SO ORDERED,

Judge Selene D. Maddox

United States Bankruptcy Judge

The Order of the Court is set forth below. The case docket reflects the date entered.

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**

AGREED ORDER

THIS CAUSE is before the Court upon the Application of Express Grain Terminals, LLC (the "Debtor") to Employ Special Counsel for ERTC Matters [DKT # 2963], and upon the objection and response thereto [DKT # 2978] filed by the Office of the United States Trustee (the "UST"), the parties having advised the Court that they have reached a resolution of the issues presented, and the Court being otherwise advised in the premises is of the opinion that this Agreed Order should be entered memorializing the agreement of the parties. The Court does hereby order, find and adjudicate as follows:

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. The Debtor, with Court approval after notice and a hearing, sold substantially all of its assets in this case to third parties. The remaining business of the Debtor has to do with the prosecution and collection of claims and causes of action, including avoidance claims and causes

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

of action, objections to claims, finalizing its disclosure statement, prosecuting its plan of liquidation and establishing a trust to administer the assets of the Debtor, post-confirmation.

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 to the Application as Exhibit "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 to the Application as Exhibit "A".

6. As set forth in the Affidavits of Jeff Rawlings and Dustin Jeffords attached to the Application, both Jeff Rawlings, Dustin Jeffords 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. Jeff 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 Jeff Rawlings may be engaged as special counsel.

7. Debtor is in need of the Law Firms to pursue the ERTC claims and seeks Court approval of the engagement and employment of the Law Firms and the contingent fee arrangement outlined herein.

8. As noted, the parties have resolved the objection of the UST as follows:

a. The Debtor is permitted to hire 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 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.

b. 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 to the Application as Exhibit "A". The Law Firms agree that compensation is on a contingency fee basis only. The referenced invoices are merely to notify the Debtor of the contingent fees due upon payment from the IRS. The Law Firms agree that each will receive one-half of the 20% contingency fee: 10% to each.

c. In the event that the confirmed Plan of Liquidation provides for a Liquidating Trustee or other replacement for the Debtor-in-Possession (i.e., a Post-Confirmation Entity), said employment of the Law Firms shall be governed by the terms of the Confirmed Plan addressing the hiring of professionals by the Post-Confirmation Entity.

d. If the Confirmed Plan does not address the hiring of professionals by the Post-Confirmation Entity, then any special counsel hired by the Post-Confirmation Entity shall be employed pursuant to Section 327 of the Bankruptcy Code, and the Post-Confirmation Entity shall file a separate application to employ on or before the Effective Date of the confirmed plan.

9. The Application of the Debtor to Employ Special Counsel for ERTC Matters is hereby approved pursuant to the terms stated herein.

 # # END OF ORDER # #

APPROVED FOR ENTRY:

/s/ Craig M. Geno
Craig M. Geno
Counsel for Express Grain Terminals, LLC

/s/ Abigail M. Marbury
Abigail M. Marbury
Counsel for the United States Trustee

/s/ Jeff Rawlings
Jeff Rawlings, Rawlings
& MacInnis, P.A.

/s/ Dustin Jeffords
Dustin Jeffords, Dallas, Anthony
& Jeffords, PLLC

Submitted by:
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