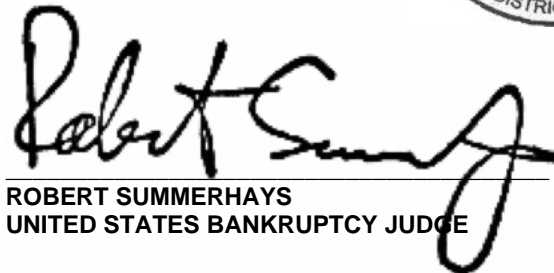




SO ORDERED.

SIGNED September 14, 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

(JOINTLY ADMINISTERED)¹

CHAPTER 11

JUDGE ROBERT SUMMERHAYS

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

CONSIDERING the motion of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors")² for the entry of an order authorizing the Debtors to remit and pay

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

² The debtors in these chapter 11 cases include Piccadilly Restaurants, LLC ("Piccadilly"), Piccadilly Investments, LLC ("Piccadilly Investments"), and Piccadilly Food Service, LLC ("Piccadilly Food Service").

certain taxes and fees (the "Motion") (R. at 11),³ the record of these chapter 11 cases, the representations of counsel for the Debtors, applicable law, and for reasons orally assigned in open Court and on the record at the hearing on the Motion on Thursday, September 13, 2012:

IT IS ORDERED that the Debtors be and hereby are authorized to pay and remit those pre-petition Taxes that constitute "trust fund" taxes, including, but not limited to, sales, use, payroll, employment taxes, and any other similar taxes, which the Debtors are required to collect and/or hold in trust for payment to the Authorities and for which certain directors and officers of the Debtors might be subject to personal liability, to various Authorities, including, but not limited to, all of those Taxes subsequently determined upon audit or otherwise to be owed for periods prior to the Petition Date;

IT IS FURTHER ORDERED that the Debtors be and hereby are authorized to pay and remit pre-petition Fees, including business license, permit, and vehicle fees and other similar fees;

IT IS FURTHER ORDERED that the Debtors be 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 Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any claim against a Debtor; (b) a waiver of the Debtors' right to dispute any claim on any grounds; (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 Order or the Motion;

³ All capitalized terms used herein, but not otherwise defined, shall have the meaning ascribed to it in 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 the Banks may rely on the representations of the Debtors with respect to whether any check or other transfer drawn or issued by the Debtors prior to the Petition Date should be honored pursuant to this Order, and any such Bank shall not have any liability to any party for relying on such representations by the Debtors as provided for in this Order;

IT IS FURTHER ORDERED that the Banks shall be, and hereby are, authorized, when requested by the Debtors in their sole discretion, to process, honor, and pay any and all checks or electronic fund transfers drawn on the Debtors' bank accounts to pay all pre-petition Taxes and Fees owed to the Authorities, whether those checks were presented prior to or after the Petition Date, provided that sufficient funds are available in the applicable accounts to make the payments;

IT IS FURTHER ORDERED that the Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this 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 Order with respect to any matters, claims, rights or disputes arising from or related to the Motion, the implementation of this Order, or the validity of any of the Taxes and Fees;

IT IS FURTHER ORDERED that, notwithstanding the foregoing, nothing contained in this 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

Order shall be subject to the terms and conditions of such debtor-in-possession financing, from and after its approval; and

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

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Prepared and submitted by:

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