

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF RHODE ISLAND**

)	
In re:)	Chapter 11
)	
UTGR, INC. d/b/a TWIN RIVER, <u>et al.</u> , ¹)	Case No. 09-12418 (ANV)
)	
Debtors.)	Jointly Administered
)	

**ORDER AUTHORIZING DEBTORS TO
REMIT AND PAY CERTAIN TAXES AND FEES**

Upon the motion (the "Motion")² of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order authorizing the Debtors to remit and pay certain sales, use, and racing taxes, as well as fees for licenses, permits and other similar charges and assessments, and as more fully set forth in the Motion; and upon the Declaration of George Papanier, President and Chief Operating Officer of UTGR, Inc., in Support of the Debtors' Chapter 11 Petitions and First Day Motions (the "First Day Declaration"); and the Court having found that it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Court having found that venue of this proceeding and the Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found that the relief requested is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and the Court having found that notice of the Motion and of the hearing on the Motion

¹ The Debtors in these chapter 11 cases are BLB Management Services, Inc., BLB Worldwide Holdings, Inc., and UTGR, Inc.

² All capitalized terms used but otherwise not defined herein shall have the meaning ascribed in the Motion.

(the "Hearing") was appropriate under the particular circumstances; and the Court having reviewed the Motion and the First Day Declaration, and having heard the statements in support of the relief requested therein at the Hearing; and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted as set forth in this order (the "Order").
2. The Debtors are authorized, in the exercise of their business judgment, to remit and pay to taxing, licensing and regulatory authorities (collectively, the "Authorities") (a) prepetition and postpetition taxes, including, sales, use, racing, and other taxes necessary in operating their businesses (collectively, the "Taxes") and (b) prepetition and postpetition fees and other similar charges and assessments (collectively, the "Fees").
3. Each of the financial institutions at which the Debtors maintain their accounts relating to the payment of Tax and Fee Claims is authorized and directed to honor checks presented for payment and all fund transfer requests made by the Debtors related thereto, to the extent that sufficient funds are on deposit in such accounts.
4. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests in respect of Tax and Fee Claims that are dishonored or rejected.
5. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.
6. Nothing in the Motion or this Order, nor as a result of the Debtors' payment of claims pursuant to this Order, shall be deemed or construed as: (a) an admission as to the

validity or priority of any claim against the Debtors; (b) a waiver of the Debtors' or other parties in interest's rights to dispute any claim; or (c) an approval or assumption of any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code.


7. The requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion and the First Day Declaration or otherwise deemed waived.

8. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, 9014, or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

10. The Court retains jurisdiction with respect to all matters arising from or related to the interpretation or implementation of this Order.

Dated: June 23, 2009
Providence, Rhode Island



Arthur N. Votolato
United States Bankruptcy Judge

Entered on Docket: 6/23/09