

Entered: March 26th, 2026

Signed: March 26th, 2026

SO ORDERED



Lori Simpson
LORI S. SIMPSON
U.S. BANKRUPTCY JUDGE

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
(Greenbelt Division)**

IN RE Kim Engineering, Inc. Debtor)))))))	Case No. 25-16453-LSS Chapter 11
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**INTERIM ORDER GRANTING DEBTOR’S MOTION FOR AUTHORIZATION FOR
INTERIM USE OF CASH COLLATERAL**

THIS MATTER came before the Court upon the Debtor’s Motion for Authorization to Use Cash Collateral (ECF No. 105) (the “Motion”). The Motion seeks the entry of an order authorizing the use of “Cash Collateral” as that term is defined in Section 363(a) of the Bankruptcy Code. This Court has jurisdiction over the matters raised in the Motion pursuant to 28 U.S.C. §§157 and 1334. This is a core proceeding pursuant to 28 U.S.C. §157(b)(2)(A).

The Court, having reviewed the Motion and based on record, and this Court having found that the relief requested in the Motion is in the best interests of the Debtor’s estates, their creditors, and other parties in interest; and this Court having found that the Debtor’s notice of the

Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and that 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; 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 upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefore, it is: ORDERED and ADJUDGED that:

1. That the Motion is GRANTED.
2. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.
3. The Debtor is authorized to use the Cash Collateral on an interim basis from July 15, 2025 through April 30, 2026 to operate its business as required in the normal course of business and as provided in the Budget, which is attached hereto as Exhibit "A."
4. The Debtor is permitted to vary from the Budget on each line item and the overall budget by 10% without court authorization. Should any variance exceed 10% court authorization shall be required.
5. As an adequate protection payment, Debtor shall pay Internal Revenue Service in the amount of \$30,000 monthly and MD Tax Department \$5,000 monthly respectively.
6. Further, Debtor shall provide a replacement lien on after-acquired properties of Debtor for the Internal Revenue Service.
7. Upon confirmation of the Plan, the Debtor shall pay Prince George's County, Maryland the total amount due on its fully secured claims, including all accrued

interest and penalty. Prince George's County, Maryland is a secured creditor with a statutory first-priority lien on the Debtor's assessed personal property.

8. Any party in interest objecting to the relief sought in the Motion shall serve and file written objections; which objections shall be served upon (i) Weon G Kim Law Office 8200 Greensboro Dr. Suite 900 McLean VA 22102; (ii) the Office of the United States Trustee for the District of Maryland, Greenbelt Division; (iii) any other parties in interest; and (iv) any other party filing an appearance in this matter, and shall be filed with the Clerk of the United States Bankruptcy Court, District of Maryland, Greenbelt Division.
9. The requirements for interim relief set forth in Local Rule 4001-5 are satisfied by the contents of the motion or otherwise deemed waived.
10. The Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.
11. Entry of this Interim Order is without prejudice to the rights of any party in interest to interpose an objection to the Motion. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Interim Order.

WE ASKED FOR:

/s/Weon G. Kim

Weon G. Kim, Esq., Fed. Bar No. 19029
WEON G. KIM LAW OFFICE
8200 Greensboro Drive, 900
McLean, Virginia 22102
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(571) 278-3728

SEEN AND AGREED:

/s/ Ari D. Kunofsky

Ari D. Kunofsky, Esq.
U.S. Department of Justice, Tax Division
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Washington, D.C. 20044
U.S. Department of Justice, Tax Division
Tel: 202.3534.9187
Ari.D.Kunofsky@usdoj.gov

SEEN AND AGREED:

/s/Kimberly Stephens

Kimberly Stephens, Esq.
Managing Tax Attorney
Comptroller of Maryland
Compliance Division - Collections
410-767-1577 Phone
410-333-7499 Fax
kstephens@marylandtaxes.gov
Attorney for Comptroller of Maryland

SEEN AND AGREED:

/s/ Nicole C. Kenworthy

MEYERS, RODBELL & ROSENBAUM, P.A.
Nicole C. Kenworthy (Fed. Bar No. 19723)
6801 Kenilworth Ave. Suite 400
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bdept@mrrlaw.net
Attorneys for Prince George's County, Maryland

I HEREBY CERTIFY that the terms of the copy of the consent order submitted to the Court are identical to those set forth in the original consent order; and the signatures represented by the /s/ on this copy reference the signatures of consenting parties on the original consent order.

/s/Weon G. Kim

Weon G. Kim, Esq., Fed. Bar No. 19029

Weon G. Kim Law Office
8200 Greensboro Drive, 900
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cc: The parties entitled to notice, including the Debtor's twenty largest unsecured creditors, all secured creditors, all governmental units entitled to notice under Bankruptcy Rule 2002(j), and all parties requesting notice, as shown on the Service List attached hereto as Exhibit B.

End of Order

Exhibit A: Amended Monthly Budget**LINE ITEM****Income**

CMT (Baltimore + Laurel + Lab)	\$300,000
Civil Engineering	\$40,000
Drilling	\$78,500
Geotechnical Engineering	\$25,700
Surveying	\$60,000
Steel Inspection	\$24,300
Reimbursable Expense Revenue	\$17,000
Other Income	\$500
Total Income	\$546,000

Direct Expenses (Cost of Services)

Outside Services / Subcontractors	\$23,000
Employees Reimbursable Expenses (Gas & Mileage)	\$11,500
Automobile Expense (Company Vehicles Gas & Toll)	\$12,000
Supplies (Drilling, CMT, Lab, Survey)	\$6,500
Wage — Direct Labor (Employees)	\$215,000
Wage — Direct Labor (Management)	\$32,000
Wage — Direct Labor (Admin)	\$8,500
Postage / Shipping / Delivery	\$0
Subtotal — Direct Expenses	\$308,500

Indirect Expenses — Labor & Benefits

Owners Compensation (Principals)	\$17,574
Indirect Labor — Employees	\$28,000
Paid Time Off / Sick Leave / Holiday	\$30,000
Employer FICA (Social Security + Medicare)	\$26,000
Federal & State Unemployment Insurance	\$1,800
Payroll Processing Fee	\$600
Group Health Insurance	\$5,500
Subtotal — Labor & Benefits	\$109,474

Indirect Expenses — Operating

Company Insurance (Auto / GL / Professional Liability)	\$8,500
Rent — Office & Dumpster	\$17,500
Utilities (Electric, Gas, Internet / Server)	\$5,000
Telephone & Communications	\$3,200

Marketing & Advertising	\$3,000
Registration / Dues / Subscriptions	\$6,000
Bank Fees & Service Charges	\$500
Financial / Interest Expense	\$1,400
Maintenance & Equipment Repairs	\$1,200
Equipment Rental	\$500
Auto Repairs & Expenses	\$1,000
Mileage / Parking / Tolls	\$600
Printing / Reproductions	\$200
Meals & Entertainment	\$150
Training & Education	\$300
Accounting / Audit / Tax	\$2,000
Penalties	\$600
Miscellaneous	\$500
Subtotal — Operating Expenses	\$52,150
<u>Bankruptcy-Related & Tax Obligations</u>	
Legal / Bankruptcy Attorney Fees	\$5,000
U.S. Trustee Fee	\$1,500
IRS — Federal Tax Payment	\$10,000
MD State — Comptroller Tax Payment	\$5,000
Subtotal — Bankruptcy & Tax	\$21,500
TOTAL EXPENSES	\$491,624
NET INCOME / (LOSS)	\$54,376

53 State St Fl 20 Boston, MA 02109-3204	c/o Shanna M. Kaminski KAMINSKI LAW, PLLC PO Box 247 Grass Lake, MI 49240	c/o Shanna M. Kaminski KAMINSKI LAW, PLLC PO Box 247 Grass Lake, MI 49240
Futures Consulting LLC 5201 West Kennedy Blvd. Suite 525 Tampa, FL 33609	GPAC, LLP 5900 S Doral Avenue, Suite 103 Sioux Falls, SD 57108	Hillis-Carnes Engineering Associates, Inc 10975 Guilford Road, Suite A Annapolis Junction, MD 20701
Internal Revenue Service Centralized Insolvency Operation P.O. Box 7346 Philadelphia, PA 19101-7346	JPMorgan Chase Bank. NA National Bankruptcy Department 700 Kansas Lane, LA4-5599 Monroe, LA 71203-4774	Kamino Four, LLC c/o Nagle & Zaller, PC 8840 Stanford Blvd. Suite 1800 Columbia, MD 21045
Maryland Department of Labor ATTN: Legal Services and Collection 100 South Charles Street Tower 1, Suite 3100 Baltimore, MD 21201	MD Department of Environment 1800 Washington Boulevard Baltimore, MD 21230	MD Dept. of Assessments and Taxation 301 W. Preston Street, Room 801 Baltimore, MD 21202
Navitas Credit Corporation 201 Executive Center Drive Suite 100 Columbia, SC 29210	OVERTON FUNDING LLC c/o Shanna M. Kaminski KAMINSKI LAW, PLLC PO Box 247 Grass Lake, MI 49240	Prince George's County, Maryland c/o Nicole C. Kenworthy Meyers, Rodbell & Rosenbaum, P.A. 6801 Kenilworth Avenue, Suite 400 Riverdale, Maryland 20737-1385
St. John Properties, Inc. c/o Robert L. Hanley, Esquire Royston, Mueller, McLean & Reid, LLP 102 W. Pennsylvania Avenue, Suite 600 Towson, Maryland 21204	Stambaugh Ness 220 St Charles Way, Suite 150 York, PA 17402	Toyota Financial Services PO Box 9013 Addison, Texas 75001
United First, LLC c/o Shanna M. Kaminski KAMINSKI LAW, PLLC PO Box 247 Grass Lake, MI 49240	Velocity Capital Group LLC c/o Shanna M. Kaminski KAMINSKI LAW, PLLC PO Box 247 Grass Lake, MI 49240	Venteur Insurance Services, LLC Attn: Legal Department / Employer Servic 2081 Center Street, Suite 9 Berkeley, CA 94704-1204
Office of Attorney General Attn: Kimberly L. Boyd Maryland Dept of Environment 1800 Washington Blvd Baltimore, MD 21230	Pamela Bondi, Attorney General of the United States U.S. Department of Justice 950 Pennsylvania Avenue, NW Washington, DC 20530-0001	Kelly O. Hayes, United States Attorney Attn: Civil Process Clerk 6406 Ivy Lane, Suite 800 Greenbelt, MD 20770.
Kelly O. Hayes, United States Attorney, United States Attorney's Office 36 S. Charles Street, 4th Floor Baltimore, MD 21201	Anthony G. Brown, Attorney General of Maryland Office of the Attorney General 200 St. Paul Place Baltimore, MD 21202.	IRS Insolvency Section 31 Hopkins Plaza, Room 1150 Baltimore, MD 21201
VA Department of Taxation PO BOX 2156 Richmond, VA 23218	Harford County, Maryland Attn: County Treasurer 220 South Main Street Bel Air, MD 21014	Michael Barlow Well Driling Service. Inc 522 Underwood Lane Bel Air, MD 21014
Unum Life Insurance Company PO Box 406927 Atlanta, GA 30384-6927		

Prepared by:
/s/ Weon Geun Kim
Weon Geun Kim, Esq.
Counsel for Debtor