UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI
ABERDEEN DIVISION

IN RE:	§	
	§	**CASE NO. 22-13422-SDM**
UNITED FURNITURE INDUSTRIES, INC.,	§	
et al.,	§	**CHAPTER 11**
	§	
DEBTORS.	§	**JOINTLY ADMINISTERED**

APPLICATION TO EMPLOY SPECIAL COUNSEL FOR ERTC MATTERS

COMES NOW Derek A. Henderson, the duly appointed Chapter 11 Trustee for United Furniture Industries, Inc. and files this *Application to Employ Special Counsel for ERTC Matters* and in support thereof would show unto the Court the following:

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334, 28 U.C. §157, and 11 U.S.C. §327 and related rules and code sections.

2. On December 30, 2022, Creditors Well Fargo Bank, Security Associates of Mississippi/Alabama, LLC; and V&B International, Inc. filed an involuntary Chapter 7 petition against United Furniture Industries, Inc. On January 18, 2023, the Court made its oral ruling granting the Motion to Convert Case to a Chapter 11 (Docket No. 42).

3. Also, the Court ordered, by an oral ruling, the appointment of a Chapter 11 Trustee under U.S.C. §1104(a). On January 25, 2023, Derek A. Henderson was appointed the Chapter 11 Trustee ("Trustee") (Docket No. 101).

4. On February 13, 2023, the Court entered its Order Directing Joint Administration of Affiliated Cases Pursuant to Rule 1015(b) (Docket No. 167).

5. 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 "A"**.

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

7. The Trustee 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".

8. 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 application statutory authority under which they are to be employed and applicable Bankruptcy Rules.

9. As further demonstrated in the Affidavit of Dustin Jeffords ("Mr. Jeffords"), attached, incorporated by reference, and marked as **Exhibit "C"**, both Mr. Jeffords and the Law Firms are "disinterested persons" as contemplated by the application statutory authority under which they are to be employed and applicable Bankruptcy Rules.

10. The Law Firms do not represent or hold any interest adverse to the Debtor or to the estate with respect to the ERTC matters in which the Law Firms are to be employed.

11. Representatives for the Debtors 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 Trustee seeks to retain the Law Firms as special counsel.

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

WHEREFORE, the Trustee requests the Court to approve the employment of Dallas, Anthony & Jeffords, PLLC and Rawlings & MacInis, P.A. as the Debtor's special counsel to render services to be compensated as described herein. The Trustee request the Court to find that this Application to Employ Special Counsel for ERTC Matters is well taken and should be granted.

Respectfully submitted,

DEREK A. HENDERSON
Chapter 11 Trustee of UNITED FURNITURE INDUSTRIES, INC., et al.

BY: /s / Derek A. Henderson _____

DEREK A. HENDERSON, MS Bar No. 2260
Trustee and Attorney of the Trustee

Derek A. Henderson, MS Bar No.2260
Anna Claire Henderson, MS Bar No. 106230
1765-1 Lelia Drive, Suite 103
Jackson, Mississippi 39216
Telephone: (601) 948-3167
Email: derek@derekhendersonlaw.com

CERTIFICATE OF SERVICE

I, DEREK A. HENDERSON, do hereby certify that I have this date filed electronically through the Court's CM/ECF system a true and correct copy of the above and foregoing Application to Employ Special Counsel for ERTC Matters and served electronically on all parties enlisted to receive service electronically.

This, the 21st day of July, 2023.

s / Derek A. Henderson
DEREK A. HENDERSON

Derek A. Henderson, MSB #2260
Anna Claire Henderson, MSB #106230
1765-A Lelia Drive, Suite 103
Jackson, MS 39216
(601) 948-3167
derek@derekhendersonlaw.com