

EXHIBIT 2

U.S.C. § 157(b); (c) notice of the Application is sufficient under the circumstances and no further notice is required; and (d) capitalized terms not otherwise defined herein have the meaning given to them in the Application; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and the Court having determined that the relief sought in the Application is in the best interests of the Debtors and their estates; and after due deliberation and sufficient cause appearing, it is hereby:

ORDERED, ADJUDGED AND DECREED THAT:

1. The Application is GRANTED, as set forth herein.
2. Pursuant to 11 U.S.C. § 327(a) of the Bankruptcy Code, the Debtors are authorized to employ and retain BDO as tax consultation services provider *nunc pro tunc* to March 30, 2011 on the terms and conditions substantially set forth in the Engagement Letter except as modified herein.
3. BDO shall file monthly fee applications pursuant to sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the *Order Granting Motion of the Debtors and Debtors In Possession for an Administrative Order Pursuant To 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated, dated October 13, 2010* [Docket No. 192]; provided, however, the fee applications filed by BDO with respect to the tax preparation services for FYE January 29, 2011 and FYE January 28, 2012, shall be subject to review only pursuant to the standard of review set forth in section 328(a) of the Bankruptcy Code. Notwithstanding anything to the contrary in the Engagement Letter, the Debtors shall be authorized to reimburse BDO only for costs actually incurred and requested pursuant to a fee application.

4. Notwithstanding the preceding paragraph of this Order and any provision to the contrary in the Application or the Engagement Letter, the United States Trustee shall have the right to object to BDO's request for interim and final compensation and reimbursement based on the reasonableness standard provided in section 330 of the Bankruptcy code, not section 328 of the Bankruptcy Code.

5. BDO's fee applications shall include, among other things, time records setting forth in a summary format a description of the services rendered by each professional, and the amount of time spent on each date and by each such individual in rendering services on behalf of the Debtors in one-half hour increments, but shall be excused from keeping time in one-tenth of an hour increments for the tax preparation services for FYE January 29, 2011 and FYE January 28, 2012. However, if BDO performs additional services, fees for which services are charged at BDO's standard hourly rates, then fee applications for such services shall be billed and reported in one-tenth of an hour increments.

6. The indemnification provision of the Engagement Letter is approved, subject during the pendency of the Chapter 11 Cases to the following modification as follows:

- a. Subject to the provisions of subparagraphs (c) and (d) below, the Debtors are authorized to indemnify, and shall indemnify, BDO in accordance with the Engagement Letter for any claim arising from, related to or in connection with their performance of the services described in the Engagement Letter;
- b. BDO shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Engagement Letter for services other than the those provided under the Engagement Letter, unless such services and the indemnification, contribution, or reimbursement therefor are approved by this Court;
- c. Notwithstanding anything to the contrary in the Engagement Letter, the Debtors shall have no obligation to indemnify any person, or provide contribution, or reimbursement to any person, for any claim or expense

that is either (i) judicially determined (the determination having become final) to have arisen primarily from that person's gross negligence or willful misconduct, or (ii) settled prior to a judicial determination as to that person's gross negligence or willful misconduct, but determined by this Court, after notice and a hearing, to be a claim or expense for which that person should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Letter as modified by the proposed order on this Application; and

d. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these chapter 11 cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these chapter 11 cases, BDO believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Engagement Letter (as modified by this order), including without limitation the advancement of defense costs, BDO must file an application before this Court, and the Debtors may not pay any such amounts before the entry of an order by this Court approving the payment. This subparagraph (d) is intended only to specify the period of time under which this Court shall have jurisdiction over any request for fees and expenses for indemnification, contribution, or reimbursement, and is not a provision limiting the duration of the Debtors' obligation to indemnify BDO; and

e. Any limitation of liability or limitation on any amounts to be contributed by the parties to the Engagement Letter under the terms of the Engagement Letter shall be eliminated. Notwithstanding the foregoing, BDO may seek a determination on the limitation of its liability or limitation on any amounts to be contributed by the parties to the Engagement Letter by application to this Court.

7. Notwithstanding anything to the contrary in the Engagement Letter, during the pendency of the Debtors' chapter 11 cases, the Court shall retain exclusive jurisdiction over any disputes arising from the Debtors' retention and employment of BDO.

8. ~~7.~~ The Debtors are authorized and empowered to take such actions as may be necessary and appropriate to implement the terms of this Order.

9. ~~8.~~ This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: June __, 2011
Wilmington, Delaware

THE HONORABLE KEVIN J. CAREY
UNITED STATES BANKRUPTCY JUDGE

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Comparison Details	
Title	pdfDocs compareDocs Comparison Results
Date & Time	5/25/2011 1:09:59 PM
Comparison Time	3.78 seconds
compareDocs version	v3.4.2.19

Sources	
Original Document	[#4046304] [v1] UBI - Original Order re: BDO Retention.doc
Modified Document	[#4037523] [v2] UBI - BDO Retention Order.doc

Comparison Statistics	
Insertions	8
Deletions	6
Changes	5
Moves	0
TOTAL CHANGES	19

Word Rendering Set Markup Options	
Name	Standard
<u>Insertions</u>	
Deletions	
<u>Moves / Moves</u>	
Inserted cells	
Deleted cells	
Merged cells	
Formatting	Color only.
Changed lines	Mark left border.
Comments color	ByAuthor
Balloons	False

compareDocs Settings Used	Category	Option Selected
Open Comparison Report after Saving	General	Always
Report Type	Word	Track Changes
Character Level	Word	False
Include Headers / Footers	Word	True
Include Footnotes / Endnotes	Word	True
Include List Numbers	Word	True
Include Tables	Word	True
Include Field Codes	Word	True
Include Moves	Word	True
Show Track Changes Toolbar	Word	True
Show Reviewing Pane	Word	False
Update Automatic Links at Open	Word	False
Summary Report	Word	End
Include Change Detail Report	Word	Separate

Document View	Word	Print
Remove Personal Information	Word	False