

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re

VWS Holdco, Inc., *et al.*,

Debtors.¹

Chapter 11

Case No. 25-10979 (JKS)

Jointly Administered

Re: D.I. 9

**CERTIFICATE OF COUNSEL REGARDING DEBTORS' MOTION
FOR ENTRY OF INTERIM AND FINAL ORDERS AUTHORIZING, BUT
NOT DIRECTING, THE DEBTORS TO PAY CERTAIN TAXES**

The above-captioned debtors and debtors in possession (the "Debtors") hereby certify as follows:

1. On June 1, 2025, the Debtors filed the *Debtors' Motion for Entry of Interim and Final Orders Authorizing, but not Directing, the Debtors to Pay Certain Taxes* [D.I. 9] (the "Motion"). Attached to the Motion as Exhibit A thereto was a copy of the proposed *Interim Order Authorizing, but not Directing, the Debtors to Pay certain Taxes* (the "Proposed Interim Order").

2. On June 3, 2025, the Court held the "first day" hearing (the "First Day Hearing") in the above-captioned 11 cases. At the First Day Hearing, the Court approved the Motion, on an interim basis, and indicated that it would enter the Proposed Interim Order, subject to certain revisions being made thereto and being submitted to the Bankruptcy Court under certificate of counsel.

3. Attached hereto as Exhibit A is a revised proposed form of order approving the Motion on an interim basis (the "Revised Proposed Interim Order"), which reflects discussions

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification numbers are as follows: VWS Holdco, Inc. (5412) and Shoosmith Bros., Inc. (6914). The Debtors' mailing address is P.O. Box 2770, Chesterfield, VA 23832.



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and resolutions consistent with the record made at the First Day Hearing. For the convenience of the Court and all parties in interest, a blackline of the Revised Proposed Order marked against the Proposed Interim Order is attached hereto as **Exhibit B**.

WHEREFORE, the Debtors respectfully request that the Court enter the Revised Proposed Interim Order substantially in the form attached hereto as **Exhibit A** at its earliest convenience.

Dated: June 3, 2025
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

/s/ Richard W. Riley
John W. Weiss (No. 4160)
Richard W. Riley (No. 4052)
824 North Market Street, Suite 800
Wilmington, DE 19801
Telephone: (302) 592-6496
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-and-

Leah M. Eisenberg (*pro hac vice* forthcoming)
David E. Sklar (*pro hac vice* forthcoming)
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21 Main Street, Suite 200
Hackensack, NJ 07601
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dsklar@pashmanstein.com

Proposed Counsel to the Debtors and Debtors in Possession

Exhibit A

Revised Proposed Interim Order

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

In re

VWS Holdco, Inc., *et al.*,

Debtors.¹

Chapter 11

Case No. 25-10979 (JKS)

Jointly Administered

Related to D.I. 9

**INTERIM ORDER AUTHORIZING, BUT NOT
DIRECTING, THE DEBTORS TO PAY CERTAIN TAXES**

Upon the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for entry of an interim (this “Interim Order”) and final order pursuant to Bankruptcy Code sections 363(b), 507(a)(8), and 541(d), and Bankruptcy Rules 6003 and 6004: (a) authorizing, but not directing, the Debtors to remit and pay certain Taxes, regardless of whether they accrued or arose before the Petition Date, in the ordinary course of business, to the extent necessary to prevent immediate and irreparable harm to the Debtors and their estates, and (b) scheduling a Final Hearing to the extent that a hearing is necessary, all as further described in the Motion; and the Court having jurisdiction to consider this Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Motion and the relief requested therein being a core proceeding in accordance with 28 U.S.C. § 157(b)(1); and venue being proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion being adequate and appropriate under the particular circumstances; and a hearing having been held to consider the relief requested in the Motion; and upon the First Day

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

Declaration; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and any objections to the requested relief having been withdrawn or overruled on the merits; 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 herein.
2. The Debtors are authorized, but not directed, to remit and pay to the Taxing Authorities up to a total of \$23,000.00 in Taxes that accrued before the Petition Date pending entry of a final order, in a reasonable exercise of the Debtors' business judgment.
3. The Debtors are authorized, but not directed, to continue remitting, in their reasonable discretion, the Taxes in the ordinary course of business on a post-petition basis.
4. The Debtors are authorized, but not directed, to issue post-petition checks or to affect post-petition 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 prepetition amounts authorized to be paid herein.
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 being approved by this Interim Order.

6. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an admission as to the validity of any prepetition claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Interim Order or the Motion; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the Debtors' rights under the Bankruptcy Code or any other applicable law.

7. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or are otherwise deemed waived.

8. Responses or objections to the Motion and entry of a final order with respect to the Motion must: (i) be made in writing; (ii) state with particularity the grounds therefor; (iii) conform to the Bankruptcy Rules and the Local Rules; and (iv) be served upon (a) proposed counsel to the Debtors, Pashman Stein Walder Hayden, P.C., 824 North Market Street, Suite 800, Wilmington, Delaware, 19801, Attn: John W. Weiss (jweiss@pashmanstein.com), Leah M. Eisenberg (leisenberg@pashmanstein.com), Richard W. Riley (rriley@pashmanstein.com) and David E. Sklar (dsklar@pashmanstein.com), (b) the Office of the United States Trustee for the District of Delaware, J. Caleb Boggs Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware, 19801, Attn: Jane M. Leamy (jane.m.leafy@usdoj.gov) (c) counsel to the DIP Lenders, Cole Schotz P.C., 1325 Avenue of the Americas, New York, NY 10019, Attn: Daniel F. X. Geoghan (DGeoghan@coleschotz.com) and (d) counsel to any official committee appointed in the Chapter 11 Cases (the "Notice Parties").

9. The deadline by which objections to the Motion and the final order must be filed and received by proposed counsel to the Debtors is June 20, 2025 at 4:00 p.m. (Eastern Time). A final hearing, if required, on the Motion will be held on July 2, 2025 at 11:00 a.m. (Eastern Time). If no objections are filed to the Motion and entry of this Interim Order on a final basis, the Court may enter a final order without the need for the Final Hearing.

10. Any Bankruptcy Rule (including, but not limited to, Bankruptcy Rule 6004(h)) or Local Rule that might otherwise delay the effectiveness of this Interim Order is hereby waived, and the terms and conditions of this Interim Order shall be effective and enforceable immediately upon its entry.

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

12. The Court retains jurisdiction with respect to all matters arising from or related to the interpretation or implementation of this Interim Order.

Exhibit B

Blackline

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FOR THE DISTRICT OF DELAWARE**

In re

VWS Holdco, Inc., *et al.*,

Debtors.¹

Chapter 11

Case No. ~~25~~—25-10979 (JKS)

~~Joint Administration Requested~~Jointly
Administered

~~Re:~~Related to D.I. 9

**INTERIM ORDER AUTHORIZING, BUT NOT
DIRECTING, THE DEBTORS TO PAY CERTAIN TAXES**

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circumstances; and a hearing having been held to consider the relief requested in the Motion; and upon the First Day Declaration; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and any objections to the requested relief having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor,

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Summary report: Litera Compare for Word 11.10.1.2 Document comparison done on 6/3/2025 8:17:44 PM	
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Original DMS: iw://cloudimanage.com/IMANAGE/4556412/1	
Modified DMS: iw://cloudimanage.com/IMANAGE/4556412/2	
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<u>Add</u>	8
Delete	6
Move From	0
<u>Move To</u>	0
<u>Table Insert</u>	0
Table Delete	0
<u>Table moves to</u>	0
Table moves from	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	14