

Jason S. Brookner (TX Bar No. 24033684)
Aaron M. Kaufman (TX Bar No. 24060067)
Lydia R. Webb (TX Bar No. 24083758)
Amber M. Carson (TX Bar No. 24075610)
GRAY REED & MCGRAW LLP
1601 Elm Street, Suite 4600
Dallas, Texas 75201
Telephone: (214) 954-4135
Facsimile: (214) 953-1332
Email: jbrookner@grayreed.com
akaufman@grayreed.com
lwebb@grayreed.com
acarson@grayreed.com

Paul D. Moak (TX Bar No. 00794316)
GRAY REED & MCGRAW LLP
1300 Post Oak Boulevard, Suite 2000
Houston, Texas 77056
Telephone: (713) 986-7127
Facsimile: (713) 986-5966
Email: pmoak@grayreed.com

*Proposed Counsel to the Debtors
and Debtors in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

)	
In re:)	Chapter 11
)	
CICI'S HOLDINGS, INC., <i>et al.</i> , ¹)	Case No. 21-30146 (SGJ)
)	
Debtors.)	(Joint Administration Requested)
)	(Emergency Consideration Requested)
)	

**DEBTORS' EMERGENCY MOTION FOR ENTRY OF AN ORDER
(I) AUTHORIZING THE PAYMENT OF CERTAIN PREPETITION AND
POSTPETITION TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor's taxpayer identification number are as follows: CiCi's Holdings, Inc. (5177); Awesome Acquisition Company (0481); CiCi Acquisition Company, LLC (N/A); CiCi Enterprises, LP (5070); CiCi GP, LLC (2948); CiCi Services, LLC (3586); JMC GP, LLC (8268); JMC Restaurant Distribution, LP (5075); and Pizza Parent, LLC (9534). The Debtors' principal offices are located at 1080 W. Bethel Road, Coppell, Texas 75019, United States.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”)² respectfully state as follows in support of this motion (this “Motion”):³

Relief Requested

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”) (a) authorizing the Debtors to remit and pay Taxes and Fees (as defined herein) without regard to whether such obligations accrued or arose before or after the Petition Date, and (b) granting related relief.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the Northern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b). The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 362(d), 363(b), 507(a), and 541(b)(1) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 6003 and 6004, and Rule 9013-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Northern District of Texas (the “Local Rules”).

² A detailed description of the Debtors and their businesses, and the facts and circumstances supporting this Motion are set forth in the *Declaration of Richard Peabody, Chief Financial Officer of CiCi’s Holdings, Inc. in Support of First Day Motions* (the “First Day Declaration”), filed contemporaneously herewith and incorporated herein by reference.

³ Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the First Day Declaration.

Background

5. The Debtors are leading owners, operators, and franchisors of family-oriented unlimited pizza restaurants. With approximately 318 locations across 26 states, including 11 owned restaurants and 307 franchise locations owned and operated by 128 franchisees, the CiCi's brand is known as a "go-to" destination for family and other group outings through its wide variety of pizza, pasta, and salad bar items and cost-effective price point. Much like their competitors and nearly all other customer-facing businesses, the Debtors' recent operations have been impacted by the uncertainty, unexpected challenges, and ever-changing landscape resulting from the COVID-19 pandemic. A more detailed history of the Debtors' business, as well as their pre-petition efforts to address issues related to safe and efficient operations, franchisee relations, and liquidity issues, are discussed in more detail in the First Day Declaration.

6. On January 25, 2021 (the "Petition Date"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this Motion, the Debtors filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no committees have been appointed or designated.

The Taxes and Fees

7. The Debtors collect, withhold, and incur certain sales, use, franchise, and property taxes and business license and permit fees (collectively, the "Taxes and Fees").⁴ The Debtors

⁴ By this motion, the Debtors do not seek the authority to collect and remit state and federal employee-related taxes and withholdings. Such relief is instead requested in the *Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable*

remit the Taxes and Fees to various state and local governments, including taxing and licensing authorities, identified in a schedule attached hereto as **Exhibit B** (collectively, the “Authorities”).⁵ Taxes and Fees are remitted and paid by the Debtors through checks and electronic funds transfers that are processed through their banks and other financial institutions. The Debtors pay, on average, approximately \$1.2 million a year in Taxes and Fees to the relevant Authorities. In addition, the Debtors estimate that approximately \$69,000 in Taxes and Fees have accrued as of the Petition Date, of which approximately \$30,000 is currently payable or will become payable to the Authorities in the first 21 days after the Petition Date.

8. The Debtors pay the Taxes and Fees to the Authorities on a periodic basis, remitting them monthly, semi-monthly, quarterly, semi-annually, or annually depending on the nature and incurrence of a particular Tax or Fee. The Debtors seek authority pursuant to this motion to make such payments with respect to Taxes and Fees where (a) Taxes and Fees accrued or were incurred prepetition but were not paid prepetition or were paid in an amount less than actually owed, (b) Taxes and Fees paid prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities, or (c) Taxes and Fees incurred for prepetition periods may become due after the commencement of these chapter 11 cases.

Expenses and (B) Continue Employee Benefits Programs, and (II) Granting Related Relief, filed contemporaneously herewith.

⁵ Although **Exhibit B** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from **Exhibit B**. 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 B**.

9. The Taxes and Fees are summarized as follows:

Category	Description	Estimated Approximate Amount Accrued as of Petition Date
Sales and Use Taxes	Taxes imposed on the sale and use of certain goods and/or services.	\$30,000
Franchise Taxes	Franchise taxes incurred by the Debtors in various states.	\$20,000
Property Taxes	Taxes and obligations related to real and personal property holdings.	\$15,000
Regulatory and Other Taxes and Fees	Taxes and Fees related to compliance with state licensing, permits, reporting, and other related fees paid to state and local agencies.	\$4,000
Total		\$69,000

I. Sales and Use Taxes.

10. The Debtors incur, collect, and remit sales and use taxes to the Authorities in connection with the sale and purchase of goods and services (collectively, the “Sales and Use Taxes”). The Debtors purchase a variety of equipment, materials, supplies, and services necessary for the operation of their business from certain vendors who collect sales taxes in connection with the Debtors’ purchase of such goods or services. Additionally, the Debtors incur use taxes for the purchase of equipment, materials, supplies, and services when vendors do not, or are not registered to, collect sales taxes. In these cases, applicable law generally requires the Debtors to subsequently pay use taxes on such purchases to the applicable Authorities. The Debtors generally remit Sales and Use Taxes on a periodic basis.

11. In 2020, the Debtors paid approximately \$788,000 in aggregate Sales and Use Taxes to the Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$30,000 in Sales and Use Taxes that have not been remitted to the relevant Authorities, all of which will become payable during the first 21 days following the Petition Date.

II. Property Taxes.

12. State and local laws in the jurisdictions where the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors' real and personal property, (collectively, the "Property Taxes"). To avoid the imposition of statutory liens on their real and personal property, the Debtors typically pay Property Taxes on property that they own in the ordinary course of business on an annual or semi-annual basis, depending on the Authority.

13. In 2020, the Debtors paid approximately \$184,000 in Property Taxes to the applicable Authorities. The Debtors estimate that they have accrued approximately \$15,000 in Property Taxes as of the Petition Date.

III. Franchise Taxes.

14. The Debtors are required to pay various state franchise taxes and annual report and privilege fees (collectively, the "Franchise Taxes") to continue conducting their businesses in accordance with state laws. Historically, the Debtors have paid approximately \$127,000 in the aggregate on an annual basis in Franchise Taxes to the applicable Authorities. The Debtors estimate that they have accrued approximately \$20,000 in Franchise Taxes as of the Petition Date.

IV. Regulatory and Other Taxes and Fees.

15. The Debtors incur, in the ordinary course of business, a variety of Taxes and Fees related to governmental laws and regulations (the "Regulatory and Other Taxes and Fees"). The Regulatory Taxes and Fees are required to operate the Debtors' businesses in certain states and jurisdictions, and include, but are not limited to, business permit and licensing fees, and annual report fees. The Debtors typically remit Regulatory and Other Taxes and Fees to the relevant Authorities on a monthly, semi-annual, or annual basis depending on the type of tax, fee, or Authority. In 2020, the Debtors paid approximately \$28,000 in Regulatory and Other Taxes and Fees on an annual or semi-annual basis to the applicable Authorities. As of the Petition Date, the

Debtors estimate that approximately \$4,000 in Regulatory and Other Taxes and Fees will have accrued and remain unpaid to the relevant Authorities.

Basis for Relief

16. The Debtors believe that any failure to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways: (a) the Authorities may initiate audits of the Debtors, which would unnecessarily divert the Debtors' attention from the restructuring process; and (b) the Authorities may attempt to suspend the Debtors' operations, file liens, seek to lift the automatic stay, and pursue other remedies that will harm the estates.

I. Certain of the Taxes and Fees May Not Be Property of the Debtors' Estates.

17. Many of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g.*, 26 U.S.C. § 7501 (stating that certain Taxes and Fees are held in trust). As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. *See, e.g.*, 11 U.S.C. § 541(d); *Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not a transfer subject to avoidance because such funds are not the debtor's property). To the extent these "trust fund" taxes are collected, they are property of the Debtors' estates only under section 541(d) of the Bankruptcy Code. *See In re Am. Int'l Airways, Inc.*, 70 B.R. 102, 104–05 (Bankr. E.D. Pa. 1987). The Debtors, therefore, may not have an equitable interest in such funds, and, therefore, they should be permitted to pay those funds to the Authorities as they become due.⁶

⁶ For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

II. Certain of the Taxes and Fees May Be Secured or Priority Claims Entitled to Special Treatment under the Bankruptcy Code.

18. Claims for certain of the Taxes and Fees are or may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors.

19. It is also likely that some of the Taxes and Fees may be entitled to secured status on the property owned by the Debtors. As secured claims, these Taxes and Fees would be entitled to priority treatment when the Debtors sell the property that these Taxes and Fees are recorded against or when the Debtors confirm a chapter 11 plan. *See* 11 U.S.C. §§ 506(a), 1129(a)(9)(C); 1129(b)(2)(A) (requiring that any chapter 11 plan, “crammed down” over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). Thus, paying the Taxes and Fees only affects the timing of the payments and does not prejudice the rights of other creditors of the Debtors.

III. Payment of the Taxes and Fees as Provided Herein Is a Sound Exercise of the Debtors’ Business Judgment.

20. Courts in the Fifth Circuit and elsewhere have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate,

including an operating business's going-concern value. *See, e.g., In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Equalnet Commc'ns Corp.*, 258 B.R. 368, 369–70 (Bankr. S.D. Tex. 2000); *see also In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 398 (S.D.N.Y. 1983). In so doing, these courts acknowledge that several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims.

21. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). To do so, “the debtor must articulate some business justification, other than the mere appeasement of major creditors.” *See Ionosphere Clubs*, 98 B.R. at 175 (noting that section 363(b) provides “broad flexibility” to authorize a debtor to honor prepetition claims where supported by an appropriate business justification). In addition, under section 1107(a) of the Bankruptcy Code, a debtor in possession has, among other things, the “implied duty . . . to ‘protect and preserve the estate, including an operating business’ going-concern value.” *In re CEI Roofing, Inc.*, 315 B.R. 50, 59 (Bankr. N.D. Tex. 2004) (quoting *CoServ*, 273 B.R. at 497).

22. Courts also authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code codifies a bankruptcy court's inherent equitable powers 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). Under section 105(a), courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor's businesses. *See In re Mirant Corp.*, 296 B.R. 427, 429

(Bankr. N.D. Tex. 2003) (noting that non-payment of prepetition claims may seriously damage a debtor's business); *CoServ*, 273 B.R. at 497 (finding that sections 105 and 1107 of the Bankruptcy Code provide the authority for a debtor in possession to pay prepetition claims). Specifically, a court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations when the payments are critical to preserving the going-concern value of the debtor's estate, as is the case here. *See, e.g., CoServ*, 273 B.R. at 497 (“[I]t is only logical that the bankruptcy court be able to use [s]ection 105(a) of the [Bankruptcy] Code to authorize satisfaction of the prepetition claim in aid of preservation or enhancement of the estate.”). 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 175–76 (citing *Miltenberger v. Logansport, C. & S.W. Ry. Co.*, 106 U.S. 286 (1882)). Indeed, at least one court has recognized that there are instances when a debtor's fiduciary duty can “only be fulfilled by the preplan satisfaction of a prepetition claim.” *CoServ*, 273 B.R. at 497.

23. The Debtors' liability to pay the Taxes and Fees may ultimately result in increased tax liability for the Debtors if interest and penalties accrue on the claims for Taxes and Fees, which amounts may also be entitled to priority treatment. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders. As noted above, many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8)(C) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. To the extent that the Debtors are not able to timely pay the prepetition Taxes and Fees, they may ultimately be required to pay those amounts with additional interest and penalties. The Debtors' failure to pay the prepetition Taxes and Fees as they come

due may, thus, ultimately increase the amount of priority claims held by the Authorities against the Debtors' estates to the detriment of the Debtors' other creditors. *See* 11 U.S.C. §§ 507(a)(8)(C) and 507(a)(8)(G). Accordingly, the Court should grant the Debtors authority to pay the prepetition Taxes and Fees as provided herein.

24. Courts in this district have authorized payment of prepetition taxes under sections 105(a) and 363(b) of the Bankruptcy Code. *See, e.g., Studio Movie Grill Holdings, LLC*, No. 20-32622 (SGJ) (Bankr. N.D. Tex. Nov. 18, 2020) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business); *In re TriVascular Sales LLC*, No. 20-31840 (SGJ) (Bankr. N.D. Tex. Aug. 8, 2020) (same); *In re Tuesday Morning Corp.*, No. 20-31476 (HDH) (Bankr. N.D. Tex. May 29, 2020) (same); *In re The LaSalle Grp., Inc.*, No. 19-31484 (SGJ) (Bankr. N.D. Tex. May 21, 2019) (same); *In re PHI, Inc.*, No. 19-30923 (HDH) (Bankr. N.D. Tex. April 17, 2019) (same).⁷

IV. Processing of Checks and Electronic Fund Transfers Should Be Authorized

25. The Debtors have sufficient funds to pay the amounts described in this motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors respectfully request that the Court authorize all

⁷ 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 to the Debtors' proposed counsel.

applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

26. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the 14-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

Reservation of Rights

27. Nothing contained herein or any actions taken pursuant to such relief requested is intended or shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy 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 claim; (d) an implication or admission that any particular claim is of a type specified or defined in this motion or any order granting the relief requested by this motion or a finding that any particular claim is an administrative expense claim or other priority claim; (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; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the requested relief, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular

claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

Notice

28. The Debtors will provide notice of this motion to the following parties or their counsel: (a) the U.S. Trustee for the Northern District of Texas; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) counsel to the lenders under the Debtors' prepetition credit facility; (d) the United States Attorney's Office for the Northern District of Texas; (e) the Internal Revenue Service; (f) the state attorneys general for states in which the Debtors conduct business; (g) the Authorities; and (h) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice is needed.

No Prior Request

29. No prior request for the relief sought in this motion has been made to this or any other court.

[Remainder of page intentionally left blank]

WHEREFORE, the Debtors respectfully request that the Court enter an order, substantially in the forms attached hereto as **Exhibit A**, granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Respectfully submitted this 25th day of January, 2021.

GRAY REED & MCGRAW LLP

By: /s/ Jason S. Brookner

Jason S. Brookner (TX Bar No. 24033684)
Aaron M. Kaufman (TX Bar No. 24060067)
Lydia R. Webb (TX Bar No. 24083758)
Amber M. Carson (TX Bar No. 24075610)

1601 Elm Street, Suite 4600
Dallas, Texas 75201

Telephone: (214) 954-4135

Facsimile: (214) 953-1332

Email: jbrookner@grayreed.com
akaufman@grayreed.com
lwebb@grayreed.com
acarson@grayreed.com

-and-

Paul D. Moak (TX Bar No. 00794316)

1300 Post Oak Boulevard, Suite 2000

Houston, Texas 77056

Telephone: (713) 986-7127

Facsimile: (713) 986-5966

Email: pmoak@grayreed.com

*Proposed Counsel to the Debtors
and Debtors in Possession*

Certificate of Service

I certify that on January 25, 2021, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Northern District of Texas.

/s/ Jason S. Brookner

Jason S. Brookner

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re:)	
)	Chapter 11
CICI'S HOLDINGS, INC. <i>et al.</i> , ¹)	Case No. 21-30146 (SGJ)
)	
Debtors.)	(Joint Administration Requested)
)	
)	Re: Docket No. ___

**ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN PREPETITION AND
POSTPETITION TAXES AND FEES AND (II) 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 "Order"), (a) authorizing the Debtors to remit and pay undisputed Taxes and Fees in the ordinary course of business, whether incurred before or after the Petition Date and (b) granting related relief, all as more fully set forth in the

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor's taxpayer identification number are as follows: CiCi's Holdings, Inc. (5177); Awesome Acquisition Company (0481); CiCi Acquisition Company, LLC (N/A); CiCi Enterprises, LP (5070); CiCi GP, LLC (2948); CiCi Services, LLC (3586); JMC GP, LLC (8268); JMC Restaurant Distribution, LP (5075); and Pizza Parent, LLC (9534). The Debtors' principal offices are located at 1080 W. Bethel Road, Coppell, Texas 75019, United States.

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

Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); 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 a hearing on the Motion were appropriate and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted as set forth herein.
2. The Debtors are authorized, but not directed, to (a) pay or remit the Taxes and Fees that accrued prior to the Petition Date and that will become payable in the ordinary course during the pendency of these chapter 11 cases at such time when the Taxes and Fees are payable, and (b) pay Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis consistent with prepetition practices.
3. Notwithstanding the relief granted in this Order, any payment made by the Debtors pursuant to the authority granted herein shall be subject to and in compliance with the Approved Budget, the Court's *Interim Order (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Utilize Cash Collateral, (II) Granting Liens and Superpriority Administrative Expense Claims, (III) Granting Adequate Protection, (IV) Modifying the Automatic Stay, (V)*

Scheduling a Final Hearing, and (VI) Granting Related Relief, and any final order entered by the Court in connection therewith.

4. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy 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 claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Order or the Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any prepetition 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; (g) a waiver or limitation of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

5. 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, 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 Order.

6. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

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

8. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

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

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

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

END OF ORDER

Submitted by:

Jason S. Brookner (TX Bar No. 24033684)
Aaron M. Kaufman (TX Bar No. 24060067)
Lydia R. Webb (TX Bar No. 24083758)
Amber M. Carson (TX Bar No. 24075610)

GRAY REED & MCGRAW LLP

1601 Elm Street, Suite 4600

Dallas, Texas 75201

Telephone: (214) 954-4135

Facsimile: (214) 953-1332

Email: jbrookner@grayreed.com

akaufman@grayreed.com

lwebb@grayreed.com

acarson@grayreed.com

-and-

Paul D. Moak (TX Bar No. 00794316)

GRAY REED & MCGRAW LLP

1300 Post Oak Boulevard, Suite 2000

Houston, Texas 77056

Telephone: (713) 986-7127

Facsimile: (713) 986-5966

Email: pmoak@grayreed.com

*Proposed Counsel to the Debtors
and Debtors in Possession*

EXHIBIT B

Authorities

Tax Type	Jurisdiction	Tax Authority	Address
SALES & USE TAX	AL	Alabama Department of Revenue	50 North Ripley Street Montgomery, AL 36104
SALES & USE TAX	AR	Arkansas Department of Finance and Administration	Ledbetter Building 1816 W 7th, Ste 1330 Little Rock, AR 72201 mailing address: P.O. Box 1272 Little Rock, AR 72203
SALES & USE TAX	AZ	Arizona Department of Revenue	1600 West Monroe Street Phoenix, AZ 85007
SALES & USE TAX	CA	California Department of Tax and Fee Administration	P.O. Box 942879 Sacramento, CA 94279
SALES & USE TAX	CO	Aurora Tax & Licensing	15151 E. Alameda Parkway Aurora, CO 80012
SALES & USE TAX	CO	City of Lakewood	480 S. Allison Parkway Lakewood, CO 80226
SALES & USE TAX	CO	City of Westminster	4800 W. 92nd Ave. Westminster, CO 80031
SALES & USE TAX	CO	Colorado Department of Revenue	Section or Employee Name and Room Number P.O. Box 17087 Denver, CO 80217-0087
SALES & USE TAX	CO	City of Colorado Springs / Sales Tax	30 S. Nevada Ave, Suite 203 Colorado Springs, CO 80903 salestax@coloradosprings.gov
SALES & USE TAX	FL	Taxpayer Services	Florida Department of Revenue Mail Stop 3-2000 5050 W Tennessee St Tallahassee, FL 32399-0112
SALES & USE TAX	GA	Georgia Department of Revenue	DOR Headquarters 1800 Century Boulevard NE Atlanta, GA 30345

Tax Type	Jurisdiction	Tax Authority	Address
SALES & USE TAX	IA	Iowa Department of Revenue	Hoover State Office Building - 4th Floor 1305 E. Walnut Des Moines, IA 50319 idr@iowa.gov
SALES & USE TAX	ID	Idaho State Tax Commission	P.O. Box 76 Boise, ID 83707-0076
SALES & USE TAX	IL	Illinois Department of Revenue	Willard Ice Building 101 West Jefferson Street Springfield, IL 62702 REV.TA-Sales@illinois.gov
SALES & USE TAX	IN	Indiana Department of Revenue	100 N. Senate Ave., IGCN Rm N105 Indianapolis, IN 46204
SALES & USE TAX	KS	Kansas Department of Revenue	Sales and Use Tax P.O. Box 3506 Topeka, KS 66625-3506 kdor_tac@ks.gov
SALES & USE TAX	KY	Kentucky Department of Revenue	Division of Sales and Use Tax Station 67 P.O. Box 181 Frankfort, KY 40602-0181
SALES & USE TAX	LA	Bossier Parish	P.O. Box 71313 Bossier City, LA 71171-1313
SALES & USE TAX	LA	Caddo Parish	P.O. Box 104 Shreveport, LA 71161
SALES & USE TAX	LA	Calcasieu Parish	P.O. Drawer 2050 Lake Charles, LA 70602-2050
SALES & USE TAX	LA	East Baton Rouge Parish	P.O. Box 2590 Baton Rouge, LA 70821-2590
SALES & USE TAX	LA	Jefferson Parish	P.O. Box 248 Gretna, LA 70054-0248

Tax Type	Jurisdiction	Tax Authority	Address
SALES & USE TAX	LA	Lafayette Parish	P.O. Box 3883 Lafayette, LA 70502-3883
SALES & USE TAX	LA	Lincoln Parish	P.O. Box 863 Ruston, LA 71273
SALES & USE TAX	LA	Louisiana Department of Revenue	Baton Rouge Headquarters P.O. Box 201 Baton Rouge, LA 70821-0201 617 North Third Street Baton Rouge, LA 70802
SALES & USE TAX	LA	Natchitoches Parish	P.O. Box 639 Natchitoches, LA 71458-0639
SALES & USE TAX	LA	Ouachita Parish	P.O. Box 123 Monroe, LA 71210
SALES & USE TAX	LA	Rapides Parish	5606 Coliseum Blvd Alexandria, LA 71303
SALES & USE TAX	LA	St. Tammany Parish	P.O. Box 1229 Slidell, LA 70459-1229
SALES & USE TAX	LA	Tangipahoa Parish	P.O. Box 159 Amite, LA 70422-0159
SALES & USE TAX	LA	Terrebonne Parish	P.O. Box 670 Houma, LA 70361-0670
SALES & USE TAX	MA	Massachusetts Department of Revenue	100 Cambridge Street 2 nd Floor Boston, MA 02114 COVID19DLS@dor.state.ma.us

Tax Type	Jurisdiction	Tax Authority	Address
SALES & USE TAX	MD	Comptroller of Maryland	Revenue Administration Center Taxpayer Service Division 110 Carroll Street Annapolis, MD 21411-0001 sut@marylandtaxes.gov c/o Unclaimed Property Unit PO Box 17161, Room 310 Baltimore, MD 21297-1161
SALES & USE TAX	MI	Michigan Department of Treasury	430 W Allegan St Lansing, MI 48922
SALES & USE TAX	MN	Minnesota Department of Revenue	600 Robert St N St Paul, MN 55101 salesuse.tax@state.mn.us ; individual.incometax@state.mn.us
SALES & USE TAX	MO	Missouri Department of Revenue	Harry S Truman State Office Building 301 West High Street Jefferson City, MO 65101 P.O. Box 3390 Jefferson City, MO 65105-3390 salestaxnotice@dor.mo.gov
SALES & USE TAX	MS	Mississippi Department of Revenue	(mailing address) P.O. Box 1033 Jackson, MS 39215-1033 Bankruptcy - (All Taxes) (mailing address) P.O. Box 22808 Jackson, MS 39225-2808 (physical address) 500 Clinton Center Drive Clinton, MS 39056

Tax Type	Jurisdiction	Tax Authority	Address
SALES & USE TAX	NC	North Carolina Department of Revenue	P.O. Box 25000 Raleigh, NC 27640-0640 Bankruptcy correspondence: North Carolina Department of Revenue Attention: Bankruptcy Unit P.O. Box 1168 Raleigh, NC 27602-1168
SALES & USE TAX	ND	North Dakota Office of State Tax Commissioner	600 E. Boulevard Ave., Dept. 127 Bismark, ND 58505-0599 701-328-1246 salestax@nd.gov
SALES & USE TAX	NE	Nebraska Department of Revenue	P.O. Box 94818 Lincoln, NE 68509-4818
SALES & USE TAX	NJ	New Jersey Division of Taxation	Sales Tax P.O. Box 999 Trenton, NJ 08646-0999 NJ Division of Taxation Bankruptcy Section P.O. Box 245 Trenton, NJ 08695-0245
SALES & USE TAX	NM	New Mexico Taxation & Revenue	1100 South St. Francis Drive Santa Fe, NM 87504
SALES & USE TAX	NV	Nevada Department of Taxation	1550 College Parkway Suite 115 Carson City, NV 89706
SALES & USE TAX	NY	NYS Department of Taxation and Finance	Building 9 W A Harriman Campus Albany, NY 12227
SALES & USE TAX	OH	Ohio Department of Taxation	PO Box 182131 Columbus, OH 43218-2131

Tax Type	Jurisdiction	Tax Authority	Address
SALES & USE TAX	OK	Oklahoma Tax Commission	2501 North Lincoln Boulevard Oklahoma City, OK 73194 help@tax.ok.gov
SALES & USE TAX	PA	Pennsylvania Department of Revenue	P.O. Box 280905 Harrisburg, PA 17128-0905
SALES & USE TAX	RI	Rhode Island Division of Taxation	One Capital Hill Providence, RI 02908
SALES & USE TAX	SC	South Carolina Department of Revenue	300A Outlet Pointe Boulevard Columbia, SC 29210 CorpTax@dor.sc.gov
SALES & USE TAX	SD	South Dakota Department of Revenue	445 East Capitol Ave Pierre, SD 57501-3185
SALES & USE TAX	TN	Tennessee Department of Revenue	500 Deaderick Street Nashville, TN 37242 Kelly.Cortesi@tn.gov
SALES & USE TAX	TX	Texas Comptroller of Public Accounts	Lyndon B. Johnson State Office Building 111 East 17th Street Austin, TX 78774 mailing address: P.O. Box 13528, Capitol Station Austin, TX 78711-3528
SALES & USE TAX	VA	Virginia Tax	Office of Customer Services P.O. Box 1115 Richmond, VA 23218-1115
SALES & USE TAX	VT	Vermont Department of Taxes	133 State Street, 1st Floor Montpelier, VT 05633-1401
SALES & USE TAX	WA	Washington Department of Revenue	3315 S 23 rd St #300 Tacoma, WA 98405

Tax Type	Jurisdiction	Tax Authority	Address
SALES & USE TAX	WI	Wisconsin Department of Revenue	P.O. Box 8902 or 8949 Madison, WI 53708 DORSalesandUse@wisconsin.gov
SALES & USE TAX	WV	West Virginia State Tax Department	The Revenue Center 1001 Lee St. E Charleston, WV 25301 TaxHelp@WV.gov
FRANCHISE TAX	TX	Texas Comptroller of Public Accounts	Lyndon B. Johnson State Office Building 111 East 17th Street Austin, TX 78774 mailing address: P.O. Box 13528, Capitol Station Austin, TX 78711-3528
PROPERTY TAXES	AL	Elmore County Revenue Commissioner	Thomas "Lee" Macon IV PO Box 1147 Wetumpka, AL 36092-1147
PROPERTY TAXES	AL	Calhoun County Revenue Commission	Karen Roper Revenue Commissioner 1702 Noble St., Ste. 104 Anniston, AL 36201 revenue@calhouncounty.org
PROPERTY TAXES	GA	Cobb County Tax Commissioner	P.O. Box 100127 Marietta, GA 30061-7027
PROPERTY TAXES	TX	City of Garland - Tax Collector	Corey Worsham RTA PO Box 462010 Garland, TX 75046-2010
PROPERTY TAXES	TX	City of Mesquite	Tax Office P.O. Box 850267 Mesquite, TX 75185-0267
PROPERTY TAXES	TX	Collin County Tax Assessor-Collector	Kenneth L. Maun P.O. Box 8046 McKinney, TX 75070-8046

Tax Type	Jurisdiction	Tax Authority	Address
PROPERTY TAXES	TX	Dallas County Tax Office	John R Ames, CTA Tax Assessor/Collector P.O. Box 139066 Dallas, TX 75313-9066
PROPERTY TAXES	TX	Garland Independent School District	Denise Holmes, RTA P.O. Box 461407 Garland, TX 75046-1407
REGULATORY AND OTHER TAXES AND FEES	AL	Calhoun County - Commissioner of Licenses	Barry E. Robertson 1702 Nobel Street, Ste. 107 Anniston, AL 36201
REGULATORY AND OTHER TAXES AND FEES	AL	Calhoun County Health Department	3400 McClellan Blvd Anniston, AL 36201
REGULATORY AND OTHER TAXES AND FEES	AL	City Of Auburn Revenue Office	144 Tichenor Avenue, Suite 6 Auburn, AL 36830
REGULATORY AND OTHER TAXES AND FEES	AL	City of Cullman, Alabama	PO Box 278 Cullman, AL 35056-0278
REGULATORY AND OTHER TAXES AND FEES	AL	City of Decatur, Business License	Dept. R-5 - PO Box 830525 Birmingham, AL 35283-0525
REGULATORY AND OTHER TAXES AND FEES	AL	City of Dothan	P.O. Box 2128 Dothan, AL 36302
REGULATORY AND OTHER TAXES AND FEES	AL	City of Florence	City Clerks Office P.O. Box 98 Florence, AL 35631
REGULATORY AND OTHER TAXES AND FEES	AL	City of Guntersville	341 Gunter Ave. Guntersville, AL 35976

Tax Type	Jurisdiction	Tax Authority	Address
REGULATORY AND OTHER TAXES AND FEES	AL	City of Hoover	PO Box 11407 Hoover, AL 35246-0144
REGULATORY AND OTHER TAXES AND FEES	AL	City of Huntsville, Business License	Clerk/Treasurer Dept - License Renewal PO Box 308 Huntsville, AL 35804-0308
REGULATORY AND OTHER TAXES AND FEES	AL	City of Mobile Business License Dept	Revenue Department #1530 P.O. Box 11407 Birmingham, AL 35246-1530
REGULATORY AND OTHER TAXES AND FEES	AL	City of Montgomery	c/o Compass Bank P.O. Box 830469 Birmingham, AL 35283-0469
REGULATORY AND OTHER TAXES AND FEES	AL	City of Northport-Business License Office	P.O. Box 569 Northport, AL 35476
REGULATORY AND OTHER TAXES AND FEES	AL	City of Oxford	PO Box 3383 Oxford, AL 36203
REGULATORY AND OTHER TAXES AND FEES	AL	City of Prattville	Attn: Michelle Williams 101 West Main Street Prattville, AL 36067
REGULATORY AND OTHER TAXES AND FEES	AL	Elmore County Health Department - ENV	6501 US Highway 231 Wetumpka, AL 36092
REGULATORY AND OTHER TAXES AND FEES	GA	Cobb County / Business License Division	P.O. Box 649 Marietta, GA 30061-0649
REGULATORY AND OTHER TAXES AND FEES	TX	City of Dallas-Dept. of Code Compliance	7901 Goforth Road Dallas, TX 75238

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REGULATORY AND OTHER TAXES AND FEES	TX	City of Garland Health Dept.	P.O. Box 469002 Garland, TX 75046-9002
REGULATORY AND OTHER TAXES AND FEES	TX	City of Mesquite Health Division	P.O. Box 850137 Mesquite, TX 75185-0137
REGULATORY AND OTHER TAXES AND FEES	TX	City of Plano	1520 K Avenue #210 Plano, TX 75074
REGULATORY AND OTHER TAXES AND FEES	TX	Garland Police Dept. Alarm Unit	1891 Forest lane Garland, TX 75042
REGULATORY AND OTHER TAXES AND FEES	TX	Texas Department of State Health Services	P.O. Box 12008 Austin, TX 78711
REGULATORY AND OTHER TAXES AND FEES	WV	West Virginia Department of Agriculture	Attn: Administrative Services Division 1900 Kanawha Blvd. East Charleston, WV 25305