

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re: : Chapter 11
: :
ALSET OWNERS, LLC, *et al.*,¹ : Case No. 09-11960 (BLS)
: (Joint Administered)
Debtors. :

Re: Docket No. 166

**ORDER AUTHORIZING DEBTORS IN POSSESSION TO EMPLOY
BERENFELD, SPRITZER, SHECHTER & SHEER LLP AS ACCOUNTANTS**

Upon consideration of the Application (the “Application”)² of Alset Owners, LLC and certain of its direct and indirect subsidiaries, as above-captioned debtors and debtors in possession (collectively, the “Debtors”) for authorization to employ Berenfeld, Spritzer, Shechter & Sheer LLP (“Berenfeld”) as their accountants, pursuant to §§ 327(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Delaware Bankruptcy Local Rules (the “Local Rules”); and upon consideration of the Verified Statement of Michael Spritzer, C.P.A. (the “Spritzer Statement”), a partner in Berenfeld; and this Court being satisfied that Berenfeld represents no interest adverse to the Debtors or their estates with respect to the matters upon which it is to be engaged, that its partners and associates are “disinterested persons” as that term is used in the Bankruptcy Code, that it has no connections with the Debtors, the Debtors’ creditors, or any other party in interest, its respective attorneys and accountants, the United States Trustee, or any person employed in the Office of the United States Trustee, except as set

¹ The Debtors and the last four digits of their respective tax identification numbers are: Alset Owners, LLC, a Delaware limited liability company (7520); Altes, LLC, a Delaware limited liability company (6927); Setla, LLC, a Delaware limited liability company (6752); and Checkers Michigan, LLC, a Delaware limited liability company (8016). The Debtors’ service address is Altes, LLC/Setla, LLC, 1200 North Federal Highway, Boca Raton, Florida 33432.

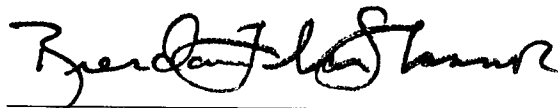
² Capitalized terms used but not defined herein shall have the meaning ascribed to such terms in the Application.

forth in the Spritzer Statement, and that its employment is necessary and in the best interests of the Debtors and their estates; and this Court finding that the terms of the proposed employment are fair and reasonable within the meaning of § 328(a) of the Bankruptcy Code; and it appearing that due and proper notice of the Application has been provided and that no other or further notice need be given; and after due deliberation this Court having determined that the relief requested in the Application is in the best interest of the Debtors, their estates and creditors, and good and sufficient cause appearing therefore,

IT IS HEREBY ORDERED THAT:

1. The Application is GRANTED.
2. Pursuant to §§ 327 and 328 of the Bankruptcy Code, Bankruptcy Rule 2014, and Rule 2014-1 of the Local Rules, the Debtors are authorized and empowered to employ the firm of Berenfeld as accountants in their chapter 11 cases, as of August 1, 2009.
3. The firm of Berenfeld shall make appropriate application to this Court for compensation and for reimbursement of expenses in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, and the Local Rules and orders of this Court.
4. During the pendency of any of the Debtors' chapter 11 cases, this Court shall retain jurisdiction with respect to any matter, claims, rights or disputes arising from or related to the implementation of this Order.

Dated: Wilmington, Delaware
October 6, 2009



Honorable Brendan L. Shannon
United States Bankruptcy Judge