

EXHIBIT A
TO APPLICATION

(Atkinson Declaration)

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

In re:

PICCADILLY RESTAURANTS, LLC;
PICCADILLY FOOD SERVICE, LLC; and
PICCADILLY INVESTMENTS, LLC

Debtors.

Chapter 11

Case No. 12-51127

Jointly Administered

DECLARATION OF MICHAEL ATKINSON

MICHAEL ATKINSON, being of full age, hereby states:

1. My name is Michael Atkinson. I am a Managing Director of Protiviti Inc. (“Protiviti” or the “Firm”), located at 1 East Pratt Street, Suite 800, Baltimore, MD 21202. I am over the age of 18 and competent to testify as to the facts set forth and will do so if called upon.

2. I am familiar with the matters set forth herein and make this declaration in support of the Application of the Official Committee of Unsecured Creditors (the “Committee”) of Piccadilly Restaurants, LLC and its affiliated debtors and debtors in possession (collectively, the “Debtors”) for authorization to retain and employ Protiviti, *nunc pro tunc* to November 16, 2012, as financial advisor to the Committee.

PROTIVITI’S QUALIFICATIONS

3. Protiviti is a restructuring, crisis management, and transaction services firm with broad experience providing financial advisory and related restructuring services to debtors, creditors’ committees, secured lenders, and other parties in interest in mid and large size chapter 11 proceedings throughout the country.

4. Protiviti and its employees are duly qualified to perform all functions that are required in relation to their proposed employment as financial advisor to the Committee.

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5. Protiviti will provide the following financial advisory services to the extent requested by the Committee and as agreed upon by Protiviti:

- (a) Review and analysis of the Debtors' weekly financial and cash flow performance as compared to its budget;
- (b) Review and analysis of Debtors' business segment and location-by-location analyses of profitability to determine profitable and unprofitable locations or business segments;
- (c) Review of the Debtors' historical operating results, recent performance, business plan and associated restructuring initiatives and advise the Committee regarding the Debtors business plans, cash flow forecasts, financial projections, cash flow reporting, claims, and plan alternatives;
- (d) Advise the Committee with respect to available capital restructuring relating to the current DIP facility and sale and financing alternatives, including providing options regarding potential courses of action and assisting with the design, structuring and negotiation of alternative restructuring and/or transaction structures;
- (e) Assist the Committee in identifying and valuing undisclosed assets, if any and consult with the Debtors and their advisors on the progress of asset sales, locations, identification, and value;
- (f) Preparation of estimated payout or distribution analyses;
- (g) Assist the Committee and its counsel in developing strategies and related negotiations with the Debtors and other interested parties with respect to elements of the Debtors' treatment of the unsecured creditors under a proposed Plan of Reorganization or such treatment under alternative proposals;
- (h) Preparation of periodic reports and updates to the Committee regarding the status of the Debtors post-petition operating performance, and various other issues as requested by the Committee to facilitate informed decisions;
- (i) Advise the Committee regarding identity and value of avoidance actions; and
- (j) Perform all other services as directed by the Committee or its counsel and as may be required in the interests of the creditors.

PROTIVITI'S DISINTERESTEDNESS

6. Based on the information available to me, Protiviti and its employees are disinterested parties as defined in 11 U.S.C. § 101(14), and neither hold nor represent any interest adverse to the Debtors, the Debtors' estates, or the Committee on the matters upon which they are to be engaged and their employment would be in the best interests of the Debtors' estates.

7. Based on the information available to me, neither Protiviti nor its employees have any connections with the Debtors, their creditors, any other party in interest, their respective attorneys and accountants, the Office of the United States Trustee for the Western District of Louisiana or any person employed in such office.

PROTIVITI'S DISCLOSURE PROCEDURES

8. Protiviti is a large and diversified organization that encompasses the representation of many financial institutions and commercial corporations. In preparing this declaration (the "Declaration"), I used a set of procedures (the "Firm Disclosure Procedures") developed by Protiviti to ensure compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules regarding the retention of professionals. Pursuant to the Firm Disclosure Procedures, I performed, or caused to be performed, the actions described below to identify Protiviti's connections to parties in interest in these proceedings.

9. In preparing this Declaration, I submitted or caused to be submitted for review under our conflicts check system the names of various parties in interest in these cases (each, an "Interested Party," and, collectively, the "Interested Parties"), as received from the Committee's counsel. The identities of the Interested Parties are set forth on Exhibit A attached

hereto and incorporated herein by reference. The results of our conflicts check were compiled and analyzed by Protiviti employees.

DISCLOSURES OF PROTIVITI'S CONNECTIONS

10. To the best of my knowledge, based on the review procedures described above, Protiviti has “connections” to the Interested Parties as further detailed in Exhibit A.

11. Neither I, nor any professional or employee employed by Protiviti, as far as I have been able to ascertain, has any connection that would be materially adverse to the Debtors, their creditors, or any other parties in interest, the Committee’s respective attorneys and accountants, or any other Interested Party. The work that Protiviti, as a global consulting firm with approximately 2,500 consultants, has performed previously or is currently performing is totally unrelated in both scope and nature of Protiviti’s proposed representation of the Committee.

12. I am not related to and, to the best of my knowledge, no other employee of Protiviti is related to: (a) any United States Bankruptcy Judge for the Western District of Louisiana or any of the District Judges for the Western District of Louisiana who handle bankruptcy cases; or (b) the United States Trustee for the Western District of Louisiana or any person employed by such office.

13. Based on the foregoing and except as provided herein, to the best of my knowledge, information and belief formed after reasonable inquiry, Protiviti does not represent or hold any interest adverse to the Debtors or the Committee with respect to the matters as to which the Committee seeks to employ Protiviti. No member of Protiviti is or has been, within two years from the date of the filing of the Debtors’ petition, a director, an officer, or an employee of the Debtors. No member of Protiviti is in control of the Debtors or is a relative of a

general partner, director, officer, or person in control of the Debtors. No member of Protiviti is a general or limited partner in a partnership or limited liability corporation in which the Debtors are also a general or limited partner. I thus believe Protiviti is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code.

14. I understand that there is a continuing duty to disclose any adverse interest and change in disinterestedness, and will therefore continue to search conflicts as I learn of additional key stakeholders and other parties in interest in these cases. If those searches result in information warranting disclosure, Protiviti will disclose such information to the Court, the Debtors, and the United States Trustee by filing a supplemental declaration.

PROTIVITI’S COMPENSATION

15. Protiviti has provided and agrees to provide assistance to the Committee in accordance with the terms and conditions set forth in the Application and the Agreement.

16. All of the services that Protiviti will provide to the Committee will be (i) at the request of the Committee and (ii) performed in accordance with customary market practice of the investment banking and financial advisory profession.

17. Protiviti charges its clients for certain reasonable expenses associated with an assignment. Except as necessary to comply with an applicable order of this Court, all such expense billings are in accordance with Protiviti’s customary practices.

18. Protiviti’s professionals will maintain summarily time records in one tenth hour increments to support and document actual and necessary costs and expenses incurred in connection with its services in these chapter 11 cases.

19. Protiviti’s fee structure proposed in these cases is reasonable. No promises have been received by Protiviti, nor any member thereof, as to payment or compensation in connection with these cases, other than in accordance with the provisions set

forth herein. Protiviti has no agreement with any other entity to share with such entity any compensation received by Protiviti or such entity.

I declare under penalty of perjury that, to the best of my knowledge, and after reasonable inquiry, the foregoing is true and correct.

/s/ Michael Atkinson

Michael Atkinson

EXHIBIT A
TO ATKINSON DECLARATION

(Conflicts Search List)

Debtors

Piccadilly Restaurants, LLC	No Connection Found
Piccadilly Food Service, LLC	No Connection Found
Piccadilly Investments, LLC	No Connection Found

Debtors' Executive

Thomas J. Sandeman	No Connection Found
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Debtors' Equity Holder

Yucaipa Corporate Initiatives Fund I, LP	No Connection Found
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Debtors' Counsel

Jones, Walker, Waechter, Poitevent, Carrere & Denegre, LLP	No Connection Found
Gordon Arata McCollam Duplantis & Eagan, LLC	No Connection Found

Consultant to the Debtors

Cornish Global Advisors	No Connection Found
Jeffrey Cornish	No Connection Found
Postlethwaite & Netterville, PAC	No Connection Found

Creditors Holdings Secured Claims

Atalaya Administrative LLC	No Connection Found
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Creditors Holding Unsecured Non-Priority Claims

Andrews Sports Company	No Connection Found
Capitol City Produce	No Connection Found
Chandler's Parts	No Connection Found
Charlie Sciara & Son Inc.	No Connection Found
Cheeks Elect & A/C, Inc.	No Connection Found
Cintas Corp	No Connection Found
Crescent Business Machines	No Connection Found

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Ecolab Pest Elimination	No Connection Found
Ecolab, Inc.	No Connection Found
J.S. Thomas Services Inc.	No Connection Found
Merchant's Foodservice	No Connection Found
Peter Mayer Advertising	No Connection Found
Poss Select Produce	No Connection Found
RockTenn CP, LLC	No Connection Found
St. Louis County	No Connection Found
Superior Commercial Services	No Connection Found
Technical Services	No Connection Found
Trademaster, Inc.	No Connection Found
Traditions	No Connection Found
W.W. Grainger	Client of Protiviti in an unrelated matter