

[PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

No. 06-13759
Non-Argument Calendar

FILED U.S. COURT OF APPEALS ELEVENTH CIRCUIT OCT 27, 2008 THOMAS K. KAHN CLERK

D. C. Docket No. 06-60553-CV-CMA
BKCY No. 03-27976BKC-RB

In Re: PICCADILLY CAFETERIAS, INC.,

Debtor.

STATE OF FLORIDA DEPARTMENT OF REVENUE,

Plaintiff-Appellant,

versus

PICCADILLY CAFETERIAS, INC.,

Defendant-Appellee.

Appeal from the United States District Court
for the Southern District of Florida

(October 27, 2008)
ON REMAND FROM THE
SUPREME COURT OF THE UNITED STATES

Before BARKETT and KRAVITCH, Circuit Judges, and TRAGER,* District Judge.

PER CURIAM:

This case comes to us on remand from the Supreme Court of the United States, see Florida Dept. of Revenue v. Piccadilly Cafeterias, Inc., – U.S. –, 128 S.Ct. 2326 (2008), reversing our decision in In re Piccadilly Cafeterias, Inc., 484 F.3d 1299 (11th Cir. 2007). Accordingly, we **REVERSE** and **REMAND** to the District Court with instructions to reverse and remand to the Bankruptcy Court for further proceedings consistent with the Supreme Court’s opinion.

* Honorable David G. Trager, United States District Judge for the Eastern District of New York, sitting by designation.