Docket #0010 Date Filed: 7/22/2026

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

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

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Proposed Attorneys for Debtors

In Re:

POOLIN TECHNOLOGY PTE. LTD., *et al.*,[1]

Debtors.

Chapter 11

Case No. 26-18325

(Joint Administration Requested)

Hearing Date: TBD – Shortened Notice Requested

DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING DEBTORS TO PAY CERTAIN TAXES AND FEES, (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS, AND (III) GRANTING RELATED RELIEF

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtors' federal tax identification number, are: Poolin Technology Pte. Ltd., a Singapore Private Limited Company; Lonestar Dream Inc. (5105); and Lonestar Taproot LLC (4118). The location of the Debtors' service address for purposes of these Chapter 11 Cases is: c/o Michael DuFrayne, CRO, 2564 US Highway 1, PMB #16884166, Lawrence, NJ 08648.

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Poolin Technology Pte. Ltd. ("Poolin") and its affiliated debtors and debtors-in-possession: Lonestar Dream Inc. ("LSD") and Lonestar Taproot, LLC ("LST," and collectively, the "Debtors"), by and through their undersigned proposed counsel, hereby respectfully move (this "Motion") this Court, pursuant to sections 105(a), 363(b), 507(a)(8), and 541(d) of title 11 of the United States Code (the "Bankruptcy Code"), for entry of an interim order substantially in the form attached hereto as **Exhibit B** (the "Interim Order") and a final order substantially in the form attached hereto as **Exhibit C** (the "Final Order"): (i) authorizing the Debtors to pay certain Taxes and Fees, (ii) authorizing financial institutions to honor and process related checks and transfers, and (iii) granting related relief. In support of this Motion, the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the District of New Jersey* dated July 23, 2012, as amended September 18, 2012. The Debtors hereby consent, pursuant to Bankruptcy Rule 7008, 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.

2. Venue of this proceeding and this Motion is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541(d) of the Bankruptcy Code, rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 9013-1 and 9013-5 of the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the "Local Rules").

FACTUAL AND PROCEDURAL BACKGROUND

A. General Background

4. On July 22, 2026 (the "Petition Date"), the Debtors each filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of New Jersey (the "Court"), thereby commencing the above-captioned cases (these "Cases" or these "Chapter 11 Cases"). The Debtors continue to manage their assets as debtors in possession. As of the filing of this Motion, no official committee of unsecured creditors or statutory committee has been appointed in the Debtors' Cases, and no request has been made for the appointment of a trustee or examiner.

5. Additional factual background regarding the Debtors' current and historical business operations and the events leading to these Chapter 11 Cases is set forth in the *Declaration of Michael DuFrayne in Support of Debtors' Chapter 11 Petitions and First Day Motions* [ECF No. 2] (the "First Day Declaration."), filed substantially contemporaneously herewith and incorporated by reference herein.

B. The Debtors' Taxing Authorities and Taxes and Fees

6. In the ordinary course of business, the Debtors incur, collect, remit, withhold, and pay various taxes and licensing fees, including without limitation, income and franchise taxes (the "Income and Franchise Taxes"), sales and use taxes, property taxes, and other governmental taxes, fees, and assessments (collectively, the "Taxes and Fees"). Although the Debtors ceased operations prior to the Petition Date, certain obligations with respect to the Taxes and Fees remain outstanding and continue to accrue, and the Debtors remain obligated to remit, pay, and otherwise satisfy such

Taxes and Fees notwithstanding the cessation of operations.[2] The Debtors pay the Taxes and Fees to various taxing authorities and governmental regulatory bodies (collectively, the "Taxing Authorities"). A non-exclusive list of the Taxing Authorities is attached hereto as **Exhibit A** (the "Taxing Authorities List").[3] From time to time, the Debtors may also receive tax credits for overpayments or refunds in respect of Taxes and Fees. The Debtors generally use these credits in the ordinary course of business to offset against future Taxes and Fees or have the amount of such credits refunded to the Debtors.

7. The Debtors pay the Taxes and Fees to the Taxing Authorities on a periodic basis, typically remitting them monthly, quarterly, or annually, depending on the nature and incurrence of a particular Tax or Fee. The Debtors seek authority to pay and remit all prepetition and post-petition obligations on account of Taxes and Fees, including where: (a) Taxes and Fees accrue or are incurred post-petition; (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; (c) payments made prepetition by the Debtors were lost or otherwise not received in full by any of the Taxing Authorities; (d) Taxes and Fees incurred for prepetition periods become due and payable after the commencement of these Chapter 11 Cases; and (e) Taxes and Fees for any "straddle" periods,[4] as applicable.

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[2] By this Motion, the Debtors are not seeking authority to pay employee withholding taxes, healthcare taxes, contribution taxes, and payroll taxes, which are addressed in a separate motion filed substantially contemporaneously herewith.

[3] Although the Debtors reasonably believe that the Taxing Authorities List is substantially complete, the relief requested herein is requested to be applicable with respect to all Taxing Authorities that may lawfully levy taxes, fees, and penalties against the Debtors and is not limited to those Taxing Authorities listed on the Taxing Authorities List.

[4] The Debtors reserve their rights, with respect to the proper characterization of any straddle Taxes and Fees, to seek reimbursement of any portion of any payment made that ultimately is not entitled to administrative priority treatment.

8. Additionally, the Debtors may become subject to audit investigations on account of tax returns and/or tax obligations in respect of prior years ("Audits") during these Chapter 11 Cases. The Debtors recently submitted requested documents in connection with a workers' compensation/payroll-related audit and are awaiting further response or determination. Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors, including interest on late payment of Taxes and Fees (such additional Taxes and Fees, "Assessments").[5] 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.

RELIEF REQUESTED

9. The Debtors respectfully request entry of interim and final relief (a) authorizing, but not directing, the Debtors to negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy, any prepetition Taxes and Fees (including corresponding Assessments) due and owing to the Taxing Authorities, including any Taxes and Fees that are determined post-petition to be owing for the period prior to the Petition Date, and any Taxes and Fees that arise or accrue in the ordinary course of business on a post-petition basis (including all accrued unpaid prepetition fees and penalties related thereto), and (b) authorizing applicable banks and financial institutions to receive, honor, process, and pay all checks issued or to be issued or electronic funds transfers requested or to be requested relating to the above. In addition, the Debtors request that the Court schedule a final hearing to consider approval of this Motion on a final basis.

[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, to contest any Assessments claimed to be due as a result of any Audit.

BASIS FOR RELIEF REQUESTED

10. Cause exists to authorize the payment of the prepetition Taxes and Fees, including, without limitation, (a) the failure to pay any prepetition Taxes and Fees may interfere with the Debtors' reorganization efforts; (b) funds representing certain unremitted prepetition Taxes and Fees may not be property of the Debtors' estates; (c) the failure to pay prepetition Taxes and Fees may increase the scope of secured and priority claims held by the applicable Taxing Authorities against the Debtors' estates; (d) the payment of certain Taxes and Fees affects only the timing of payments as certain Taxes and Fees are afforded priority or secured status under the Bankruptcy Code; and (e) the Court has authority to grant the requested relief under Bankruptcy Code sections 105(a) and 363(b), and payment of the prepetition Taxes and Fees is a valid exercise of the Debtors' fiduciary duties pursuant to Bankruptcy Code sections 1107(a) and 1108.

A. Failure to Pay the Prepetition Taxes and Fees May Interfere with the Debtors' Winddown Operations, 363 Sale and Liquidation Plan Efforts

11. The Debtors seek to obtain authority, but not direction, to pay the prepetition Taxes and Fees to ensure continued, uninterrupted restructuring process. As an initial matter, nonpayment of these obligations may cause Taxing Authorities to take precipitous action, including, but not limited to, asserting liens, preventing the Debtors from conducting business in the applicable jurisdictions, or seeking to lift the automatic stay, which would disrupt the Debtors' reorganization process and could potentially impose significant costs on the Debtors' estates. Failure to satisfy the prepetition Taxes and Fees may jeopardize the Debtors' maintenance of good standing in the jurisdictions in which conducted business and thereby inhibit the Debtors' efforts to engage in a value-maximizing transaction.

12. To the extent that any prepetition Taxes and Fees remain unpaid, the Debtors and, in certain circumstances, their responsible officers or directors, may be subject to additional

administrative burdens, penalties, interest, or other adverse consequences during the pendency of these Chapter 11 Cases. The dedicated and active participation of the Debtors' directors, officers, and other employees is essential to the orderly administration of these Chapter 11 Cases. The threat of a lawsuit or criminal prosecution, and any ensuing liability, would distract the Debtors and their personnel from carrying out their duties in these Chapter 11 Cases to the detriment of all parties in interest.

B. Failure to Pay Certain Taxes and Fees May Increase the Scope of Secured and Priority Claims Held by the Taxing Authorities

13. The Debtors' failure to pay certain prepetition Taxes and Fees may increase the secured or priority claims held by Taxing Authorities against the Debtors' estates, as Taxing Authorities may be able to assert liens against real and personal property for which these Taxes and Fees are due and owing. Furthermore, the post-petition creation and perfection of certain of these liens may not be subject to the automatic stay. *See* 11 U.S.C. §§ 362(b)(3), (18). Thus, nonpayment of certain Taxes and Fees may inadvertently allow the creation and perfection of additional liens on the Debtors' assets during these Chapter 11 Cases.

14. Moreover, to the extent the Taxing Authorities hold oversecured claims, if the prepetition Taxes and Fees are not paid, post-petition interest, fees, penalties, and other charges may accrue. *See 11 U.S.C.* § 506(b); *United States v. Ron Pair Enters., Inc.*, 489 U.S. 235, 241–43 (1989) (holding that oversecured creditors, including nonconsensual lienholders, are entitled to post-petition interest on their claims under section 506(b)). Even if these Taxes and Fees are not treated as secured claims, they may still, as discussed below, be entitled to priority treatment pursuant to the Bankruptcy Code as may any penalties assessed by the applicable Taxing Authorities on delinquent taxes owed by the Debtors. *See* 11 U.S.C. § 507(a)(8). The Debtors'

failure to pay the prepetition Taxes and Fees may, consequently, increase the amount of the secured or priority claims held by the Taxing Authorities against the Debtors' estates.

15. Granting authority to pay the prepetition Taxes and Fees will help avoid the imposition of liens and the accrual of interest charges and unnecessary fees and penalties on such claims, thereby preserving the value of the Debtors' estates and maximizing the distribution available for other creditors. Therefore, the Court should authorize the Debtors to pay prepetition Taxes and Fees because payment will benefit the estates' creditors and other parties in interest.

C. Paying Certain Prepetition Taxes and Fees Will Only Affect the Timing of the Payments

16. Certain of the Taxes and Fees described herein are afforded priority status pursuant to Bankruptcy Code section 507(a)(8).[6] *See* 11 U.S.C. § 507(a)(8)(A). Courts have authorized early payment of priority claims when such early payment is intended to prevent some harm or to procure some benefit for the estate. *See, e.g., In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (recognizing that courts may authorize payment of prepetition claims under the "necessity of payment" doctrine where "there is the possibility that the creditor will employ an immediate economic sanction, failing such payment"); *In re CEI Roofing, Inc.*, 315 B.R. 50, 60–61 (Bankr. N.D. Tex. 2004) (finding that authorization of early payment of priority claims does not upset the Bankruptcy Code's priority scheme or constitute unfair discrimination because such claims are entitled to payment in full under a plan in any event); *In re Equalnet Commc'ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (stating that the court may authorize pre-plan payment of priority claims because "the need to pay these claims in an ordinary course of business time frame is simple common sense").

[6] The Debtors expressly reserve the right to challenge any claim or priority status of any Taxes and Fees.

17. To the extent prepetition Taxes and Fees result in priority claims to the Taxing Authorities, they must be paid in full before any general unsecured obligations of the Debtors may be satisfied. *See* 11 U.S.C. § 507(a)(8). The Debtors submit that sufficient assets exist to pay the prepetition Taxes and Fees, if any. Accordingly, the proposed relief will affect only the timing of payment and will not prejudice the rights of any general unsecured creditor or other party-in-interest. The Court, therefore, should grant the Debtors the authority to pay prepetition Taxes and Fees in the ordinary course.

D. The Court has Authority to Grant the Requested Relief Under Bankruptcy Code Sections 363(b) and 105(a), and Payment of Prepetition Taxes and Fees is a Valid Exercise of the Debtors' Fiduciary Duties Pursuant to Bankruptcy Code Sections 1107(a) and 1108

18. The Court may grant the relief requested herein pursuant to Bankruptcy Code section 363(b), which provides, in pertinent part, that "[t]he [debtor-in-possession], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). Courts have long recognized that, where a sound business justification can be articulated, payment of prepetition claims under Bankruptcy Code section 363(b) is permitted. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (holding that section 363(b) gives a bankruptcy court "broad flexibility" to authorize a debtor to expend funds on account of prepetition claims if there is "some business justification" to justify payment).

19. The Court may also grant the requested relief pursuant to its equitable powers under Bankruptcy Code section 105(a), which provides that "[t]he court may 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). Courts generally recognize that payments to prepetition creditors are appropriate pursuant to Bankruptcy Code section 105 under the "doctrine of necessity" or the "necessity of payment"

doctrine, where such payments are necessary to the continued operation of the debtor's business. *See, e.g., In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002) ("[I]t is only logical that the bankruptcy court be able to use Section 105(a) of the Code to authorize satisfaction of the prepetition claim in aid of preservation or enhancement of the estate."); *see also Lehigh*, 657 F.2d at 581; *Ionosphere*, 98 B.R. at 175 ("[I]ndeed, a bankruptcy court's use of its equitable powers under the 'doctrine of necessity' to authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is 'not a novel concept.'" (internal quotation marks omitted)).

20. Accordingly, pursuant to Bankruptcy Code sections 105(a), 363(b), 1107(a), and 1108, this Court is empowered to grant the relief requested herein and such relief is necessary, in the Debtors' discretion and business judgment, in order to prevent damage to the Debtors' estates.

21. The Debtors submit that payment of any prepetition Taxes and Fees is an exercise of sound business judgment and necessary to permit a successful reorganization, as the Debtors' satisfaction of the prepetition Taxes and Fees is necessary to avoid Audits and other tax-related obstacles to a smooth transition through these Chapter 11 Cases. Significant disruptions of the Debtors' restructuring process of the types described above threaten to irreparably impair the Debtors' ability to reorganize and thereby maximize the value of the Debtors' estates for the benefit of creditors.

22. This Court and others within the Third Circuit have entered orders granting relief similar to the relief requested herein. *See, e.g.*, *In re Congoleum Corporation*, Case No. 20-18488 (Kaplan, C.J.) (Bankr. D.N.J. Aug. 7, 2020) [Docket No. 148]; *In re SLT HoldCo, Inc., et al.*, Case No. 20-18368 (Kaplan, C.J.) (Bankr. D.N.J. July 10, 2020) [Docket No. 180]; *In re Remington Outdoor Co., Inc.*, Case No. 18-10864 (Bankr. D. Del. Mar. 25, 2018) [Docket No. 156]; *In re B.*

Lane, Inc., d/b/a Fashion to Figure, et al., Case No. 17-32958 (Bankr. D.N.J. Nov. 15, 2017) [Docket No. 54]; *In re Mountain Creek Resort, Inc.*, Case No. 17-19899 (Bankr. D.N.J. June 5, 2017) [Docket No. 109].

E. Banks Should be Authorized to Receive, Process, Honor, and Pay all Payments Issued and Transfers Requested to Pay the Prepetition Taxes and Fees

23. Finally, the Debtors draw upon funds in their bank accounts to satisfy the Taxes and Fees. The Debtors respectfully request that the Court authorize the banks at which the Debtors maintain their accounts to receive, process, honor, and pay, to the extent of funds on deposit, any and all checks issued or to be issued and electronic funds transfers requested or to be requested by the Debtors relating to Taxes and Fees. The Debtors also seek authority to issue new post-petition checks or effect new post-petition electronic funds transfers in replacement of any checks or transfer requests on account of Taxes and Fees dishonored or rejected as a result of the commencement of these Chapter 11 Cases in order to carry out the foregoing.

REQUEST FOR INTERIM AND FINAL HEARING

24. The Debtors respectfully request that the Court hold a hearing and enter the Interim Order on an emergency or expedited basis and schedule a hearing on this Motion on a final basis.

RESERVATION OF RIGHTS

25. 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 non-bankruptcy 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.

IMMEDIATE RELIEF REQUESTED

26. Pursuant to Bankruptcy Rule 6003, the Court may grant relief within twenty-one (21) days after the filing of the petition regarding a motion to use property of the estates if such relief is necessary to avoid immediate and irreparable harm. For the reasons set forth above, the Debtors submit that the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors and their respective estates and creditors. Particularly, the Debtors seek the relief herein to pay the Taxes and Fees as set forth herein, thereby avoiding a severe disruption of the Debtors' restructuring process at this critical juncture, in turn preserving and maximizing the value of the Debtors' estates for the benefit of all stakeholders. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 and, therefore, respectfully request that the Court approve the relief requested in this Motion.

WAIVER OF BANKRUPTCY RULES 6004(a) AND (h)

27. The Debtors request a waiver of any applicable notice requirements under Bankruptcy Rule 6004(a) and any stay of the order granting the relief requested herein pursuant to

Bankruptcy Rule 6004(h). As explained above and in the First Day Decl., the relief requested herein is necessary to avoid immediate and irreparable harm to the Debtors. Accordingly, ample cause exists to justify the waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay imposed by Bankruptcy Rule 6004(h), to the extent such notice requirements and such stay apply.

WAIVER OF MEMORANDUM OF LAW

28. The Debtors respectfully request that the Court waive the requirement to file a separate memorandum of law pursuant to Local Rule 9013-1(a)(3) because the legal basis upon which the Debtors rely is set forth herein and the Motion does not raise any novel issues of law.

NO PRIOR REQUEST

29. No prior motion for the relief requested herein has been made to this or any other court.

NOTICE

30. Pursuant to Local Rule 9013-5(f), notice of this Motion will be provided to the following parties: (i) the Office of the United States Trustee for the District of New Jersey; (ii) counsel for any committee appointed in these Cases; (iii) the Taxing Authorities; (iv) the Debtors' consolidated list of 30 largest unsecured creditors; (v) the Internal Revenue Service; (vi) the United States Attorney's Office for the District of New Jersey; (vii) the financial institutions at which the Debtors maintain the bank accounts; (viii) counsel for the Stalking Horse Purchasers; and (ix) any other party entitled to notice pursuant to Bankruptcy Rule 2002 and Local Rule 9013-5. As this Motion is seeking "first day" relief, within 48 hours of the entry of the Interim Order on this Motion, the Debtors will serve copies of the Interim Order, as required by Local Rule 9013-5(f). The Debtors submit that such notice is sufficient, and no further notice need be provided.

CONCLUSION

WHEREFORE, the Debtors respectfully request that the Court enter Interim and Final Orders substantially in the forms submitted herewith: (i) authorizing the Debtors to pay certain Taxes and Fees as set forth herein, (ii) authorizing financial institutions to honor and process related checks and transfers, and (iii) granting such other and further relief as the Court deems just and proper.

Dated: July 22, 2026

ARCHER & GREINER, P.C.

/s/ Stephen M. Packman

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Proposed Counsel to the Debtors

[7] *Pro Hac Vice* admission pending.

EXHIBIT A
(Taxing Authorities)

Authority	Type	Address
Internal Revenue Service ("IRS")	Income	Centralized Insolvency Operation P.O. Box 7346 Philadelphia, PA 19101-7346
Delaware Division of Corporations	Franchise, Annual LLC Tax	Delaware Secretary of State – Division of Corporations 401 Federal Street, Suite 4 Dover, DE 19901
Texas Comptroller of Public Accounts Revenue Accounting Division	Franchise, Sales and Use	P.O. Box 13528, Capitol Station Austin, Texas 78711
Texas Workforce Commission ("TWC")	Unemployment	101 E. 15th Street Austin, Texas 78778
Ward County Tax Assessor-Collector	Property	P.O. Box 290 Monahans, Texas 79756-0290

EXHIBIT B
(Proposed Interim Order)

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

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

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Proposed Attorneys for Debtors

In re:	Case No. 26-18325
POOLIN TECHNOLOGY PTE. LTD., *et al.*,[1]	Chapter 11
Debtors.	(Joint Administration Requested)

INTERIM ORDER (I) AUTHORIZING DEBTORS TO PAY CERTAIN TAXES AND FEES, (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS, AND (III) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered two (2) through six (6), is

ORDERED.

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtors' federal tax identification number, are: Poolin Technology Pte. Ltd., a Singapore Private Limited Company; Lonestar Dream Inc. (5105); and Lonestar Taproot LLC (4118). The location of the Debtors' service address for purposes of these Chapter 11 Cases is: c/o Michael DuFrayne, CRO, 2564 US Highway 1, PMB #16884166, Lawrence, NJ 08648.

Upon consideration of the motion (the "Motion")[1] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order (this "Order") (i) authorizing the Debtors to pay certain Taxes and Fees, (ii) authorizing financial institutions to honor and process related checks and transfers, and (iii) granting such other and further relief as more fully set forth in the Motion; and upon the *Declaration of Michael DuFrayne in Support of Debtors' Chapter 11 Petitions and First Day Motions* [ECF No. 2] (the "First Day Declaration"); and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order Of Reference From The United States District Court For The District Of New Jersey* dated as of September 18, 2012; and 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 Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for hearing on the Motion were appropriate and that no other notice need be provided under the circumstances; and this Court having determined that the legal and factual bases set forth in the Motion and at the hearing thereon establish just cause for the relief granted herein; and upon all of the proceedings 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 herein.

[1] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

2. A final hearing on the Motion (the "Final Hearing") shall be held on **_____, 2026, at ____:____ _.m. prevailing eastern time**. Any objections or responses to entry of a final order on the Motion, if any, must be filed **on or before 4:00 p.m., prevailing eastern time, _____, 2026**. 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, 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 as the Taxes and Fees become 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 post-petition basis, including, for avoidance of doubt, paying any Taxes and Fees arising as a result of the Audits or Assessments; provided, notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any "straddle" amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

4. The Debtors' banks and financial institutions (collectively, the "Banks") are authorized, at the Debtors' request, to receive, process, honor, and pay, to the extent of cleared and

sufficient funds on deposit, any and all checks issued or to be issued, credit card payments, or electronic fund transfers requested or to be requested by the Debtors relating to this Interim Order. The Banks shall not be liable to any party on account of: (a) following the Debtors' representations, instructions, or presentations as to any order of the Court (without any duty of further inquiry); (b) honoring any prepetition checks, drafts, or wires in a good faith belief or upon a representation by the Debtors that the Court has authorized such prepetition check, draft, or wire; or (c) an innocent mistake made despite implementation of reasonable handling procedures. The Banks may rely on the representations of the Debtors regarding checks that were drawn, credit card payments made, or instructions issued by the Debtors before the Petition Date, and the payments should be honored post-petition pursuant to an order of this Court.

5. The Debtors are authorized, but not directed, to issue new post-petition checks or effect new post-petition credit card payments or electronic funds transfers in replacement of any checks, credit card payments, or transfer requests on account of any payments of prepetition Taxes and Fees that are dishonored or rejected as a result of the commencement of the Debtors' Chapter 11 Cases.

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 claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any claim on any grounds; (c) a promise or requirement to pay any 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 agreement, contract, or lease pursuant to section 365 of the

Bankruptcy Code; (f) a waiver or limitation of the Debtors' rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to the Motion are valid, and the Debtors expressly reserve their rights with respect to all of the foregoing.

7. Nothing in this Interim Order, the Motion, or any actions taken pursuant hereto is intended to or shall (a) confer upon any third party any rights or remedies whatsoever, (b) grant any party the status of a third-party beneficiary, (c) be enforceable by any third party, or (d) enhance the status of any claim held by any person or entity. Nothing herein shall be deemed to convert the priority of any claim from a prepetition claim into an administrative expense claim.

8. Nothing in this Interim Order or any action taken by the Debtors in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code, and all of the Debtors' rights with respect to such matters are expressly reserved.

9. Notice of the Motion, as provided therein, shall be deemed good and sufficient notice of the Motion, and that the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

10. The requirement set forth in Bankruptcy Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

11. To the extent applicable, the requirements set forth by Bankruptcy Rules 6003 and 6004 are satisfied and this Interim Order shall be effective immediately upon entry.

12. Notwithstanding any Bankruptcy Rule to the contrary, the terms and conditions of this Interim Order are immediately effective and enforceable upon 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. Any party may move for modification of this Interim Order in accordance with Local Rule 9013-5(e).

15. The Debtors shall serve a copy of this Interim Order on all parties required to receive such service pursuant to Local Rule 9013-5(f).

16. 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 C
(Proposed Final Order)

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

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

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Proposed Attorneys for Debtors

In re:	Case No. 26-18325
POOLIN TECHNOLOGY PTE. LTD., *et al.*,[1]	Chapter 11
Debtors.	(Joint Administration Requested)

FINAL ORDER (I) AUTHORIZING DEBTORS TO PAY CERTAIN TAXES AND FEES, (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS, AND (III) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered two (2) through six (5), is

ORDERED.

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtors' federal tax identification number, are: Poolin Technology Pte. Ltd., a Singapore Private Limited Company; Lonestar Dream Inc. (5105); and Lonestar Taproot LLC (4118). The location of the Debtors' service address for purposes of these Chapter 11 Cases is: c/o Michael DuFrayne, CRO, 2564 US Highway 1, PMB #16884166, Lawrence, NJ 08648.

Debtors: Poolin Technology Pte. Ltd., *et al.*
Case No. 26-18325
Caption of Order: Final Order (I) Authorizing Debtors to Pay Certain Taxes and Fees, (II) Authorizing Financial Institutions to Honor and Process Related Checks and Transfers and (III) Granting Related Relief

Upon consideration of the motion (the "Motion")[1] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order (this "Order") (i) authorizing the Debtors to pay certain Taxes and Fees, (ii) authorizing financial institutions to honor and process related checks and transfers, and (iii) granting such other and further relief as more fully set forth in the Motion; and upon the *Declaration of Michael DuFrayne in Support of Debtors' Chapter 11 Petitions and First Day Motions* [ECF No. 2] (the "First Day Declaration"); and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order Of Reference From The United States District Court For The District Of New Jersey* dated as of September 18, 2012; and 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 Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for hearing on the Motion were appropriate and that no other notice need be provided under the circumstances; and this Court having determined that the legal and factual bases set forth in the Motion and at the hearing thereon establish just cause for the relief granted herein; and upon all of the proceedings 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 herein.

[1] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

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 as 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 post-petition basis, including, for the avoidance of doubt, paying any Taxes and Fees arising as a result of the Audits or Assessments; provided, notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any "straddle" amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts.

3. The Debtors' banks and financial institutions (collectively, the "Banks") are authorized, at the Debtors' request, to receive, process, honor, and pay, to the extent of cleared and sufficient funds on deposit, any and all checks issued or to be issued, credit card payments, or electronic fund transfers requested or to be requested by the Debtors relating to this Final Order. The Banks shall not be liable to any party on account of: (a) following the Debtors' representations, instructions, or presentations as to any order of the Court (without any duty of further inquiry); (b) honoring any prepetition checks, drafts, or wires in a good faith belief or upon a representation by the Debtors that the Court has authorized such prepetition check, draft, or wire; or (c) an innocent

mistake made despite implementation of reasonable handling procedures. The Banks may rely on the representations of the Debtors regarding checks that were drawn, credit card payments made, or instructions issued by the Debtors before the Petition Date, and such payments shall be honored post-petition pursuant to an order of this Court.

4. The Debtors are authorized, but not directed, to issue new post-petition checks or effect new post-petition credit card payments or electronic funds transfers in replacement of any checks, credit card payments, or transfer requests on account of any payments of prepetition Taxes and Fees that are dishonored or rejected as a result of the commencement of the Debtors' Chapter 11 Cases.

5. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity of any claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors' rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to the Motion are valid, and the Debtors expressly reserve their rights with respect to all of the foregoing.

6. Nothing in this Final Order, the Motion, or any actions taken pursuant hereto is intended to or shall (a) confer upon any third party any rights or remedies whatsoever, (b) grant

any party the status of a third-party beneficiary, (c) be enforceable by any third party, or (d) enhance the status of any claim held by any person or entity. Nothing herein shall be deemed to convert the priority of any claim from a prepetition claim into an administrative expense claim.

7. Nothing in this Final Order or any action taken by the Debtors in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to § 365, and all of the Debtors' rights with respect to such matters are expressly reserved.

8. Notice of the Motion, as provided therein, shall be deemed good and sufficient notice of the Motion and the requirements of the Bankruptcy Rules and Local Rules are satisfied by such notice.

9. The requirement set forth in Bankruptcy Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

10. To the extent applicable, the requirements set forth by Bankruptcy Rules 6003 and 6004 are satisfied and this Final Order shall be effective immediately upon entry.

11. Notwithstanding any Bankruptcy Rule to the contrary, the terms and conditions of this Final Order are immediately effective and enforceable upon entry.

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

13. Any party may move for modification of this Final Order in accordance with Local Rule 9013-5(e).

14. The Debtors shall serve a copy of this Final Order on all parties required to receive such service pursuant to Local Rule 9013-5(f).

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