

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re:	)	
	)	Chapter 11
	)	
CARESTREAM HEALTH, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 22-10778 (JKS)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	<b>Re: Docket Nos. 8, 75</b>

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Objection Deadline: September 21, 2022 at 4:00 p.m. (ET)  
Hearing Date: September 28, 2022 at 2:00 p.m. (ET)

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

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PLEASE TAKE NOTICE that on August 23, 2022, the above-captioned debtors and debtors in possession (collectively, the "Debtors") filed 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") [Docket No. 8] with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"). A copy of the Motion is attached hereto as **Exhibit 1**.

PLEASE TAKE FURTHER NOTICE that the Debtors presented certain first-day motions at a hearing before the Honorable J. Kate Stickles at the Bankruptcy Court on August 24, 2022. The Bankruptcy Court granted the relief requested by the Motion on an interim basis and entered the *Interim Order (I) Authorizing the Payment of Certain Taxes and*

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Carestream Health, Inc. (0334); Carestream Health Acquisition, LLC (0333); Carestream Health Canada Holdings, Inc. (7700); Carestream Health Holdings, Inc. (7822); Carestream Health International Holdings, Inc. (5771); Carestream Health International Management Company, Inc. (0532); Carestream Health Puerto Rico, LLC (8359); Carestream Health World Holdings, LLC (1662); and Lumisys Holding Co. (3232). The location of the Debtors' service address is: 150 Verona Street, Rochester, New York 14608.



*Fees and (II) Granting Related Relief* (the “Interim Order”) [Docket No. 75], attached hereto as **Exhibit 2**.

**PLEASE TAKE FURTHER NOTICE** that any response or objection to the entry of a final order with respect to the relief sought in the Motion must be filed with the Bankruptcy Court on or before **September 21, 2022 at 4:00 p.m. prevailing Eastern Time**.

**PLEASE TAKE FURTHER NOTICE** that at the same time, you must also serve a copy of the response or objection upon: (i) the proposed counsel to the Debtors, (a) Kirkland & Ellis LLP, Kirkland & Ellis International LLP, 300 North LaSalle Street, Chicago, Illinois 60654, Attn: Patrick J. Nash, Jr., P.C. ([patrick.nash@kirkland.com](mailto:patrick.nash@kirkland.com)), Tricia Schwallier Collins, Esq. ([tricia.schwallier@kirkland.com](mailto:tricia.schwallier@kirkland.com)), and Yusuf U. Salloum, Esq. ([yusuf.salloum@kirkland.com](mailto:yusuf.salloum@kirkland.com)), (b) Kirkland & Ellis LLP, Kirkland & Ellis International LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Nicole L. Greenblatt, P.C. ([nicole.greenblatt@kirkland.com](mailto:nicole.greenblatt@kirkland.com)) and Rachael M. Bentley, Esq. ([rachael.bentley@kirkland.com](mailto:rachael.bentley@kirkland.com)), and (c) Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, Wilmington, Delaware 19801, Attn: Laura Davis Jones, Esq. ([ljones@pszjlaw.com](mailto:ljones@pszjlaw.com)), Timothy P. Cairns, Esq. ([tcairns@pszjlaw.com](mailto:tcairns@pszjlaw.com)), and Edward Corma, Esq. ([ecorma@pszjlaw.com](mailto:ecorma@pszjlaw.com)); (ii) counsel to JPMorgan Chase Bank, N.A., (a) Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017, Attn: Sandeep Qusba, Esq. ([squsba@stblaw.com](mailto:squsba@stblaw.com)) and Jonathan Mitnick, Esq. ([jonathan.mitnick@stblaw.com](mailto:jonathan.mitnick@stblaw.com)) and (b) Landis Rath & Cobb LLP, 919 Market Street, Suite 1800, Wilmington, Delaware 19801, Attn: Adam G. Landis, Esq. ([landis@lrclaw.com](mailto:landis@lrclaw.com)), Matthew B. McGuire, Esq. ([mcguire@lrclaw.com](mailto:mcguire@lrclaw.com)), and Matthew R. Pierce, Esq. ([pierce@lrclaw.com](mailto:pierce@lrclaw.com)); (iii) counsel to the Credit Suisse AG, Cayman Island Branch, (a) Freshfields Bruckhaus Deringer US LLP, 601

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**PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE FINAL RELIEF REQUESTED BY THE MOTION WITHOUT FURTHER NOTICE OR HEARING.**

**PLEASE TAKE FURTHER NOTICE THAT A HEARING TO CONSIDER THE FINAL RELIEF SOUGHT IN THE MOTION WILL BE HELD ON **SEPTEMBER 28, 2022 AT 2:00 P.M. PREVAILING EASTERN TIME** BEFORE THE HONORABLE J.**

KATE STICKLES, UNITED STATES BANKRUPTCY COURT JUDGE, AT THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 6, WILMINGTON, DELAWARE 19801.

Dated: August 26, 2022  
Wilmington, Delaware

*/s/ Laura Davis Jones*

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Laura Davis Jones (DE Bar No. 2436)  
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-and-

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

**Exhibit 1**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

CARESTREAM HEALTH, INC., *et al.*,<sup>1</sup>

Debtors.

) Chapter 11

) Case No. 22-10778 (\_\_\_\_)

) (Joint Administration Requested)

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

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

**Relief Requested**

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the “Interim Order” and “Final Order”), (a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees (as defined herein) 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 (b) granting related relief. In addition, the

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Carestream Health, Inc. (0334); Carestream Health Acquisition, LLC (0333); Carestream Health Canada Holdings, Inc. (7700); Carestream Health Holdings, Inc. (7822); Carestream Health International Holdings, Inc. (5771); Carestream Health International Management Company, Inc. (0532); Carestream Health Puerto Rico, LLC (8359); Carestream Health World Holdings, LLC (1662); and Lumisys Holding Co. (3232). The location of the Debtors’ service address is: 150 Verona Street, Rochester, New York 14608.

<sup>2</sup> 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 Scott H. Rosa, Chief Financial Officer of Carestream Health, Inc., in Support of 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 meanings ascribed to them in the First Day Declaration or in the contemporaneously filed *Joint Prepackaged Chapter 11 Plan of Reorganization of Carestream Health, Inc. and Its Debtor Affiliates* (as amended, supplemented, or otherwise modified from time to time, the “Plan”), as applicable.



Debtors request that the Court schedule a final hearing approximately thirty-five days after the commencement of these chapter 11 cases to consider entry of the Final Order.

### **Jurisdiction and Venue**

2. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter 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. The Debtors confirm their consent, 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 order by the Court 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 statutory bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rules 2002-1 and 9013-1.

### **Background**

5. The Debtors, together with their non-Debtor affiliates (collectively, “Carestream” or the “Company”), are a leading provider of medical imaging and non-destructive testing products with over 100 years of industry experience. The Company is a partner of choice to approximately 8,000 direct customers and approximately 900 dealers in more than 130 countries. Its products are used by prominent health systems, hospitals, imaging centers, specialty practices and industrial



companies worldwide. Headquartered in Rochester, New York, Carestream employs a global workforce of approximately 3,410 employees with approximately 180 contractors.

6. Carestream, like many businesses, faced significant headwinds in 2020, principally as a result of changing product and customer trends and the global COVID-19 pandemic, which, in light of the Debtors' capital structure, placed substantial strain on the Debtors' businesses. To alleviate the strain, the Debtors executed a voluntary amend-and-extend transaction in early 2020 that extended the maturities of their first lien revolver and term loan and second lien term loan debt. The amend-and-extend transaction provided the Debtors with time to meaningfully examine various strategic alternatives, including sale transactions and debt-for-equity exchanges to deleverage the Company.

7. Ultimately, the Debtors determined that a substantial deleveraging combined with new capital investment was the best path forward for their business. To implement the foregoing, the Debtors negotiated, and ultimately agreed, with a majority of their prepetition secured lenders and their equity sponsor on the terms of a comprehensive financial restructuring. The terms of the proposed restructuring are memorialized in a restructuring support agreement (the "RSA") that serves as the foundation of the Debtors' prepackaged Plan. Under the RSA, the Debtors will eliminate approximately \$470 million of prepetition funded debt and raise up to \$75 million of new equity capital, while also leaving general unsecured claims unimpaired. As of August 23, 2022 (the "Petition Date"), the Debtors have fully solicited their Plan, which was accepted by all creditor classes entitled to vote, including lenders collectively holding approximately 73% of the Debtors' prepetition first lien revolver and term loan debt and approximately 98% of the Debtors' prepetition second lien term loan debt.

8. On 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 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**

9. In the ordinary course of business, the Debtors collect, withhold, and incur sales, use and, income taxes, customs and import duties, and property taxes, as well as other governmental taxes, fees, and assessments (collectively, the “Taxes and Fees”).<sup>3</sup> The Debtors pay or remit, as applicable, Taxes and Fees to various governmental authorities (each, an “Authority,” and collectively, the “Authorities”) on a periodic basis (monthly, quarterly, semi-annually, annually, and on an ad hoc basis depending on the Debtors’ reporting calendar) 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**.<sup>4</sup> 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

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<sup>3</sup> 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.

<sup>4</sup> 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**.

may also receive tax credits for overpayments or refunds in respect 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.

10. Additionally, the Debtors are and may become subject to routine audit investigations on account of tax returns and/or tax obligations in respect of prior years (“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”).<sup>5</sup> The Debtors seek authority to pay or remit tax obligations on account of the Audits as they arise in the ordinary course of the Debtors’ business, including as a result of any resolutions of issues addressed in an Audit.

11. The Debtors seek authority to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees, 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 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. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees for so-called “straddle” periods.<sup>6</sup>

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<sup>5</sup> 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.

<sup>6</sup> The Debtors reserve their rights with respect to the proper characterization of any “straddle” Taxes and Fees and to seek reimbursement of any portion of any payment made that ultimately is not entitled to administrative or priority treatment.

12. Any failure by the Debtors to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways, including (but not limited to): (a) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors' attention from these chapter 11 cases; (b) the Authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and/or pursue other remedies that will harm the estates; and (c) in certain instances, the Debtors' directors and officers could be subject to claims of personal liability, which would likely distract those key individuals from their duties related to the Debtors' restructuring. Taxes and Fees not paid on the due date 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. Risking any of these negative outcomes is particularly unnecessary here given the prepackaged nature of the Debtors' chapter 11 cases. Accordingly, the Debtors seek authority to pay, in their reasonable discretion, the Taxes and Fees in the ordinary course as they become due.

13. The Debtors estimate that approximately \$1,761,000 in Taxes and Fees is outstanding as of the Petition Date.<sup>7</sup>

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date
Income and Franchise Taxes	Income and franchise taxes incurred in the ordinary course of business based on the jurisdictions in which the Debtors do business, generally payable on an annual basis.	\$500,000

<sup>7</sup> 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
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, quarterly, or annual basis.	\$165,000
Property Taxes	Taxes related to real and personal property holdings, generally payable on an annual or semi-annual basis.	\$913,000
Customs and Import Duties	The Debtors remit taxes to Authorities imposed for importing goods from outside the United States.	\$180,000
Regulatory and Other Taxes and Fees	Taxes and Fees related to compliance with regulatory requirements, including periodic licensing, permitting, reporting, and similar requirements, generally payable on an annual basis, depending on the specific Tax or Fee.	\$3,000
<b>Total</b>		<b>\$1,761,000</b>

14. Further, the Debtors estimate that approximately \$845,000 in Taxes and Fees will become due and owing to the Authorities within the first thirty-five days of these chapter 11 cases.

#### **I. Income and Franchise Taxes.**

15. The Debtors incur and are required to pay various state, local, and federal (i) income taxes and (ii) franchise taxes, as applicable (collectively, the “Income and Franchise Taxes”), in the jurisdictions where the Debtors operate. The Debtors generally pay Income and Franchise Taxes on an annual basis.<sup>8</sup> In 2021, the Debtors remitted approximately \$38,000 in Income and Franchise Taxes to the applicable Authorities.<sup>9</sup> As of the Petition Date, the Debtors estimate that they owe approximately \$500,000 to the applicable Authorities on account of

<sup>8</sup> While certain Income and Franchise Taxes are due on a quarterly basis, the Debtors frequently prepay such Income and Franchise Taxes once per year.

<sup>9</sup> The Debtors made a payment in April 2022 for approximately \$120,000 on account of 2021 federal income tax liabilities.

prepetition Income and Franchise Taxes. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Income and Franchise Taxes that may become due and owing in the ordinary course of business during their chapter 11 cases.

## **II. Sales and Use Taxes.**

16. The Debtors incur, collect, and 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 generally pay Sales and Use Taxes on a monthly, quarterly, semi-annual, or annual basis. In 2021, the Debtors paid approximately \$2,150,000 in aggregate Sales and Use Taxes to the Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$165,000 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 may become due and owing in the ordinary course of business during their chapter 11 cases.

## **III. Property Taxes.**

17. 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”). To avoid the imposition of statutory liens on their real and personal property, the Debtors generally pay the Property Taxes in the ordinary course of business on an annual or semi-annual basis, depending on the specific Taxes or Fees. This includes Property Taxes collected from certain third parties and paid to the applicable Authorities. In 2021, the Debtors paid approximately \$2,160,000 in aggregate Property Taxes to the Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$913,000 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 may become due and owing in the ordinary course of business during their chapter 11 cases.

#### **IV. Customs and Import Duties.**

18. The Debtors incur certain duty and excise taxes related to the purchase and sale of goods from or in foreign jurisdictions (the “Customs and Import Duties”). In 2021, the Debtors paid approximately \$8,200,000 in aggregate Customs and Import Duties to the applicable Authorities. As of the Petition Date, the Debtors estimate that they have incurred, but have not remitted, approximately \$180,000 in Customs and Import Duties.<sup>10</sup>

#### **V. Regulatory and Other Taxes and Fees.**

19. The Debtors incur, in the ordinary course of business, certain regulatory assessments, permitting, licensing and other operational fees, including fees related to certain regulations, franchise taxes, and other miscellaneous taxes and fees (collectively, “Regulatory and Other Taxes and Fees”). The Debtors generally pay Regulatory and Other Taxes and Fees to the relevant Authorities on an annual basis. The Debtors have paid approximately \$25,000 in aggregate Regulatory and Other Taxes and Fees on account of 2022 fees. Such amounts were remitted to the Authorities in late 2021 and early 2022. As of the Petition Date, the Debtors estimate that approximately \$3,000 in Regulatory and Other 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 may become due and owing in the ordinary course of business during their chapter 11 cases.

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<sup>10</sup> For the avoidance of doubt, a significant portion of the Debtors’ duties that are paid in United States are paid for shipments of products coming from China, including the Debtors’ plant in Shanghai. Due to the Shanghai lockdowns between April and June of 2022, the amounts are currently lower than usual.

### **Basis for Relief**

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

20. 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 of the 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 certain Taxes and Fees 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); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (holding that a sales tax required by state law to be collected by sellers from their customers is a “trust fund” tax and not released by bankruptcy discharge). 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.<sup>11</sup>

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

21. Claims on account of certain of the 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). Moreover, to the extent that such amounts are entitled to priority treatment

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



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 of the 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. 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 the Taxes and Fees during these chapter 11 cases.<sup>12</sup>

### **III. Payment of the Taxes and Fees as Provided Herein Is a Sound Exercise of the Debtors’ Business Judgment.**

22. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business’s going-concern value. *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) and 363(b) of the Bankruptcy Code support the payment of prepetition claims.

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<sup>12</sup> Pursuant to the Plan, all Allowed Claims on account of prepetition Taxes and Fees will either be reinstated, paid in full in the ordinary course, or, if applicable, paid in accordance with section 1129(a)(9)(C) of the Bankruptcy Code.

23. 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)).

24. 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 & New England 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)). Indeed, at least one court has recognized that there are instances when a debtor’s fiduciary duty can “only be fulfilled by the preplan satisfaction of a prepetition claim.” *In re CoServ*, 273 B.R. at 497.

25. The Debtors’ timely payment of the 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) (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) (citing *United States v. Energy Res. Co.*, 495 U.S. 545, 547 (1990)). 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.

26. 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. 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.

27. Courts in this district and elsewhere routinely approve relief similar to that requested herein. *See, e.g., In re Riverbed Tech., Inc.*, No. 21-11503 (CTG) (Bankr. D. Del. Nov. 18, 2021) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business); *In re Alex and Ani, LLC*, No. 21-10918 (CTG) (Bankr. D. Del. Jul. 14, 2021) (same); *In re HighPoint Res. Corp.*, No. 21-10565 (CSS) (Bankr. D. Del. Mar. 26, 2021) (same); *In re Town Sports Int'l, LLC*, No. 20-12168 (CSS) (Bankr. D. Del. Sept. 16, 2020); (same); *In re Extraction Oil and Gas, Inc.*, No. 20-10548 (Bankr. D. Del. July 13, 2020) (same).<sup>13</sup>

#### **Processing of Checks and Electronic Fund Transfers Should Be Authorized**

28. The Debtors have 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 access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe that

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<sup>13</sup> 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 of the Debtors' proposed counsel.

checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors respectfully request that the Court authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this motion.

**The Requirements of Bankruptcy Rule 6003 Are Satisfied**

29. Bankruptcy Rule 6003 empowers a court to grant certain relief within the first 21 days after the petition date only “to the extent that relief is necessary to avoid immediate and irreparable harm.” For the reasons discussed above, the Debtors believe an immediate and orderly transition into chapter 11 is critical to the viability of their operations, and the failure to receive the requested relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors’ operations at this important juncture. The requested relief is necessary for the Debtors to operate their businesses in the ordinary course, preserve the ongoing value of their operations, and maximize the value of their estates for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is “necessary to avoid immediate and irreparable harm,” as contemplated by Bankruptcy Rule 6003, and the Court should grant the requested relief.

**Reservation of Rights**

30. Nothing contained in this motion or any order granting the relief requested in this motion, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with any such order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, or validity of any 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 right to dispute any 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 as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law. 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.

**Waiver of Bankruptcy Rule 6004(a) and 6004(h)**

31. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

**Notice**

32. 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 Delaware; (b) the holders of the thirty largest unsecured claims against the Debtors (on a consolidated basis); (c) counsel to the DIP Agent; (d) counsel to the First Lien Agent and Second Lien Agent; (e) counsel to the Crossover Group; (f) the office of the attorney general for each of the states in which the Debtors operate; (g) the United States Attorney's Office for the District of Delaware; (h) the Internal Revenue Service; (i) the Authorities; and (j) any party that has requested notice pursuant to Bankruptcy Rule 2002. As this motion is seeking "first day" relief, within two business days of the hearing on this motion, the Debtors will serve copies of this motion and any order entered in respect to this motion

as required by Local Rule 9013-1(m). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

33. No prior request for the relief sought in this motion has been made to this or any other court.

*[Remainder of page intentionally left blank]*

WHEREFORE, the Debtors respectfully request entry of the Interim Order and Final Order, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, (a) granting the relief requested herein and (b) granting such other relief as is just and proper.

Dated: August 23, 2022  
Wilmington, Delaware

/s/ Laura Davis Jones

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



**Exhibit A**

**Proposed Interim Order**

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

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In re:

CARESTREAM HEALTH, INC., *et al.*,<sup>1</sup>

Debtors.

)  
) Chapter 11  
)  
) Case No. 22-10778 (\_\_\_\_)  
)  
) (Joint Administration Requested)  
)  
) **Re: Docket No. \_**

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

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Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an interim order (this “Interim Order”), (a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter 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 this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); 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 relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and this Court having found that the Debtors’ notice of the Motion and

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Carestream Health, Inc. (0334); Carestream Health Acquisition, LLC (0333); Carestream Health Canada Holdings, Inc. (7700); Carestream Health Holdings, Inc. (7822); Carestream Health International Holdings, Inc. (5771); Carestream Health International Management Company, Inc. (0532); Carestream Health Puerto Rico, LLC (8359); Carestream Health World Holdings, LLC (1662); and Lumisys Holding Co. (3232). The location of the Debtors’ service address is: 150 Verona Street, Rochester, New York 14608.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

opportunity for a hearing on the Motion were 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 (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this 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 in this Interim Order.
2. The final hearing (the “Final Hearing”) on the Motion shall be held on \_\_\_\_\_, 2022, at \_\_\_\_:\_\_\_\_.m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on \_\_\_\_\_, 2022. 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.
3. The Debtors are authorized, but not directed, on an interim basis to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the 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 the Taxes and Fees are payable, provided that such payments shall not exceed \$845,000 in the aggregate pending entry of the Final Order; 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.

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. 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.

6. Nothing contained in the Motion or this Interim Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Interim Order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, or validity of any 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 right to dispute any 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 the Motion or this Interim Order; (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 as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

7. 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.

8. The Debtors have demonstrated that the requested relief is “necessary to avoid immediate and irreparable harm,” as contemplated by Bankruptcy Rule 6003.

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

10. 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.

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

12. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.

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

14. 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**

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

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In re:

CARESTREAM HEALTH, INC., *et al.*,<sup>1</sup>

Debtors.

)  
) Chapter 11  
)  
) Case No. 22-10778 (\_\_\_\_)  
)  
) (Joint Administration Requested)  
)  
) **Re: Docket No. \_**

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

---

Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of a final order (this “Final Order”), (a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter 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 this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; 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 relief requested in the Motion is in the best interests of the

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Carestream Health, Inc. (0334); Carestream Health Acquisition, LLC (0333); Carestream Health Canada Holdings, Inc. (7700); Carestream Health Holdings, Inc. (7822); Carestream Health International Holdings, Inc. (5771); Carestream Health International Management Company, Inc. (0532); Carestream Health Puerto Rico, LLC (8359); Carestream Health World Holdings, LLC (1662); and Lumisys Holding Co. (3232). The location of the Debtors’ service address is: 150 Verona Street, Rochester, New York 14608.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were 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 (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this 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 in this Final Order.
2. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the 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 the Taxes and Fees are payable; 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.
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.
4. 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.

5. Nothing contained in the Motion or this Final Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Final Order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, or validity of any 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 right to dispute any 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 the Motion or this Final Order; (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 as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

6. 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.

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

8. 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.

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

10. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

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

12. 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**

**Authorities**

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	Alabama	City of Alabaster	PO BOX 361361 BIRMINGHAM, AL 35201-0361
Sales & Use Taxes	Alabama	Baldwin County	BUSINESS LICENSE AREA 220 COURTHOUSE SQUARE BAY MINETTE, AL 36507
Sales & Use Taxes	Alabama	Calhoun County	1702 NOBLE STREET SUITE 104 ANNISTON, AL 36201
Sales & Use Taxes	Alabama	City of Decatur	PO BOX 830525 BIRMINGHAM, AL 35283
Sales & Use Taxes	Alabama	City of Hoover	PO BOX 11407 HOOVER, AL 35246-0144
Sales & Use Taxes	Alabama	City of Huntsville	PO BOX 308 HUNTSVILLE, AL 35804-0308
Sales & Use Taxes	Alabama	City of Irondale	CITY OF IRONDALE REVENUE DEPT PO BOX 100188 IRONDALE, AL 35210
Sales & Use Taxes	Alabama	Jefferson County	716 RICHARD ARRINGTON JR BLVD N BIRMINGHAM, AL 35203
Sales & Use Taxes	Alabama	Madison County	100 NORTHSIDE SQUARE ROOM 108 HUNTSVILLE, AL 35801-4820
Sales & Use Taxes	Alabama	County of Mobile	P.O. BOX DRAWER 1169 MOBILE, AL 36633
Sales & Use Taxes	Alabama	City of Mobile	REVENUE DEPARTMENT 205 GVT ST SOUTH TWR 2ND FL MOBILE, AL 36602
Sales & Use Taxes	Alabama	Montgomery County	PO BOX 1111 MONTGOMERY, AL 36101
Sales & Use Taxes	Alabama	Morgan County	P.O. BOX 696 DECATUR, AL 35602
Sales & Use Taxes	Alabama	Shelby County	P.O. BOX 1298 COLUMBIANA, AL 35051

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	Alabama	State of Alabama	OFFICE OF THE COMMISSIONER P.O. BOX 327001 MONTGOMERY, AL 36132-7001
Sales & Use Taxes	Alabama	Tuscaloosa County	TUSCALOOSA LICENSE COMMISSIONER PO BOX 020737 TUSCALOOSA, AL 35402
Sales & Use Taxes	Alabama	City of Tuscaloosa	CITY OF TUSCALOOSA-REVENUE DEPARTMENT PO BOX 2089 TUSCALOOSA, AL 35403
Sales & Use Taxes	Alabama	State of Alabama	OFFICE OF THE COMMISSIONER P.O. BOX 327001 MONTGOMERY, AL 36132-7001
Sales & Use Taxes	Arkansas	State of Arkansas	SALES AND USE TAX UNIT P.O. BOX 1272 LITTLE ROCK, AR 72203-1272
Sales & Use Taxes	Arizona	State of Arizona	PO BOX 29070 PHOENIX, AZ 85038-9070
Sales & Use Taxes	California	State of California	SALES AND USE TAX UNIT P.O. BOX 942879 SACRAMENTO, CA 94279-001
Sales & Use Taxes	Colorado	City of Arvada	8101 RALSTON RD ARVADA, CO 80002
Sales & Use Taxes	Colorado	City of Aurora	15151 E ALAMEDA PKWY #1100 AURORA, CO 80012
Sales & Use Taxes	Colorado	City of Boulder	FINANCE DEPT, DEPT 1128 DENVER, CO 80263-0001
Sales & Use Taxes	Colorado	City of Colorado Springs	DEPARTMENT 2408 DENVER, CO 80256-0001
Sales & Use Taxes	Colorado	City of Commerce City	7887 EAST 60 AVENUE COMMERCE CITY, COLORADO 80022
Sales & Use Taxes	Colorado	State of Colorado	1375 SHERMAN STREET DENVER, CO 80261

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	Colorado	City and County of Denver	DEPARTMENT OF FINANCE, TREASURY DIVISION P.O. BOX 660860 DALLAS, TX 75266-0860
Sales & Use Taxes	Colorado	City of Englewood	P.O. BOX 2900 ENGLEWOOD, CO 80150-2900
Sales & Use Taxes	Colorado	City of Fort Collins	SALES TAX DEPARTMENT P.O. BOX 440 FORT COLLINS, CO 80522-0439
Sales & Use Taxes	Colorado	City of Golden	FINANCE DEPT 911 10TH ST GOLDEN, CO 80401
Sales & Use Taxes	Colorado	City of Grand Junction	250 N 5TH ST GRAND JUNCTION, CO 81501
Sales & Use Taxes	Colorado	City of Greenwood Village	6060 SOUTH QUEBEC ST GREENWOOD VILLAGE, CO 80111
Sales & Use Taxes	Colorado	City of Littleton	2255 W. BERRY AVE LITTLETON, CO 80120
Sales & Use Taxes	Colorado	City of Longmont	CIVIC CENTER 350 KIMBARK ST LONGMONT, CO 80501
Sales & Use Taxes	Colorado	City of Pueblo	PO BOX 1427 PUEBLO, CO 81002-1427
Sales & Use Taxes	Colorado	State of Colorado	1375 SHERMAN STREET DENVER, CO 80261
Sales & Use Taxes	Colorado	City of Thornton	REVENUE DIVISION 9500 CIVIC CENTER DR, SUITE #2050 THORNTON, CO 80229
Sales & Use Taxes	Colorado	City of Westminster	P.O. BOX 17107 DENVER, CO 80217-7107
Sales & Use Taxes	Colorado	City of Wheat Ridge	7500 W 29TH AVE WHEAT RIDGE, CO 80033
Sales & Use Taxes	Colorado	City of Greeley	PO BOX 1648 GREELEY, CO 80632

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	Colorado	City of Lone Tree	PO BOX 911882 DENVER, CO 80291-1882
Sales & Use Taxes	Connecticut	State of Connecticut	SALES AND USE TAX UNIT 25 SIGOURNEY ST. HARTFORD, CT 06106-5032
Sales & Use Taxes	Washington, D.C.	District of Columbia	OFFICE OF THE CHIEF FINANCIAL OFFICER 8TH FLOOR, 941 N. CAPITOL ST. NE WASHINGTON, DC 20002
Sales & Use Taxes	Florida	State of Florida	SALES AND USE TAX UNIT 1379 BLOUNTSTOWN HWY. TALLAHASSEE, FL 32304-2716
Sales & Use Taxes	Georgia	State of Georgia	SALES AND USE TAX UNIT 1800 CENTURY BLVD, NE ATLANTA, GA 30345
Sales & Use Taxes	Hawaii	State of Hawaii	PRINCESS RUTH KEELIKOLANI BUILDING 830 PUNCHBOWL STREET HONNOLULU, HI 96813-5094
Sales & Use Taxes	Iowa	State of Iowa	TAXPAYER SERVICES P.O. BOX 10457 DES MOINES, IA 50306-0457
Sales & Use Taxes	Idaho	State of Idaho	P.O. BOX 36 800 PARK BLVD., PLAZA IV BOISE, ID 83722-0410
Sales & Use Taxes	Illinois	State of Illinois	SALES AND USE TAX UNIT P.O. BOX 19044 SPRINGFIELD, IL 62794-9044
Sales & Use Taxes	Indiana	State of Indiana	SALES AND USE TAX UNIT 100 N. SENATE AVE. INDIANAPOLIS, IN 46204
Sales & Use Taxes	Kansas	State of Kansas	TAX ASSISTANCE ROOM 150, DOCKING STATE OFFICE BUILDING TOPEKA, KA 66612
Sales & Use Taxes	Kentucky	Commonwealth of Kentucky	SALES AND USE TAX UNIT 200 FAIR OAKS LN. FRANKFORT, KY 40602

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	Louisiana	Acadia Parish	SALES AND USE TAX DEPT PO DRAWER 309 CROWLEY, LA 70527-0309
Sales & Use Taxes	Louisiana	Ascension Parish	ASCENSION PARISH SALES AND USE TAX AUTHORITY 2117 E HWY 30, GONZALES, LA 70737
Sales & Use Taxes	Louisiana	Avoyelles Parish	AVOYELLES PARISH SALES AND USE TAX DEPARTMENT 221 TUNICA DRIVE WEST MARKSVILLE, LA 71351
Sales & Use Taxes	Louisiana	Bossier City Parish	P.O. BOX 850 BENTON, LA 71006-0850
Sales & Use Taxes	Louisiana	Caddo Shreveport	PO BOX 20905 SHREVEPORT, LA 71120- 0905
Sales & Use Taxes	Louisiana	Calcasieu Parish	P.O. BOX 1450 LAKE CHARLES, LA 70602- 1450
Sales & Use Taxes	Louisiana	Desoto Parish	DESOTO PARISH SALES AND USE TAX COMMISSION 211 CROSBY ST MANSFIELD, LA 71052
Sales & Use Taxes	Louisiana	East Baton Rouge Parish	P.O. BOX 70 BATON ROUGE, LA 70821
Sales & Use Taxes	Louisiana	Franklin Parish	FRANKLIN PARISH SALES TAX PO BOX 337 WINNSBORO, LA 71295
Sales & Use Taxes	Louisiana	Grant Parish	PARISH OF GRANT, SHERIFF STEVEN MCCAIN SALES AND USE TAX DEPT PO BOX 187 COLFAX, LA 71417
Sales & Use Taxes	Louisiana	Iberia Parish	IBERIA PARISH SCHOOL BOARD SALES AND USE TAX DEPT PO BOX 9770 NEW IBERIA, LA 70562-9770



<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	Louisiana	Iberville Parish	IBERVILLE SALES TAX OFFICE IBERVILLE PARISH COURTHOUSE 58050 MERIAM ST PLAQUEMINE, LA 70764
Sales & Use Taxes	Louisiana	Jackson Parish	JACKSON PARISH SALES TAX COLLECTION AGENCY PO BOX 666 JONESBORO, LA 71251
Sales & Use Taxes	Louisiana	Jefferson Davis Parish	SALES AND USE TAX DEPT PO BOX 1161 JENNINGS, LA 70546
Sales & Use Taxes	Louisiana	Jefferson Parish	P.O. BOX 130 GRETN, LA 70054-0130
Sales & Use Taxes	Louisiana	Lafayette Parish	P.O. BOX 52667 LAFAYETTE, LA 70505
Sales & Use Taxes	Louisiana	Lafourche Parish	SALES AND USE TAX DEPT PO BOX 54585 NEW ORLEANS, LA 70154
Sales & Use Taxes	Louisiana	Lincoln Parish	SALES AND USE TAX PO BOX 863 RUSTON, LA 71273-0863
Sales & Use Taxes	Louisiana	Livingston Parish	PO BOX 1030 LIVINGSTON, LA 70754
Sales & Use Taxes	Louisiana	State of Louisiana	LA DEPT OF REVENUE PO BOX 3138 BATON ROUGE, LA 70821-3138
Sales & Use Taxes	Louisiana	Natchitoches Parish	NATCHITOCHES TAX COMMISSION 220 EAST 5TH ST PO BOX 639 NATCHITOCHES, LA 71458-0639
Sales & Use Taxes	Louisiana	City of New Orleans	DEPT OF FINANCE BUREAU OF REVENUE - SALES TAX 1300 PERDIDO ST, RM 1W15 NEW ORLEANS, LA 70112

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	Louisiana	Ouachita Parish	PO BOX 123 MONROE, LA 71210-0123
Sales & Use Taxes	Louisiana	Plaquemines Parish	SALES TAX DIVISION 333 F. EDWARD HEBERT BLVD, BLDG 102, SUITE 345 BELLE CHASSE, LA 70037
Sales & Use Taxes	Louisiana	Parish of Rapides	701 MURRAY STREET, SUITE 302 ALEXANDRIA, LA 71301
Sales & Use Taxes	Louisiana	Richland Parish	PO BOX 688 RAYVILLE, LA 71269-0688
Sales & Use Taxes	Louisiana	St. Bernard Parish	SALES AND USE TAX DEPARTMENT PO BOX 168, CHALMETTE, LA 70044
Sales & Use Taxes	Louisiana	St. Charles Parish	SALES AND USE TAX DEPT 13855 RIVER RD LULING, LA 70070
Sales & Use Taxes	Louisiana	St. James Parish	SALES AND USE TAX DEPT PO BOX 368 LUTCHER, LA 70071-0368
Sales & Use Taxes	Louisiana	St. John the Baptist Parish	PO BOX 2066 LAPLACE, LA 70069-2066
Sales & Use Taxes	Louisiana	St. Landry Parish	PO BOX 1210 OPELOUSAS, LA 70571-1210
Sales & Use Taxes	Louisiana	St. Martin Parish	SALES AND USE TAX DEPT PO BOX 1000 BREAUX BRIDGE, LA 70517
Sales & Use Taxes	Louisiana	Parish of St. Mary	SALES AND USE TAX DEPT PO BOX 1279, 301 THIRD ST MORGAN CITY, LA 70381
Sales & Use Taxes	Louisiana	St. Tammany Parish	P.O. BOX 61080 NEW ORLEANS, LA 70161-1080
Sales & Use Taxes	Louisiana	Tangipahoa Parish	P.O. BOX 942 AMITE, LA 70422
Sales & Use Taxes	Louisiana	Terrebonne Parish	P.O. DRAWER 1670 HOUMA, LA 70361
Sales & Use Taxes	Louisiana	Union Parish	PO BOX 903 RUSTON, LA 71273-0903

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	Louisiana	Vermilion Parish	PO BOX 1508 ABBEVILLE, LA 70511-1508
Sales & Use Taxes	Louisiana	Vernon Parish	117 BELVIEW RD LEESVILLE, LA 71446
Sales & Use Taxes	Louisiana	Washington Parish	SALES TAX, PO DRAWER 508 FRANKLINTON, LA 70438
Sales & Use Taxes	Louisiana	Webster Parish	WEBSTER PARISH SALES AND USE TAX COMMISSION PO BOX 357 MINDEN, LA 71058-0357
Sales & Use Taxes	Louisiana	West Carroll Parish	SALES TAX DEPT 410 WILLIS ST OAK GROVE, LA 71263
Sales & Use Taxes	Louisiana	Winn Parish	SALES TAX DEPT PO BOX 430 WINNFIELD, LA 71483
Sales & Use Taxes	Massachusetts	Commonwealth of Massachusetts	SALES AND USE TAX UNIT P.O. BOX 7010 BOSTON, MA 02204
Sales & Use Taxes	Maryland	State of Maryland	110 CARROLL ST. ANNAPOLIS, MD 21411
Sales & Use Taxes	Maine	State of Maine	SALES, FUEL & SPECIAL TAX DIVISION P.O. BOX 1065 AUGUSTA, ME 04332-1605
Sales & Use Taxes	Michigan	State of Michigan	SALES AND USE TAX UNIT LANSING, MI 48922
Sales & Use Taxes	Minnesota	State of Minnesota	SALES AND USE TAX UNIT 600 NORTH ROBERT STREET ST. PAUL, MN 55101
Sales & Use Taxes	Missouri	State of Missouri	SALES AND USE TAX UNIT P.O. BOX 3300 JEFFERSON CITY, MO 65105-3300
Sales & Use Taxes	Mississippi	State of Mississippi	SALES AND USE TAX UNIT P.O. BOX 1033 JACKSON, MS 39215-1033

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	North Carolina	State of North Carolina	SALES AND USE TAX DIVISION P.O. BOX 871 RALEIGH, NC 27640-0640
Sales & Use Taxes	North Dakota	State of North Dakota	SALES AND USE TAX UNIT 600 E. BOULEVARD AVE. BISMARCK, ND 58505-0599
Sales & Use Taxes	Nebraska	State of Nebraska	P.O. BOX 94818 301 CENTENNIAL MALL SOUTH LINCOLN, NE 68509-4818
Sales & Use Taxes	New Jersey	State of New Jersey	SALES AND USE TAX UNIT P.O. BOX 281 TRENTON, NJ 08695-0281
Sales & Use Taxes	New Mexico	State of New Mexico	P.O. BOX 630 1100 S. ST. FRANCIS DR. SANTA FE, NM 87504-0630
Sales & Use Taxes	Nevada	State of Nevada	SALES AND USE TAX UNIT 1550 COLLEGE PKWY., STE. 115 CARSON CITY, NV 89706
Sales & Use Taxes	New York	State of New York	SALES AND USE TAX UNIT W.A. HARRIMAN CAMPUS ALBANY, NY 12227
Sales & Use Taxes	Ohio	State of Ohio	SALES AND USE TAX DIVISION 4485 NORTHLAND RIDGE BLVD. COLUMBUS, OH 43229
Sales & Use Taxes	Oklahoma	State of Oklahoma	SALES AND USE TAX UNIT 2501 NORTH LINCOLN BOULEVARD OKLAHOMA CITY, OK 73194
Sales & Use Taxes	Pennsylvania	Commonwealth of Pennsylvania	BUREAU OF BUSINESS TRUST FUND TAXES P.O. BOX 280901 HARRISBURG, PA 17128-0901
Sales & Use Taxes	Rhode Island	State of Rhode Island	SALES AND USE TAX UNIT ONE CAPITOL HILL PROVIDENCE, RI 02908

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	South Carolina	State of South Carolina	300A OUTLET POINTE BOULEVARD PO BOX 125 COLUMBIA, SC 29214
Sales & Use Taxes	South Dakota	State of South Dakota	ATTN: BUSINESS TAX DIVISION 445 EAST CAPITOL AVE. PIERRE, SD 57501
Sales & Use Taxes	Tennessee	State of Tennessee	ANDREW JACKSON BUILDING, ROOM 1200 500 DEADERICK ST. NASHVILLE, TN, TN 37242-1099
Sales & Use Taxes	Texas	State of Texas	SALES AND USE TAX UNIT P.O. BOX 13528, CAPITOL STATION AUSTIN, TX, TX 78711-3528
Sales & Use Taxes	Utah	State of Utah	SALES AND USE TAX UNIT 210 NORTH 1950 WEST SALT LAKE CITY, UT 84134
Sales & Use Taxes	Virginia	Commonwealth of Virginia	SALES AND USE TAX UNIT P.O. BOX 1115 RICHMOND, VA 23218-1115
Sales & Use Taxes	Vermont	State of Vermont	SALES AND USE TAX UNIT 133 STATE ST. MONTPELIER, VT 05633
Sales & Use Taxes	Washington	State of Washington	TAXPAYER ACCOUNT ADMINISTRATION P.O. BOX 47476 OLYMPIA, WA 98504-7476
Sales & Use Taxes	Wisconsin	State of Wisconsin	PO BOX 930208 MILWAUKEE, WI 53293-0208
Sales & Use Taxes	West Virginia	State of West Virginia	SALES AND USE TAX UNIT 1206 QUARRIER ST. CHARLESTON, WV 25301
Sales & Use Taxes	West Virginia	City of Morgantown	389 SPRUCE ST MORGANTOWN, WV 26505
Sales & Use Taxes	West Virginia	City of Oak Hill	PO BOX 1245 OAK HILL, WV 25901
Sales & Use Taxes	West Virginia	City of Wheeling	1500 CHAPLINE STREET WHEELING, WV 26003-3553

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Sales & Use Taxes	Wyoming	State of Wyoming	EXCISE TAX DIVISION 122 W. 25TH ST., HERSCHLER BLDG. CHEYENNE, WY 82002-0110
Property Taxes	Oregon	Jackson County Taxation	PO BOX 1569 MEDFORD, OR 97501-0242
Property Taxes	Colorado	Weld County Treasurer	1400 N 17TH AVE GREELEY, CO 80631
Property Taxes	New York	Monroe County Treasury	39 WEST MAIN ST., ROOM B-2 ROCHESTER, NY 14614- 1467
Property Taxes	New York	Rochester City Treasurer	CITY HALL, ROOM 100A 30 CHURCH STREET ROCHESTER, NY 14614
Property Taxes	Virginia	Treasurer of Loudoun County	P.O. BOX 1000 LEESBURG, VA 20177-1000
Custom and Import Duties	United States	U.S. Customs and Border Protection	U.S. CUSTOMS & BORDER PROTECTION 1300 PENNSYLVANIA AVENUE N.W. DC WASHINGTON, DC 20004
Business and Other Fees and Taxes	Alabama	City of Alabaster	PO BOX 361361 BIRMINGHAM, AL 35201- 0361
Business and Other Fees and Taxes	Alabama	City of Alexander	PO BOX 552 ALEXANDER CITY, AL 35011
Business and Other Fees and Taxes	Alabama	City of Andalusia	505 EAST THREE NOTCH STREET ANDALUSIA, AL 36420
Business and Other Fees and Taxes	Alabama	Baldwin County	BUSINESS LICENSE AREA 220 COURTHOUSE SQUARE BAY MINETTE, AL 36507
Business and Other Fees and Taxes	Alabama	City of Birmingham	CITY OF BIRMINGHAM FINANCE DEPARTMENT/TAX AND LICENSE ADMINISTRATION CITY HALL- ROOM TL-100 710 NORTH 20TH STREET

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
			BIRMINGHAM ALABAMA 35203
Business and Other Fees and Taxes	Alabama	City of Decatur	PO BOX 830525 BIRMINGHAM, AL 35283
Business and Other Fees and Taxes	Alabama	City of Huntsville	PO BOX 308 HUNTSVILLE, AL 35804- 0308
Business and Other Fees and Taxes	Alabama	City of Montgomery	PO BOX 1111 MONTGOMERY, AL 36101
Business and Other Fees and Taxes	Alabama	City of Pelham	P.O. Box 1479 Pelham, AL 35124
Business and Other Fees and Taxes	Alabama	Jefferson County	JEFFERSON COUNTY DEPARTMENT OF REVENUE PO BOX 12207 BIRMINGHAM, AL 35202
Business and Other Fees and Taxes	Arizona	State of Arizona	PO BOX 29070 PHOENIX, AZ 85038-9070
Business and Other Fees and Taxes	Arizona	City of Chandler	BUSINESS LICENSES 175 S ARIZONA AVE CHANDLER, AZ 85225
Business and Other Fees and Taxes	Arizona	City of Douglas	BUSINESS LICENSES 425 10TH ST DOUGLAS, AZ 85607
Business and Other Fees and Taxes	Arizona	City of Mesa	OFFICE OF LICENSING PO BOX 1466 MESA, AZ 85211-1466
Business and Other Fees and Taxes	Arizona	City of Phoenix	LICENSE SERVICES SECTION 200 W WASHINGTON ST PHOENIX, AZ 85003
Business and Other Fees and Taxes	Arizona	City of Scottsdale	CITY OF SCOTTSDALE - BUSINESS SERVICES 7447 E INDIAN SCHOOL RD.

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
			SUITE 110 SCOTTSDALE, AZ 85251
Business and Other Fees and Taxes	Arizona	City of Tempe	BUSINESS LICENSES 31 E FIFTH ST TEMPLE, AZ 85281
Business and Other Fees and Taxes	Arizona	City of Tucson Municipal Tax	255 W ALAMEDA TUCSON, AZ 85701
Business and Other Fees and Taxes	Arizona	City of Flagstaff	211 W. ASPEN AVE. FLAGSTAFF, AZ 86001
Business and Other Fees and Taxes	Arizona	City of Tucson	255 W ALAMEDA TUCSON, AZ 85701
Business and Other Fees and Taxes	California	City of Anaheim	PO BOX 1042 ANAHEIM, CA 92803
Business and Other Fees and Taxes	California	City of Berkeley	1947 CENTER ST BERKELEY, CA 94704
Business and Other Fees and Taxes	California	City of Costa Mesa	77 FAIR DRIVE PO BOX 1200 COSTA MESA, CA 92628-1200
Business and Other Fees and Taxes	California	City of El Segundo	350 MAIN ST EL SEGUNDO, CA 90245-0989
Business and Other Fees and Taxes	California	City of Fremont	39550 LIBERTY ST PO BOX 5006 FREMONT, CA 94537-5006
Business and Other Fees and Taxes	California	City of Gardena	1700 W 162ND ST GARDENA, CA 90247
Business and Other Fees and Taxes	California	City of Los Angeles	TREASURER DEPARTMENT 5252 LOS ANGELES, CA 90084-5252
Business and Other Fees and Taxes	California	City of Moreno Valley	14177 FREDERICK ST PO BOX 88005 MORENO VALLEY, CA 92552-0805



<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Business and Other Fees and Taxes	California	City of Oakland	250 FRANK H OGAWA PLAZA #1320 OAKLAND, CA 94612
Business and Other Fees and Taxes	California	City of Redondo Beach	415 DIAMOND STREET REDONDO BEACH, CA 90277
Business and Other Fees and Taxes	California	City of Sacramento	915 I ST ROOM 1214 SACRAMENTO, CA 95814
Business and Other Fees and Taxes	California	City of San Diego	PO BOX 121536 SAN DIEGO, CA 92112
Business and Other Fees and Taxes	California	City of San Francisco Tax Collector	PO BOX 7425 SAN FRANCISCO, CA 94120-7425
Business and Other Fees and Taxes	California	City of Santa Cruz	809 CENTER ST ROOM 101 SANTA CRUZ, CA 95060
Business and Other Fees and Taxes	California	City of Santa Monica	1685 MAIN ST PO BOX 2200 SANTA MONICA, CA 90407
Business and Other Fees and Taxes	California	City of Santa Rosa	90 SANTA ROSA AVE PO BOX 1673 SANTA ROSA, CA 95402-1673
Business and Other Fees and Taxes	California	City of Walnut Creek	PO BOX 8039 WALNUT CREEK, CA 94596-8039
Business and Other Fees and Taxes	California	City of Whittier	13230 E PENN ST WHITTIER, CA 90602
Business and Other Fees and Taxes	Colorado	City of Pueblo	PO BOX 1427 PUEBLO, CO 81002-1427
Business and Other Fees and Taxes	Colorado	City of Wheat Ridge	7500 W 29TH AVE WHEAT RIDGE, CO 80033
Business and Other Fees and Taxes	Delaware	City of Wilmington	PO BOX 2022 WILMINGTON, DE 19899-0830

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Business and Other Fees and Taxes	Delaware	State of Delaware	P.O. BOX 2044 WILMINGTON, DE 19899-2044
Business and Other Fees and Taxes	Georgia	Cobb County	191 LAWRENCE ST MARIETTA, GA 30060
Business and Other Fees and Taxes	Missouri	City of Springfield	PO BOX 8368 SPRINGFIELD, MO 65801-8368
Business and Other Fees and Taxes	Missouri	City of Kansas City, Missouri	BUSINESS LICENSES PO BOX 840101 KANSAS CITY, MO 64184-0101
Business and Other Fees and Taxes	Missouri	St. Charles County	201 N 2ND ST SAINT CHARLES, MO 63301
Business and Other Fees and Taxes	Nevada	Clark County	500 S GRAND CENTRAL PKWY LAS VEGAS, NV 89155-1810
Business and Other Fees and Taxes	Nevada	State of Nevada	1550 COLLEGE PKWY., STE. 115 CARSON CITY, NV 89706
Business and Other Fees and Taxes	Pennsylvania	City of Harrisburg	BUREAU OF LICENSING, TAXATION, AND CENTRAL SUPPORT 10 N. 2ND ST., SUITE 305A HARRISBURG, PA 17101
Business and Other Fees and Taxes	Rhode Island	State of Rhode Island	1 CAPITOL HILL PROVIDENCE, RI 02908-5811
Business and Other Fees and Taxes	South Carolina	City of Anderson	601 SOUTH MAIN STREET ANDERSON, SC 29624
Business and Other Fees and Taxes	South Carolina	City of Florence	324 W EVANS ST FLORENCE, SC 29501-3428
Business and Other Fees and Taxes	South Carolina	City of Myrtle Beach	921 N OAK ST MYRTLE BEACH, SC 29578
Business and Other Fees and Taxes	South Carolina	City of Rock Hill	155 JOHNSTON ST., SUITE 300 ROCK HILL, SC 29731

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Business and Other Fees and Taxes	Washington	City of Bremerton	TAX AND LICENSE DIV 345 6TH ST STE 100 BREMERTON, WA 98337-1891
Business and Other Fees and Taxes	Washington	City of Oak Harbor	865 SE BARRINGTON DR OAK HARBOR, WA 98277-4092
Business and Other Fees and Taxes	Washington	City of Seattle	PO BOX 34907 SEATTLE, WA 98124
Business and Other Fees and Taxes	Washington	City of Spokane	808 W SPOKANE FALLS BLVD SPOKANE, WA 99201-3336
Business and Other Fees and Taxes	Washington	City of Tacoma	PO BOX 11640 TACOMA, WA 98411-6640
Business and Other Fees and Taxes	Washington	State of Washington	DEPARTMENT OF LICENSING PO BOX 3856 SEATTLE, WA 98124-3856
Business and Other Fees and Taxes	West Virginia	City of Huntington	PO BOX 1659 HUNTINGTON, WV 25717
Federal Income Taxes	United States	Internal Revenue Service	DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE, OGDEN, UTAH 84201-0046
Local Income Taxes	Columbus, OH	Columbus City Treasurer	DEPT. L 1695 COLUMBUS, OH 432601695
Local Income Taxes	Fayette, KY	City of Fayette	TAX COLLECTION OFFICE PO BOX 55570 LEXINGTON, KY 40555-5570
Local Income Taxes	Grand Rapids, MI	City of Grand Rapids	CITY TREASURER PO BOX 2528 GRAND RAPIDS, MI 49501-2528
Local Income Taxes	Kansas City, MO	City of Kansas City, Missouri	REVENUE DIVISION PO BOX 843322 KANSAS CITY, MO 64184-3322

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Local Income Taxes	Lexington, KY	City of Lexington	DIVISION OF REVENUE PO BOX 14058 LEXINGTON, KY 40512
Local Income Taxes	Louisville, KY	City of Louisville	PO BOX 35410 LOUISVILLE, KY 40232-5410
Local Income Taxes	New York, NY	NYC Department of Finance	PO BOX 5070 KINGSTON, NY 12402-5070
Local Income Taxes	New York MTA	State of New York	NYS CORPORATION TAX PO BOX 15181 ALBANY NY 12212-5181
Local Income Taxes	Philadelphia, PA	City of Philadelphia	DEPARTMENT OF REVENUE P.O. BOX 1393 PHILADELPHIA, PA 19105-1393
Local Income Taxes	Portland, OR	City of Portland	1900 SW 4TH AVENUE SUITE 3500 PORTLAND, OR 97201-5350
Local Income Taxes	Sidney, OH	City of Sidney	SIDNEY OH FINANCE DEPARTMENT 201 W POPLAR STREET SIDNEY, OH 45365
Local Income Taxes	St. Louis, MO	City of St. Louis	GREGORY F.X. DALY, COLLECTOR OF TAXES 1200 MARKET STREET, ROOM 410 ST. LOUIS, MO 63103
Local Income Taxes	Toledo, OH	City of Toledo	ONE GOVERNMENT CENTER, STE 2070 TOLEDO, OH 43604-2280
Local Income Taxes	Zanesville, OH	City of Zanesville	NET PROFIT TAX RETURN 401 MARKET ST ZANESVILLE, OH 43701-3520
State Income Taxes	Alabama	State of Alabama	ALABAMA DEPARTMENT OF REVENUE BUSINESS PRIVILEGE TAX SECTION PO BOX 327431 MONTGOMERY, AL 36132-7431

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
State Income Taxes	Alaska	State of Alaska	TAX DIVISION ALASKA DEPARTMENT OF REVENUE-0420 PO BOX 110420 JUNEAU, AK 99811
State Income Taxes	Arkansas	State of Arkansas	ARKANSAS DEPT OF FINANCE & ADMINISTR. LEDBETTER BLDG 1816 W 7TH, STE 1330 LITTLE ROCK, AR 72201
State Income Taxes	Arizona	State of Arizona	ARIZONA DEPARTMENT OF REVENUE PO BOX 29085, PHOENIX, AZ 85038-9085
State Income Taxes	California	State of California	FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO, CA 94257- 0500
State Income Taxes	Colorado	State of Colorado	COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0006
State Income Taxes	Connecticut	State of Connecticut	DEPARTMENT OF REVENUE SERVICES STATE OF CONNECTICUT PO BOX 2974 HARTFORD CT 06104-2974
State Income Taxes	Florida	State of Florida	FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE STREET TALLAHASSEE FL 32399- 0135
State Income Taxes	Georgia	State of Georgia	GEORGIA DEPARTMENT OF REVENUE, PROCESSING CENTER P.O. BOX 740397 ATLANTA, GEORGIA 30374- 0397
State Income Taxes	Hawaii	State of Hawaii	HAWAII DEPARTMENT OF TAXATION P.O. BOX 1530 HONOLULU, HI 96806-1530

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
State Income Taxes	Iowa	State of Iowa	CORPORATION TAX RETURN PROCESSING IOWA DEPARTMENT OF REVENUE PO BOX 10468 DES MOINES, IA 50306-0468
State Income Taxes	Idaho	State of Idaho	IDAHO STATE TAX COMMISSION, PO BOX 56, BOISE ID 83756-0056
State Income Taxes	Illinois	State of Illinois	ILLINOIS DEPARTMENT OF REVENUE PO BOX 19038 SPRINGFIELD IL 62794-9038
State Income Taxes	Indiana	State of Indiana	INDIANA DEPARTMENT OF REVENUE P.O. BOX 7087 INDIANAPOLIS, IN 46207- 7087
State Income Taxes	Kansas	State of Kansas	KANSAS CORPORATE TAX, KANSAS DEPARTMENT OF REVENUE, PO BOX 750260, TOPEKA, KS 66699-0260
State Income Taxes	Kentucky	Commonwealth of Kentucky	KENTUCKY DEPARTMENT OF REVENUE FRANKFORT, KY 40620- 0021
State Income Taxes	Louisiana	State of Louisiana	LOUISIANA DEPARTMENT OF REVENUE, P. O. BOX 91011, BATON ROUGE, LA 70821-9011
State Income Taxes	Massachusetts	Commonwealth of Massachusetts	MASSACHUSETTS DEPARTMENT OF REVENUE, PO BOX 419272, BOSTON, MA 02241-9272
State Income Taxes	Maryland	State of Maryland	COMPTROLLER OF MARYLAND REVENUE ADMINISTRATION DIVISION 110 CARROLL STREET ANNAPOLIS, MD 21411-0001

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
State Income Taxes	Maine	State of Maine	MAINE REVENUE SERVICES P.O. BOX 9107 AUGUSTA, ME 04332-9107
State Income Taxes	Michigan	State of Michigan	MICHIGAN DEPARTMENT OF TREASURY PO BOX 30804 LANSING MI 48909
State Income Taxes	Minnesota	State of Minnesota	MN DEPARTMENT OF REVENUE MAIL STATION 1250 600 N. ROBERT STREET ST. PAUL, MN 55145-1250
State Income Taxes	Missouri	State of Missouri	MISSOURI DEPARTMENT OF REVENUE P.O. BOX 3365 JEFFERSON CITY, MO 65105-3365
State Income Taxes	Mississippi	State of Mississippi	DEPARTMENT OF REVENUE P.O. BOX 23191 JACKSON, MS 39225-3191
State Income Taxes	Montana	State of Montana	MONTANA DEPARTMENT OF REVENUE PO BOX 8021 HELENA, MT, 59604-8021
State Income Taxes	North Carolina	State of North Carolina	NORTH CAROLINA DEPARTMENT OF REVENUE P.O. BOX 25000, RALEIGH, NC 27640-0500
State Income Taxes	North Dakota	State of North Dakota	600 E. BOULEVARD AVE., DEPT. 127 BISMARCK, ND 58505-0599
State Income Taxes	Nebraska	State of Nebraska	NEBRASKA DEPT OF REVENUE P.O. BOX 94818 LINCOLN, NE 68509-4818
State Income Taxes	New Hampshire	State of New Hampshire	NH DRA PO BOX 637 CONCORD, NH 03302-0637

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
State Income Taxes	New Jersey	State of New Jersey	DIVISION OF REVENUE AND ENTERPRISE SERVICES PO BOX 252 TRENTON, NJ 08625-0252
State Income Taxes	New Mexico	State of New Mexico	NM TAXATION & REVENUE DEPARTMENT P.O. BOX 25127 SANTA FE, NM 87504-5127
State Income Taxes	New York	State of New York	NYS CORPORATION TAX PO BOX 15181 ALBANY NY 12212-5181
State Income Taxes	Oklahoma	State of Oklahoma	OKLAHOMA TAX COMMISSION, PO BOX 26800, OKLAHOMA CITY, OK 73126- 0800
State Income Taxes	Ohio Commercial Activity Tax	State of Ohio	COMMERCIAL ACTIVITY OHIO DEPARTMENT OF TAXATION ATTN: COMPLIANCE BUSINESS TAX DIVISION PO BOX 2678 COLUMBUS, OH 43216-2678
State Income Taxes	Pennsylvania	Commonwealth of Pennsylvania	PA DEPARTMENT OF REVENUE PO BOX 280427 HARRISBURG PA 17128- 0427
State Income Taxes	Rhode Island	State of Rhode Island	RHODE ISLAND DIVISION OF TAXATION ONE CAPITOL HILL, SUITE 9 PROVIDENCE, RI 02908-5811
State Income Taxes	South Carolina	State of South Carolina	SCDOR, CORPORATE VOUCHER, PO BOX 100153, COLUMBIA SC 29202
State Income Taxes	Tennessee	State of Tennessee	TENNESSEE DEPARTMENT OF REVENUE ANDREW JACKSON STATE OFFICE BUILDING



<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
			500 DEADERICK STREET NASHVILLE, TN 37242
State Income Taxes	Texas	State of Texas	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS P.O. BOX 149348 AUSTIN, TX 78714-9348
State Income Taxes	Utah	State of Utah	UTAH STATE TAX COMMISSION 210 N 1950 W SALT LAKE CITY, UT 84134- 0300
State Income Taxes	Virginia	Commonwealth of Virginia	DEPARTMENT OF TAXATION P.O. BOX 1500 RICHMOND, VA 23218-1500
State Income Taxes	Vermont	State of Vermont	VERMONT DEPT OF TAXES 133 STATE ST, 1ST FL MONTPELIER, VT 05603
State Income Taxes	Washington Business and Occupation Tax	State of Washington	WASHINGTON DEPT OF REVENUE TREASURY MANAGEMENT P.O. BOX 47464 OLYMPIA, WA 98504-7464
State Income Taxes	Wisconsin	State of Wisconsin	WISCONSIN DEPARTMENT OF REVENUE, PO BOX 8949, MADISON, WI 53708- 8949
State Income Taxes	West Virginia	State of West Virginia	WEST VIRGINIA STATE TAX DEPARTMENT TAX ACCOUNT ADMINISTRATION DIVISION P.O. BOX 11514 CHARLESTON, WV 25339- 1514
State Income Taxes	Oregon	State of Oregon	OREGON DEPT OF REVENUE 955 CENTER ST NE SALEM, OR 97301-2555

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
State Income Taxes	Delaware	State of Delaware	DELAWARE DIVISION OF REVENUE P.O. BOX 2044, WILMINGTON, DE 19899-2044
State Income Taxes	Washington, D.C.	District of Columbia	OFFICE OF TAX AND REVENUE PO BOX 96166 WASHINGTON, DC 20090-6166

**Exhibit 2**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re:	)	
	)	Chapter 11
	)	
CARESTREAM HEALTH, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 22-10778 (JKS)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	<b>Re: Docket No. 8</b>

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

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Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an interim order (this “Interim Order”), (a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter 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 this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); 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 relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and this Court having found that the Debtors’ notice of the Motion and

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Carestream Health, Inc. (0334); Carestream Health Acquisition, LLC (0333); Carestream Health Canada Holdings, Inc. (7700); Carestream Health Holdings, Inc. (7822); Carestream Health International Holdings, Inc. (5771); Carestream Health International Management Company, Inc. (0532); Carestream Health Puerto Rico, LLC (8359); Carestream Health World Holdings, LLC (1662); and Lumisys Holding Co. (3232). The location of the Debtors’ service address is: 150 Verona Street, Rochester, New York 14608.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.



opportunity for a hearing on the Motion were 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 (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this 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 in this Interim Order.
2. The final hearing (the “Final Hearing”) on the Motion shall be held on September 28, 2022, at 2:00 p.m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on September 21, 2022. 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.
3. The Debtors are authorized, but not directed, on an interim basis to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the 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 the Taxes and Fees are payable, provided that such payments shall not exceed \$845,000 in the aggregate pending entry of the Final Order; 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.

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. 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.

6. Nothing contained in the Motion or this Interim Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Interim Order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, or validity of any 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 right to dispute any 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 the Motion or this Interim Order; (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 as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

7. 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.

8. The Debtors have demonstrated that the requested relief is “necessary to avoid immediate and irreparable harm,” as contemplated by Bankruptcy Rule 6003.

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

10. 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.

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

12. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.

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

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

**Dated: August 24th, 2022**  
**Wilmington, Delaware**

  
**J. KATE STICKLES**  
**UNITED STATES BANKRUPTCY JUDGE**