

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

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| 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 THE EMPLOYMENT AND RETENTION OF
PRICEWATERHOUSECOOPERS LLP AS INDEPENDENT ACCOUNTANT
AND TAX ADVISOR TO THE DEBTORS NUNC PRO TUNC TO SEPTEMBER 9, 2009**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order authorizing the Debtors to retain PricewaterhouseCoopers LLP (“PwC”) as independent accountant and tax advisor in their chapter 11 cases, pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Bankruptcy Rules 2014-1 and 2016-1; and as more fully set forth in the Application; and upon the Declaration of Alexander M. Corl, a partner at PwC (the “Corl 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 Application 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 Application and of the hearing on the Application (the “Hearing”) was appropriate under the particular

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 to them in the Application.

circumstances; and the Court having reviewed the Application, 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 Application 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 Application is granted as set forth in this order (the "Order").
2. The Debtors are authorized to retain PwC in accordance with the terms and conditions set forth in the tax compliance engagement letter (the "Tax Compliance Engagement Letter"), the tax consulting engagement letter (the "Tax Consulting Engagement Letter"), and the audit engagement letter (the "Audit Engagement Letter," and together with the Tax Compliance Engagement Letter and the Audit Engagement Letter, the "Engagement Letters") between the Debtors and PwC, copies of which are annexed to the Application as **Exhibit C**, **Exhibit D**, and **Exhibit E**, respectively, nunc pro tunc to September 9, 2009.
3. PwC is authorized to render professional services to the Debtors as described in the Engagement Letters.
4. PwC shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' Chapter 11 Cases in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the UST Guidelines, and any other applicable procedures and orders of the Court.
5. PwC's application for compensation for services rendered and for reimbursement of expenses shall be subject to review by the Court under section 330 of the Bankruptcy Code.

6. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this order in accordance with the Application.

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

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

Dated: Nov. 18, 2009
Providence, Rhode Island



Arthur N. Votolato
United States Bankruptcy Judge

Entered on Docket: 11/18/09