IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

IN RE:	**EXPRESS GRAIN TERMINALS, LLC[1]**	**CHAPTER 11**
	Debtor	**CASE NO. 21-11832-SDM**

APPLICATION TO EMPLOY SPECIAL COUNSEL FOR ERTC MATTERS

COMES NOW Express Grain Terminals, LLC (the "Debtor") and files this its *Application to Employ Special Counsel for ERTC Matters*, and in support thereof, would show unto this Honorable Court the following, to-wit:

1. On September 29, 2021, the Debtor herein filed with this Court its Voluntary Petition for bankruptcy under Chapter 11 of the Bankruptcy Code (the "Petition").

2. This Honorable Court has jurisdiction of the subject matter herein and the parties hereto pursuant to 28 U.S.C. §§ 157 and 1334; 11 U.S.C. §§ 105, 364, 541, 1107 and related statutes, rules and various orders of reference. This is a core proceeding.

3. In order to facilitate the prudent performance of its duties and the successful operation of its affairs under this Chapter 11 proceeding, the Debtor requires the services of Dallas, Anthony & Jeffords, PLLC, 213 Katherine Drive, Flowood, Mississippi 39232, and Rawlings & MacInnis, P.A., P.O. Box 1789, Madison, Mississippi 39130 (the "Law Firms"), to act as its special counsel in gathering application information and conduct the analysis necessary to calculate the Employee Retention Tax Credit ("ERTC") as well as delivery of the necessary documents to the Internal Revenue Service to apply for such federal tax credits on behalf of the Debtor. The work being performed by the Law Firms, and their compensation, is more particularly described in the Client Services Agreement, a copy of which is attached, incorporated by reference and marked as **Exhibit**

[1] Jointly administered with *In re Express Biodiesel, LLC*, Case No. 21-11834-SDM, and *In re Express Processing, LLC*, Case No. 21-11835-SDM.

"A".

4. The Law Firms are experienced in, and are familiar with, the work being performed and are fully qualified to represent the interests of the Debtor therein.

5. The Debtor is informed and believes that the Law Firms have the appropriate skills and expertise needed to serve as the Debtor's special counsel in the connection with the ERTC. The Law Firms have agreed to perform these services on a contingency fee basis which is more particularly described in Paragraph 8 of the Client Services Agreement attached hereto as Exhibit "A".

6. As set forth in the Affidavit of Jeff Rawlings ("Mr. Rawlings"), attached, incorporated by reference and marked as **Exhibit "B"**, both Mr. Rawlings and the Law Firms are "disinterested persons" as contemplated by the applicable statutory authority under which they are to be employed and applicable Bankruptcy Rules. Mr. Rawlings has disclosed his prior representation of Guaranty Bank and Trust Company in this case; both the Debtor and Guaranty Bank and Trust Company have knowingly consented to this representation of the Debtor and agree Mr. Rawlings may be engaged as special counsel.

7. Representatives for the Debtor have discussed with the Law Firms their availability to be employed as the Debtor's special counsel and to perform the services required by this estate. For the foregoing and all other necessary and proper purposes, the Debtor desires to retain the Law Firms as its special counsel.

8. Other grounds to be assigned upon a hearing hereof.

WHEREFORE, the Debtor requests that it be authorized to employ Dallas, Anthony & Jeffords, PLLC and Rawlings & MacInnis, P.A. as its special counsel to render services and to be compensated as described herein. The Debtor prays for general relief.

THIS, the 6th day of September, 2022.

Respectfully submitted,

EXPRESS GRAIN TERMINALS, LLC

By Its Attorneys,

LAW OFFICES OF CRAIG M. GENO, PLLC

By: Craig M. Geno
Craig M. Geno

OF COUNSEL:

Craig M. Geno; MSB No. 4793
LAW OFFICES OF CRAIG M. GENO, PLLC
587 Highland Colony Parkway
Ridgeland, MS 39157
601-427-0048 - Telephone
601-427-0050 - Facsimile
cmgeno@cmgenolaw.com
N:\Firm Data\Users\Bankrupt\Express Grain Terminals, LLC\Pleadings\Employ\Special Counsel - DA&J, R&M\Application.wpd

CERTIFICATE OF SERVICE

I, Craig M. Geno, do hereby certify that I have caused to be served this date, via Notice of Electronic Filing, a true and correct copy of the above and foregoing instrument to:

Abigail M. Marbury, Esq.
abigail.m.marbury@usdoj.gov

THIS, the 6th day of September, 2022.

Craig M. Geno
Craig M. Geno

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

IN RE:	**EXPRESS GRAIN TERMINALS, LLC** **Debtor**	**CHAPTER 11** **CASE NO. 21-11832-SDM**

EXHIBIT "A"

CLIENT SERVICES AGREEMENT

This Agreement dated _____, 2022, ("Effective Date") between Dallas, Anthony & Jeffords, PLLC, ("**DA&J**") 213 Katherine Drive, Flowood, Mississippi 39232, and the undersigned party ("**Client**"). Client and DA&J is referred to herein from time to time individually as "**Party**" and collectively as "**Parties**."

DA&J will work with Client to:

1. Identify qualified locations and employees for Employee Retention Tax Credit ("ERTC").

2. Gather applicable information and conduct the analysis necessary to determine the qualified work locations and employees eligible for the ERTC.

3. Calculate credits based upon data received and reviewed.

4. Prepare and deliver credit package to client with any applicable supporting schedules for any Credits that are available during the term of this agreement.

5. This Agreement shall be for calculation of the ERTC and delivery of the necessary documents to the Internal Revenue Service to apply for such federal tax credits. This Agreement shall remain in force for one (1) year from the effective date.

6. Either party may terminate this Agreement if the other party has materially breached the Agreement, provided that the party claiming breach must give the other party at least 30 days prior written notice to cure the breach before terminating this Agreement. Upon termination, Client shall be obligated to immediately pay all invoices on completed work and for work in progress upon receipt of the invoice. This paragraph shall survive the termination of this Agreement.

7. DA&J is not a tax preparer and disclaims any and all responsibility for preparation of Client's federal and/or state tax returns except those documents filed in connection with the tax credits related to the services described herein.

8. Client shall pay DA&J a 20% contingency fee based on the actual amount received for tax credits related to the services described herein.

9. The contingency fee does not apply to any interest calculated by the IRS and applied to the credit amounts.

10. Client will be invoiced when the tax credit package is delivered to the Internal Revenue Service. **Invoices are due when the client receives payment from the Internal Revenue Service.** This paragraph shall survive termination of this Agreement. DA&J stands behind its work and will fully defend the client at no additional fee in the event of an IRS audit pertaining to the Employee Retention Tax Credits prepared and certified by DA&J.

11. All Client Data provided to DA&J shall be deemed Confidential Information.

12. Any notice required or permitted under this Agreement will be deemed to have been given when personally delivered, deposited with a nationally recognized courier, or sent by registered or certified US mail, return receipt requested, postage prepaid, to the other Party at the address set forth at the beginning of this Agreement.

13. This Agreement shall be governed by the laws of the State of Mississippi. Disputes will be settled by arbitration under the Rules of the American Arbitration Association.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as of the date first written above.

Dallas, Anthony & Jeffords, PLLC

By:_____
Dustin Jeffords, Esq.
213 Katherine Drive
Flowood, MS 39232

Referring Law Firm:
Rawlings & MacInnis, P.A.

By: _____
Jeff Rawlings
PO Box 1789
Madison, MS 39130
Office: 601-898-1180
Email: jeff@rawlingsmacinnis.net

Client

_____
Company Name

_____
Company EIN (tax ID number)

_____
By (Signature)

_____
Printed Name

_____
Title

_____
Street Address

_____
Phone

_____
Email

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

IN RE:	**EXPRESS GRAIN TERMINALS, LLC** **Debtor**	**CHAPTER 11** **CASE NO. 21-11832-SDM**

EXHIBIT "B"

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

IN RE: **EXPRESS GRAIN TERMINALS, LLC**
Debtor

CHAPTER 11
CASE NO. 21-11832-SDM

AFFIDAVIT

PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for the jurisdiction aforesaid, Jeff Rawlings (the "Affiant"), of Rawlings & MacInnis, P.A., P.O. Box 1789, Madison, Mississippi 39130, who after having been by me first duly sworn, stated on oath that this Affidavit is submitted in support of the *Application to Employ Special Counsel for ERTC Matters* (the "Application"), that the Affiant represents no interests adverse to the Debtor or the estate and matters upon which the Law Firms are to be engaged, and their employment would be in the best interest of this estate. To the best of Affiant's knowledge, the Law Firms have no connection with the Debtor, the creditors herein, with any other party-in-interest or their respective attorneys and accountants, or with the office of the U. S. Trustee, or its employees, which are prohibited, which would interfere with or hinder the performance of the Law Firms' duties herein, or which need to be described herein except that Mr. Rawlings has disclosed his prior representation of Guaranty Bank and Trust Company in this case; both the Debtor and Guaranty Bank and Trust Company have knowingly consented to this representation of the Debtor and agree Mr. Rawlings may be engaged as special counsel.

The Affiant hereby makes application for employment as special counsel to the Debtor.

JEFF RAWLINGS

STATE OF MISSISSIPPI
COUNTY OF MADISON

SWORN TO AND SUBSCRIBED BEFORE ME, this the 6th day of September, 2022.

NOTARY PUBLIC

STATE OF MISSISSIPPI NOTARY PUBLIC ID # 16472 JUDY WILLIAMS Commission Expires April 18, 2024 RANKIN COUNTY