

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

RELIZ TECHNOLOGY GROUP HOLDINGS
INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 26-10371 (TMH)

(Joint Administration Requested)

**MOTION OF DEBTORS FOR ENTRY OF INTERIM AND
FINAL ORDERS (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Reliz Technology Group Holdings Inc. and its affiliated debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”) hereby move (the “Motion”) for entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (the “Interim Order” and the “Final Order,” respectively), granting the relief described below. In support thereof, the Debtors rely upon the *Declaration of Mark Renzi in Support of Chapter 11 Petition and First Day Motions* [Docket No. 3] (the “First Day Declaration”).² In further support of the Motion, the Debtors respectfully represent as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction to consider the Motion 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. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and the Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

¹ The Debtors in these chapter 11 cases, along with the last four digits of their respective federal tax identification numbers, are: Reliz Technology Group Holdings Inc. (6265); Reliz Technologies LLC (1968); Reliz LTD (N/A); and Reliz CI LTD (N/A). The Debtors’ service address is 401 West Ontario St., Suite 400, Chicago, IL 60654.

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



2. The legal predicates for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “Bankruptcy Code”) and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

3. The Debtors confirm their consent, pursuant to Rule 9013-1(m) of the Local Rules 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 the Motion in the event 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.

RELIEF REQUESTED

4. By the Motion, the Debtors respectfully request entry of the Interim Order and the Final Order (a) authorizing, but not directing, the Debtors to pay certain prepetition taxes and fees, including any penalties and interest thereon, and (b) granting related relief.

BACKGROUND

I. The Chapter 11 Cases

5. On March 15, 2026 (the “Petition Date”), each Debtor commenced a case by filing a voluntary petition for relief under chapter 11 of the Bankruptcy Code (collectively, the “Chapter 11 Cases”) in the United States Bankruptcy Court for the District of Delaware (the “Court”).

6. The Debtors continue to operate their businesses and manage their properties as debtors and debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108.

7. To date, the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) has not appointed an official committee in the Chapter 11 Cases, nor has any trustee or examiner been appointed.

8. Additional information regarding the Debtors and the Chapter 11 Cases, including the reasons for and objectives of the Chapter 11 Cases, is set forth in the First Day Declaration.

II. The Debtors' Taxes and Fees

9. In the ordinary course of their businesses, the Debtors incur or collect and remit a variety of taxes, including Income Taxes and Franchise Taxes (each as defined below and collectively, the "Taxes and Fees"). The Debtors remit such Taxes and Fees to various federal, state, local, and foreign governments, including taxing and licensing authorities (each, an "Authority," and collectively, the "Authorities") in Delaware, Illinois, and the Cayman Islands, as further identified in the schedule attached hereto as Exhibit C³ in accordance with applicable laws.

10. As of the Petition Date, the Debtors estimate that they owe approximately \$38,000 in Taxes and Fees that will become payable during the Chapter 11 Cases as summarize herein. The Debtors seek authority pursuant to this Motion to make such payments where: (a) Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees have accrued or were incurred prepetition but were not paid prepetition, or were paid in an amount less than actually owed; and (c) Taxes and Fees incurred for prepetition periods become due and payable after the commencement of the Chapter 11 Cases. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees for so-called "straddle" periods.⁴

11. Additionally, the Debtors may become subject to routine audit investigations on account of tax returns and/or tax obligations in respect of prior years ("Audits") during the

³ Although Exhibit C is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from Exhibit C. By this Motion, the Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified on Exhibit C.

⁴ 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 priority treatment.

Chapter 11 Cases. Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, the “Assessments”). The Debtors may also be subject to additional Audits in the future, which could result in additional Assessments on account of prepetition Taxes and Fees. Thus, out of an abundance of caution, the Debtors request authority to pay all Assessments, as applicable, as they come due in the ordinary course of business.⁵

A. Income Taxes

12. The Debtors are taxed as a C corporation under the Internal Revenue Code and are therefore responsible for income taxes on their earnings. As of the Petition Date, no Income Taxes are due or owing. The Debtors had approximately \$60 million in net operating losses as of December 31, 2024 and do not expect to incur income tax liability for 2025.

B. Franchise Taxes

13. The Debtors pay franchise taxes to certain Authorities as required by the applicable jurisdictions (the “Franchise Taxes”). The United States-based Debtors, Reliz Technology Group Holdings Inc. and Reliz Technologies LLC, incurred approximately \$30,000 in Franchise Taxes in 2025. Of that amount, the Debtors estimate that approximately \$8,000 remains due and owing as of the Petition Date.

14. The Cayman Islands based Debtors, Reliz LTD and Reliz CI LTD, pay certain taxes and registration fees analogous to Franchise Taxes. As of the Petition Date, the Debtors estimate that approximately \$30,000 is due and owing to the relevant Authorities located in the Cayman Islands.

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

BASIS FOR RELIEF

15. The Debtors respectfully submit that this Court should authorize the payment of the prepetition Taxes and Fees because: (a) certain of the prepetition Taxes and Fees are collected or withheld by the Debtors and may be held in trust for the particular Authority and, therefore, do not constitute property of the Debtors' estates; (b) failure to pay the prepetition Taxes and Fees may impact the Debtors' ability to conduct business in certain jurisdictions and their ability to perform under their postpetition agreements; (c) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors' attention from the Chapter 11 Cases; and (d) 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.

I. Section 541 of the Bankruptcy Code Authorizes Payment of Certain Taxes

16. Although the Debtors have not conducted an exhaustive survey of all states in which the prepetition Taxes and Fees are due, the Debtors believe that some may constitute so-called "trust fund" obligations that are required to be collected from third parties and held in trust for payment to the Authorities. *See, e.g., In re Columbia Gas Sys. Inc.*, 997 F.2d 1039, 1051 (3d Cir. 1993) (refunds required to be collected by federal law created trust fund that was not property of debtor's estate); *In re Shank*, 792 F.2d 829, 830 (9th Cir. 1986) (same); *see also* 11 U.S.C. § 541(d) ("Property 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 . . . only to the extent of the debtor's legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.").

17. As a result, the funds that would be used to pay the trust fund taxes are not property of the Debtors' estates within the meaning of section 541 of the Bankruptcy Code. *See Begier v.*

IRS, 496 U.S. 53, 55-67 (1990) (taxes such as excise taxes, FICA taxes and withholding taxes are property held by debtor in trust for another and, as such, do not constitute property of the estate); *In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (funds held in trust for federal excise and withholding taxes are not property of debtor's estate and are therefore not available for distribution to creditors); *In re Tap, Inc.*, 52 B.R. 271, 278 (Bankr. D. Mass. 1985) (funds paid by employer to debtor for payment of employer's federal taxes were returnable to employer and not part of debtor's estate).

II. Payment of the Taxes and Fees is Appropriate Under Section 507(a)(8) of the Bankruptcy Code

18. Certain of the prepetition Taxes and Fees may be deemed priority claims under section 507(a)(8) of the Bankruptcy Code. Payment of these Taxes and Fees should be authorized because they are required to be paid in full in any event as a condition to satisfying the plan confirmation requirements contained in section 1129 of the Bankruptcy Code. *See generally* 11 U.S.C. § 507(a)(8). Thus, the Debtors' payment of such prepetition Taxes and Fees pursuant to this Motion will affect only the timing of the payments and not the amounts to be received by the Authorities.

19. Moreover, to the extent that the prepetition Taxes and Fees are entitled to priority treatment under section 507(a)(8) of the Bankruptcy Code, the Authorities may attempt to assess interest and penalties on their tax claims from the time they are due until they are paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting priority status to a "penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss"). To the extent the Debtors paid the prepetition Taxes and Fees in the ordinary course of business, the Debtors will avoid the cost of paying interest and penalties to which the Authorities may be entitled.

III. Payment of the Taxes and Fees is Appropriate Under Sections 105(a) and 363 of the Bankruptcy Code and the Doctrine of Necessity

20. It is in the best interests of the Debtors' estates that all prepetition Taxes and Fees be satisfied in full. The Bankruptcy Code provides the Court with the authority to permit the Debtors to satisfy such obligations. The Court's authority to approve the payment of prepetition claims derives from both the Bankruptcy Code and the common law "doctrine of necessity."

21. Courts repeatedly have recognized "the existence of the judicial power to authorize a debtor . . . to pay pre-petition claims where such payment is essential to the continued operation of the debtor." *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 176 (Bankr. S.D.N.Y. 1989); *see also In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191-92 (Bankr. D. Del. 1994) (finding that a debtor is entitled to pay certain prepetition creditors upon a showing that the payment is "essential to the continued operation of the business") (internal citations omitted). The United States Supreme Court first articulated the equitable common law principle commonly referred to as the "doctrine of necessity" over 125 years ago in *Miltenberger v. Logansport, C. & S. W.R. Co.*, 106 U.S. 286 (1882). "The Supreme Court, the Third Circuit and the District of Delaware all recognize the court's power to authorize payment of pre-petition claims when such payment is necessary for the debtor's survival during chapter 11." *In re Just for Feet, Inc.*, 242 B.R. 821, 825 (D. Del. 1999).

22. Under the doctrine of necessity, a bankruptcy court may exercise its equitable power to authorize debtors to pay critical prepetition claims, even though such payment is not explicitly authorized under the Bankruptcy Code. *See In re Columbia Gas Sys., Inc.*, 136 B.R. 930, 939 (Bankr. D. Del. 1992) (citing *In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (recognizing that "if payment of a pre-petition claim 'is essential to the continued operation of [the debtor], payment maybe authorized'")).

23. The Court's exercise of its authority under the "doctrine of necessity" is appropriate to carry out sections 1107(a), 1108, and 363(b)(1) of the Bankruptcy Code, which collectively authorize debtors in possession to maintain and operate their businesses and to use estate property outside of the ordinary course of business. In fact, debtors in possession operating a business under section 1108 of the Bankruptcy Code have a duty to protect and preserve the value of their business, and prepetition claims may be paid if necessary to perform the debtors' duty. *See In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) ("There are occasions when this duty can only be fulfilled by the preplan satisfaction of a prepetition claim.").

24. Payment of the prepetition Taxes and Fees is essential to the Debtors' reorganization for at least three reasons. *First*, the Debtors are required to pay prepetition Taxes and Fees to ensure their good standing to operate in the jurisdictions in which they do business. If such taxes are not paid, state and local Authorities may continue to refuse to issue good standing certificates, which are often required in securities and financing transactions, and may refuse to take other actions requested of them by the Debtors during the Chapter 11 Cases. The inability to obtain these documents may disrupt the Debtors' ability to operate and thereby diminish value to the detriment of all stakeholders. *Second*, the Debtors believe that some of these state and local Authorities may initiate audits if the Debtors fail to pay the prepetition Taxes and Fees promptly. Such audits would further divert the Debtors' attention and resources from the administration of the Chapter 11 Cases. *Third*, the Debtors' directors and officers may be subject to personal liability in the event certain prepetition Taxes and Fees are not paid to the appropriate Authorities. At a minimum, this would cause distractions and potentially diminish the Debtors' value as a going concern. For all of these reasons, the Debtors submit that payment of the prepetition Taxes and Fees is warranted.

IMMEDIATE AND UNSTAYED RELIEF IS NECESSARY

25. The Court may grant the relief requested in the Motion immediately if the “relief is necessary to avoid immediate and irreparable harm.” Fed. R. Bankr. P. 6003; *see also In re First NLC Fin. Servs., LLC*, 382 B.R. 547, 549 (Bankr. S.D. Fla. 2008) (holding that Rule 6003 permits entry of retention orders on an interim basis to avoid irreparable harm). In the context of preliminary injunctions, the Third Circuit has interpreted the language “immediate and irreparable harm” to refer to a continuing harm which cannot be adequately redressed by final relief on the merits and for which money damages are inadequate. *See, e.g., Norfolk S. Ry. Co. v. City of Pittsburgh*, 235 F. App’x 907, 910 (3d Cir. 2007) (citing *Glasco v. Hills*, 558 F.2d 179, 181 (3d Cir. 1977)). The harm also must be actual and imminent, not speculative or unsubstantiated. *See, e.g., Acierno v. New Castle Cty.*, 40 F.3d 645, 653-55 (3d Cir. 1994). The Debtors submit that, for the reasons already set forth herein, the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors.

26. The Debtors also request that the Court waive the stay imposed by Bankruptcy Rule 6004(h), which provides that “[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise.” Fed. R. Bankr. P. 6004(h). As described above, the relief that the Debtors seek in the Motion is necessary for the Debtors to operate without interruption and to preserve value for their estates. Accordingly, the Debtors respectfully request that the Court waive the fourteen-day stay imposed by Bankruptcy Rule 6004(h), as the exigent nature of the relief sought herein justifies immediate relief. Moreover, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a).

RESERVATION OF RIGHTS

27. Nothing in the Motion should be construed as (a) authority to assume or reject any executory contract or unexpired lease of real property, or as a request for the same; (b) an admission as to the validity, priority, or character of any claim or other asserted right or obligation, or a waiver or other limitation on the Debtors' ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise or requirement to pay any claim or other obligation; or (d) granting third-party-beneficiary status, bestowing any additional rights on any third party, or being otherwise enforceable by any third party.

NOTICE

28. The Debtors will provide notice of the Motion to: (a) the U.S. Trustee; (b) the Internal Revenue Service; (c) the Securities and Exchange Commission; (d) the United States Attorney for the District of Delaware; (e) the parties included on the Debtors' list of its 30 largest unsecured creditors; (f) the Authorities; and (g) all parties entitled to notice pursuant to Local Rules 2002-1(b) and 9013-1(m). The Debtors submit that no other or further notice is required.

NO PRIOR REQUEST

29. No previous request for the relief sought herein has been made to this or any other court.

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WHEREFORE, the Debtors respectfully request that the Court enter the Interim and Final Orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, granting the relief requested herein and such other and further relief as may be just and proper.

Dated: March 16, 2026
Wilmington, Delaware

MCDERMOTT WILL & SCHULTE LLP

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*Proposed Counsel for Debtors
and Debtors in Possession*

EXHIBIT A

Proposed Interim Order

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

In re:

RELIZ TECHNOLOGY GROUP HOLDINGS
INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 26-10371 (TMH)

(Joint Administration Requested)

Related to Docket No. ____

**INTERIM ORDER (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)² of the Debtors for entry of an interim order (this “Order”) and a Final Order, (a) authorizing, but not directing, the Debtors to pay certain prepetition Taxes and Fees, including any penalties and interest thereon, and (b) granting related relief, all as more fully set forth in the Motion; and upon consideration of the First Day Declaration; and the 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 the matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and venue of this proceeding and the Motion in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court being able to issue a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Motion having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Motion is in the best interests of the

¹ The Debtors in these chapter 11 cases, along with the last four digits of their respective federal tax identification numbers, are: Reliz Technology Group Holdings Inc. (6265); Reliz Technologies LLC (1968); Reliz LTD (N/A); and Reliz CI LTD (N/A). The Debtors’ service address is 401 West Ontario St., Suite 400, Chicago, IL 60654.

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

Debtors, their estates, their creditors, and other parties in interest; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

ORDERED, ADJUDGED, AND DECREED that:

1. The Motion is GRANTED on an interim basis as set forth herein.
2. The Debtors are authorized, but not directed, to pay prepetition Taxes and Fees in an amount not to exceed \$38,000 during the Interim Period.
3. The banks and financial institutions on which checks were drawn or electronic payment requests were made for 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 Order without any duty of further inquiry and without liability for following the Debtors' instructions.
4. The Debtors are authorized 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 the Chapter 11 Cases with respect to the relief granted herein.
5. Nothing in the Motion or this Order or the relief granted (including any actions taken or payments made by the Debtors pursuant thereto) shall be construed as (a) authority to assume or reject any executory contract or unexpired lease of real property, or as a request for the same; (b) an admission as to the validity, priority, or character of any claim or other asserted right or obligation, or a waiver or other limitation on the Debtors' ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise or requirement

to pay any claim or other obligation; or (d) granting third-party-beneficiary status, bestowing any additional rights on any third party, or being otherwise enforceable by any third party.

6. The Court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied and that the relief requested in the Motion is necessary to avoid immediate and irreparable harm.

7. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof.

8. The Debtors are authorized to take all actions necessary to implement the relief granted in this Order.

9. The final hearing (the "Final Hearing") on the Motion shall be held April 16, 2026, at 2:30 p.m. (Eastern Time). Any objections or responses to the entry of the proposed Final Order shall be filed with the Court and served on the following no later 4:00 p.m. (Eastern Time) on April 3, 2026: (a) Reliz Technology Group Holdings Inc., 401 West Ontario Street, Suite 400, Chicago, IL 60654 (Attn: Joseph Perry); (b) proposed counsel to the Debtors, McDermott Will & Schulte LLP, The Brandywine Building, 1000 N. West Street, Suite 1400, Wilmington, DE 19801 (Attn: David R. Hurst (dhurst@mcdermottlaw.com) and Andrew A. Mark (amark@mcdermottlaw.com)), One Vanderbilt Avenue, New York, NY 10017 (Attn: Darren Azman (dazman@mcdermottlaw.com), Joseph B. Evans (jbevans@mcdermottlaw.com), and R. Ethan Dover (edover@mcdermottlaw.com)), and 333 SE 2nd Avenue, Suite 4500, Miami, FL 33131 (Attn: Gregg Steinman (gsteinman@mcdermottlaw.com)); and (c) the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801 (Attn: Benjamin Hackman). If no objections to entry of the Final Order are filed and served, the Court may enter such Final Order without further notice or hearing.

10. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

EXHIBIT B

Proposed Final Order

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

In re:

RELIZ TECHNOLOGY GROUP HOLDINGS
INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 26-10371 (TMH)

(Joint Administration Requested)

Related to Docket Nos. ____

**FINAL ORDER (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN
PREPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)² of the Debtors for entry of an Interim Order and a final order (this “Order”) (a) authorizing, but not directing, the Debtors to pay certain prepetition Taxes and Fees, including any penalties and interest thereon, and (b) granting related relief, all as more fully set forth in the Motion; and upon consideration of the First Day Declaration and the Interim Order entered on March ___, 2026; and the 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 the matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and venue of this proceeding and the Motion in this District being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court being able to issue a final order consistent with Article III of the United States Constitution; and due and sufficient notice of the Motion having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in

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

interest; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

ORDERED, ADJUDGED, AND DECREED that:

1. The Motion is GRANTED on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, to pay prepetition Taxes and Fees to the extent additional amounts become due and owing after the Interim Period.
3. The banks and financial institutions on which checks were drawn or electronic payment requests were made for 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 Order without any duty of further inquiry and without liability for following the Debtors' instructions.
4. The Debtors are authorized 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 the Chapter 11 Cases with respect to the relief granted herein.
5. Nothing in the Motion or this Order or the relief granted (including any actions taken or payments made by the Debtors pursuant thereto) shall be construed as (a) authority to assume or reject any executory contract or unexpired lease of real property, or as a request for the same; (b) an admission as to the validity, priority, or character of any claim or other asserted right or obligation, or a waiver or other limitation on the Debtors' ability to contest the same on any ground permitted by bankruptcy or applicable non-bankruptcy law; (c) a promise or requirement

to pay any claim or other obligation; or (d) granting third-party-beneficiary status, bestowing any additional rights on any third party, or being otherwise enforceable by any third party.

6. Notwithstanding Bankruptcy Rule 6004(h), this Order shall be effective and enforceable immediately upon entry hereof.

7. The Debtors are authorized to take all actions necessary to implement the relief granted in this Order.

8. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

EXHIBIT C**Authorities**

Authority	Address	Type of Tax
Cayman Islands Monetary Authority	Pavilion East, Cricket Square 205 Elgin Avenue P.O. Box 10052 Grand Cayman KY1-1001 Cayman Islands	CIMA Fees (Franchise Tax)
Internal Revenue Service	Centralized Insolvency Operation P.O. Box 7346 Philadelphia, PA 19101-7346	Income Tax
Registrar of Companies (Cayman Islands)	General Registry Department Ground Floor, Government Administration Building 133 Elgin Avenue P.O. Box 123 Grand Cayman KY1-9000 Cayman Islands	Registration Fee (Franchise Tax)
The Delaware Department of State	Division of Corporations P.O. Box 898 Dover, Delaware 19903	Franchise Tax
State of Illinois Department of Revenue	P.O. Box 19035 Springfield, IL 62794-9035	Franchise Tax