

SRF 58299

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:) Chapter 11
GTT COMMUNICATIONS, INC., <i>et al.</i> , ¹) Case No. 21-11880 (MEW)
Debtors.) (Jointly Administered)
) Re: Docket No. 12

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**FINAL ORDER
(I) AUTHORIZING, BUT NOT DIRECTING, PAYMENT OF
CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Upon the motion (the "Motion")² of the debtors and debtors in possession (collectively, the "Debtors") in the above-captioned chapter 11 cases (the "Chapter 11 Cases") for entry of a final order (the "Final Order"): (i) authorizing, but not directing, the Debtors to pay, as applicable, Taxes and Fees and certain related obligations, in each case, as they come due in the ordinary course of business; and (ii) granting related relief, as further described in the Motion; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and this proceeding being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and venue of this proceeding and the Motion in this Court being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been given; and this Court having found that no other or further notice is necessary; and this Court having reviewed the Motion and the First Day Declaration and having heard statements in support of the Motion at a hearing held before this Court (the "Final Hearing"); and this Court having determined that the legal and factual bases set

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: GTT Communications, Inc. (6338); Communication Decisions - SNVC, LLC (6338); Core180, LLC (6338); Electra Ltd. (6338); GC Pivotal, LLC (6227); GTT Americas, LLC (1133); GTT Global Telecom Government Services, LLC (6338); GTT RemainCo, LLC (0472); GTT Apollo Holdings, LLC (2300); and GTT Apollo, LLC (8127). The service address for the Debtors is 7900 Tysons One Place, Suite 1450, McLean, VA 22102.

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

forth in the Motion and at the Final Hearing establish just cause for the relief granted herein; 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 any objections to the relief requested in the Motion having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor, it is hereby **ORDERED**:

1. The Motion is granted on a final basis to the extent set forth herein.

2. The Debtors are authorized, but not directed, to (a) pay or remit (or use applicable credits to offset) prepetition Taxes and Fees Obligations without further order of this Court, at such time when the Taxes and Fees are payable in the ordinary course of business and (b) pay Taxes and Fee Obligations that arise in the ordinary course of business on a postpetition basis. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit on account of any such Taxes and Fees.

3. The Debtors are authorized, but not directed, to (a) pay any prepetition CLA Obligations and (b) pay any CLA Obligations that arise in the ordinary course of business on a postpetition basis.

4. The payment of obligations under this Final Order are not limited to the Authorities listed in **Exhibit C** to the Motion, and such exhibit may be supplemented with additional Authorities without further order of the Court.

5. The Debtors are authorized, but not directed, to honor any amounts owed on account of the Domestic Audits conducted in connection with their Taxes and Fees in the ordinary course of business.

6. 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, provided that sufficient funds are on deposit and standing in the Debtors' credit in the applicable bank accounts to cover such payments, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order without any duty of further inquiry and without liability for following the Debtors' instructions.

7. Nothing contained in the Motion or this Final Order is intended or should be construed as (a) an agreement or admission as to the validity or priority of any claim against the Debtors or their estates; (b) a waiver or impairment of the Debtors' or any appropriate party in interest's rights to dispute any claim against the Debtors on any grounds; (c) a waiver of any claims or causes of action which may exist against any creditor or interest holder; (d) a promise by the Debtors to pay any claim; (e) an implication or admission by the Debtors that any claim is payable pursuant to this Final Order; or (f) the assumption or adoption of any contract or agreement under Bankruptcy Code section 365.

8. Notwithstanding anything in the Motion or this Final Order to the contrary, any payment made or action taken by any of the Debtors pursuant to the authority granted herein, as well as the exercise of any and all rights and authorizations granted or approved hereunder, shall be subject to the requirements imposed on the Debtors under any orders of this Court approving any use of cash collateral by the Debtors (the "Cash Collateral Orders"). To the extent there is any inconsistency between the terms of the Cash Collateral Orders and any action taken or proposed to be taken hereunder, the terms of the Cash Collateral Orders shall control.

9. Notwithstanding the possible applicability of Bankruptcy Rule 6004(h) or otherwise, the terms and conditions of this Final Order shall be immediately effective and enforceable upon its entry.

10. The Debtors are authorized and empowered to take all actions necessary to effectuate the relief granted pursuant to this Final Order.

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

Dated: November 30, 2021
New York, New York

s/Michael E. Wiles

THE HONORABLE MICHAEL E. WILES
UNITED STATES BANKRUPTCY JUDGE