

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re:

CAESARS ENTERTAINMENT OPERATING  
COMPANY, INC., et al.,<sup>1</sup>

Debtors.

)  
) Chapter 11  
)  
) Case No. 15-01145 (ABG)  
)  
)  
) (Jointly Administered)  
)  
) **Re: Docket Nos. 13, 58**

**FINAL ORDER (I) AUTHORIZING THE DEBTORS TO PAY CERTAIN  
PREPETITION TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Upon the motion (the "Motion")<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of a final order (this "Final Order") (I) authorizing the Debtors to remit and pay the Taxes and Fees, and (II) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and after due deliberation; it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, to pay and remit (or apply tax credits to offset) the Taxes and Fees to the Authorities, including but not limited to the Authorities identified in the Motion, in the ordinary course of their businesses, without regard to whether

<sup>1</sup> The last four digits of Caesars Entertainment Operating Company, Inc.'s tax identification number are 1623. Due to the large number of Debtors in these jointly-administered chapter 11 cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers may be obtained on the website of the Debtors' claims and noticing agent at <https://cases.primeclerk.com/CEOC>.

<sup>2</sup> Capitalized terms used but not otherwise defined herein will have the meanings ascribed to them in the Motion.

such obligations accrued or arose before or after the Petition Date. To the extent that the Debtors have overpaid Taxes, the Debtors are authorized to seek Tax refunds.

3. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order constitutes: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of any party's rights to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of any other party's rights under the Bankruptcy Code or any other applicable law.

4. 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 Final Order.

5. 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 any Taxes and Fees.

6. Notwithstanding anything to the contrary contained herein, the relief granted in this Final Order and any payment to be made hereunder is subject to the terms of any orders granting the use of cash collateral approved by this Court in these chapter 11 cases (including

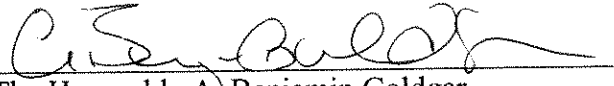
with respect to any budgets governing or relating to such use) and to the extent there is any inconsistency between the terms of such cash collateral orders and any action taken or proposed to be taken hereunder, the terms of such cash collateral orders will control.

7. Any postpetition tax payment by a Debtor on behalf of a non-Debtor will be made as a charge against such non-Debtor affiliate and not as a capital contribution to such non-Debtor affiliate; provided, however, that the Debtors shall have the right to make up to \$200,000 of such payments as equity investments per year.

8. Notice of the Motion as provided therein is 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 Final Order are immediately effective and enforceable upon its entry.

Dated: 04 MAR 2015  
Chicago, Illinois

  
The Honorable A. Benjamin Goldgar  
United States Bankruptcy Judge