

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

*In re*

**UNITED SITE SERVICES, INC. *et al.*,**<sup>1</sup>  
Debtors.



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

Case No. 25-23630 (MBK)

Chapter 11

(Jointly Administered)

**FINAL ORDER  
AUTHORIZING PAYMENT OF CERTAIN TAXES AND FEES**

The relief set forth on the following pages, numbered three (3) through six (6), is  
**ORDERED.**

**DATED: February 2, 2026**

  
Honorable Michael B. Kaplan  
United States Bankruptcy Judge

<sup>1</sup> 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](http://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 motion (the “**Motion**”)<sup>1</sup> of the above-captioned debtors (collectively, the “**Debtors**”) for entry of a final order (this “**Final Order**”) authorizing the Debtors to (a) continue paying or otherwise satisfying its obligations on account of Taxes and Fees in the ordinary course, (b) satisfy, pay, or use certain credits to offset prepetition Taxes and Fees, (c) remit and pay any Audit Amounts that may become payable in the ordinary course of business, and (d) granting related relief; and the Court having jurisdiction to decide the Motion and to enter this Final 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 Motion 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 Motion 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 Motion and in the record establish just cause for entry of this Final Order; it is hereby **ORDERED** that:

1. The Motion is **GRANTED** on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, to remit and pay, or use credits to offset, all postpetition Taxes and Fees (including Tax Processing Fees) in the ordinary course of business, consistent with past practices.
3. The Debtors are further authorized, but not directed, to remit and pay, or use credits to offset, all Taxes and Fees that accrued and were unpaid (in whole or in part) as of the Petition Date, were incurred for prepetition periods but did not become due until after the Petition Date, or were subsequently determined by audit or otherwise to be owed for periods prior to the Petition

<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Motion.

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Date. To the extent the Debtors have overpaid any Taxes or Fees, they are authorized to seek a refund or credit on account of such Taxes or Fees (collectively, “**Prepetition Taxes and Fees**”).

4. In the event the Debtors make a payment with respect to any Prepetition Taxes and Fees, and the Court subsequently determines that such Taxes and Fees (in whole or in part) are not entitled to priority status under section 507(a)(8) or section 503(b)(1)(B), the Debtors may, in their sole discretion, seek an order from the Court requiring a return of the paid amounts and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

5. The Debtors are authorized, but not directed, to continue any offsetting practices with respect to Taxes or Fees in the ordinary of their business, consistent with past practices. This relief is without prejudice to the Debtors’ rights to contest the amounts of any Taxes or Fees on any grounds they deem appropriate or the Debtors’ right to request further relief related to the Taxes and Fees in the future.

6. Prior to making a payment to any of the Authorities, the Debtors are authorized, but not directed, to settle some or all of the claims on account of the Taxes and Fees for less than their asserted amount without further notice or a hearing.

7. The Debtors shall (a) provide the advisors to the Ad Hoc Group, the U.S. Trustee and any statutory committee that may be appointed with information regarding any material Audit Amounts, as well as any related disputes, that commence during the Chapter 11 Cases and (b) provide the advisors to the Ad Hoc Group, the U.S. Trustee and any statutory committee that may be appointed five days’ notice prior to entering into settlements of claims for Taxes or Fees.

8. Nothing contained in the Motion or this Final Order or any actions taken by the Debtors pursuant to the relief granted by this Final Order is intended (and should not be construed) as: (a) an admission as to the amount of, basis for, priority, or validity of any particular claim under the Bankruptcy Code or applicable non-bankruptcy law; (b) a waiver of the Debtors’ or any other party’s right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type described in the Motion or any order

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granting the relief requested therein; (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 the property of, the Debtors' estates, and the Debtors expressly reserve their rights to contest the extent, validity, or perfection, or to seek avoidance of any and all liens, security interests, and other encumbrances; (g) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law; (h) a waiver of the Debtors' rights to contest the commencement and/or findings of any audit or assessment by any Authority; or (i) any other creation of rights in favor of, or enhancement of the status of any claim held by, any of the Authorities.

9. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the Prepetition Taxes and Fees approved herein are authorized, but not directed, 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, but not directed, to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

10. Within two (2) business days of the entry of this Final Order, the Debtors shall serve a copy of this Final Order on each applicable bank and financial institution that is directed to comply with the terms of this Final Order.

11. The Debtors are authorized, to issue or effectuate, as applicable, checks, wire transfers, ACH transfers, and other debits or electronic means, in replacement of any checks or fund transfer requests that are dishonored because of the filing of the Chapter 11 Cases with respect to prepetition amounts that are authorized to be paid under this Final Order or any other order of the Court.

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

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13. Notwithstanding anything to the contrary in this Final Order, any payment made, or authorization contained, under this Final Order, shall be subject to the “Approved Budget” as defined in the orders of the Court approving the debtor in possession financing in these Chapter 11 Cases.

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

15. Notwithstanding Bankruptcy Rule 6004(h) or any other provision of the Bankruptcy Rules or Local Rules, this Final Order shall be effective and enforceable immediately upon its entry.

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

17. The Court retains jurisdiction over all matters arising from or related to the implementation, interpretation or enforcement of this Final Order.