UNITED STATES BANKRUPTCY COURT
DISTRICT OF RHODE ISLAND

In re: NEWPORT OVERLOOK ASSOCIATION, INC., Debtor.	Chapter 11 Case No.: 1:25-bk-11000

FINAL ORDER GRANTING THE DEBTOR'S MOTION FOR EMERGENCY DETERMINATION FOR INTERIM AND FINAL ORDERS AUTHORIZING DEBTOR TO PAY PREPETITION SALES, USE, TRUST FUND, PROPERTY, AND OTHER TAXES AND SIMILAR OBLIGATIONS

THIS MATTER came before the Court on February 25, 2026 at 2:00 p.m., for a hearing (the "Hearing"),[1] upon the *Debtor's Motion for Emergency Determination for Interim and Final Orders Authorizing Debtor to Pay Prepetition Sales, Use, Trust Fund, Property, and Other Taxes and Similar Obligations* [Doc. No. 3] (the "Motion") filed by Newport Overlook Association, LLC (the "Debtor"). The Motion seeks entry of interim and final orders authorizing, but not directing, the Debtor to pay prepetition sales, use, trust fund, property, and similar taxes, and related fees. The Court, having considered the Motion finds (i) notice of the Motion and the Hearing thereon was sufficient under the circumstances and no other or further notice need be provided; (ii) the legal and factual bases set forth in the Motion, the First Day Declaration, together with the representations of the parties present at the Hearing establish just cause for the relief granted herein; and (iii) the relief requested in the Motion is in the best interests of the Debtor, its estate, its creditors, and all parties in interest. Accordingly, it is **ORDERED**:

1. The Motion (Doc. No. 3) is **GRANTED** on a final basis.

[1] Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

2. The Debtor is authorized, but not directed, in its sole discretion, to pay any and all prepetition Taxes and Fees that will become due after the Petition Date, including Sales and Use Taxes, Income Taxes, Property Taxes, and Other Taxes and Fees, to the applicable Taxing Authorities.

3. To the extent the Debtor has paid Taxes which should not have been paid, the Debtor is authorized to seek a refund of such Taxes. Likewise, to the extent the Debtor disputes any pre-petition Taxes, the Debtor is authorized to set aside, in a segregated account, funds to pay such Taxes until a final determination is made as to whether the Debtor is obligated to pay such Taxes.

4. Each of the Banks at which the Debtor maintains its accounts are authorized to (a) receive, process, honor, and pay all checks presented for payment and electronic payment requests as directed by the Debtor on account of the relief granted herein, to the extent sufficient funds on deposit in those accounts, whether such checks were presented or electronic requests were submitted before, on, or after the Petition Date; and (b) accept and rely on the Debtor's designation of any particular check or electronic payment request as appropriate pursuant to the Motion without any duty of further inquiry and without liability for following the Debtor's instructions.

5. Nothing in this Final Order precludes the Debtor from (a) contesting, in its sole discretion, the validity and amount of any Taxes and Fees under applicable bankruptcy or non-bankruptcy law, or (b) seeking or not seeking approval or assumption of any agreement, contract, or lease under 11 U.S.C. § 365.

6. All depositories on which checks were drawn in payment of prepetition amounts to the Taxing Authorities shall honor such checks as and when presented for payment.

7. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

8. The notice of the Motion satisfies the requirements of Bankruptcy Rule 6004(a).

9. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

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

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

Date: February 26, 2026

John A. Dorsey, Jr.
Chief Bankruptcy Judge