

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

In re:

RESTAURANTS ACQUISITION I, LLC,¹

Debtor.

Chapter 11

Case No. 15-12406 (KG)

Related to Docket No. 11

**ORDER (I) AUTHORIZING,
BUT NOT DIRECTING, DEBTOR TO PAY TAXES AND
FEES, (II) AUTHORIZING BANKS AND FINANCIAL INSTITUTIONS TO
HONOR AND PROCESS ALL RELATED CHECKS AND ELECTRONIC
PAYMENT REQUESTS, AND (III) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)² of Restaurants Acquisition I, LLC (the “Debtor”), debtor and debtor-in-possession in the above-captioned chapter 11 case (the “Chapter 11 Case”), for entry of an Order, pursuant to sections 105(a), 363(b), 507(a)(8), and 541, of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004, (i) authorizing, but not directing, the Debtor to pay any unpaid Taxes and Fees, (ii) authorizing banks and financial institutions to honor and process all checks and electronic payment requests relating to the foregoing, and (iii) granting such other further relief as requested in the Motion or as the Court otherwise deems necessary or appropriate; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and this proceeding being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and that the Court may enter a final order consistent with Article III of the United States Constitution; and venue of this proceeding and the Motion in the Court being proper pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided, and no other or further notice need be provided; and the Court having reviewed and considered the Motion and the First

¹ The Debtor’s mailing address is 313 East Main Street, Suite 2, Hendersonville, TN and the last four digits of its tax identification number are 8761.

² Capitalized terms used but not otherwise defined herein have the meanings set forth in the Motion or the First Day Declaration, as applicable.

Day Declaration; and the Court having heard the statements in support of the relief requested in the Motion at the first-day hearing (the "Hearing") and any further hearing on the Motion; and the Court having determined that the legal and factual bases set forth in the Motion, the First Day Declaration, at the Hearing and any further hearing on the Motion establish just cause for the relief granted herein; and the relief requested in the Motion being in the best interests of the Debtor's estate, creditors, and other parties-in-interest; and any objections to the relief requested in the Motion having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Motion is granted as set forth herein.
2. The Debtor, on an interim basis, is authorized, but not directed, in its sole discretion, to pay any Taxes and Fees that (a) arose prior to the Petition Date or (b) become due and payable subsequent to the Petition Date; provided, however, that such payments and transfers shall be subject to the Taxes and Fees Cap.
3. The Debtor is authorized, but not directed, in its sole discretion, to pay any amounts to satisfy any Disputed Use Taxes or other disputed obligations assessed against the Debtor as a result of the Audits or any other audit.
4. All applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition wire transfer requests, checks drawn, drafts issued, and electronic funds transfers by the Debtor and related to the payment of Taxes and Fees, or any other of the Debtor's obligations approved herein, whether prior to or after the Petition Date.
5. The Debtor is authorized to issue new post-petition checks or effect new electronic fund transfers on account of the Taxes or Fees, and to replace any prepetition checks

or electronic fund transfer requests that may have been dishonored or rejected as a result of the commencement of the Chapter 11 Case, regardless of whether such checks were presented or fund transfer requests were submitted prior to or after the Petition Date; provided, however, that (a) funds are available in the Debtor's accounts to cover the checks and fund transfer and (b) all the banks and other financial institutions are authorized to rely on the Debtor's designation of any particular check as approved by this Order.

6. Nothing in this Order or any action taken by the Debtor in furtherance of the implementation hereof shall be construed as (a) an admission or concession by the Debtor or any other party-in-interest as to the extent, validity, or perfection of any liens (contractual, common law, statutory, or otherwise) asserted on account of unpaid Taxes and/or Fees, nor (b) as a waiver or impairment of the Debtor's right to contest the extent, validity, or perfection of such liens or to seek the avoidance of all such liens.

7. Nothing in this Order or any action taken by the Debtor in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code, and all of the Debtor's rights with respect to such matters are expressly reserved.

8. Nothing in this Order nor the Debtor's payment of claims pursuant to this Order shall be construed as (a) an agreement or admission by the Debtor as to the validity of any claim on any grounds, (b) a waiver or impairment of the Debtor's rights to dispute any claims on any grounds, (c) a promise by the Debtor to pay any claim, or (d) an implication or admission by the Debtor that such claim is payable pursuant to this Order. Nothing herein shall acknowledge, grant, or otherwise permit any right of offset or recoupment by a non-debtor with respect to any claim asserted against the Debtor.

9. All applicable banks and other financial institutions are authorized to receive, process, honor, and pay any and all prepetition wire transfer requests, checks drawn, drafts issued, and electronic funds transfers by the Debtor and related to the payment of Taxes and Fees, or any of the Debtor's obligations approved herein, whether prior to or after the Petition Date.

10. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied.


11. Notwithstanding the possible applicability of Bankruptcy Rules 6004(a) and 6004(h) or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry and the requirements of Bankruptcy Rules 6004(a) and 6004(h) are hereby waived.

12. The Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

13. With respect to the relief provided in Paragraph 1 of this Order, such relief is provided on an interim basis subject to the entry of a final order following a hearing to be held on January 16, 2016 at 2:00 p.m. (Eastern time) before the Court. Any party that objects to the entry of an order granting the relief provided in Paragraph 1 herein on a final basis shall file a written objection with the Clerk of Court no later than on Dec. 29, 2015 at 4:00 p.m. (Eastern time), which objection shall be served so as to be received on or before such date by Debtor's counsel, Duane Morris LLP at 222 Delaware Avenue, Suite 1600, Wilmington, Delaware 19801.

14. The Court retains jurisdiction with respect to all matters arising from or relating to the implementation, interpretation, and enforcement of this Order.

Dated: December 4, 2015
Wilmington, Delaware



Honorable Kevin Gross
United States Bankruptcy Judge