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**

MOTION TO COMPEL

COMES NOW, Heather Williams (the "Liquidating Trustee"), the Liquidating Trustee for Express Grain Terminals, LLC (the "Debtor"), and brings this *Motion to Compel* (the "Motion") the immediate compliance of the United States of America-Internal Revenue Service (the "IRS") with the terms of the Amended Agreed Order **[DK #3306]** entered by this Court on September 19, 2023, and for cause would show as follows, to-wit:

1. On September 19, 2023, this Court entered an Amended Agreed Order **[DK #3306]** requiring the IRS to send the referenced ERTC payments to the Liquidating Trustee on behalf of the Debtor. The Liquidating Trustee has complied with all terms of the Amended Agreed Order and the requests of the IRS. As of Friday, October 13, 2023, the ERTC payments have not been received by the Liquidating Trustee. The ERTC claim was submitted to the IRS on October 28, 2022. There is no good reason for this continuing delay and the full payment as ordered should be immediately delivered to the Liquidating Trustee. The Liquidating Trustee requests that this Court order that full payment must be in the hands of the Trustee no later than November 2, 2023.

2. There is an excellent possibility that the government will "shut down" in the month of November of this year. The IRS has already had well over a month to get the funds into the hands of the Liquidating Trustee. And it was the IRS who insisted on

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

mailing the funds to the Liquidating Trustee by ordinary check, as opposed to a wire transfer or overnighting the funds to the Liquidating Trustee or her counsel.

3. There is simply no excuse for this foot dragging, no justification for it and the Court should specifically enforce its September 19, 2023, Amended Agreed Order. The Liquidating Trustee seeks the Court's assistance in requiring this get done, immediately.

WHEREFORE, PREMISES CONSIDERED, the Liquidating Trustee requests that this Court order the IRS to immediately remit full payment of the ERTC funds to the Liquidating Trustee no later than November 2, 2023, award her all attorneys' fees and expenses incurred and grant such other relief as is necessary under the circumstances. The Liquidating Trustee prays for general relief.

THIS, the 23rd day of October, 2023.

Respectfully submitted,

HEATHER WILLIAMS, THE LIQUIDATING TRUSTEE FOR EXPRESS GRAIN TERMINALS, LLC

By Her 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

CERTIFICATE OF SERVICE

I, Craig M. Geno, do hereby certify that I have caused to be served this date, via electronic filing transmission, a true and correct copy of the above and foregoing to the following:

Abigail M. Marbury, Esq.
Office of the United States Trustee
abigail.m.marbury@usdoj.gov

Samuel D. Wright, Esq.
samuel.wright@usdoj.gov

THIS, the 23rd day of October, 2023.

Craig M. Geno