IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

IN RE:	.	Case No. 1:26-bk-02065-HWV
LOTUS AND THE ROOSTER	:	
HOLDINGS COMPANY LLC	:	Chapter 11
d/b/a The Cozy Penguin	:	Subchapter V
f/k/a Koala Insulation of Central	:	
Pennsylvania	:	
Debtor	:	

ORDER

Upon consideration of the Motion of the Debtor, Lotus and The Rooster Holdings Company LLC, d/b/a The Cozy Penguin, f/k/a Koala Insulation of Central Pennsylvania ("Debtor") for Approval to Utilize Cash Collateral, Doc. 10, and the Court having determined that it is in the best interests of the Debtor that the Debtor be allowed to utilize Cash Collateral, and the hearing held on July 28, 2026, for the reasons stated on the record, it is

ORDERED that:

1. The Motion is approved. The Debtor may utilize its cash collateral as set forth in this Order on an interim basis. All capitalized terms not defined herein shall have the same definition as in the Motion. The Debtor is permitted to pay regular, post-Petition expenses, including any fees owed to the Office of the U.S. Trustee and allowed fees and costs to professionals.

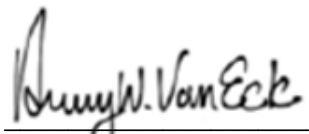
2. The Lenders, as that term is defined in the Motion and believed to be M&T Bank, Celtic Bank and Marlin/PEAC Solutions, are granted replacement liens in the Debtor's post-Petition cash collateral consisting of receivables, cash, inventory and the proceeds thereof ("Cash Collateral"), to the extent such lien exists and in such priority as exists pre-Petition, and to the extent there is a diminution in value of the Lenders' post-Petition Cash Collateral position (as set forth in the Motion). Such lien shall be perfected and effective without any further recordation action and such lien shall survive conversion of this case or appointment of a Trustee in this case. In the event that post-Petition Cash Collateral is insufficient to provide an amount equal to such diminution, then the Lenders shall have a super priority status pursuant to Bankruptcy Code Section 364(c)(1) and have an administrative claim having priority over all other administrative claims, including those set forth in Bankruptcy Code Sections 503(b) or 507(a) except for amounts owed for fees to professionals in this case and fees to the U.S. Trustee's Office.

3. The Debtor shall serve this Order on the Lenders, the Pennsylvania Department of Labor & Industry, Unemployment Compensation Taxes, the Office of the United States Trustee, the IRS, the U.S. Attorney, the Pennsylvania Department of Revenue through the Office of Attorney General, as well as the twenty (20) largest unsecured creditors of the Debtor and any parties who have requested service.

4. Any parties holding funds of the Debtor are authorized and ordered to release funds to the Debtor as requested by the Debtor. The Debtor is further authorized to continue to utilize its existing bank accounts until the establishment of Debtor-in-Possession accounts as well as continue to utilize its credit card accounts.

5. A final hearing is scheduled for August 25, 2026 at 10:00 a.m. in the United States Bankruptcy Court for the Middle District of Pennsylvania, Bankruptcy Courtroom, 4th Floor, Sylvia H. Rambo United States Courthouse, 1501 N. 6th St, Harrisburg, PA 17102.

By the Court,



Henry W. Van Eck, Chief Bankruptcy Judge
Dated: July 28, 2026

EXHIBIT

A

Lotus and the Rooster Holdings Company LLC
30 Day Budget

Revenue:		
	$ 75,000.00	
Total Revenue		**$ 75,000.00**
Expenses:		
Rent	$ 2,095.00	
Vehicle Loan	$ 4,247.25	
Insurance	$ 1,371.63	
Marketing	$ 12,984.00	
Computer Software	$ 1,111.00	
Employee Health Insurance	$ 69.00	
Utilities	$ 650.00	
Accountant	$ 1,250.00	
Payroll	$ 44,000.00	
Business Coaching/Consulting	$ 3,300.00	
MISC	$ 2,000.00	
Total Expenses		**$ 73,077.88**