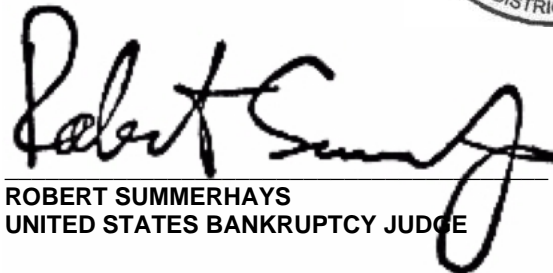




SO ORDERED.

SIGNED October 22, 2012.


ROBERT SUMMERHAYS
UNITED STATES BANKRUPTCY JUDGE

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION**

IN RE:

**PICCADILLY RESTAURANTS, LLC,
ET AL.,**

DEBTORS

* CASE NO. 12-51127
*
* (JOINT ADMINISTRATION)¹
*
* CHAPTER 11
*
* JUDGE ROBERT SUMMERHAYS

**ORDER AUTHORIZING THE EMPLOYMENT OF POSTLETHWAITE &
NETTERVILLE, PAC AS INDEPENDENT AUDITORS, ACCOUNTANTS,
AND TAX CONSULTANTS TO THE DEBTORS**

Considering the Application for Order Authorizing the Employment of Postlethwaite & Netterville, PAC as Independent Auditors, Accountants, and Tax Consultants to the Debtors

¹ Jointly administered with *In re Piccadilly Food Service, LLC*, 12-51128 (Bankr. W.D. La. 2012), and *In re Piccadilly Investments, LLC*, 12-51129 (Bankr. W.D. La. 2012).

Pursuant to § 327(a) of the Bankruptcy Code (the “Application”) (Docket #125), filed on September 25, 2012, by and on behalf of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”),² this Court finds that: (a) Postlethwaite & Netterville, PAC (the “Company”) neither represents nor holds an interest adverse to the Debtors or to the estates, and is thus a disinterested party; (b) the Company is qualified to provide tax, audit, and accounting services to the Debtors; (c) the Company’s retention would best serve the interests of the Debtors and the Debtors’ estates; and (d) the terms of the Company’s retention have been disclosed and are reasonable under the circumstances. In consideration of these findings, and after due deliberation and cause appearing therefor;

IT IS HEREBY ORDERED that, pursuant to 11 U.S.C. § 327(a), the Debtors are authorized to retain the Company in these Chapter 11 cases, upon the terms and conditions set forth in the Application.

IT IS FURTHER ORDERED that notwithstanding anything herein to the contrary, the authority granted herein is subject to any requirements and limitations imposed upon the Debtors under any Court order regarding debtor-in-possession financing and/or cash collateral use and any approved budget therein. Nothing contained herein shall, or shall be deemed to, modify, amend or alter such order or approved budget.

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² The debtors in these Chapter 11 cases are Piccadilly Restaurants, LLC, Piccadilly Food Service, LLC, and Piccadilly Investments, LLC.

This Order was prepared and by:

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