

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

In re:

GAMIDA CELL INC.

Debtor.

Chapter 11

Case No. 24-11003 (JKS)

**DEBTOR’S MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS
AUTHORIZING THE DEBTOR TO CONTINUE EMPLOYEE BENEFITS PROGRAM**

The debtor and debtor-in-possession (the “Debtor” or “Gamida (US)”) in the above-captioned chapter 11 case (the “Case”), hereby moves the Court (the “Motion”) for 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, and together, the “Proposed Orders”), pursuant to sections 105(a) and 363(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) (i) authorizing the Debtor to maintain and continue to honor payments with respect to the Employee Benefits (as defined below), (ii) authorizing banks and other financial institutions (collectively, the “Banks”) to honor and process check and electronic transfer requests related to the foregoing; and (iii) granting related relief. In support of the Motion, the Debtor relies on the *Declaration of Abigail Jenkins, President and Chief Executive Officer of Gamida Cell Inc., in Support of Chapter 11 Petition and First Day Motions*, filed with the Court concurrently herewith (the “Jenkins Declaration”).¹ In further support of the Motion, the Debtor respectfully represents as follows:

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Jenkins Declaration.

JURISDICTION

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this Case and the Motion pursuant to 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. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue of this Case and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

2. Pursuant to Rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the Debtor consents to the entry of a final judgment or order with respect to the Motion if it is determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

3. The statutory and legal predicates for the relief requested herein are sections 105 and 363(b) of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004.

BACKGROUND

4. On the date hereof (the “Petition Date”), the Debtor commenced a case by filing a petition for relief under chapter 11 of the Bankruptcy Code. The Debtor continues to operate its business and manage its property as a debtor and debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. No creditors’ committee has been appointed in this Case. No trustee or examiner has been appointed in this Case.

6. Gamida (US), along with Gamida Cell Ltd. (“Parent” and together with Gamida (US), the “Company”), is a biotech company developing cutting edge technology that uses human

cells to treat different blood related disorders including leukemia, lymphoma, and other severe blood conditions. The Company commenced proceedings in Israel and the United States to implement a comprehensive, value-maximizing financial restructuring that significantly deleverages the Company while providing it with a financial runway and support for the commercialization of Omisirge, the Company's groundbreaking therapeutic. Confirmation of the prepackaged plan in this Chapter 11 Case is the last of a series of transactions to implement the Company's restructuring. Prior to the commencement of this Chapter 11 Case, the *Prepackaged Chapter 11 Plan of Reorganization of Gamida Cell Inc.* (the "Plan") was solicited and unanimously accepted by all creditors entitled to vote on the Plan. The Plan is also supported by the Debtor's largest and only unsecured creditor, Highbridge.

7. More detailed factual background regarding the Debtor and the commencement of this Case is set forth in the Jenkins Declaration.

I. The Debtor's Employee Benefits

8. As of May 1, 2024, the Debtor employs 36 individuals on a full-time basis (the "Employees"). The Debtor's Employees perform a wide variety of functions, all of which are mission-critical to the preservation of value and the administration of the Debtor's estate. The Employees are intimately familiar with the Debtor's business, processes, technology, and inventions, and cannot be easily replaced. As of the Petition Date, the Debtor does not owe any unpaid compensation to the Employees and the compensation due to Employees on May 15 has been prefunded.² Further, while the Debtor has sufficient cash to continue to fund the Employee's compensation during the anticipated timeline of this short chapter 11 case, the Debtor offers its Employees the ability to participate in certain benefit programs as further described below (the

² Employees are paid on the 1st and 15th day of each month.

“Employee Benefits”). Some of the Employee Benefits, which are scheduled to be funded or come due on May 15, could not be prefunded like the Employee’s wages. Additionally, to the extent that the Plan is not confirmed by May 22, 2024, further wages and benefits will come due for which the Debtor will need to fund prior to the implementation of the Restructuring Transactions, including the receipt of liquidity through the Exit Facility.

9. Failure to continue the Employee Benefits could cause Employees to experience severe hardship. In light of the substantial benefit the Employees have provided and will continue to provide to the Debtor’s estate, the Debtor wishes to avoid imposing such hardship. Accordingly, by this Motion, the Debtor seeks authority, but not direction, to: (i) pay any unpaid amounts due with respect to the Employee Benefits; and (ii) continue to provide Employee Benefits in the ordinary course of business. As of the Petition Date, the Debtor does not owe any amounts on account of prepetition Employee Benefits. Out of an abundance of caution, the Debtor requests authority to pay any prepetition Employee Benefits that may arise.

10. The Debtor offers Employees a benefit of identity theft protection (“Identity Protection Benefit”). As of the Petition Date, the Debtor does not owe any amounts on account of prepetition Identity Protection Benefit. The Debtor requests authority to continue the Identity Theft Benefit in the ordinary course of business. Specifically, the Identity Theft Benefit is paid for by Employees and provides identity theft services and an insurance policy for occurrences of fraud.

11. The Debtor offers Employees the ability to participate in a number of health, insurance, and benefits programs, including, among other programs, medical, health, dental, and vision coverage plans, life insurance, saving and spending account programs, and other employee benefits plans (collectively, the “Health and Welfare Coverage and Benefits”). As of the Petition

Date, the Debtor does not owe any amounts on account of prepetition Health and Welfare Coverage and Benefits. The Debtor requests authority to continue the Health and Welfare Coverage and Benefits in the ordinary course. The total monthly cost for the Debtor on account of the Health and Welfare Coverage and Benefits is approximately \$141,500.

12. The Debtor also maintains a retirement savings plan for the benefit of its Employees that satisfies the requirements of section 401(k) of the Internal Revenue Code (the “401(k) Plan”). The 401(k) Plan is administered by ADP and allows for automatic pre-tax salary deductions of eligible compensation up to the limits set forth by the Internal Revenue Code. The Debtor provides a 5% safe harbor contribution in addition to the Employees’ 401(k) contributions (together, the “401(k) Contributions”). As of the Petition Date, the Debtor does not owe any amounts on account of prepetition 401(k) Plan and 401(k) Contributions. The Debtor requests authority to continue the 401(k) Plan and 401(k) Contributions in the ordinary course of business. The total monthly cost on account of the 401(k) Plan and 401(k) Contributions is approximately \$140,000.

II. Withholding Obligations

13. In the ordinary course of business, the Debtor incurs obligations on account of Payroll Taxes (as defined below). The Payroll Taxes for the previous payment period was approximately \$250,000. As of the Petition Date, the Debtor does not owe any amounts on account of the Payroll Taxes.³ The Debtor respectfully requests that the Court authorize the Debtor to continue to honor its Payroll Taxes and to pay any prepetition claims with respect thereto in the ordinary course of business.

³ Prior to the Petition Date, the Debtor prepaid all Payroll Taxes for period ending May 15, 2024.

A. Payroll Taxes

14. Certain federal and state laws require that the Debtor withholds amounts from Employees' gross pay related to federal, state, and local income taxes, as well as Social Security and Medicare taxes for remittance to the appropriate federal, state, or local taxing authorities (the "Employee Payroll Taxes"). The Debtor must then match the Employee Payroll Taxes from their own funds and pay, based on a percentage of gross payroll, additional amounts for federal and state unemployment insurance and Social Security and Medicare taxes (the "Employer Payroll Taxes" and, together with the Employee Payroll Taxes, the "Payroll Taxes"). The Payroll Taxes are generally processed and forwarded to the appropriate federal, state, and local taxing authorities in accordance with remittance intervals and deadlines established by those taxing authorities.

RELIEF REQUESTED

15. By this Motion, the Debtor requests, pursuant to sections 105(a) and 363(b) of the Bankruptcy Code, entry of the Interim Order and Final Order authorizing, but not directing, the Debtor to pay any prepetition costs associated with the Employee Benefits that may arise.

16. Additionally, the Debtor requests the Court authorize all applicable banks and financial institutions (the "Banks") to receive, process, honor, and pay all prepetition and postpetition checks issued or to be issued, and electronic fund transfers requested or to be requested, by the Debtor in connection with the Employee Benefits.

BASIS FOR RELIEF

I. Cause Exists to Authorize Payment to the Debtor's Employees

A. The Debtor's Employee Benefits Constitute Priority Claims Under the Bankruptcy Code

17. The Debtor's Employee Benefits relating to the period before the Petition Date constitute priority claims under the Bankruptcy Code. Pursuant to section 507(a)(5) of the

Bankruptcy Code provides that Employees' claims for contributions to certain employee benefit plans are afforded priority unsecured status to the extent of \$13,650 per Employee covered by such plan, less any amount paid pursuant to section 507(a)(4) of the Bankruptcy Code. *See* 11 U.S.C. § 507(a)(5).

18. The Debtor's Employee Benefits described above clearly constitute priority claims under sections 507(a)(5) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtor's may be satisfied. Accordingly, the relief requested may affect only the timing of the payment of these priority obligations, and will not prejudice the rights of general unsecured creditors. As of the Petition Date, none of the employees are owed \$15,150 or more. Moreover, under the Plan, all general unsecured creditors are to be paid in full pursuant to its terms.

B. Satisfaction of the Debtor's Prepetition Employee Benefits Are Appropriate Under the Necessity of Payment Doctrine

19. In addition to the foregoing, the Debtor submits that satisfaction and payment of the Employee Benefits are necessary and appropriate and may be authorized under sections 105(a) and 363(b) of the Bankruptcy Code pursuant to the "necessity of payment" doctrine. The Debtor, however, does not seek authority to pay any such amount in excess of the statutory cap..

20. The "necessity of payment" doctrine "recognizes the existence of the judicial power to authorize a debtor in a reorganization case to pay prepetition 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) (authorizing the payment of prepetition employee wages and benefits); *see also Mich. Bureau of Workers' Disability Comp. v. Chateaugay Corp. (In re Chateaugay Corp.)*, 80 B.R. 279, 285-86 (S.D.N.Y. 1987), *appeal dismissed* 838 F.2d 59 (2d Cir. 1988) (approving lower court order authorizing payment of prepetition wages, salaries, expenses, and

benefits). This doctrine is consistent with the paramount goal of chapter 11 of “facilitating the continued operation and rehabilitation of the debtor.” *Ionosphere Clubs*, 98 B.R. at 176.

21. Section 105(a) of the Bankruptcy Code empowers the Court to “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). A bankruptcy court’s use of its equitable powers to “authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.” *Ionosphere Clubs*, 98 B.R. at 175. “Under Section 105, the court can permit pre-plan payment of a pre-petition obligation when essential to the continued operation of the debtor.” *In re NVR L.P.*, 147 B.R. 126, 127 (Bankr. E.D. Va. 1992) (citing *Ionosphere Clubs*, 98 B.R. at 177).

22. Furthermore, section 363(b)(1) of the Bankruptcy Code provides, “[t]he trustee, 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).

23. The Employees provide the Debtor with services necessary to conduct the Debtor’s business based on their expertise in the medical, research, patent, and product development fields. During the current reorganization process, and, absent the payment of the Employee Benefits, the Debtor will likely experience Employee turnover and instability at this critical time. Without timely payment of Employee Benefits, the Debtor’s enterprise value may be impaired, resulting in a negative impact on the Debtor’s ability to pursue litigation and asset recoveries on behalf of all stakeholders.

24. The Debtor does not seek to alter any of its Employee Benefits at this time. This Motion is intended only to permit the Debtor, in its discretion, to make payments consistent with the Debtor’s existing policies to the extent that, without the benefit of an order approving this

Motion, such payments may be inconsistent with the relevant provisions of the Bankruptcy Code, and to permit the Debtor, in its discretion, to continue to honor its practices, programs, and policies with respect to its Employees, as such practices, programs, and policies were in effect as of the Petition Date. Payment of all Employee Benefits in accordance with the Debtor's prepetition business practices is in the best interests of the Debtor's estate, its creditors, and all parties in interest, and will enable the Debtor to pursue value maximizing asset recoveries and litigation.

25. In other chapter 11 cases, courts in this District have approved payment of prepetition claims for compensation, benefits, and expense reimbursements similar to those described herein. *See, e.g., In re VIP Cinema Holdings, Inc.*, Case No. 20-10345 (MFW) (Bankr. D. Del. Mar. 8, 2020) (authorizing debtors to continue employee compensation, benefit and expense reimbursement programs and pay certain prepetition obligations related thereto on a postpetition basis); *In re Destination Maternity Corp.*, Case No. 19-12256 (BLS) (Bankr. D. Del. Oct. 22, 2019) (same); *In re Forever 21, Inc.*, Case No. 19-12122 (KG) (Bankr. D. Del. Oct. 1, 2019) (same); *In re Fred's, Inc.*, Case No. 19-11984 (CSS) (Bankr. D. Del. Sept. 26, 2019) (same); *In re Blackhawk Mining, LLC*, Case No. 19-11595 (LSS) (Bankr. D. Del. Aug. 9, 2019) (same); *In re Things Remembered, Inc.*, Case No. 19-10234 (KG) (Bankr. D. Del. Feb. 26, 2019) (same).⁴

26. Accordingly, by this Motion, the Debtor seeks authority pursuant to sections 105(a) and 363(b) of the Bankruptcy Code to pay Employee Benefits, as such practices, programs, and policies were in effect as of the Petition Date.

⁴ Because of the voluminous nature of the unreported orders cited herein, they are not annexed to this Motion. Copies of these orders are available upon email request of proposed Debtor's counsel by contacting Jared Kasner, Esq. at jkasner@cooley.com.

II. Applicable Banks Should Be Authorized to Honor and Pay Checks Issued and Make Other Transfers to Pay Employee Obligations

27. Under the Debtor's existing cash management system,⁵ the Debtor can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the Employee Benefits. The Debtor, therefore, further requests that this Court authorize applicable Banks to receive, process, honor, and pay all prepetition and postpetition checks issued or to be issued, and electronic fund transfers requested or to be requested, by the Debtor in connection with the Employee Benefits. The Debtor also seeks authority to issue new postpetition checks, or effect new electronic fund transfers, on account of the Employee Benefits to replace any prepetition checks or electronic fund transfer requests that may have already been dishonored or rejected.

28. Authorization to pay all amounts on account of Employee Obligations and Employee Benefits shall not be deemed to constitute postpetition assumption or adoption of any contract, program, or policy pursuant to section 365 of the Bankruptcy Code. The Debtor is in the process of reviewing these matters and reserves all of its rights under the Bankruptcy Code with respect thereto. Moreover, authorization to pay all amounts on account of Employee Benefits shall not affect the Debtor's right to contest the amount or validity of any such claims.

IMMEDIATE RELIEF IS NECESSARY

29. Bankruptcy Rule 6003 provides that the relief requested in this Motion may be granted if the "relief is necessary to avoid immediate and irreparable harm." Fed. R. Bankr. P. 6003. As set forth throughout this Motion, any disruption of the Employee Obligations would

⁵ For further information regarding the Debtors' cash management system, see the *Debtors' Motion For Entry of Interim and Final Orders (I) Authorizing (A) Continued Use of Existing Cash Management System, (B) Continued Use of Existing Bank Accounts, (C) Honor Prepetition Obligations Related Thereto, (D) Continued Use of Existing Business Forms, and (E) Intercompany Transactions and Granting Administrative Expense Status for Postpetition Intercompany Claims; and (II) Granting Related Relief* filed contemporaneously with this Motion, and the Jenkins Declaration.

substantially diminish or impair the Debtor's efforts in this Case to preserve and maximize the value of its estate and consummate the Restructuring Transactions.

30. For this reason and those set forth above, the Debtor respectfully submits that Bankruptcy Rule 6003(b) has been satisfied and the relief requested herein is necessary to avoid immediate and irreparable harm to the Debtor and its estate.

WAIVER OF ANY APPLICABLE STAY

31. The Debtor also requests that the Court waive the stay imposed by Bankruptcy Rule 6004(h), which provides that "[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise." Fed. R. Bankr. P. 6004(h). As described above, the relief that the Debtor seeks in this Motion is necessary for the Debtor to operate its business without interruption and to preserve value for its estate. Accordingly, the Debtor respectfully requests 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.

RESERVATION OF RIGHTS

32. Nothing in the Proposed Orders or this Motion (i) is intended or shall be deemed to constitute an assumption of any agreement pursuant to section 365 of the Bankruptcy Code or an admission as to the validity of any claim against the Debtor and its estate, (ii) shall impair, prejudice, waive, or otherwise affect the rights of the Debtor and its estate with respect to the validity, priority, or amount of any claim against the Debtor and its estate, (iii) shall impair, prejudice, waive, or otherwise affect the rights of the Debtor and its estate with respect to any and all claims or causes of action against an Insurance Carrier, or (iv) shall be construed as a promise to pay a claim.

NOTICE

33. The Debtor will provide notice of this Motion to: (i) the Office of the United States Trustee for the District of Delaware; (ii) the parties included on the Debtor's list of twenty (20) largest unsecured creditors; (vi) the financial institutions at which the Bank Accounts are maintained; and (vii) all parties who, as of the filing of this Motion, have filed a notice of appearance and request for service of papers pursuant to Bankruptcy Rule 2002 (collectively, the "Notice Parties"). As this Motion is seeking "first day" relief, within two business days of the hearing on this Motion, the Debtor will serve copies of this Motion and any order entered in respect to this Motion as required by Local Rule 9013-1(m). In light of the nature of the relief requested herein, the Debtor submits that no other or further notice is necessary.

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CONCLUSION

WHEREFORE, for the reasons set forth herein and in the Jenkins Declaration, the Debtor respectfully requests that this Court enter interim and final orders, substantially in the forms attached hereto, granting the relief requested in the Motion and such other and further relief as is just and proper.

Dated: May 13, 2024

BLANK ROME LLP

/s/ Stanley B. Tarr

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EXHIBIT A

Proposed Interim Order

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

In re:

GAMIDA CELL INC.

Debtor.

Chapter 11

Case No. 24-11003 (JKS)

Re. Dkt. No. ____

**INTERIM ORDER AUTHORIZING
THE DEBTOR TO CONTINUE EMPLOYEE BENEFITS PROGRAM**

Upon the motion (the “Motion”)¹ of the Debtor in the above-captioned chapter 11 case (the “Case”), for entry of an interim order (this “Interim Order”), pursuant to sections 105(a) and 363(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) authorizing the Debtor to (i) maintain and continue to honor its Employee Benefits as they were in effect on the Petition Date, and as such may be modified, amended, or supplemented from time to time in the ordinary course (ii) authorizing banks and other financial institutions (collectively, the “Banks”) to honor and process check and electronic transfer requests related to the foregoing; and (iv) granting related relief; and upon consideration of the Jenkins Declaration and the entire record of this Case; and it appearing that the Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 1334 and 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated February 29, 2012; and it appearing that the Motion is a core matter pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and it appearing that venue of this Case and of the Motion is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that due and adequate notice of the Motion has been given under the circumstances, and that no

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

other or further notice need be given; and it appearing that the relief requested in the Motion is in the best interests of the Debtor's estate, its creditors, and other parties in interest; and after due deliberation, and good and sufficient cause appearing therefor, it is hereby **ORDERED, ADJUDGED AND DECREED THAT:**

1. The Motion is GRANTED on an interim basis as set forth herein.
2. The Debtor is authorized to satisfy and honor, without further order of the Court, and in accordance with the Debtor's stated policies and procedures, all obligations with respect to the Employee Benefits.
3. The final hearing (the "Final Hearing") on the Motion shall be held on _____, 2020, at __: __ .m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on _____, 2024, and shall be served on: (a) the Debtor, Gamida Cell Inc., 116 Huntington Ave, 7th Floor, Boston, MA 02116; (b) proposed co-counsel to the Debtor, (i) Blank Rome LLP, (x) 1201 N. Market Street, Suite 800, Wilmington, DE 19801 (Attn: Stanley B. Tarr [stanley.tarr@blankrome.com], John Lucian [john.lucian@blankrome.com], and Lawrence R. Thomas III [lorenzo.thomas@blankrome.com]) and (y) 1271 Avenue of the Americas, New York, NY 10020 (Attn: Evan J. Zucker [evan.zucker@blankrome.com]) and (ii) Cooley LLP, (x) 55 Hudson Yards, New York, NY 10001 (Attn: Michael Klein [mklein@cooley.com] and Evan Lazerowitz [elazerowitz@cooley.com]) and (y) 1299 Pennsylvania Avenue, NW, Suite 700, Washington, DC 20004 (Attn: Olya Antle [oantle@cooley.com]); (c) counsel to Highbridge, (i) Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, DE 19801 (Attn: Kara Hammond Coyle [kcoyle@ycst.com]) and (ii) King & Spalding LLP, 110 N Wacker Drive, Suite 3800, Chicago, IL 60606 (Attn: Matthew Warren [mwarren@kslaw.com], Geoffrey M. King

[gking@kslaw.com], Amy Cho [acho@kslaw.com], and Miguel Cadavid [mcadavid@kslaw.com]); (d) the Office of the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801 (Attn: Jonathan Lipshie [jon.lipshie@usdoj.gov] and Malcolm Bates [malcolm.m.bates@usdoj.gov]); and (e) counsel to any statutory committee appointed in the Chapter 11 Case. If no objections to entry of a final order on the Motion are timely received, this Court may enter such final order without further notice or hearing.

4. Notwithstanding anything in this Interim Order to the contrary, the Debtor is authorized, on an interim basis, to pay amounts owed prior to the Petition Date to the Debtor's Employees on account of Employee Benefits and the stated policies and procedures as set forth in the Motion; *provided that* the satisfaction of the Employee Benefits for any individual Employee shall not exceed \$13,650 during the interim period.

5. The Debtor is authorized to continue to honor its practices, programs, and policies with respect to its Employees as such practices, programs, and policies were in effect as of the Petition Date.

6. The Debtor is authorized to pay costs and expenses incidental to the payment of the Employee Benefits, including all administration and processing costs and payments to outside professionals or third-party vendors, in the ordinary course of business, in order to facilitate the administration and maintenance of the Debtor's programs and policies related to the Employee Benefits.

7. The Banks are authorized, when requested by the Debtor, in the Debtor's discretion, to honor and process checks or electronic fund transfers drawn on the Debtor's bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests

were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the representations of the Debtor with respect to whether any check or other transfer drawn or issued by the Debtor prior to the Petition Date should be honored pursuant to this Interim Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtor, as provided for in this Interim Order.

8. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed (i) an admission as to the validity or priority of, or a promise to pay with respect to, any claim against the Debtor or its estate, (ii) a waiver of the Debtor's right to dispute any claim on any grounds, (iii) a promise or requirement to pay any claim, (iv) an implication or admission that any particular claim is of a type specified or defined in this Interim Order or the Motion, (v) a request or authorization to assume any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code, or (vi) a waiver of the Debtor's rights under the Bankruptcy Code or any other applicable law.

9. Nothing in this Interim Order shall be deemed to (i) authorize the payment of any amounts subject to section 503(c) of the Bankruptcy Code or (ii) authorize or approve any bonus plan or severance plan that is subject to section 503(c) of the Bankruptcy Code.

10. Bankruptcy Rule 6003(b) has been satisfied.

11. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this Interim Order shall be effective immediately and enforceable upon its entry; (ii) the Debtor is not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Interim Order; and (iii) the Debtor is authorized and empowered, and may in its discretion and without further delay, take any action necessary or appropriate to implement this Interim Order.

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

EXHIBIT B

Proposed Final Order

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

In re:

GAMIDA CELL INC.

Debtor.

Chapter 11

Case No. 24-11003 (JKS)

Re. Dkt. No. ____

**FINAL ORDER AUTHORIZING
THE DEBTOR TO CONTINUE EMPLOYEE BENEFITS PROGRAM**

Upon the motion (the “Motion”)¹ of the Debtor in the above-captioned chapter 11 case (the “Case”), for entry of a final order (this “Final Order”), pursuant to sections 105(a) and 363(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), and Rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), authorizing the Debtor to (i) maintain and continue to honor its Employee Benefits as they were in effect on the Petition Date, and as such may be modified, amended, or supplemented from time to time in the ordinary course, (ii) authorizing banks and other financial institutions (collectively, the “Banks”) to honor and process check and electronic transfer requests related to the foregoing, and (iv) granting related relief; and upon consideration of the Jenkins Declaration and the entire record of this Case; and it appearing that the Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 1334 and 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated February 29, 2012; and it appearing that the Motion is a core matter pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and it appearing that venue of this Case and of the Motion is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that due and adequate notice of the Motion has been given under the circumstances, and that no

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

other or further notice need be given; and it appearing that the relief requested in the Motion is in the best interests of the Debtor's estate, its creditors, and other parties in interest; and after due deliberation, and good and sufficient cause appearing therefor, it is hereby **ORDERED, ADJUDGED AND DECREED THAT:**

1. The Motion is GRANTED on a final basis as set forth herein.
2. The Debtor is authorized to satisfy and honor all Employee Benefits that arose prior to the Petition Date and the stated policies and procedures as set forth in the Motion.
3. The Debtor is authorized to continue to honor its practices, programs, and policies with respect to its Employees as such practices, programs, and policies were in effect as of the Petition Date.
4. The Debtor is authorized to pay costs and expenses incidental to the payment of the Employee Benefits, including all administration and processing costs and payments to outside professionals or third-party vendors, in the ordinary course of business, in order to facilitate the administration and maintenance of the Debtor's programs and policies related to the Employee Benefits.
5. The Banks are authorized, when requested by the Debtor, in the Debtor's discretion, to honor and process checks or electronic fund transfers drawn on the Debtor's bank accounts to pay prepetition obligations authorized to be paid hereunder, whether such checks or other requests were submitted prior to, or after, the Petition Date, provided that sufficient funds are available in the applicable bank accounts to make such payments. The Banks may rely on the representations of the Debtor with respect to whether any check or other transfer drawn or issued by the Debtor prior to the Petition Date should be honored pursuant to this Final Order, and any such Bank shall

not have any liability to any party for relying on such representations by the Debtor, as provided for in this Final Order.

6. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed (i) an admission as to the validity or priority of, or a promise to pay with respect to, any claim against the Debtor or its estates, (ii) a waiver of the Debtor's right to dispute any claim on any grounds, (iii) a promise or requirement to pay any claim, (iv) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion, (v) a request or authorization to assume any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code, or (vi) a waiver of the Debtor's rights under the Bankruptcy Code or any other applicable law.

7. Nothing in this Order shall be deemed to (i) authorize the payment of any amounts subject to section 503(c) of the Bankruptcy Code, (ii) authorize or approve any bonus plan or severance plan that is subject to section 503(c) of the Bankruptcy Code, or (iii) require the Debtor to cash out unpaid vacation or leave time upon termination of an employee unless applicable state law requires such payment.

8. Bankruptcy Rule 6003(b) has been satisfied.

9. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this Final Order shall be effective immediately and enforceable upon its entry; (ii) the Debtor is not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Final Order; and (iii) the Debtor is authorized and empowered, and may in its discretion and without further delay, take any action necessary or appropriate to implement this Final Order.

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