

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION

IN RE: BRUNO'S SUPERMARKETS, LLC, Debtor.	Chapter 11 Case No. 09-00634-BGC
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**ORDER PURSUANT TO 11 U.S.C. §§ 105(A), 363(B) AND (C) AND 507(A)(8)
AUTHORIZING DEBTOR TO PAY PRE-PETITION BUSINESS LICENSE TAXES**

This matter came to be heard upon the motion (the "Motion") (Docket No. 24) of Bruno's Supermarkets, LLC ("Bruno's") as debtor and debtor-in-possession (the "Debtor"), for authorization to pay pre-petition amounts owing in respect of pre-petition business license taxes (the "Taxes") pursuant to §§ 105(a), 363(b) and (c) and 507(a)(8) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code"); upon consideration of the *Affidavit of James Grady in Support of Chapter 11 Petitions and First Day Motions*; the court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; due notice of this Motion has been provided to (1) the Office of the Bankruptcy Administrator for the United States Bankruptcy Court for the Northern District of Alabama, Southern Division; (2) counsel to Regions Bank, Debtor's pre-petition lender; (3) counsel for Debtor's proposed post-petition lender; (4) the holders of Debtor's equity interests; (5) Debtor's twenty (20) largest unsecured creditors; and (6) the District Director of the Internal Revenue Service for the Northern District of Alabama; and it appearing that no other notice or further notice need be provided; the Court having determined that the relief sought in the Motion is in the best interests of Debtor, its creditors, and all parties in interest; upon the Motion and all of the proceedings before this Court; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that Debtor is authorized and empowered to pay the pre-petition Taxes pursuant obligations owing to those Taxing Authorities set forth on Exhibit "A" to the Motion, up to an aggregate amount of \$400,000.00, as evidenced by the Payments in Transit as of the Petition Date (as defined in the Motion), and it is further

ORDERED the applicable banks and financial institutions to process, honor, and pay any and all checks, drafts and pre-petition wire transfer requests relating to the Payments in Transit, and to rely on the representations of Debtor as to which checks, drafts or wire transfer requests are issued and authorized to be paid in accordance with this Motion without any duty of further inquiry and without liability to any party for following Debtor's instructions; and it is further.

ORDERED that Debtor is authorized to pay the Taxes without prejudice to Debtor's right to seek additional or further relief in the future; and it is further

ORDERED that nothing in this Order or the Motion shall be construed as prejudicing any rights Debtor may have to contest the amount or basis of any sales, use and rental tax obligations allegedly due any Taxing Authority.

Dated: February 6, 2009

/s/Benjamin Cohen
BENJAMIN COHEN
United States Bankruptcy Judge

This order prepared by:
Burr & Forman
205-251-3000

District/Off: 1126-2
 Case: 09-00634-BGC11

User: ccurry
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Recipients of Notice of Electronic Filing:

ba	J Thomas Corbett	jtom_corbett@alnb.uscourts.gov
aty	Derek F Meek	dmeek@burr.com
aty	Eric J. Breithaupt	ejb@csattorneys.com
aty	Eric T Ray	eray@balch.com
aty	Marc P Solomon	msolomon@burr.com
aty	Rita H Dixon	ritadixon@mindspring.com
aty	Rufus Dorsey, IV	rtd@phrd.com
aty	Stephen B Porterfield	sporterfield@sirote.com

TOTAL: 8

Recipients submitted to the BNC (Bankruptcy Noticing Center):

db	Bruno's Supermarkets, LLC	1800 International Park Drive	Suite 500	Birmingham, AL 35243
consult	Kurtzman Carson Consultants LLC	Attn: James Le	2335 Alaska Ave.	El Segundo, CA 90245
cr	Regions Bank	c/o Jayna Partain Lamar	Maynard Cooper &Gale, PC	1901 Sixth Ave. N., Ste.
		2400	Birmingham, AL 35202	
sp	Najjar Denaburg P.C.	2125 Morris Avenue	Birmingham, AL 35203	
cr	ALABAMA POWER COMPANY	C/O ERIC RAY	P O BOX 306	BIRMINGHAM, AL 35201
aty	Josiah M Daniel	Vinson &Elkins LLP	2001 Ross Avenue Suite 3700	Dallas, TX 75201-2975
aty	Katherine D Grissel	Vinson &Elkins LLP	2001 Ross Avenue Suite 3700	Dallas, TX 75201-7763
cr	BTC Wholesale Distribution, Inc.	c/o Stephen B. Porterfield	2311 Highland Avenue	Suite
		500	Birmingham AL, 35205 UNITED STATES	
aty	C. Edward Dobbs	Parker, Hudson, Rainer &Dobbs, LLP	1500 Marquis Two Tower	285 Peachtree
		Center Avenue, N.E.	Atlanta, GA 30303	
aty	Josiah M. Daniel, III	Vinson &Elkins LLP	2001 Ross Ave #3700	Dallas, TX 75201-2975
aty	Katherine D. Grissel	Vinson &Elkins LLP	2001 Ross Ave #3700	Dallas, TX 75201-2975
smg	Valrey Early	BA Birmingham	1800 5th Avenue North	Birmingham, AL 35203
5739631	Birmingham District Tax Office	P O Box 13156	Birmingham AL 35202-3156	
5739632	City of Birmingham Alabama	Revenue Division	P O Box 10566	Birmingham AL
		35296-0001		
5739634	City of Birmingham Alabama	Revenue Division	P O Box 830638	
5739633	City of Birmingham Alabama	Special Assessments Section	Room G - 100 City Hall	Birmingham
		AL 35203-2297		
5742336	Erica M. Ryland	for Ad Hoc Committee Of Lenders	Jones Day	222 East 41st Street New
		York, NY 10017		
5739635	General Counsel	Dept of Industrial Relations	Montgomery AL 36102	
5739636	Jefferson County Dept of Revenue	Jefferson County Courthouse	Birmingham AL 35203	
5741759	Josiah M. Daniel, III	for BI-LO LLC	Vinson &Elkins LLP	2001 Ross Avenue Suite
		3700	Dallas, TX 75201-2975	
5741760	Katherine D. Grissel	for BI-LO LLC	Vinson &Elkins LLP	2001 Ross Avenue Suite
		3700	Dallas, TX 75201-2975	
5742335	Paul D. Leake	for Ad Hoc Committee Of Lenders	Jones Day	222 East 41st Street New York,
		NY 10017		
5739637	State of Alabama Dept. of Revenue	P O Box 320001	Montgomery AL 36132-0001	
5739638	U.S. Securities and Exchange Commission	Branch of Reorganization	3475 Lenox Road NE Ste	
		1000	Atlanta GA 30326	

TOTAL: 24