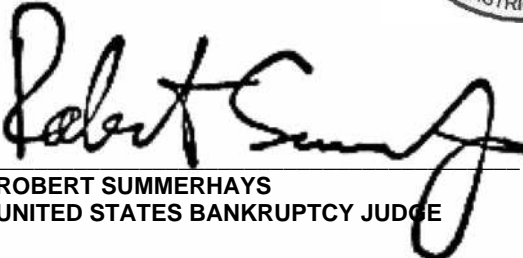




SO ORDERED.

SIGNED January 31, 2013.


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
ADMINISTRATION¹
*
* CHAPTER 11
*
* JUDGE ROBERT
SUMMERHAYS
*

**AMENDED ORDER AUTHORIZING PAYMENT OF CERTAIN PRE-PETITION
TAXES AND FEES, AND AUTHORIZING FINANCIAL INSTITUTIONS
TO PROCESS AND CASH RELATED CHECKS AND TRANSFERS**

Considering the Motion for Authority to Pay Certain Pre-Petition Taxes and Fees, and Financial Institutions to Process and Cash Related Checks and Transfers (the "Motion") (Docket

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).

#11), filed on September 14, 2012, by Piccadilly Restaurants, LLC, Piccadilly Food Service, LLC, and Piccadilly Investments LLC, the debtors and debtors-in-possession (collectively, the “Debtors”), as well as (a) the hearing on the Motion and other First Day Pleadings that was held on September 13, 2012, (b) the Declaration of Mr. Thomas E. Sandeman in Support of Debtors’ Chapter 11 Petitions and First Day Pleadings (Docket #2); and (c) the Order Authorizing Payment of Certain Pre-Petition Taxes and Fees, and Financial Institutions to Process and Cash Related Checks and Transfers (the “Original Tax Order”) (Docket #54), the Court finding that good cause exists to enter this Amended Order (this “Amended Order”) to clarify that the Debtors are not only authorized to pay “trust fund” type taxes and Fees as defined in the Motion,² but that the Debtors also are authorized, but not directed, to pay (a) pre-petition franchise taxes, as described in Paragraph 8 of the Motion, inasmuch as some local authorities will not renew or grant licenses to do business without the current payment of such franchise taxes, and (b) pre-petition personal property taxes and pre-petition real property taxes, in order to avoid the imposition of statutory liens on such property, as described in Paragraph 9 of the Motion:

IT IS ORDERED that the Motion is granted.

IT IS FURTHER ORDERED that, subject to further Court order, the Debtors be and hereby are authorized, but not directed, to pay and remit pre-petition state franchise taxes, as described in Paragraph 8 of the Motion, including, but not limited to, all of such taxes subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date.

IT IS FURTHER ORDERED that, subject to further Court order, the Debtors be and hereby are authorized, but not directed, to pay and remit pre-petition personal taxes and pre-

² Unless otherwise defined in this Amended Order, capitalized terms used in this Amended Order have the meaning ascribed to them in the Motion.

petition real property taxes to various Authorities in order to avoid the imposition of statutory liens on such property, as described in Paragraph 9 of the Motion, including, but not limited to, such taxes subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date.

IT IS FURTHER ORDERED that the Debtors by and hereby are authorized to issue post-petition checks, or to effect post-petition fund transfer requests, in replacement of any checks or fund transfer requests in respect of Taxes and Fees that are dishonored or rejected.

IT IS FURTHER ORDERED that, notwithstanding the relief granted in this Amended Order and any actions taken pursuant to such relief, nothing in this Amended Order shall be deemed: (a) an admission as to the validity of any claim against any of the Debtors; (b) a waiver of the Debtors right to dispute any claim on any ground; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Amended Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the Debtors rights under the Bankruptcy Code or any other applicable law.

IT IS FURTHER ORDERED that, notwithstanding the foregoing, nothing contained in this Amended Order shall be deemed to be an express or implied amendment to any approved budget for any debtor-in-possession financing approved in these cases and any payment authorized by this Amended Order shall be subject to the terms and conditions of such debtor-in-possession financing, from and after its approval.

IT IS FURTHER ORDERED that the Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Amended Order in accordance with the Motion.

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over the Debtors and the Authorities receiving payment from the Debtors pursuant to this Amended Order with respect to any matters, claims, rights or disputes arising from or related to the Motion, the implementation of this Amended Order, or the validity of any of the Taxes and Fees.

IT IS FURTHER ORDERED that, notwithstanding any applicability of Bankruptcy Rule 6004(g), the terms and conditions of this Amended Order shall be immediately effective and enforceable upon its entry.

###

This Amended Order was prepared and is being submitted by:

R. PATRICK VANCE (#13008)
ELIZABETH J. FUTRELL (#05863)
MARK A. MINTZ (#31878)
TYLER J. RENCH (#34049)
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**Attorneys for Piccadilly Restaurants, LLC
Piccadilly Food Service, LLC and
Piccadilly Investments, LLC**

United States Bankruptcy Court
Western District of Louisiana

In re:
Piccadilly Restaurants, LLC
Debtor

Case No. 12-51127-RRS
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0536-4

User: lchamp
Form ID: pdf8

Page 1 of 2
Total Noticed: 2

Date Rcvd: Jan 31, 2013

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Feb 02, 2013.

db +Piccadilly Restaurants, LLC, c/o Jones Walker et al, 201 St. Charles Ave #5100,
New Orleans, LA 70170-5101
aty +Jones, Walker, Waechter, Poitevent, Carrere & Dene, 201 St. Charles Avenue, 51st Floor,
New Orleans, LA 70170-5000

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
NONE. TOTAL: 0

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

tr DIP

TOTALS: 1, * 0, ## 0

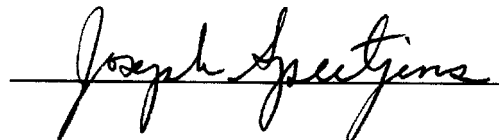
Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Feb 02, 2013

Signature:



The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on January 31, 2013 at the address(es) listed below:

Albert J. Derbes on behalf of Creditor Committee Official Committee of Unsecured Creditors
ajdiv@derbeslaw.com
Alison D. Bauer on behalf of Creditor Peter Mayer Advertising, Inc. abauer@torys.com
Andrew D. Mendez on behalf of Creditor Peter Mayer Advertising, Inc. amendez@stonepigman.com
Brent R. McIlwain on behalf of Creditor Atalaya Administrative, LLC bmcilwain@pattonboggs.com,
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Christopher R. Maddux on behalf of Creditor The Merchants Company d/b/a Merchants Foodservice
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Dale R. Baringer on behalf of Creditor Kleinpeter Farms Dairy, L.L.C. dale@baringerlawfirm.com,
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fbunol@derbeslaw.com, dharvey@derbeslaw.com
Gail Bowen McCulloch on behalf of U.S. Trustee Office of U. S. Trustee gail.mcculloch@usdoj.gov
J. David Forsyth on behalf of Creditor Delmont Village Associates LLC jdf@sessions-law.com
Jason M. Cerise on behalf of Creditor Crescent Business Machines jcerise@lockelord.com
John P. Dillman on behalf of Creditor Harris County houston_bankruptcy@publicans.com
Jon Ann Giblin on behalf of Creditor Kimco Realty Corporation jgiblin@mcglinchey.com,
zfederick@mcglinchey.com
Keith Couture on behalf of Creditor Grimes Professional Dirt Busters kcouture@couturelaw.net
Lawrence Bradley Hancock on behalf of Creditor Committee Official Committee of Unsecured
Creditors hancockb@gtlaw.com
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mmcadory@joneswalker.com;sliberio@joneswalker.com
Office of U. S. Trustee USTPRegion05.SH.ECF@usdoj.gov
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slavelle@winstead.com
Paul N. Debaillon on behalf of Creditor Southern Commercial Buildings, LLC
paul@debaillonmiley.com
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Phillip K. Wallace on behalf of Creditor Cora & Elwyn Ball philkwall@aol.com
R. Patrick Vance on behalf of Debtor Piccadilly Restaurants, LLC pvance@joneswalker.com,
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kurzweild@gtlaw.com;hartle@gtlaw.com;eastlaked@gtlaw.com
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Stephen W. Rosenblatt on behalf of Creditor The Merchants Company d/b/a Merchants Foodservice
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Wayne A. Shullaw on behalf of Creditor Poss Select Produce, Inc c/o Wayne A. Shullaw Attorney
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William A. Frazell on behalf of Creditor Texas Comptroller of Public Accounts
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William H. Patrick on behalf of Interested Party CB Agency Services, LLC
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TOTAL: 41