

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY



Order Filed on February 2, 2026
by Clerk
U.S. Bankruptcy Court
District of New Jersey

In re

UNITED SITE SERVICES, INC. *et al.*,¹

Debtors.

Case No. 25-23630 (MBK)

Chapter 11

(Jointly Administered)

**ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF
PWC US TAX LLP AS TAX SERVICES PROVIDER
TO THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

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

DATED: February 2, 2026


Honorable Michael B. Kaplan
United States Bankruptcy Judge

¹ The last four digits of the tax identification number of United Site Services, Inc. are 3387. A complete list of the Debtors in these chapter 11 cases (the “**Chapter 11 Cases**”), with each one’s tax identification number, principal office address and former names and trade names, is available on the website of the Debtors’ noticing agent at www.veritaglobal.net/USS. The location of the principal place of business of United Site Services, Inc., and the Debtors’ service address for these Chapter 11 Cases is 118 Flanders Road, Suite 1000, Westborough, MA 01581.



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

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Upon the application (the “**Application**”) of the above-captioned debtors (collectively, the “**Debtors**”) for entry of an order (this “**Order**”) authorizing the Debtors to employ and retain PwC US Tax LLP (“**PwC US Tax**”) as tax services provider to the Debtors, effective as of the Petition Date; and the Court having jurisdiction to decide the Application and to enter this Order pursuant to 28 U.S.C. § 1334; and these Chapter 11 Cases having been referred to this Court by standing order of the U.S. District Court for the District of New Jersey; and consideration of the Application being a core proceeding pursuant to 28 U.S.C. § 157(b) upon which this Court may enter a final order consistent with Article III of the U.S. Constitution; and venue being proper in the Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided, such that no other or further notice is required or necessary under the circumstances; and the Court having determined that the legal and factual bases set forth in the Application and in the record establish just cause for entry of this Order; it is hereby **ORDERED** that:

1. The Application is **GRANTED** as set forth herein.
2. The Debtors are authorized, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(a) and Local Rule 2014-1 and 2016-1, to employ and retain PwC US Tax as tax services provider to the Debtors, effective as of the Petition Date, in accordance with the terms and conditions set forth in the Engagement Letter, as limited and modified by this Order.
3. The terms and conditions of PwC US Tax’s employment as provided in the Engagement Letter, including, all annexes and exhibits thereto are hereby approved, as modified by this Order. Further, the Fee and Expense Structure is approved, and PwC US Tax shall be compensated and reimbursed subject to sections 330 and 331 of the Bankruptcy Code in accordance with the terms of the Engagement Letter, subject to Court approval and as modified by this Order.
4. PwC US Tax shall file interim and final fee applications for allowance of compensation and reimbursement of expenses pursuant to and in accordance with the procedures

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set forth in sections 330 and 331 of the Bankruptcy Code, any applicable provisions of the Bankruptcy Rules, the Local Rules as may then be applicable including D.N.J. LBR-2016-1(e), any case-specific fee protocols established by the Court, and any order establishing procedures for interim compensation and reimbursement of expenses for professionals entered by this Court.

5. PwC US Tax shall include in its interim and final fee applications (a) a narrative summarizing each project category and the services rendered under each project category; (b) as an exhibit to each fee application that PwC US Tax files in these Chapter 11 cases, a summary, by project category of services rendered to the Debtors, identifying each professional rendering services the number of hours expended by each professional, and the amount of compensation requested with respect to the services rendered, and (c) reasonably detailed records of time, in half hour (0.50) increments for fixed fee engagements and one-tenth of an hour (0.1) increments for hourly engagements, describing the services rendered by each professional and the amount of time spent on each date.

6. Solely as to any fixed fee compensation requests, and subject to paragraph 8 herein: (a) PwC US Tax shall be excused from keeping time records in tenth of an hour (0.1) increments and instead shall keep records in half-hour (0.5) increments; and (b) any objections related to any fixed fee compensation shall be subject only to the standard of review set forth in section 328 of the Bankruptcy Code and shall not be subject to the standard of review in section 330 of the Bankruptcy Code or any other standard of review. All hourly engagements shall be subject to the standard of review under section 330 of the Bankruptcy Code.

7. Notwithstanding any provisions to the contrary in this Order, the U.S. Trustee and the Court shall retain the right and be entitled to object to PwC LLP's fees and expenses for both fixed fee engagements and hourly engagements based on the reasonableness standard provided for in section 330 of the Bankruptcy Code and the Court retains jurisdiction to consider such objection or response by the U.S. Trustee to PwC LLP's fees and expenses for both fixed fee engagements and hourly engagements pursuant to section 330 of the Bankruptcy Code. Accordingly, nothing

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in this Order or the record shall constitute a finding of fact or conclusion of law binding on the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of PwC LLP's compensation, fees, and expenses. This Order and the record relating to this Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of PwC LLP's compensation, fees, and expenses under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or such record shall constitute a finding of fact or conclusion of law binding the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of PwC LLP's fees, compensation, and reimbursement requests.

8. If the Debtors request and PwC US Tax agrees to provide additional services, PwC US Tax and the Debtors may enter into statements of work or amendments with respect to the Engagement Letter or additional agreements. Any additional agreements, statements of work, or amendments will be filed with the Court and served on the applicable notice parties, and, absent any objections filed within fourteen (14) days after the filing and service of such supplemental declaration, PwC US Tax's employment and retention, including as to the additional agreements, statements of work, amendments, and/or services, shall continue as authorized pursuant to this Order.

9. Prior to any increases in the disclosed hourly rates for any PwC US Tax professional providing services in these cases, PwC US Tax shall file a supplemental declaration with this Court, providing ten (10) business days' notice to the Debtors, the U.S. Trustee and any statutory committees appointed in these cases. All parties in interest retain all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

10. The Indemnification Provisions set forth in the Application, Manning Declaration and/or Engagement Letter are approved, subject during the pendency of these cases to the following conditions:

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- a. Neither PwC US Tax nor its partners, principals, members, and employees of PwC US Tax (the “PwC US Tax Parties”) shall be entitled to indemnification, contribution, or reimbursement set forth in the Engagement Letter unless such indemnification, contribution, or reimbursement is approved by this Court;
- b. Notwithstanding subparagraph (a) above or any provision of the Engagement Letter to the contrary, the Debtors shall have no obligation to indemnify PwC US Tax Parties, or provide contribution or reimbursement to PwC US Tax Parties, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from PwC US Tax Parties’ gross negligence, actual fraud, willful misconduct, bad faith or self-dealing to which the Debtors have not consented; (ii) for a contractual dispute in which the Debtors allege breach of PwC US Tax’s obligations under the Engagement Letter (including the Indemnification Agreement), unless the Court determines that indemnification, contribution or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled without the Debtors’ consent prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above but determined by this Court, after notice and a hearing, to be a claim or expense for which PwC US Tax Parties should not receive indemnity, contribution or reimbursement under the terms of the Engagement Letter as modified by this Order; and
- c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these Chapter 11 Cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these Chapter 11 Cases, PwC US Tax Parties believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors’ indemnification, contribution, and/or reimbursement obligations under the Engagement Letter as modified by this Order, including without limitation, the advancement of defense costs, PwC US Tax Parties must file an application therefor in this Court, and the Debtors may not pay any such amounts to PwC US Tax before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time during which this Court shall have jurisdiction over any request for fees and expenses by PwC US Tax Parties for indemnification, contribution, and/or reimbursement, and is not a provision limiting the duration of the Debtors’ obligation to indemnify, or make contributions or reimbursements to PwC US Tax Parties. All parties in interest shall retain the right to object to any demand by PwC US Tax Parties for indemnification, contribution or reimbursement.

11. Any limitation of liability provisions set forth in the Engagement Letter, or otherwise, is eliminated for the duration of these Chapter 11 Cases.

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12. PwC US Tax (i) shall only bill 50% for non-working travel; (ii) shall not seek the reimbursement of any fees or costs, including attorney fees and costs, arising from the defense of any objections to any of PwC US Tax's fee applications in these Chapter 11 Cases; and provide any and all monthly fee statements, interim fee applications, and final fee applications in "EXCEL" format to the U.S. Trustee.

13. In the event that, during the pendency of these cases, PwC US Tax seeks reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys, appropriately redacted to preserve applicable privileges, shall be billed in one-tenth hour increments and shall be included in PwC US Tax's fee applications, both interim and final, and such invoices and time records shall be in compliance with the Local Rules, the U.S. Trustee Guidelines, and approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorney's services satisfy section 330(a)(3)(C) of the Bankruptcy Code. Notwithstanding the foregoing, PwC US Tax shall only be reimbursed for any legal fees incurred in connection with these Chapter 11 Cases to the extent permitted under applicable law. All rights are reserved to permit objection to any request for reimbursement of expenses, including but not limited to any request for the reimbursement of legal fees of PwC US Tax's independent counsel.

14. Notwithstanding anything in the Application, the Manning Declaration, and/or the Engagement Letter to the contrary: (a) PwC US Tax shall, to the extent that PwC US Tax uses the services of independent contractors or subcontractors who are not subsidiaries of or otherwise affiliated with PwC US Tax (collectively, the "**Contractors**") in these cases, (i) pass through the cost of such Contractors to the Debtors at the same rate that PwC US Tax pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors perform the conflicts check required by Bankruptcy Rule 2014; (iv) file such disclosures required by Bankruptcy Rule

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2014 with the Court; and (v) attach any such Contractor invoices to its monthly fee statements, interim fee applications and/or final fee applications filed in these cases.

15. Notwithstanding anything to the contrary in the Application, the Manning Declaration, and/or the Engagement Letter, termination of PwC US Tax's retention shall only commence upon entry of an order by this Court terminating PwC US Tax's retention.

16. Notwithstanding anything in the Application, the Manning Declaration, and/or the Engagement Letter to the contrary, during the pendency of these bankruptcy cases, the Debtors are not authorized to replenish PwC US Tax's retainer.

17. Notwithstanding anything in the Application, the Manning Declaration, and/or the Engagement Letter to the contrary, payment of invoices shall only be made to PwC US Tax after entry of an order of the Court approving compensation to PwC US Tax or pursuant to any order establishing procedures for interim compensation and reimbursement of expenses for professionals entered by this Court.

18. PwC US Tax will use its best efforts to avoid any unnecessary duplication of services provided by any of the Debtors' other professionals in these Chapter 11 Cases.

19. To the extent that this Order is inconsistent with the Application, the Engagement Letter, or the Manning Declaration, the provisions of this Order shall govern.

20. The Debtors and their agents are authorized to take all steps necessary or appropriate to carry out this Order.

21. Notwithstanding any provision to the contrary in the Application, the Engagement Letter, or the Manning Declaration, the Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

22. For the avoidance of doubt, during the pendency of these Chapter 11 Cases, any provision of the Engagement Letter that provides for mediation or arbitration shall not be applicable unless this Court lacks or declines to exercise jurisdiction.