

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

<b>IN RE:</b>	§ CASE NO. 21-30574
	§
<b>COUNTRY FRESH HOLDING COMPANY, INC., <i>et al.</i><sup>1</sup>,</b>	§ (CHAPTER 7)
	§
<b>Debtors.</b>	§
	§ Jointly Administered

**TRUSTEE'S *EXPEDITED* APPLICATION FOR AUTHORITY TO  
EMPLOY CARR, RIGGS & INGRAM, LLC AS TAX-RELATED  
ACCOUNTANT PURSUANT TO 11 U.S.C. §§ 327(a) AND 328**

**THIS MOTION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE MOTION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE MOTION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.**

**REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.**

**\*\*\* Expedited consideration is requested as soon as the Court's calendar will allow.**

**EMERGENCY RELIEF HAS BEEN REQUESTED. IF THE COURT CONSIDERS THE MOTION ON AN EMERGENCY BASIS, THEN YOU WILL HAVE LESS THAN 21 DAYS TO ANSWER. IF YOU OBJECT TO**

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<sup>1</sup> The Debtors in these Chapter 7 cases and the last four digits of each Debtors' taxpayer identification number are as follows: Country Fresh Holding Company Inc. (7822); Country Fresh Midco Corp. (0702); Country Fresh Acquisition Corp. (5936); Country Fresh Holdings, LLC (7551); Country Fresh LLC (1258); Country Fresh Dallas, LLC (7237); Country Fresh Carolina, LLC (8026); Country Fresh Midwest, LLC (0065); Country Fresh Orlando, LLC (7876); Country Fresh Transportation LLC (8244) CF Products, LLC (8404) Country Fresh Manufacturing, LLC (7839); Champlain Valley Specialty of New York, Inc. (9030); Country Fresh Pennsylvania, LLC (7969); Sun Rich Fresh Foods (NV) Inc. (5526); Sun Rich Fresh Foods (USA) Inc. (0429); and Sun Rich Fresh Foods (PA) Inc. (4661). The Debtors' principal place of business is 3200 Research Forest Drive, Suite A5, The Woodlands, TX, 77381.

**THE REQUESTED RELIEF OR IF YOU BELIEVE THAT THE  
EMERGENCY CONSIDERATION IS NOT WARRANTED, YOU  
SHOULD FILE AN IMMEDIATE RESPONSE.**

TO THE HONORABLE MARVIN ISGUR UNITED STATES BANKRUPTCY JUDGE:

Janet S. Northrup, Chapter 7 Trustee (the “Trustee”) for the bankruptcy estate of Country Fresh Holding Company, Inc., et al. hereby files this *Trustee’s Expedited Application for Authority to Employ Carr, Riggs & Ingram, LLC as Tax-related Accountant Pursuant to Sections 327(a) and 328* (the “**Application**”), and shows:

**Application to Employ**

1. The Trustee desires to employ Carr, Riggs & Ingram, LLC (the “**Firm**”) on an hourly basis to assist the Trustee by performing professional services in matters related to all aspects of tax-related accounting services required to administer and then close this bankruptcy case and the related bankruptcy estates, including but not limited to the preparation of the Federal, US state, and Canadian tax returns for 2020 and 2021 listed on the proposed engagement agreement (the “**CRI Agreement**”) attached hereto as **Exhibit A**.

2. The Firm maintains an office at Two Riverway, 15<sup>th</sup> Floor, Houston, Texas 77056. The Firm’s telephone number is (713) 621-8090.

3. The Trustee consulted with four firms to obtain proposals on the cost of performing the tax accounting services needed by the bankruptcy estates. The Firm was the most competitively priced with extensive experience in representing chapter 7 trustees in tax-related matters. The Trustee chose the Firm based on cost and expertise.

4. The Firm’s members have extensive experience in matters relating to matters of this character. James J. Weber, CPA, and Miles D. Harper III, CPA, partners of the Firm, will be responsible for the services performed by the Firm for the Trustee as set forth in this Application. Mr. Weber and Mr. Harper are certified public accountants with significant experience in

bankruptcy matters, tax reporting, accounting systems, and tax compliance, as well as in other areas such as tax report preparation as is needed in this case. Mr. Weber and Mr. Harper, specifically, frequently, and successfully handle similar issues related to preparation of tax returns for bankruptcy estates for chapter 11 and chapter 7 trustees during bankruptcy cases. The Trustee believes that the Firm is well-qualified to assist the Trustee.

5. The Firm will render consulting services including, but not limited to:
  - (a) Preparation of 2020 and 2021 consolidated U.S. Corporation Income Tax Return
  - (b) Preparation of 2020 and 2021 State tax returns:
    - (i) California
    - (ii) Florida (2 returns)
    - (iii) Iowa
    - (iv) New York
    - (v) Pennsylvania (2 returns)
    - (vi) South Carolina (2 returns)
    - (vii) Texas
  - (c) Preparation of 2020 and 2021 IRS Forms 5471, Information of Return of U.S. Persons With Respect to Certain Foreign Corporations for each of the three Canadian entities:
    - (i) Sun Rich Fresh Food Inc. British Columbia
    - (ii) TGF Acquisition Parent Ltd British Columbia
    - (iii) Tiffany Gate Foods Inc. British Columbia
  - (d) Preparation of 2020 and 2021 Canadian T2 Corporation Income Tax Return for each of the three Canadian entities:
    - (i) Sun Rich Fresh Food Inc. British Columbia
    - (ii) TGF Acquisition Parent Ltd British Columbia
    - (iii) Tiffany Gate Foods Inc. British Columbia

**Statement Regarding Connections to the Case**

6. To the best of Trustee's and the Firm's knowledge after diligent inquiry, other than as set forth in the Declaration of the Firm attached hereto as **Exhibit B**, the Firm has no connection with the Debtors, Debtors' creditors, any other parties-in-interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States

Trustee and has no interest adverse to the Trustee or the Estate pursuant to FED. R. BANKR. P. 2014.

7. The Trustee believes that the Firm's employment is necessary and would be in the best interest of the Debtors' bankruptcy estates for the reasons set out above.

8. The Trustee certifies that the Firm is not being employed to perform duties required to be performed by the Trustee. The Trustee has informed the Firm that if trustee duties are performed, the bankruptcy estates may not compensate the Firm for those services.

### **Compensation**

9. The Trustee requests that the Firm be retained to prepare the 2020 and 2021 tax returns for the Debtors and for those services be compensated an estimated \$41,000 to \$44,000 for 2020 returns and \$43,000 to \$46,000 for 2021 returns for an estimated total fee of \$84,000 to \$90,000. Any additional state or local returns that are not listed in the CRI Agreement that are required to be filed will be prepared for a flat fee of \$1,000 per return. All payment of fees and reimbursement of expenses are fully subject to the application to and approval of this Court. Expenses are charged at the cost incurred by the Firm. Further, the Firm has agreed that in no case shall its fees exceed \$150,000 for representing the Trustee in all tax-related matters in this case as set forth in the CRI Agreement.

10. In reaching her decision, the Trustee has evaluated the bankruptcy estates' available resources, and the complexity of the matters in this case. Under the circumstances, the Trustee believes that the terms of the proposed agreement are both reasonable and prudent. The Firm has not received any funds from the Debtors or any other party in this case since the date of petition.

11. Accordingly, the Trustee requests that the Court approve the retention of the Firm as the estates' tax-related accountant under 11 U.S.C. § 327(a) and 328 as set forth above and for such other relief as is just.

**Request for Expedited Consideration**

12. Expedited consideration of the Application is warranted, as the tax return filing deadlines for the Debtors' bankruptcy estates are upcoming shortly on October 15, 2021 for the 2020 tax returns. As such, time is of the essence, and the Firm will need to begin work at the soonest in order to meet the tax return filing deadlines.

WHEREFORE, the Trustee prays that the Court enter an order on an expedited basis authorizing the Trustee to employ the Firm, at its regular hourly rates, with payment of fees and reimbursement of its expenses subject to application to and approval of this Court, with such employment to be made effective August 1, 2021 and for other and further relief as is just.

Dated: August 31, 2021.

Respectfully submitted,

/s/ Janet S. Northrup  
Janet S. Northrup, Chapter 7 Trustee  
SBN 03953750  
Total Plaza  
1201 Louisiana, 28<sup>th</sup> Floor  
Houston, Texas 77002  
(713) 759-0818 Telephone  
(713) 759-6834 Facsimile  
[jsn@hwa.com](mailto:jsn@hwa.com)

**CERTIFICATE OF SERVICE**

I hereby certify that, pursuant to Bankr. R. 2014, the foregoing document was served (i) via the CM/ECF system on all parties receiving CM/ECF notice in this case, and (ii) via United States first class mail, with proper postage affixed, addressed to the parties set forth on the attached Service List to the extent not served via CM/ECF on August 31, 2021.

/s/ Janet S. Northrup  
Janet S. Northrup