

IT IS ORDERED as set forth below:



Date: March 7, 2018

Susan D. Barrett
United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF GEORGIA
AUGUSTA DIVISION**

In re:)	Chapter 11
)	
FIBRANT, LLC, et al.,¹)	Case No. 18-10274
)	
)	
Debtors.)	Jointly Administered
_____)		

**ORDER AUTHORIZING THE
DEBTORS TO PAY CERTAIN PRE-PETITION
TAXES AND RELATED OBLIGATIONS**

[Relates to Docket No. 13]

This matter is before the Court on the *Emergency Motion for an Order Authorizing the Debtors to Pay Certain Pre-Petition Taxes and Related Obligations* [Docket No. 13] (the “Motion”) of Fibrant, LLC and its affiliated debtors-in-possession (the “Debtors”). All capitalized terms used but not defined herein shall have the meanings given to them in the Motion.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: Fibrant, LLC (6694); Evergreen Nylon Recycling, LLC (7625); Fibrant Center South, LLC (8270); and Georgia Monomers Company, LLC (0042).



The Court has considered the Motion, the *Declaration of David Leach in Support of First-Day Motions and Applications*, and the matters reflected in the record of the hearing held on the Motion on March 1, 2018. It appears that the Court has jurisdiction over this proceeding; that this is a core proceeding; that notice of the Application has been provided to: (a) the Office of the United States Trustee for the Southern District of Georgia; (b) the holders of the 20 largest unsecured claims against the Debtors on a consolidated basis; (c) the agent to lenders that previously asserted a blanket lien on Fibrant's assets; (d) the Internal Revenue Service; (e) the United States Attorney's Office for the Southern District of Georgia; (f) the Office of the Georgia Attorney General; (g) the Georgia Department of Revenue; (h) the United States Environmental Protection Agency, (i) the Georgia Environmental Protection Division; (j) parties receiving the "first-day" motions filed by the Debtors; (k) Koninklijke DSM, N.V. ("DSM") and DSM Coating Resins, Inc.; (l) ChemicaInvest Holding, B.V.; (m) Taxing Authorities; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002; that no further notice is necessary; that the relief sought in the Application is in the best interests of the Debtors, their estates, and their creditors; and that good and sufficient cause exists for such relief.

Accordingly, it is hereby ORDERED as follows:

1. The Motion (Doc. No. 13) is GRANTED as set forth in this Order.
2. The Debtors are authorized, but not directed, to pay undisputed prepetition tax obligations (including sales, use, and other Taxes necessary to operate their businesses) up to an aggregate amount of \$17,000.
3. The banks and other financial institutions on which checks were drawn or electronic payment requests made in payment of the pre-petition obligations approved herein (a) are authorized and directed to receive, process, honor, and pay all checks presented for payment

and related to such Taxes, provided that sufficient funds are available in the Debtors' bank accounts to cover such payments; and (b) shall rely on the representations of the Debtors as to which checks are permitted to be paid pursuant to this Order. The banks and financial institutions subject to this Order shall have no liability to any party for relying on the directions of the Debtors as provided for herein.

4. Nothing herein shall impair the Debtors' ability to contest the amount or validity of the Taxes owing to any Taxing Authorities.

5. The Debtors are authorized to reissue any check, electronic payment, or otherwise that was drawn in payment of any pre-petition amount that is not cleared by a depository.

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

7. The Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

8. To the extent the 14-day stay of Bankruptcy Rule 6004(h) may be construed to apply to the subject matter of this Order, such stay is hereby waived.

9. Counsel for the Debtors are directed to serve a copy of this Order on: (a) the Office of the United States Trustee for the Southern District of Georgia; (b) the holders of the 20 largest unsecured claims against the Debtors on a consolidated basis; (c) the agent to lenders that previously asserted a blanket lien on Fibrant's assets; (d) the Internal Revenue Service; (e) the United States Attorney's Office for the Southern District of Georgia; (f) the Office of the Georgia Attorney General; (g) the Georgia Department of Revenue; (h) the United States Environmental Protection Agency, (i) the Georgia Environmental Protection Division; (j) parties receiving the "first-day" motions filed by the Debtors; (k) Koninklijke DSM, N.V. and DSM

Coating Resins, Inc.; (l) ChemicalInvest Holding, B.V.; (m) Taxing Authorities; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002, within three days of the entry of this Order and to file a certificate of service with the Clerk of the Court.

END OF DOCUMENT

Prepared and presented by:

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