Docket #0007 Date Filed: 9/21/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
Yardbird Group LLC, *et al.*,[1]	Case No. 26-11479 (___)
Debtors.	(Joint Administration Requested)

DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN PREPETITION TAXES AND FEES, (II) AUTHORIZING THE DEBTORS' BANKS TO HONOR ALL RELATED PAYMENT REQUESTS, AND (III) GRANTING RELATED RELIEF

The above-captioned debtors and debtors in possession (collectively, the "Debtors") seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (the "Proposed Interim Order" and the "Proposed Final Order," respectively), (i) authorizing, but not directing, the Debtors to pay certain prepetition taxes and fees, including any penalties and interest thereon, (ii) authorizing the Banks (defined below) to process and pay checks and electronic fund transfer requests related thereto, and (iii) granting related relief. In support of this motion (this "Motion"), the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of Delaware (this "Court") has jurisdiction over the above-captioned chapter 11 cases (these "Chapter 11 Cases"), the Debtors, property of the Debtors' estates, and these matters under 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of*

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number include: Yardbird Group LLC (7139); Southern Operations, LLC (5384); Yardbird Beverly Hills, LLC (9735); Yardbird DFW, LLC (2545); Yardbird DC, LLC (2651); Yardbird Chicago, LLC (6273); Yardbird Denver LLC (8819), YB Las Vegas, LLC (4071), Yardbird DFW Management LLC (8949), Yardbird DFW Concession LLC (1952), and The Bird Singapore LLC (8264). The location of the Debtors' service address in these chapter 11 cases is 3355 Las Vegas Boulevard South, Las Vegas, Nevada 89109.

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Delaware, dated February 29, 2012. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

2. Pursuant to rule 9013-1(f) of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), the Debtors consent to the entry of a final order with respect to this Motion if it is determined that this Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

3. Venue of these Chapter 11 Cases in this district is proper under 28 U.S.C. §§ 1408 and 1409.

4. The statutory bases 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"), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Rule 9013-1(m).

GENERAL BACKGROUND

5. On the date hereof (the "Petition Date"), each of the Debtors filed a voluntary petition for relief pursuant to chapter 11 of the Bankruptcy Code. The Debtors have also filed a motion requesting joint administration of these Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b). The Debtors are operating their business and managing their properties as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made, and no official committees have been appointed in these Chapter 11 Cases.

6. The Debtors own and operate "Yardbird Southern Table & Bar," an award-winning polished casual dining concept offering a modern take on traditional Southern American cuisine. Beyond its famed fried chicken, Yardbird is known for its weekend brunch, chef-curated bourbon dinners, and an award-winning mixology program and extensive wine list, all served in an inviting,

open atmosphere anchored by signature floor-to-ceiling windows and open kitchens. Event dining and catering represent a significant portion of the Debtors' revenue, complementing the Debtors' three operating restaurant locations in Dallas, Texas; Washington, D.C.; and Chicago, Illinois, and two licensed locations in Las Vegas, Nevada and Singapore.

7. Additional factual background regarding the Debtors, including their business operations, their corporate and capital structure, and the events leading to the filing of these Chapter 11 Cases is set forth in the *Declaration of Albert Altro in Support of Chapter 11 Petitions and First Day Motions* (the "First Day Declaration"), which is incorporated herein by reference.[2]

FACTS RELEVANT TO THIS MOTION

A. The Debtors' Taxes and Fees Obligations

8. In the ordinary course of their business, the Debtors incur or collect and remit a variety of taxes, including Sales Taxes, real and personal Property Taxes, Income Taxes, and Licenses and Other Permits and Fees (each as defined below and collectively, the "Taxes and Fees"). The Debtors remit such Taxes and Fees to various federal, state, and local governments, including taxing and licensing authorities (each, an "Authority," and collectively, the "Authorities") identified in a schedule attached hereto as **Exhibit C**[3] in accordance with applicable laws. The Taxes and Fees are paid monthly, quarterly, and annually to the respective Authorities, depending on the given Tax or Fee and the Authority to which they are paid. Taxes and Fees are remitted and paid by the Debtors through checks and electronic transfers that are processed through the Debtors' banks and other financial institutions (collectively, the "Banks").

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

[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**.

9. The Debtors estimate that they have accrued approximately $200,000 in prepetition Taxes and Fees. The prepetition Taxes and Fees that the Debtors expect will become payable during the Chapter 11 Cases are summarized as follows:

Category	Description	Interim	Final
Sales Taxes	The Debtors remit sales, use, and related taxes and fees to the Authorities in Illinois, Texas, California, Florida, and Washington, D.C., in connection with the operation of their restaurants.	$98,000	$200,000
Real and Personal Property Taxes	The Debtors remit taxes and fees related to certain owned real and personal property holdings, payable as such taxes come due in the ordinary course of business.	$0	$0
Income and Franchise Taxes	The Debtors remit income and franchise taxes incurred in the ordinary course of business based on the jurisdictions in which the Debtors do business.	$0	$0
Liquor Licenses, Business Licenses, and Other Permits and Fees	The Debtors are required to pay certain fees to conduct business within certain jurisdictions, which include liquor licenses, food permits, and operational licenses.	$0	$0
Total		**$98,000**	**$200,000**

10. Additionally, to the extent Authorities conduct audits of the Debtors' Taxes and Fees and determine that additional amounts are owed to such Authorities on account of any prepetition periods, the Debtors seek authority to pay such additional amounts as Taxes and Fees under this Motion. The Debtors believe that their prepetition Taxes and Fees are current, except with respect to any prepetition Taxes and Fees that have accrued, but are not yet due. However, to the extent the Authorities determine that additional prepetition amounts are owed, the Debtors seek authority to pay such amounts.

B. Sales Taxes

11. The Debtors are required to collect and remit sales taxes ("Sales Taxes") in connection with the operation of their restaurants. In general, Sales Taxes accrue as the Debtors' products are sold and are calculated based upon a statutory percentage of the sale price. In the states where the Debtors have restaurant locations, they are required to collect Sales Taxes from guests on a per sale basis and then remit such taxes to the applicable Authority. The Debtors utilize a third-party servicer, Dine Technology LLC (The "Sales Tax Processor"), to collect and remit Sales Taxes to the applicable Authorities. In connection with such services, the Debtors pay the Sales Tax Processor certain fees in the ordinary course of business. As of the Petition Date, the Debtors believe they do not owe any prepetition amounts on account of the Sales Tax Processor. By this Motion, the Debtors seek authority, but not direction, to continue honoring the Sales Tax Processor's fees in the ordinary course, consistent with past practice.

12. The Debtors believe that approximately $200,000 in prepetition Sales Taxes are accrued and unpaid as of the Petition Date, $98,000 which will become payable during the first 30 days of these Chapter 11 Cases (the "Interim Period").

C. Real and Personal Property Taxes

13. State and local laws in various jurisdictions generally grant Authorities the power to levy property taxes against the Debtors' properties, and the Debtors pay property taxes in various jurisdictions on account of the Debtors' real and personal property located in such jurisdictions (collectively, the "Property Taxes"). To avoid the imposition of statutory liens on their real and personal property, the Debtors pay the Property Taxes in the ordinary course of business as they accrue or on an annual and semi-annual basis. The Property Taxes are billed by the applicable

Authorities directly to the Debtors. The Debtors believe that no prepetition real or personal Property Taxes remain outstanding as of the Petition Date.

D. Income and Franchise Taxes

14. The Debtors are also subject to state and federal taxes on income ("Income Taxes") and taxes in order to conduct business in particular jurisdictions ("Franchise Taxes"). Such amounts are generally paid quarterly or annually. The Debtors utilize a third-party servicer, CohnReznick LLP (the "Franchise Tax Processor," collectively with the Sales Tax Processor, the "Tax Processors"), to collect and remit federal Income Taxes and Franchise Taxes to the applicable Authorities. In connection with such services, the Debtors pay the Franchise Tax Processor certain fees in the ordinary course of business. As of the Petition Date, the Debtors believe they do not owe any prepetition amounts on account of the Franchise Tax Processor. By this Motion, the Debtors seek authority, but not direction, to continue honoring the Franchise Tax Processor's fees in the ordinary course, consistent with past practice.

15. As of the Petition Date, the Debtors believe they do not owe any prepetition amounts on account of the Income Taxes and Franchise Taxes.

E. Liquor Licenses, Business Licenses, and Other Permits and Fees

16. The Debtors are required to pay various taxes and fees for business licenses, liquor licenses, permits, and other similar types of obligations (collectively, the "Licenses and Permits") to continue conducting their business in conformity with state and local laws. The Debtors remit required amounts for the Licenses and Permits on a monthly, quarterly, or annual basis, depending on the requirements of the particular Authority. The Debtors believe that as of the Petition Date, they do not owe any prepetition amounts on account of the Licenses and Permits.

RELIEF REQUESTED

17. The Debtors seek entry of the Proposed Interim Order and the Proposed Final Order, pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code, (i) authorizing the Debtors to remit and pay certain Taxes and Fees accrued prior to the Petition Date, up to $98,000 on an interim basis and, an aggregate amount up to $200,000 on a final basis, that will become payable during the pendency of these Chapter 11 Cases, including any penalties and interest thereon, to the various Authorities, (ii) authorizing payment of any accrued and unpaid prepetition Tax Processor Fees, and (iii) granting related relief. In addition, the Debtors request that the Court schedule a final hearing to approve the relief requested herein on a final basis. Additionally, the Debtors request authority to pay Taxes and Fees owed to the Authorities that may become due during the pendency of the Chapter 11 Cases in the ordinary course of business.

18. The Debtors believe that payment of the Taxes and Fees, including any prepetition amounts, is necessary to avoid immediate and irreparable harm and should be approved pursuant to the Proposed Interim Order and the Proposed Final Order. To the best of the Debtors' knowledge, the Taxes and Fees generally consist of current tax and fee obligations, and are not in respect of catch-up payments, other than any prepetition payments that were interrupted by the commencement of these Chapter 11 Cases. Finally, the Debtors request that the Court authorize the Debtors' Banks to process checks and electronic transfers for the Taxes and Fees in the ordinary course of business.

BASIS FOR RELIEF

19. The Debtors respectfully submit that the Court should authorize the payment of the prepetition Taxes and Fees because: (i) 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; (ii) 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; and (iii) the Debtors' directors and officers may otherwise face personal liability.

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

20. 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 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.").

21. 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.

22. Certain of the prepetition Taxes and Fees are 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.

23. Moreover, to the extent that the prepetition Taxes and Fees are entitled to priority treatment under Bankruptcy Code section 507(a)(8), 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 pay 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 Also Appropriate Under Sections 105(a) and 363 of the Bankruptcy Code and the Doctrine of Necessity.

24. 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."

25. 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).

26. Under the doctrine of necessity, a bankruptcy court may exercise its equitable power to authorize a debtor 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 [debtor], payment maybe authorized'")).

27. The bankruptcy 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 a debtor in possession to maintain and operate the debtor's business and to use estate property outside of the ordinary course of business. In fact, a debtor in possession operating a business under section 1108 of the Bankruptcy Code has a duty to protect and preserve the value of its business, and prepetition claims may be paid if necessary to perform the debtor's 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.").

28. 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 maintain their good standing to operate in the jurisdictions in which they do business. If such taxes are not paid, state and local Authorities may 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 these 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 Debtor's sale process and otherwise administering these 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, payment of the prepetition Taxes and Fees is warranted.

29. Similar relief routinely has been granted by courts in this District. *See, e.g.*, *In re Simply Interior Homes, LLC*, No. 26-10922 (CTG) (Bankr. D. Del. June 30, 2026) (authorizing the debtors to pay prepetition taxes and fees in the ordinary course of business); *In re Brightmark Plastics Renewal LLC*, No. 25-10472 (LSS) (Bankr. D. Del. Apr. 10, 2025) (same); *In re Nikola Corp.*, No. 25-10258 (TMH) (Bankr. D. Del. Mar. 18, 2025) (same); *In re Biolase, Inc.*, No. 24-

12245 (KBO) (Bankr. D. Del. Oct. 25, 2024) (same); *In re Supply Source Enterprises, Inc.*, No. 24-11054 (BLS) (Bankr. D. Del. June 13, 2024) (same).[4]

IV. Request for Authority for Banks to Honor and Pay Checks Issued and Funds Transfers with Respect to the Prepetition Taxes and Fees.

30. In addition, by this Motion, the Debtors request that all applicable Banks be authorized, when requested by the Debtors, to receive, process, honor, and pay any and all checks presented for payment of, and to honor all fund transfer requests made by the Debtors related to, prepetition Taxes and Fees, whether such checks were presented or fund transfer requests were submitted prior to or after the Petition Date, provided that sufficient funds are available in the applicable accounts to make the payments. The Debtors represent that these checks are drawn on specific disbursement accounts and can be readily identified as relating directly to the authorized payment of prepetition Taxes and Fees. Accordingly, the Debtors believe that checks other than those relating to authorized payments will not be honored inadvertently.

31. For these reasons, the Debtors respectfully submit that the relief requested herein is necessary, appropriate, and in the best interests of the Debtors' estates and creditors.

RESERVATION OF RIGHTS

32. Nothing contained herein is or should be construed as: (i) an implication or admission as to the validity of any claim against the Debtors, (ii) a waiver of the Debtors' or any other party-in-interest's rights to dispute the amount of, basis for, or validity of any claim against the Debtors, (iii) a waiver of any claims or causes of action that may exist against any creditor or interest holder, (iv) a promise to pay any claim, (v) a concession by the Debtors that any liens (contractual, common law, statutory or otherwise) satisfied pursuant to this Motion are valid (and

[4] Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request.

all rights to contest the extent, validity or perfection or seek avoidance of all such liens are expressly reserved), (vi) an approval, assumption, adoption, or rejection of any agreement, contract, program, policy, or lease between the Debtors and any third party under section 365 of the Bankruptcy Code, (vii) a waiver of the obligation of any party in interest to file a proof of claim, or (viii) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease. Any payment made pursuant to this Motion is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' rights to subsequently dispute such claim. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' rights to dispute such claim subsequently.

IMMEDIATE RELIEF IS NECESSARY

33. The Court may grant the relief requested in this Motion immediately if the "relief is needed to avoid immediate and irreparable harm[.]" Fed. R. Bank. P. 6003; *In re First NLC Fin. Servs., LLC*, 382 B.R. 547, 549 (Bankr. S.D. Fla. 2008). The Third Circuit has interpreted the language "immediate and irreparable harm" in the context of preliminary injunctions. In that context, the Third Circuit has instructed that irreparable harm is that which "cannot be redressed by a legal or an equitable remedy following a trial." *Instant Air Freight Co. v. C.F. Air Freight, Inc.*, 882 F.2d 797, 801 (3d Cir. 1989). The Debtors submit that, for the reasons already set forth herein, the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates.

34. Accordingly, the Debtors request that the Court waive the stay imposed by Bankruptcy Rule 6004(h), which provides that "[u]nless the court orders otherwise, an order authorizing the use, sale, or lease of property (other than cash collateral) is stayed for 14 days after

the order is entered." Fed. R. Bankr. P. 6004(h). As described above, the relief that the Debtors seek in this 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 14-day stay imposed by Bankruptcy Rule 6004(h), as the exigent nature of the relief sought herein justifies immediate relief.

NOTICE

35. Notice of this motion will be provided to the following parties or their respective counsel: (a) the Office of the United States Trustee; (b) the holders of the twenty (20) largest unsecured claims against the Debtors on a consolidated basis; (c) the DIP Secured Parties; (d) the Prepetition Secured Parties; (e) CNB; (f) the Internal Revenue Service; (g) the United States Attorney's Office for the District of Delaware; (h) the state attorneys general for all states in which the Debtors conduct business; (i) the Banks; (j) the Authorities; and (k) any party that has requested notice pursuant to Bankruptcy Rule 2002. As this Motion is seeking "first day" relief, within forty-eight (48) hours of the entry of an order with respect to this Motion, the Debtors will serve copies of this Motion and any order entered with respect to this Motion as required by Local Rule 9013-1(m). The Debtors respectfully submit that, in light of the nature of the relief requested, no further notice is necessary.

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CONCLUSION

WHEREFORE, the Debtors respectfully request that this Court enter the Proposed Interim Order and the Proposed Final Order, substantially in the forms annexed 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: September 21, 2026
Wilmington, Delaware

POTTER ANDERSON & CORROON LLP

/s/ Katelin A. Morales

M. Blake Cleary (No. 3614)
Brett M. Haywood (No. 6166)
Katelin A. Morales (No. 6683)
Shannon A. Forshay (No. 7293)
Ethan H. Sulik (No. 7270)
1313 North Market Street, 6th Floor
Wilmington, Delaware 19801
Tel: (302) 984-6000
Facsimile: (302) 658-1192
Email: bcleary@potteranderson.com
bhaywood@potteranderson.com
kmorales@potteranderson.com
sforshay@potteranderson.com
esulik@potteranderson.com

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:	Chapter 11
Yardbird Group LLC, *et al.*,[1]	Case No. 26-11479 (___)
Debtors.	(Joint Administration Requested)
	Re: Docket No. __

INTERIM ORDER (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN PREPETITION TAXES AND FEES, (II) AUTHORIZING THE DEBTORS' BANKS TO HONOR ALL RELATED PAYMENT REQUESTS, AND (III) GRANTING RELATED RELIEF

Upon the motion (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an interim order (this "Interim Order"), (i) authorizing, but not directing, the Debtors to pay certain prepetition Taxes and Fees, including any penalties and interest thereon, (ii) authorizing the Banks to process and pay checks and electronic fund transfer requests related thereto, and (iii) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter in accordance with 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 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 these Chapter 11 Cases is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Debtors' notice of the Motion and opportunity

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number include: Yardbird Group LLC (7139); Southern Operations, LLC (5384); Yardbird Beverly Hills, LLC (9735); Yardbird DFW, LLC (2545); Yardbird DC, LLC (2651); Yardbird Chicago, LLC (6273); Yardbird Denver LLC (8819), YB Las Vegas, LLC (4071), Yardbird DFW Management LLC (8949), Yardbird DFW Concession LLC (1952), and The Bird Singapore LLC (8264). The location of the Debtors' service address in these chapter 11 cases is 3355 Las Vegas Boulevard South, Las Vegas, Nevada 89109.

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

for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein and that such relief is in the best interests of the Debtors, their estates, their creditors and all parties in interest; and upon all of the proceedings had before the Court 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 final hearing (the "Final Hearing") on the Motion shall be held on **_____, 2026, at__:__ _.m., prevailing Eastern Time**. Any objections or responses to entry of the Proposed Final Order shall be filed with the Court, and served so as to be received by the following parties, by **no later than 4:00 p.m., prevailing Eastern Time, on _____, 2026**: (i) proposed counsel to the Debtors, Potter Anderson & Corroon LLP, 1313 North Market Street, 6th Floor, Wilmington, Delaware 19801 (Attn: M. Blake Cleary (bcleary@potteranderson.com), Brett M. Haywood (bhaywood@potteranderson.com), and Katelin A. Morales (kmorales@potteranderson.com)); (ii) counsel for the DIP Secured Parties and the Prepetition Secured Parties, (a) Winston Taylor LLP, 200 Park Avenue, New York, New York 10166-4193 (Attn: Jon Levine (jon.levine@winstontaylor.com) and Tom Good (tom.good@winstontaylor.com)) and (b) Cole, Schotz, Meisel, Forman & Leonard, P.A., 1000 N. West Street, Suite 1200, Wilmington, DE 19801 (Attn: Patrick J. Reilley (preilley@coleschotz.com) and Daniel F. Geoghan (dgeoghan@coleschotz.com)); (iii) Office of the United States Trustee, J. Caleb Boggs Federal Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801 (Attn: Jonathan W. Lipshie (Jon.Lipshie@usdoj.gov)), and (iv) if any

statutory committee has been appointed in these Chapter 11 Cases, counsel to such committee (collectively, the "Notice Parties").

3. The Debtors are authorized, but not directed, to pay prepetition Sales Taxes in an amount not to exceed $98,000, during the Interim Period. To the extent the Debtors discover additional prepetition Taxes and Fees not set forth in the Motion, the Debtors reserve the right to seek relief to pay such Taxes and Fees; *provided, however*, that nothing in this Interim Order shall authorize the Debtors' payment of any Taxes and Fees that are past-due.

4. The Debtors are authorized, but not directed, to pay any Tax Processor Fees that become due and owing during the Interim Period in the ordinary course of business, consistent with past practice.

5. Nothing contained herein is or should be construed as: (i) an implication or admission as to the validity of any claim against the Debtors, (ii) a waiver of the Debtors' or any other party-in-interest's rights to dispute the amount of, basis for, or validity of any claim against the Debtors, (iii) a waiver of any claims or causes of action that may exist against any creditor or interest holder, (iv) a promise to pay any claim, (v) a concession by the Debtors that any liens (contractual, common law, statutory or otherwise) satisfied pursuant to this Interim Order are valid (and all rights to contest the extent, validity or perfection or seek avoidance of all such liens are expressly reserved), (vi) an approval, assumption, adoption, or rejection of any agreement, contract, program, policy, or lease between the Debtors and any third party under section 365 of the Bankruptcy Code, (vii) a waiver of the obligation of any party in interest to file a proof of claim, or (viii) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease. Any payment made pursuant to this

Interim Order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' rights to subsequently dispute such claim.

6. The Banks are authorized, when requested by the Debtors, to receive, process, honor and pay all checks presented for payment of, and to honor all funds transfer requests made by the Debtors related to, prepetition Taxes and Fees, whether such checks were presented or funds transfer requests were submitted prior to or after the Petition Date, provided that funds are available in the Debtors' accounts to cover such checks and funds transfers. The Banks are authorized to rely on the Debtors' designation of any particular check or funds transfer as approved by this Interim Order.

7. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Interim Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

8. Nothing contained in this Interim Order shall be construed to accelerate payments to any Authority that are not otherwise due and payable.

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

10. This Court finds and determines that the requirements of Bankruptcy Rule 6003 are satisfied and that the interim relief requested is necessary to avoid immediate and irreparable harm.

11. The notice requirement of Bankruptcy Rule 6004(a) is waived.

12. This Interim Order shall be immediately effective and enforceable upon its entry. The fourteen-day stay imposed by Bankruptcy Rule 6004(h) is hereby waived.

13. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Interim Order.

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

Exhibit B

Proposed Final Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
Yardbird Group LLC, *et al.*,[1]	Case No. 26-11479 (___)
Debtors.	(Joint Administration Requested)
	Re: Docket Nos. __ & __

FINAL ORDER (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN PREPETITION TAXES AND FEES, (II) AUTHORIZING THE DEBTORS' BANKS TO HONOR ALL RELATED PAYMENT REQUESTS, AND (III) GRANTING RELATED RELIEF

Upon the motion (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an order (this "Final Order"), (i) authorizing, but not directing, the Debtors to pay certain prepetition Taxes and Fees, including any penalties and interest thereon, (ii) authorizing the Banks to process and pay checks and electronic fund transfer requests related thereto, and (iii) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter in accordance with 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 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 these Chapter 11 Cases is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Debtors' notice of the Motion and opportunity

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number include: Yardbird Group LLC (7139); Southern Operations, LLC (5384); Yardbird Beverly Hills, LLC (9735); Yardbird DFW, LLC (2545); Yardbird DC, LLC (2651); Yardbird Chicago, LLC (6273); Yardbird Denver LLC (8819), YB Las Vegas, LLC (4071), Yardbird DFW Management LLC (8949), Yardbird DFW Concession LLC (1952), and The Bird Singapore LLC (8264). The location of the Debtors' service address in these chapter 11 cases is 3355 Las Vegas Boulevard South, Las Vegas, Nevada 89109.

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

for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein and that such relief is in the best interests of the Debtors, their estates, their creditors and all parties in interest; and upon all of the proceedings had before the Court 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.

2. The Debtors are authorized, but not directed, to pay prepetition Taxes and Fees in an aggregate amount not to exceed $200,000. The Debtors are authorized, but not directed, to pay any Tax Processor Fees that become due during the pendency of these Chapter 11 Cases in the ordinary course of business, consistent with past practice.

3. The Banks are authorized, when requested by the Debtors, to receive, process, honor and pay all checks presented for payment of, and to honor all funds transfer requests made by the Debtors related to prepetition Taxes and Fees, whether such checks were presented or funds transfer requests were submitted prior to or after the Petition Date, provided that funds are available in the Debtors' accounts to cover such checks and funds transfers. The Banks are authorized to rely on the Debtors' designation of any particular check or funds transfer as approved by this Final Order.

4. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Final Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

5. Nothing contained herein is or should be construed as: (i) an implication or admission as to the validity of any claim against the Debtors, (ii) a waiver of the Debtors' or any

other party-in-interest's rights to dispute the amount of, basis for, or validity of any claim against the Debtors, (iii) a waiver of any claims or causes of action that may exist against any creditor or interest holder, (iv) a promise to pay any claim, (v) a concession by the Debtors that any liens (contractual, common law, statutory or otherwise) satisfied pursuant to this Final Order are valid (and all rights to contest the extent, validity or perfection or seek avoidance of all such liens are expressly reserved), (vi) an approval, assumption, adoption, or rejection of any agreement, contract, program, policy, or lease between the Debtors and any third party under section 365 of the Bankruptcy Code, (vii) a waiver of the obligation of any party in interest to file a proof of claim, or (viii) otherwise affecting the Debtors' rights under section 365 of the Bankruptcy Code to assume or reject any executory contract or unexpired lease. Any payment made pursuant to this Final Order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' rights to subsequently dispute such claim.

6. Nothing contained in this Final Order shall be construed to accelerate payments to any Authority that are not otherwise due and payable.

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

8. All objections to entry of this Final Order, to the extent not withdrawn or settled, are overruled.

9. This Final Order shall be immediately effective and enforceable upon its entry. The fourteen-day stay imposed by Bankruptcy Rule 6004(h) is hereby waived.

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

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

Exhibit C

Authorities

Authority	Address	Type of Tax
Illinois Department of Revenue	PO BOX 19035 SPRINGFIELD IL 62794-9035	Sales & State Income
City of Chicago Department of Finance	121 N. LaSalle Street, 7th Floor Chicago, IL 60602	Sales
Texas Comptroller of Public Accounts	Texas Comptroller of Public Accounts P.O. Box 13528, Capitol Station Austin, Texas 78711-3528	Sales & Franchise
DC Office of Tax and Revenue	1101 4th Street, SW, Suite W270 Washington, DC 20024	Sales, Property, Franchise, & Ballpark fee
California Department of Tax and Fee Administration	12750 Center Court Drive South, Suite 400 Cerritos, CA 90703-8594	Sales
Florida Department of Revenue	Florida Department of Revenue P. O. Box 6668 Tallahassee, FL 32314-6668	Sales, State Income, & Unemployment
Miami-Dade County Tax Collector	200 NW 2nd Ave Miami, FL 33128	Sales & Property
City of Miami Beach Finance Department (Resort tax division)	1700 Convention Center Drive, Miami Beach, FL 33139	Sales
Cook County Treasurer	Cook County Treasurer's Office 118 North Clark Street, Room 112 Chicago, IL 60602	Property
Dallas County Tax Office	500 Elm Street, Suite 3300, Dallas, TX 75202	Property
LA County Treasurer and Tax Collector	Kenneth Hahn Hall of Administration 500 W Temple Street Los Angeles, CA 90012	Real and Personal Property
Illinois Secretary of State	160 N. LaSalle Street Chicago, IL 60601	Franchise
California Franchise Tax Board	Franchise Tax Board PO Box 942857 Sacramento CA 94257- 0500	Franchise & State Income
Texas Workforce Commission	101 E 15th Street Austin, TX 78778	Unemployment
Internal Revenue Service	Internal Revenue Service Centralized Insolvency Operation P.O. Box 7346 Philadelphia, PA 19101-7346	Federal Income, FUTA, & FICA
Illinois Department of Employment Security	IDES P.O. Box 19300 Springfield, Illinois 62794-9300	Unemployment

Authority	Address	Type of Tax
DC Department of Employment Services (DOES)	4058 Minnesota Avenue, NE, Washington DC 20019	Unemployment
California Employment Development Department	Employment Development Department Legal Office 1416 9th Street, MIC 53 Sacramento, CA 95814-0001	Unemployment
City of Beverly Hills Finance Department	PO Box 844731 Los Angeles, CA 90084	Other - City