakeholders in these chapter 11 cases (“Asset and Liability Movements” and, together with the Entity Conversions, Entity Classification Elections, and Entity Movements, the “Tax Planning Activities”).

12. Any failure by the Debtors to pay Taxes and Fees could materially disrupt the Debtors’ business operations in several ways, including (but not limited to): (a) the initiation of

⁶ Claims for so-called “straddle” Taxes and Fees may be entitled to administrative claim treatment pursuant to section 503(b)(1)(B) of the Bankruptcy Code. A recent Delaware bankruptcy court decision held that the portion of a “straddle” tax claim that is attributable to the prepetition portion of a “straddle” period is not entitled to administrative priority and, in fact, is not entitled to priority under section 507(a)(8)(A) of the Bankruptcy Code. *See In re Affirmative Ins. Holdings, Inc.*, 607 B.R. 175, 188 (Bankr. D. Del. 2019). This decision was reversed by the District Court on appeal. *See In re Affirmative Ins. Holdings Inc.*, 620 B.R. 73 (D. Del. 2020). Because the Debtors could be subject to late payment penalties and interest in the event they do not pay such “straddle” Taxes and Fees and a court ultimately concludes that such taxes are entitled to administrative treatment, the Debtors are seeking the authority to pay such “straddle” Taxes and Fees as they become due under applicable law. The Debtors reserve their rights with respect to the proper characterization of any “straddle” period Taxes and Fees and to seek reimbursement of any portion of any payment made that ultimately is not entitled to administrative or priority treatment. A “straddle” period is a taxable period that includes but not does not end on the Petition Date.

Audits by the Authorities, which would unnecessarily divert the Debtors’ attention from these chapter 11 cases; (b) the suspension of the Debtors’ operations, the filing of liens, the lifting of the automatic stay, and/or the pursuit of other remedies that will harm the Debtors’ estates by the Authorities; and (c) in certain instances, the subjection of Debtors’ directors and officers to claims of personal liability, which would distract those key individuals from their duties related to the Debtors’ restructuring. Taxes and Fees not timely paid as required by law may result in fines and penalties, the accrual of interest, or both. The Debtors also collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors’ estates. Accordingly, the Debtors seek authority to pay, in their reasonable discretion, the Taxes and Fees (including Assessments) in the ordinary course as they become due and to engage in Tax Planning Activities as necessary.

13. The Debtors estimate that approximately \$15,170,000 in Taxes and Fees is outstanding as of the Petition Date.⁷

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date
Income Taxes	Local, state, and federal taxes imposed on income earned in the ordinary course of business, generally payable on an annual basis.	\$0
Sales and Use Taxes	Taxes on goods and services sold or used, assessed based on the value of such goods and services, generally payable on a monthly basis.	\$220,000
Foreign Taxes	Taxes due to Authorities in foreign jurisdictions, including foreign corporate income taxes, value added taxes, foreign regulatory fees, and business rate taxes.	\$740,000

⁷ The Debtors cannot predict the amounts of any potential Assessments that may result from Audits, if any. Accordingly, the Debtors’ estimate of outstanding Taxes and Fees as of the Petition Date does not include any amounts relating to potential Assessments.

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date
Property Taxes	Taxes related to real and personal property holdings, payable as such taxes come due in the ordinary course, at least on an annual basis.	\$14,080,000 ⁸
Business License Fees	Fees related to compliance with state licensing, permits, reporting, and other fees paid to state agencies.	\$30,000
Regulatory and Other Taxes and Fees	Taxes and Fees related to compliance with regulatory requirements, including periodic licensing, permitting, reporting, and similar requirements, payable on a monthly, quarterly, or annual basis, depending on the specific Tax or Fee.	\$100,000
Total		\$15,170,000

I. Income Taxes.

14. The Debtors incur and are required to pay various state, local, and federal income taxes (collectively, the “Income Taxes”) in the jurisdictions where the Debtors operate. The Debtors generally remit Income Taxes on an annual basis. In some jurisdictions, the Debtors remit to relevant Authorities estimated amounts with respect to Income Taxes, resulting in tax credits or overpayments that may be refunded to the Debtors in certain circumstances. In 2022, the Debtors remitted approximately \$200,000 in Income Taxes to the applicable Authorities.

15. As of the Petition Date, the Debtors estimate that they do not owe anything on account of prepetition Income Taxes to the applicable Authorities. However, out of an abundance of caution, the Debtors request authority, but not direction, to satisfy any amounts owed on account of such Income Taxes that may be due and owing as of the Petition Date and further seek authority

⁸ Property Taxes are assessed at different times of year depending on the jurisdiction and are remitted to the applicable Authorities in the ordinary course of business.

to continue honoring Income Taxes as they become due and owing in the ordinary course of business on a postpetition basis during their chapter 11 cases.

II. Sales and Use Taxes.

16. The Debtors incur, collect, or remit sales and use taxes to the Authorities in connection with the sale, purchase, and use of goods and services (collectively, the “Sales and Use Taxes”). The Debtors remit all Sales and Use Taxes to the Authorities indirectly through Ryan.

17. The Debtors generally remit Sales and Use Taxes indirectly through Ryan on a monthly basis. In 2022, the Debtors remitted approximately \$2,800,000 in Sales and Use Taxes to the applicable Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$220,000 in Sales and Use Taxes that have not been remitted to the relevant Authorities. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Sales and Use Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their chapter 11 cases.

III. Foreign Taxes.

18. Because part of the Debtors’ business is conducted abroad, the Debtors incur various taxes from foreign jurisdictions, including foreign corporate income taxes, value added taxes, business rate taxes, and foreign regulatory fees (collectively, “Foreign Taxes”). In 2022, the Debtors remitted approximately \$1,630,000 in Foreign Taxes to the applicable Authorities. As of the Petition Date, the Debtors estimate that they owe approximately \$740,000 to the applicable Authorities on account of prepetition Foreign Taxes. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Foreign Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their chapter 11 cases.

IV. Property Taxes.

19. State and local laws in the jurisdictions where the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors' real and personal property (collectively, the "Property Taxes").⁹ To avoid the imposition of statutory liens on their real and personal property, the Debtors pay the Property Taxes as they come due in the ordinary course of business. In some instances, after the Authorities release initial real property valuations for the purpose of levying certain Property Taxes, Ryan negotiates with certain of the Authorities regarding the property valuations to seek reductions to the amount of the Property Taxes due and owing by the Debtors.

20. In 2022, the Debtors remitted approximately \$24,700,000 in Property Taxes to the applicable Authorities. This includes the Indirect Real Property Taxes paid by or remitted through the Debtors' landlords and Ryan. As of the Petition Date, the Debtors estimate that they have incurred approximately \$14,080,000 in Property Taxes that have not been remitted to the relevant Authorities. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Property Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their chapter 11 cases.

⁹ Certain of the Debtors' landlords remit Property Taxes on properties that the Debtors lease to the Authorities, which the Debtors indirectly pay pursuant to the terms of the respective leases with such landlords (the "Indirect Real Property Taxes"). In some cases, the Debtors' payment obligations related to the Indirect Real Property Taxes may be bundled with other landlord costs as they are invoiced to the Debtors with other non-tax items, such as base rent. In other cases, the Debtors' landlords estimate the amount of Indirect Real Property Taxes due at the start of the year and the Debtors remit payment on a periodic basis. At the end of the year, these estimates are reconciled with the assessed Indirect Real Property Taxes and the Debtors either are reimbursed for the excess amount paid or pay the landlord the remaining balance. In accordance with section 365(d)(3) of the Bankruptcy Code, the Debtors will continue to make payments for the Indirect Real Property Taxes in the ordinary course of business pursuant to the terms of the applicable leases.

V. Business License Fees.

21. Certain state and local laws in the jurisdictions where the Debtors operate require the Debtors to obtain and pay fees to the applicable Authorities for a wide range of business licenses and annual reports to remain in good standing (collectively, “Business License Fees”).¹⁰ The methods for calculating Business License Fees and the deadlines for paying such amounts due thereunder vary by jurisdiction. In 2022, the Debtors remitted approximately \$300,000 in Business License Fees to the applicable Authorities. In the ordinary course of business, the Debtors remit the Business License Fees when expensed and therefore generally do not accrue amounts on account of Business License Fees. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$30,000 in Business License Fees that have not been remitted to the relevant Authorities. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Business License Fees that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their chapter 11 cases.

VI. Regulatory and Other Taxes and Fees.

22. The Debtors incur, in the ordinary course of business, certain SEC filing fees, Nasdaq listing fees, certificate of authority fees, corporate regulatory fees, franchise fees, intellectual property fees, and other miscellaneous taxes and fees (collectively, “Regulatory and Other Taxes and Fees”). The Debtors typically remit Regulatory and Other Taxes and Fees to the relevant Authorities on a monthly, quarterly, or annual basis. In 2022, the Debtors remitted approximately \$470,000 in Regulatory and Other Taxes and Fees to the applicable Authorities. As of the Petition Date, the Debtors estimate that approximately \$100,000 in Regulatory and Other

¹⁰ Certain of the Debtors’ Business License Fees are paid indirectly through Corporate Creations Network Inc. (“Indirect Business License Fees”). For the avoidance of doubt, Business License Fees include Indirect Business License Fees.

Taxes and Fees will have accrued and remain unpaid to the relevant Authorities. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Regulatory and Other Taxes and Fees that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their chapter 11 cases.

Basis for Relief Requested

I. Certain of the Taxes and Fees May Not Be Property of the Debtors' Estates.

23. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (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 debtor does not hold.” Certain Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g.*, 26 U.S.C. § 7501 (stating that all IRS taxes collected or withheld are held in trust); *Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate). For example, all U.S. federal internal revenue tax withheld is considered to be held in a special fund in trust for the United States. *Begier*, 496 U.S. at 60. Because the Debtors may not have an equitable interest in funds held on account of such “trust fund” Taxes and Fees, the Debtors should be permitted to pay those funds to the applicable Authorities as they become due.¹¹

¹¹ For clarity, the Debtors are requesting authority to pay Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

II. Certain Taxes and Fees May Be Priority Claims Entitled to Priority Treatment Under the Bankruptcy Code.

24. Claims on account of certain Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Courts have authorized early payment of priority claims when such early payment is intended to prevent some harm or to procure some benefit for the estate. *See, e.g., In re Lehigh & N. Eng. Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (holding courts may authorize payment of prepetition claims under the “necessity of payment” doctrine when there “is the possibility that the creditor will employ an immediate economic sanction, failing such payment”); *In re Equalnet Commc’ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (stating that the court may authorize pre-plan payment of priority claims because “the need to pay these claims in an ordinary course of business time frame is simple common sense”).

25. Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors. *See In re Equalnet*, 258 B.R. at 369 (“[C]ertain types of claims enjoy a priority status in addition to being sometimes critical to the ongoing nature of the business. For instance . . . certain tax claims are both priority claims in whole or in part. The need to pay these claims in an ordinary course of business time-frame is simple common sense.”). Payment

of such Taxes and Fees likely will give Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on such Taxes and Fees during these chapter 11 cases.

26. It is also possible that at least some of the Taxes and Fees may be entitled to secured status with respect to the property that the Debtors own. As secured claims, these Taxes and Fees would be entitled to priority treatment when the Debtors sell the property that these Taxes and Fees are recorded against or when the Debtors confirm a plan of reorganization. *See* 11 U.S.C. §§ 506(a); 1129(a)(9)(C); 1129(b)(2)(A) (requiring that any plan of reorganization “crammed down” over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). Authority to pay the Taxes and Fees only affects the timing of the payments and will not unduly prejudice the rights and recoveries of other creditors of the Debtors.

III. Payment of Taxes and Fees and Undertaking the Tax Planning Activities as Provided Herein is a Sound Exercise of the Debtors’ Business Judgment.

27. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate. *See, e.g., In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 398 (S.D.N.Y. 1983). In so doing, these courts acknowledge that several legal theories rooted in sections 105(a), 363(b) 1107(a), and 1108 of the Bankruptcy Code support the payment of prepetition claims.

28. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business,

property of the estate.” 11 U.S.C. § 363(b)(1). “In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions.” *Dai-Ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.)*, 242 B.R. 147, 153 (D. Del. 1999) (collecting cases); *see also Armstrong World*, 29 B.R. at 397 (relying on section 363 to allow contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors); *In re Ionosphere Clubs*, 98 B.R. at 175 (finding that a sound business justification existed to justify payment of certain prepetition wages); *In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987) (requiring the debtor to show a “good business reason” for a proposed transaction under section 363(b)).

29. Further, pursuant to Bankruptcy Code section 1107(a), “a debtor-in-possession . . . shall perform all the functions and duties . . . of a trustee serving in a case under [chapter 11 of the Bankruptcy Code].” 11 U.S.C. § 1107(a); *see also* 11 U.S.C. § 1108 (authorizing the trustee to operate the debtor’s business). Thus, debtors-in-possession are fiduciaries “holding the bankruptcy estate and operating the business for the benefit of creditors. . . .” *In re CoServ*, 273 B.R. at 497. Courts have noted that there are instances in which a debtor-in-possession may fulfill its fiduciary duty “only . . . by the preplan satisfaction of a prepetition claim.” *Id.*

30. Courts also authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code codifies a bankruptcy court’s inherent equitable powers to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Under section 105(a), courts may authorize pre-plan payments of prepetition obligations when essential

to the continued operation of a debtor's businesses. *See In re Just for Feet*, 242 B.R. at 825–26. Specifically, a court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations pursuant to the “necessity of payment” rule (also referred to as the “doctrine of necessity”). *See, e.g., In re Ionosphere Clubs*, 98 B.R. at 176; *In re Lehigh & N. Eng. Ry Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (stating that courts may authorize payment of prepetition claims when there “is the possibility that the creditor will employ an immediate economic sanction, failing such payment”); *see also In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (noting that, in the Third Circuit, debtors may pay prepetition claims that are essential to the continued operation of the business). A bankruptcy court's use of its equitable powers to “authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.” *In re Ionosphere Clubs*, 98 B.R. at 175–76 (citing *Miltenberger v. Logansport, C. & S.W. Ry. Co.*, 106 U.S. 286 (1882)).

31. The Debtors' timely payment of Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors' directors, officers, or employees, thereby distracting such key personnel from the administration of these chapter 11 cases. *See, e.g., Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (citing *United States v. Energy Res. Co.*, 495 U.S. 545 (1990)) (stating “[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax” and finding director personally liable for unpaid taxes). Any collection action on account of such amounts, and any potential ensuing liability, would distract the Debtors and

their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors' officers and employees is integral to the Debtors' continued operations and essential to the orderly administration, and ultimately the success, of these chapter 11 cases.¹²

32. Finally, the Debtors' failure to timely pay Taxes and Fees may result in increased tax liability for the Debtors if interest and penalties accrue on the unpaid Taxes and Fees. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders.

33. For the foregoing reasons, the Court should authorize the Debtors to pay all prepetition and postpetition obligations on account of Taxes and Fees, including any Assessments, and undertake Tax Planning Activities. Courts in this district and elsewhere routinely approve relief similar to that requested herein. *See, e.g., In re Bed Bath & Beyond Inc.*, No. 23-13359 (VFP) (Bankr. D.N.J. May 31, 2023) (authorizing the debtors to pay prepetition taxes and fees in the ordinary course of business); *In re David's Bridal LLC*, No. 23-13131 (CMG) (Bankr. D.N.J. May 18, 2023) (same); *In re BlockFi Inc.*, No. 22-19361 (MBK) (Bankr. D.N.J. Jan. 17, 2023) (same); *In re RTW Retailwinds, Inc.*, No. 20-18445 (JKS) (Bankr. D.N.J. Aug. 10, 2020) (same); *In re Modell's Sporting Goods, Inc.*, No. 20-14179 (VFP) (Bankr. D.N.J. June 24, 2020) (same).¹³

The Requirements of Bankruptcy Rule 6003(b) are Satisfied

34. Bankruptcy Rule 6003 empowers a court to grant relief within the first twenty-one days after the Petition Date "to the extent that relief is necessary to avoid immediate and irreparable harm." As set forth in this Motion, the Debtors believe an immediate and orderly transition into

¹² Nothing herein is a concession that the Debtors' officers, directors, or employees would have personal liability for unpaid taxes. However, the intent of such collection efforts, even if ultimately unwarranted, would be a critical distraction. In addition, such individuals may be entitled to indemnification by the Debtors' estates which would be an unnecessary cost to incur.

¹³ Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

chapter 11 is critical to the viability of their operations and that any delay in granting the relief requested could hinder the Debtors' operations and cause irreparable harm. Furthermore, the failure to receive the requested relief during the first twenty-one days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture. The Debtors' payment of Taxes and Fees and Assessments is vital to a smooth transition into chapter 11. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 to support the relief requested herein.

Request of Waiver of Stay

35. To the extent that the relief sought in the Motion constitutes a use of property under section 363(b) of the Bankruptcy Code, the Debtors seek a waiver of the fourteen-day stay under Bankruptcy Rule 6004(h). Further, to the extent applicable, the Debtors request that the Court find that the provisions of Bankruptcy Rule 6003 are satisfied. As explained herein, the relief requested in this Motion is immediately necessary for the Debtors to be able to continue to operate their businesses and preserve the value of their estates.

Waiver of Memorandum of Law

36. The Debtors respectfully request that the Court waive the requirement to file a separate memorandum of law pursuant to Local Rule 9013-1(a)(3) because the legal basis upon which the Debtors rely is set forth herein and the Motion does not raise any novel issues of law.

Reservation of Rights

37. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute

any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission by the Debtors as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code; (i) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; (j) a waiver of the obligation of any party in interest to file a proof of claim; or (k) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

No Prior Request

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

Notice

39. The Debtors will provide notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the District of New Jersey; (b) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) Gibson, Dunn & Crutcher LLP, as counsel to the Ad Hoc First Lien Group of the Debtors' prepetition term loan facilities; (d) the agents under each of the Debtors' prepetition secured credit facilities and counsel thereto; (e) the office of the attorney general for each of the states in which the Debtors operate; (f) the United States Attorney's Office for the District of New Jersey; (g) the Securities and Exchange Commission; (h) the Internal Revenue Service; (i) the Authorities; and (j) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

WHEREFORE, the Debtors respectfully request that the Court enter interim and final orders, in substantially the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: June 4, 2023

/s/ Michael D. Sirota

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*Proposed Co-Counsel for Debtors and
Debtors in Possession*

Exhibit A

Proposed Interim Order

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel for Debtors and Debtors in Possession

In re:

CYXTERA TECHNOLOGIES, INC., *et al*

Debtors.¹

Chapter 11

Case No. 23-14853 (JKS)

(Joint Administration Requested)

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://www.kccllc.net/cyxtera>. The location of Debtor Cyxtera Technologies, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is: 2333 Ponce de Leon Boulevard, Ste. 900, Coral Gables, Florida 33134.

INTERIM ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through nine (9), is
ORDERED.

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*
Case No. 23-14853 (JKS)
Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief* (the "Motion"),² of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an interim order (this "Interim Order") (a) authorizing, but not directing, the Debtors to (i) negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date) and (ii) undertake the Tax Planning Activities, (b) scheduling a final hearing to consider approval of the Motion on a final basis, and (c) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein;

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

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*
Case No. 23-14853 (JKS)
Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

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 Motion is **GRANTED** on an interim basis as set forth herein.
2. The Final Hearing on the Motion will be held on [____], **2023 at [____] (Eastern Time)**. Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the Debtors' proposed counsel on or before [____], **2023 at 4:00 p.m. (Eastern Time)**. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.
3. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these chapter 11 cases at such time when Taxes and Fees are payable in accordance with applicable law; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided* that, notwithstanding anything to the contrary herein or in the Motion, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any "straddle" period amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*
Case No. 23-14853 (JKS)
Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

required to) seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

4. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Interim Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

5. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due.

6. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

7. The Debtors are authorized, in consultation with the Ad Hoc First Lien Group, to undertake certain typical activities related to tax planning, including: (a) converting Debtor entities from one form to another (*e.g.*, converting an entity from a corporation to a limited liability company) via conversion, merger, or otherwise (“Entity Conversions”); (b) making certain tax elections (including with respect to the tax classification of Debtor entities) (“Entity Classification Elections”); (c) changing the position of Debtor entities within the Debtors’ corporate structure (“Entity Movements”); and (d) modifying or resolving intercompany claims and moving assets or liabilities among Debtor entities if doing so will not alter the substantive rights of the Debtors’ stakeholders in these chapter 11 cases (“Asset and Liability Movements” and, together with the Entity Conversions, Entity Classification Elections, and Entity Movements, the “Tax Planning Activities”).

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

8. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

9. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in this Interim Order or the Motion or any order granting the relief requested by the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code; (i) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; (j) a waiver of the obligation of any party in interest to file a proof of claim; or (k) otherwise

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*
Case No. 23-14853 (JKS)
Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and
(II) Granting Related Relief

affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

10. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Interim Order.

11. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

12. Notwithstanding anything to the contrary contained in the Motion or this Interim Order, any payment to be made, obligation incurred, or relief or authorization granted hereunder shall not be inconsistent with, and shall be subject to and in compliance with, the requirements imposed on the Debtors under the terms of each interim and final order entered by the Court in respect of *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Granting Adequate Protections,*

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

(IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief filed substantially contemporaneously herewith (the “DIP Orders”), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Orders.

13. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived.

14. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

15. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Interim Order shall be effective and enforceable immediately upon entry hereof.

16. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

17. The requirement set forth in Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

18. The Debtors shall serve by regular mail a copy of this Interim Order and the Motion on all parties required to receive such service pursuant to Local Rule 9013-5(f) within two (2) business days after the entry of this Interim Order.

19. Any party may move for modification of this Interim Order in accordance with Local Rule 9013-5(e).

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Interim Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

20. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

Exhibit B

Proposed Final Order

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel for Debtors and Debtors in Possession

In re:

CYXTERA TECHNOLOGIES, INC., *et al*

Debtors.¹

Chapter 11

Case No. 23-14853 (JKS)

(Joint Administration Requested)

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://www.kccllc.net/cyxtera>. The location of Debtor Cyxtera Technologies, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is: 2333 Ponce de Leon Boulevard, Ste. 900, Coral Gables, Florida 33134.

**FINAL ORDER (I) AUTHORIZING THE PAYMENT
OF CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

The relief set forth on the following pages, numbered three (3) through eight (8), is
ORDERED.

(Page | 3)

Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*
Case No. 23-14853 (JKS)
Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief* (the "Motion"),² of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of a final order (this "Final Order") (a) authorizing, but not directing, the Debtors to (i) negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date) and (ii) undertake the Tax Planning Activities and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found sufficient cause exists for the relief set forth herein; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon

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

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*
Case No. 23-14853 (JKS)
Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees and
(II) Granting Related Relief

all of the proceedings had before the Court 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 herein.
2. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these chapter 11 cases at such time when Taxes and Fees are payable in accordance with applicable law; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided* that, notwithstanding anything to the contrary herein or in the Motion, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” period amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.
3. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Final Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

(Page | 5)

Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*
Case No. 23-14853 (JKS)
Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees and
(II) Granting Related Relief

4. Nothing in this Final Order authorizes the Debtors to accelerate any payments not otherwise due.

5. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

6. The Debtors are authorized, in consultation with the Ad Hoc First Lien Group, to undertake certain typical activities related to tax planning, including: (a) converting Debtor entities from one form to another (*e.g.*, converting an entity from a corporation to a limited liability company) via conversion, merger, or otherwise (“Entity Conversions”); (b) making certain tax elections (including with respect to the tax classification of Debtor entities) (“Entity Classification Elections”); (c) changing the position of Debtor entities within the Debtors’ corporate structure (“Entity Movements”); and (d) modifying or resolving intercompany claims and moving assets or liabilities among Debtor entities if doing so will not alter the substantive rights of the Debtors’ stakeholders in these chapter 11 cases (“Asset and Liability Movements” and, together with the Entity Conversions, Entity Classification Elections, and Entity Movements, the “Tax Planning Activities”).

7. The Debtors’ rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

8. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors’

(Page | 6)

Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*
Case No. 23-14853 (JKS)
Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees and
(II) Granting Related Relief

or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in this Final Order or the Motion or any order granting the relief requested by the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) an approval, assumption, adoption, or rejection of any agreement, contract, lease, program, or policy under section 365 of the Bankruptcy Code; (i) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; (j) a waiver of the obligation of any party in interest to file a proof of claim; or (k) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

9. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*
Case No. 23-14853 (JKS)
Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees and
(II) Granting Related Relief

that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

10. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

11. Notwithstanding anything to the contrary contained in the Motion or this Final Order, any payment to be made, obligation incurred, or relief or authorization granted hereunder shall not be inconsistent with, and shall be subject to and in compliance with, the requirements imposed on the Debtors under the terms of each interim and final order entered by the Court in respect of *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Granting Adequate Protections, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief* filed substantially contemporaneously herewith (the "DIP Orders"), including compliance with any budget or cash flow forecast in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of the DIP Orders.

12. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Order in accordance with the Motion.

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Final Order (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief

13. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Final Order shall be effective and enforceable immediately upon entry hereof.

14. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

15. The requirement set forth in Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

16. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

Exhibit C

Authorities

Tax Type	Tax Authority	Address
Income Taxes	Arizona Department of Revenue	P.O. Box 29085, Phoenix, AZ 85038
Income Taxes	California Franchise Tax Board	P.O. Box 942857, Sacramento, CA 94257
Income Taxes	City of Burbank Building Division	P.O. Box 6459, Burbank, CA 91510-6459
Income Taxes	Department of Revenue Services	P.O. Box 150420, Hartford, CT 06115
Income Taxes	Hillsborough County Tax Collector	P.O. Box 30012, Tampa, FL 33630-3012
Income Taxes	Kentucky Department of Revenue	Kentucky Department of Revenue, Frankfort, KY 40620
Income Taxes	Massachusetts Department of Revenue	P.O. Box 7025, Boston, MA 02204
Income Taxes	Miami-Dade County	200 NW 2nd Avenue, Miami, FL 33128
Income Taxes	Minnesota Department of Revenue	Mail Station 1255 600 N. Robert Street, St. Paul, MN 55146
Income Taxes	New Hampshire Department of Revenue Administration	P.O. Box 1265, Concord, NH 03302
Income Taxes	New Mexico Taxation and Revenue Department	P.O. Box 25127, Santa Fe, NM 87504
Income Taxes	North Carolina Department of Revenue	P.O. Box 25000, Raleigh, NC 27640
Income Taxes	NYC Department of Finance	P.O. Box 3933, New York, NY 10008
Income Taxes	NYS Corporation Tax	P.O. Box 15180, Albany, NY 12212
Income Taxes	Office of Tax and Revenue	P.O. Box 96019, Washington, DC 20090
Income Taxes	Ohio Department of Taxation	P.O. Box 182101, Columbus, OH 43218
Income Taxes	Oklahoma Tax Commission	P.O. Box 26890, Oklahoma City, OK 73126
Income Taxes	Oregon Department of Revenue	P.O. Box 14780, Salem, OR 97309
Income Taxes	Tennessee Department of Revenue Andrew Jackson State Office Building	500 Deaderick St, Nashville, TN 37242
Income Taxes	Texas Comptroller of Public Accounts	P.O. Box 149348, Austin, TX 78714
Income Taxes	Utah State Tax Commission	210 North 1950 West, Salt Lake City, UT 84134
Income Taxes	Virginia Department of Taxation	P.O. Box 1498, Richmond, VA 23218
Income Taxes	Wisconsin Department of Revenue	P.O. Box 3028, Milwaukee, WI 53201
Foreign Taxes	Belastingdienst/Apeldoorn	Postbus 90358 1006 BJ, Amsterdam, Netherlands
Foreign Taxes	Belastingdienst/Apeldoorn	Belastingdienst / Kantoor Hoofddorp Capellalaan 1

Tax Type	Tax Authority	Address
		2132 JK Hoofddorp, Netherlands
Foreign Taxes	Canada Revenue Agency - Ontario	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury, ON P3A 5C1, Canada
Foreign Taxes	Canada Revenue Agency - Quebec	Prince Edward Island Tax Centre 275 Pope Road Summerside, PE C1N 6A2, Canada
Foreign Taxes	Revenu Quebec	Direction principale des relations avec la clientele des entreprises 3800, rue de Marly Quebec, QC G1X 4A5 Canada
Sales and Use Taxes	Arizona Department of Revenue	P.O. Box 29010, Phoenix, AZ 85038
Sales and Use Taxes	California Department of Tax and Fee Administration	P.O. Box 942879, Sacramento, CA 94279
Sales and Use Taxes	City of Baton Rouge - Parish of East Baton Rouge Dept. of Finance - Revenue Division	P.O. Box 2590, Baton Rouge, LA 70821
Sales and Use Taxes	City of Monroe - Taxation of Revenue Division	P.O. Box 123, Monroe, LA 71210
Sales and Use Taxes	City of New Orleans Department of Finance Bureau of Revenue - Sales Tax	1300 Perdido St., New Orleans, LA 70112
Sales and Use Taxes	City of Seattle - License and Tax Administration	P.O. Box 34907, Seattle, WA 98124
Sales and Use Taxes	Colorado Department of Revenue	Colorado Department of Revenue, Denver, CO 80261
Sales and Use Taxes	Comptroller of Maryland - Revenue Administration Division	110 Carroll Street, Annapolis, MD 21411
Sales and Use Taxes	Comptroller of Public Accounts	P.O. Box 149355, Austin, TX 78714
Sales and Use Taxes	Connecticut Department of Revenue Services	P.O. Box 5030, Hartford, CT 06102
Sales and Use Taxes	Department of Finance & Administration	P.O. Box 3861, Little Rock, AR 72203
Sales and Use Taxes	Department of Taxation	P.O. Box 26627, Richmond, VA 23261
Sales and Use Taxes	Florida Department of Revenue	5050 W Tennessee St, Tallahassee, FL 32399
Sales and Use Taxes	Georgia Department of Revenue	P.O. Box 105408, Atlanta, GA 30348
Sales and Use Taxes	Government of the District of Columbia	P.O. Box 470, Washington, DC 20044
Sales and Use Taxes	Idaho State Tax Commission	P.O. Box 75, Boise, ID 83707

Tax Type	Tax Authority	Address
Sales and Use Taxes	Illinois Department of Revenue	P.O. Box 19009, Springfield, IL 62796
Sales and Use Taxes	Indiana Department of Revenue	P.O. Box 7218, Indianapolis, IN 46207
Sales and Use Taxes	Iowa Department of Revenue	P.O. Box 10412, Des Moines, IA 50306
Sales and Use Taxes	Kansas Department of Revenue	P.O. Box 3506, Topeka, KS 66625
Sales and Use Taxes	Kentucky Department of Revenue	Kentucky Department of Revenue, Frankfort, KY 40620
Sales and Use Taxes	Louisiana Department of Revenue	P.O. Box 3138, Baton Rouge, LA 70821
Sales and Use Taxes	Louisiana Department of Revenue	P.O. Box 201, Baton Rouge, LA 70821
Sales and Use Taxes	Maine Revenue Services	P.O. Box 1064, Augusta, ME 04332
Sales and Use Taxes	Massachusetts Department of Revenue	P.O. Box 419257, Boston, MA 02241
Sales and Use Taxes	Michigan Department of Treasury	P.O. Box 30756, Lansing, MI 48956
Sales and Use Taxes	Minnesota Department of Revenue	P.O. Box 64622, St Paul, MN 55164
Sales and Use Taxes	Mississippi Tax Commission	P.O. Box 960, Jackson, MS 39205
Sales and Use Taxes	Missouri Department of Revenue-Taxation Division	P.O. Box 840, Jefferson City, MO 65105
Sales and Use Taxes	New Mexico Taxation and Revenue Department	P.O. Box 25128, Santa Fe, NM 87504
Sales and Use Taxes	New York State Department of Revenue	P.O. Box 15172, Albany, NY 12212
Sales and Use Taxes	North Carolina Department of Revenue	P.O. Box 25000, Raleigh, NC 27640
Sales and Use Taxes	North Dakota Office of State Tax Commissioner	600 E Boulevard Ave Dept 127, Bismarck, ND 58505
Sales and Use Taxes	Ohio Department of Taxation	P.O. Box 182131, Columbus, OH 43218
Sales and Use Taxes	Oklahoma Tax Commission	P.O. Box 26850, Oklahoma City, OK 73126
Sales and Use Taxes	Pennsylvania Department of Revenue	P.O. Box 280437, Harrisburg, PA 17128
Sales and Use Taxes	South Dakota Department of Revenue	445 E. Capitol Ave., Pierre, SD 57501
Sales and Use Taxes	State of Hawaii - Department of Taxation	P.O. Box 1425, Honolulu, HI 96806
Sales and Use Taxes	State of Nevada - Sales/Use	P.O. Box 51107, Los Angeles, CA 90051
Sales and Use Taxes	State of NJ - Sales and Use Tax	P.O. Box 999, Trenton, NJ 08646
Sales and Use Taxes	State of Rhode Island Division of Taxation	One Capitol Hill- STE 4, Providence, RI 02908
Sales and Use Taxes	State of West Virginia - State Tax Department	P.O. Box 1826, Charleston, WV 25327

Tax Type	Tax Authority	Address
Sales and Use Taxes	Utah State Tax Commission Sales Tax	210 N 1950 W, SLC, UT 84134
Sales and Use Taxes	Vermont Department of Taxes	P.O. Box 547, Montpelier, VT 05601
Sales and Use Taxes	Washington State Department of Revenue	P.O. Box 47464, Olympia, WA 98504
Sales and Use Taxes	Wisconsin Department of Revenue	P.O. Box 8949, Madison, WI 53708
Property Taxes	Bernalillo County Treasurer	P.O. Box 27800, Albuquerque, NM 87125
Property Taxes	City of Waltham Treasurer/Collector's Office	P.O. Box 540190, Waltham, MA 02454
Property Taxes	Cook County Treasurer	P.O. Box 805436, Chicago, IL 60680
Property Taxes	County of Loudoun – Treasurer's Office	P.O. Box 1000, Leesburg, VA 20177
Property Taxes	County of Orange	P.O. Box 1438, Santa Ana, CA 92702
Property Taxes	Delaware County Auditor	145 North Union Street P.O. Box 8006, Delaware, OH 43015
Property Taxes	Douglas County Tax Commissioner	6200 Fairburn Rd, Douglasville, GA 30134
Property Taxes	Douglas County Treasurer	P.O. Box 1208, Castle Rock, CO 80104
Property Taxes	Du Page County Collector	P.O. Box 4203, Carol Stream, IL 60197
Property Taxes	Grant County Treasurer	P.O. Box 37, Ephrata, WA 98823
Property Taxes	King County Treasury	201 S. Jackson Street, Suite 710, Seattle, WA 98104
Property Taxes	Los Angeles County Tax Collector	P.O. Box 54027, Los Angeles, CA 90054
Property Taxes	Los Angeles County Tax Collector	P.O. Box 54018, Los Angeles, CA 90054
Property Taxes	Maricopa County Treasurer's Office	P.O. Box 52133, Phoenix, AZ 85072
Property Taxes	Miami Dade - Tax Collector	200 NW 2nd Avenue, Miami, FL 33128
Property Taxes	Hillsborough County Tax Collector	P.O. Box 30012, Tampa, FL 33630
Property Taxes	Piscataway Twp - Middlesex Co Tax Collector	455 Hoes Lane, Piscataway, NJ 08854
Property Taxes	Santa Clara County - Department of Tax and Collections	70 W Hedding Street, East Wing 6th Floor, San Jose, CA 95110
Property Taxes	Santa Clara County - Department of Tax and Collections	P.O. Box 60534, City of Industry, CA 91716
Property Taxes	Scott County	200 4th Ave W, Shakopee, MN 55379
Property Taxes	Tax Collector of Jersey City	280 Grove Street, Room 101, Jersey City, NJ 07302
Property Taxes	Weehawken Twp Collector	400 Park Ave, Weehawken, NJ 07087

Tax Type	Tax Authority	Address
Property Taxes	Tarrant County Tax Assessor - Collector	P.O. Box 961018, Fort Worth, TX 76161
Business License Fees	Arizona Department of Revenue	P.O. Box 29032, Phoenix, AZ 85038
Business License Fees	City and County of Denver, Colorado	201 W. Colfax Ave. Department 1009, Denver, CO 80202
Business License Fees	City of Albuquerque Planning Department	600 Second NW, Albuquerque, NM 87102
Business License Fees	City of Aurora Tax & Licensing	P.O. Box 913200, Denver, CO 80291
Business License Fees	City of Chicago	121 N. LaSalle Street, Chicago, IL 60602
Business License Fees	City of Coral Gables Finance Dept. Collection Division	P.O. Box 916020, Orlando, FL 32891
Business License Fees	City of El Segundo	350 Main Street, El Segundo, CA 90245
Business License Fees	City of Sunnyvale	650 West Olive Avenue P.O. Box 3707, Sunnyvale, CA 94088-3707
Business License Fees	City of Vancouver	515 West 10th Avenue, Vancouver, BC Canada V5Z 4A8
Business License Fees	City of Waltham Office of City Clerk	610 Main Street, Waltham, MA 02452
Business License Fees	Colorado Department of Revenue Taxation Division	P.O. Box 17087, Denver, CO 80217-0087
Business License Fees	Commissioner of the Revenue Loudoun County	P.O. Box 8000, Leesburg, VA 20177-9804
Business License Fees	Commonwealth of Pennsylvania Department of Revenue	P.O. Box 280905, Harrisburg, PA 17128-0905
Business License Fees	Douglas County Occupational Tax Department	8700 Hospital Drive 1st Floor, Douglasville, GA 30134
Business License Fees	Illinois Department of Revenue	P.O. Box 19030, Springfield, IL 62794
Business License Fees	Nevada Secretary of State	101 N Carson Street Suite 3, Carson City, NV 89701
Business License Fees	State of Connecticut Department of Revenue Services	450 Columbus Blvd., Suite 1, Hartford, CT 06103
Business License Fees	State of Washington Department of Revenue	P.O. Box 9034, Olympia, WA 98507-9034
Business License Fees	The City of Irvine	1 Civic Center Plaza P.O. Box 19575, Irvine, CA 92623-9575
Business License Fees	The City of Santa Clara Business Tax Unit	1500 Warburton Ave, Santa Clara, CA 95050
Business License Fees	Wisconsin Department of Revenue	P.O. Box 8965, Madison, WI 53708
Regulatory and Other Taxes and Fees	Alabama Secretary of State	RSA Plaza - Suite 580, 770 Washington Avenue, Montgomery, AL 36104
Regulatory and Other Taxes and Fees	Alaska Secretary of State	550 W 7th AVE, STE 1500, Anchorage, AK 99501

Tax Type	Tax Authority	Address
Regulatory and Other Taxes and Fees	American Arbitration Association	120 Broadway, 21st Floor, New York, NY, 10271
Regulatory and Other Taxes and Fees	Arizona Secretary of State	1700 W Washington St Fl 7, Phoenix, AZ 85007
Regulatory and Other Taxes and Fees	Arkansas Secretary of State	Victory Building, 1401 W. Capitol Avenue, Suite 250, Little Rock, AR 72201
Regulatory and Other Taxes and Fees	California Secretary of State	1500 11th Street, Sacramento, CA 95814
Regulatory and Other Taxes and Fees	Colorado Secretary of State	1700 Broadway, Suite 550, Denver, CO 80290
Regulatory and Other Taxes and Fees	Connecticut Secretary of State	165 Capitol Avenue Suite 1000 Hartford, CT 06106
Regulatory and Other Taxes and Fees	DC Secretary of State	1350 Pennsylvania Avenue NW, Suite 419 Washington, DC 20004
Regulatory and Other Taxes and Fees	Delaware Secretary of State	Wilmington Office: 820 N. French St., 10th Floor Wilmington, DE 19801 Dover Office: 401 Federal St., Suite 3 Dover, DE 19901
Regulatory and Other Taxes and Fees	Florida Secretary of State	R.A. Gray Building 500 South Bronough Street Tallahassee, Florida 32399
Regulatory and Other Taxes and Fees	Georgia Secretary of State	214 State Capitol Atlanta, Georgia 30334
Regulatory and Other Taxes and Fees	Hawaii Secretary of State	King Kalakaua Building 335 Merchant Street, Rm. 201 Honolulu, Hawaii 96813
Regulatory and Other Taxes and Fees	Idaho Secretary of State	700 W. Jefferson St., Room E205 Boise, ID 83702
Regulatory and Other Taxes and Fees	Illinois Secretary of State	213 State Capitol Springfield, IL 62756
Regulatory and Other Taxes and Fees	Indiana Secretary of State	200 W. Washington St., Room 201 Indianapolis, IN 46204
Regulatory and Other Taxes and Fees	Iowa Secretary of State	First Floor, Lucas Building 321 E. 12th St. Des Moines, IA 50319
Regulatory and Other Taxes and Fees	Kansas Secretary of State	Memorial Hall, 1st Floor 120 SW 10th Avenue Topeka, KS 66612-1594

Tax Type	Tax Authority	Address
Regulatory and Other Taxes and Fees	Kentucky Secretary of State	700 Capital Avenue Suite 152 Frankfort, KY 40601
Regulatory and Other Taxes and Fees	Louisiana Secretary of State	8585 Archives Ave Baton Rouge, LA 70809
Regulatory and Other Taxes and Fees	Maine Secretary of State	103 Sewall St., 2nd Floor Augusta, ME 04333
Regulatory and Other Taxes and Fees	Maryland Secretary of State	301 W. Preston Street, Room 801 Baltimore, MD 21201-2395
Regulatory and Other Taxes and Fees	Massachusetts Secretary of State	One Ashburton Place Boston, MA 02108
Regulatory and Other Taxes and Fees	Michigan Secretary of State	430 W. Allegan St. Richard H. Austin Building - 4th Floor Lansing, MI 48918
Regulatory and Other Taxes and Fees	Minnesota Secretary of State	First National Bank Building 332 Minnesota Street, Suite N201 Saint Paul, MN 55101
Regulatory and Other Taxes and Fees	Mississippi Secretary of State	125 S. Congress Street Jackson, MS 39201
Regulatory and Other Taxes and Fees	Missouri Secretary of State	600 West Main Street Jefferson City, MO 65101
Regulatory and Other Taxes and Fees	Montana Secretary of State	1301 E 6th Ave Helena, Mt 59601
Regulatory and Other Taxes and Fees	Nebraska Secretary of State	1445 K St Ste 2300 Lincoln, NE 68508
Regulatory and Other Taxes and Fees	Nevada Secretary of State	101 N Carson Street Suite 3, Carson City, NV 89701
Regulatory and Other Taxes and Fees	New Hampshire Secretary of State	107 North Main Street Concord, NH 03301
Regulatory and Other Taxes and Fees	New Jersey Secretary of State	125 W State St Trenton, NJ 08608
Regulatory and Other Taxes and Fees	New Mexico Secretary of State	325 Don Gaspar Ave Ste 300 Santa Fe, NM 87501
Regulatory and Other Taxes and Fees	New York Secretary of State	123 William St Ste 2 New York, NY 10038
Regulatory and Other Taxes and Fees	North Carolina Secretary of State	2 S Salisbury St Raleigh, NC 27601
Regulatory and Other Taxes and Fees	North Dakota Secretary of State	600 E Boulevard Avenue Dept 108 Bismarck ND 58505
Regulatory and Other Taxes and Fees	Ohio Secretary of State	22 North Fourth Street, 16th Floor Columbus, Ohio 43215

Tax Type	Tax Authority	Address
Regulatory and Other Taxes and Fees	Oklahoma Secretary of State	Colcord Center 421 NW 13th St, Suite 210/220 Oklahoma City, OK 73103
Regulatory and Other Taxes and Fees	Oregon Secretary of State	255 Capitol St. NE, Suite 151 Salem, OR 97310
Regulatory and Other Taxes and Fees	Pennsylvania Secretary of State	401 North St Rm 206 Harrisburg, PA 17120
Regulatory and Other Taxes and Fees	Rhode Island Secretary of State	148 W. River St. Providence, RI
Regulatory and Other Taxes and Fees	South Dakota Secretary of State	500 E Capitol Ave Pierre, SD 57501
Regulatory and Other Taxes and Fees	Tennessee Secretary of State	312 Rosa L Parks Ave Nashville, TN 37243
Regulatory and Other Taxes and Fees	Texas Secretary of State	1019 Brazos St Austin, TX 78701
Regulatory and Other Taxes and Fees	U.S. Department of Commerce International Trade Administration	U.S. Department of Commerce EU-U.S. & Swiss-U.S. Privacy Shield 1401 Constitution Avenue, N.W. Room 11018 Washington, D.C. 20230
Regulatory and Other Taxes and Fees	Utah Secretary of State	160 East 300 South (or 160 E Broadway) Salt Lake City, Utah 84111
Regulatory and Other Taxes and Fees	Vermont Secretary of State	128 State St Montpelier, VT 05602
Regulatory and Other Taxes and Fees	Virginia Secretary of State	Office of the Clerk 1st floor 1300 E. Main St. Richmond, Virginia 23219
Regulatory and Other Taxes and Fees	Washington Secretary of State	801 Capitol Way South Olympia, WA 98501
Regulatory and Other Taxes and Fees	West Virginia Secretary of State	1900 Kanawha Boulevard East State Capitol Complex Bldg. 1, Ste. 157-K Charleston, WV 25305
Regulatory and Other Taxes and Fees	Wisconsin Secretary of State	State Capitol Building Room B41W Madison, WI 53703
Regulatory and Other Taxes and Fees	Wyoming Secretary of State	Herschler Building East 122 W 25th St Suites 100 and 101 Cheyenne, WY 82002-0020