

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
Eastern Division

In Re:)	BK No.: 19-01811
PERFECT BROW ART, INC.)	
)	
)	Chapter: 11
)	Honorable Donald R. Cassling
)	
Debtor(s))	

Order Granting Final Decree and Closing Chapter 11 Case

This cause came before the Court on the motion (the "Motion") of Development Specialists, Inc., as Creditor Trustee (the "Creditor Trustee") for the Perfect Brow Art Creditor Trust (the Creditor Trust"), for an order granting a final decree and closing this chapter 11 case pursuant to 11 U.S.C. § 350 and Bankruptcy Rule 3022; and the Court having reviewed the Motion and considered any arguments made in support or opposition to the Motion; and the Court having determined the Creditor Trustee has fulfilled its obligations under the First Amended Plan of Liquidation (the "Plan") and Creditor Trust Agreement ("CTA") confirmed in these cases and therefore that the relief requested in the Motion is in the best interests of the estate and its parties in interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and upon the record made herein; and after due deliberation; and good and sufficient cause for approval of the requested relief appearing therefore;

IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

1. The Motion is granted.
2. Subject only to the Wind-Up Activities, the Creditor Trustee, its professionals, and the Creditor Trust Oversight Committee are deemed to have fulfilled their obligations under the Plan and CTA and are released from their duties and obligations under the Plan and CTA.
3. The Creditor Trustee and its professionals are entitled to destroy or abandon any of the Debtor's remaining documents or records in their possession.
4. The Creditor Trustee shall remit any distribution on account of the Gorgees' Claim to the Clerk of Court for further adjudication concerning disposition of the Gorgees' Claim.
5. The Internal Revenue Service is barred from asserting any claim on account of the Proposed Employee Shared Responsibility Payment in this Case.
6. The Creditor Trustee is authorized to pay the PR Tax Claim. Puerto Rico is barred from asserting any additional fees, penalties, expenses or other claims in this Case.
7. The Wind-Down Reserve is approved.
8. The bankruptcy case of Perfect Brow Art, Inc. administered under case number 19-01811, is

hereby closed.

9. The Court retains jurisdiction to hear and determine all matters arising from or related to the implementation or interpretation of this Order.

Enter: 

Honorable Donald R. Cassling
United States Bankruptcy Judge

Dated: October 26, 2021

Prepared by:

Michael A. Brandess, Esq. (6299158)
Sugar Felsenthal Grais & Helsinger LLP
30 N. LaSalle Street, Suite 3000
Chicago, IL 60602
Telephone: 312.704.9400
Facsimile: 312.372.7951

Counsel to the Creditor Trustee