UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE



X	
:	Chapter 11
; ;	Case No. 09-13931 (KJC)
; ;	(Joint Administration Requested)
: v	Re: Docket No. 7
	: : : : : :

ORDER PURSUANT TO SECTIONS 105(a), 363(b), 507(a)(8), AND 541 OF THE BANKRUPTCY CODE AUTHORIZING THE DEBTORS TO PAY CERTAIN PREPETITION TAXES AND OTHER GOVERNMENTAL ASSESSMENTS

Upon the motion (the "*Motion*"), dated November 8, 2009 of Advanta Corp. ("*Advanta*") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "*Debtors*"), pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code, for entry of an order authorizing the Debtors to pay prepetition Tax Obligations, all as more fully set forth in the Motion; and upon consideration of the Rosoff Declaration; and this Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are Advanta Corp. (2070), Advanta Investment Corp. (5627), Advanta Business Services Holding Corp. (4047), Advanta Business Services Corp. (3786), Advanta Shared Services Corp. (7074), Advanta Service Corp. (5625), Advanta Advertising Inc. (0186), Advantennis Corp. (2355), Advanta Mortgage Holding Company (5221), Advanta Auto Finance Corporation (6077), Advanta Mortgage Corp. USA (2654), Advanta Finance Corp. (8991), Great Expectations International Inc. (0440), Great Expectations Franchise Corp. (3326), and Great Expectations Management Corp. (3328). Each of the Debtors (other than the Great Expectations entities) maintains its principal corporate office at Welsh & McKean Roads, P.O. Box 844, Spring House, Pennsylvania 19477-0844. The Great Expectations entities maintain their principal corporate office at 1209 Orange Street, Wilmington, Delaware 19801.

² All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to the Notice Parties, and it appearing that no other or further notice need be provided; and this Court having determined that the relief sought in the Motion is in the best interests of the Debtors, their creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Debtors are authorized and empowered, but not directed, pursuant to sections 105(a), 363(b), 507(a)(8), and 541 of the Bankruptcy Code, to pay all prepetition Tax Obligations due and owing to, without limitation, the taxing authorities listed on Exhibit "B" annexed to the Motion (the "*Taxing Authorities*"), consistent with the practices and policies in effect as of the commencement of the Debtors' chapter 11 cases, including, without limitation, through the issuance of postpetition checks; *provided*, *however*, that any amounts payable to Taxing Authorities under this Order shall not exceed \$1 million in the aggregate; and it is further

ORDERED that the Banks and all other applicable banks or financial institutions are authorized, when requested by the Debtors in the Debtors' sole discretion, to receive, process, honor and pay all checks drawn on or direct deposit and funds transfer instructions relating to the Debtors' accounts and any other transfers that are related to the Tax Obligations and the costs and expenses incident thereto; *provided*, *however*, that sufficient funds are available in the accounts to make such payments; and *provided*, *further*, that any such bank or financial institution may rely on the representations of the Debtors regarding which checks that were drawn or instructions that were issued by the Debtors before the commencement of these

chapter 11 cases should be honored postpetition pursuant to this Order and that any such bank or financial institution shall not have any liability to any party for relying on the representations of the Debtors as provided herein; and it is further

ORDERED that nothing herein shall impair the Debtors' ability to contest the validity, priority, and/or amounts of the Tax Obligations owing to the Taxing Authorities or be a waiver of any rights or remedies of the Debtors; and it is further

ORDERED that any payment or transfer made or service rendered by the Debtors pursuant to this Order is not, and shall not be deemed, an admission as to the validity of the underlying obligation, a waiver of any rights the Debtors may have to dispute such obligation or an approval or assumption of any agreement, contract, or lease under section 365 of the Bankruptcy Code; and it is further

ORDERED that Bankruptcy Rule 6003(b) has been satisfied because the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors; and it is further

ORDERED that, notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine

all matters arising from or related to the implementation, interpretation and/or enforcement of

this Order.

Dated: November 10, 2009

Wilmington, Delaware

THE HONORABLE KEVIN GROSS

UNITED STATES BANKBUPTCY JUDGE