

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW MEXICO

In re:

FURR'S SUPERMARKETS, INC.,

Case No. 7-01-10779-SA  
Chapter 7

Debtor.

**ORDER RESULTING FROM FIRST INTERIM FEE APPLICATION OF SAGE  
ACCOUNTING, SMALL/KEFAUVER CPA'S, P.C.**

This matter came before the Court upon the First Interim Fee Application of Sage Accounting, Small/Kefauver CPA's P.C., filed November 6, 2001 and docketed as #1311 (the "First Interim Fee Application") and the Court, having reviewed the First Interim Fee Application and the objections thereto and being otherwise sufficiently advised, FINDS:

A. On November 6, 2001, notice was given of the First Interim Fee Application, specifying a period of 20 days (plus 3 days based on service of the notice by mail, for a total of 23 days) to object thereto, in accordance with the Bankruptcy Code and Bankruptcy Rules 2002(a)(6) and 9006(f), to all persons on the official mailing matrix maintained by the Clerk of the Bankruptcy Court in connection with this case;

B. The notice was sufficient in the particular circumstances;

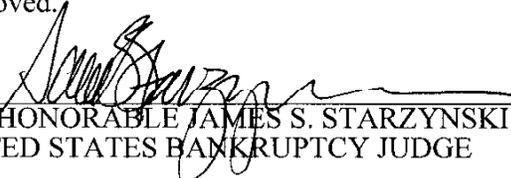
C. The objection deadline specified under the notice has expired, with no objections to the Fee Interim Fee Application having been filed except for (i) the omnibus objection filed by the Metropolitan Life Insurance Company all pending professional fee applications, and (ii) the objection of the United States Trustee's office (docket #1384). This Order resolves both of the objections;

D. The First Interim Fee Application, as supplemented by the Affidavit of Rachel Kefauver that was filed in this case on September 25, 2002, complies with the requirements of Bankruptcy Rule 2016 and the local rules;

E. Subject to a reduction of \$500, the compensation sought in the First Interim Fee Application is reasonable for actual and necessary services that benefited the estate, and should be allowed; and

F. Entry of this order is appropriate under Bankruptcy Code §§330(a), 331, 503(b)(2) and 507(a)(1).

IT IS, THEREFORE, ORDERED that for the fee application period specified in Sage Accounting's First Interim Fee Application (September 21, 2001 through November 2, 2001), Sage is allowed, as a priority, Chapter 11 administrative expense under Bankruptcy Code §§503(b)(2) and 507(a)(1), compensation in the amount of \$35,624.82, consisting of \$31,250.00 for fees, \$2,390.41 for expenses, and \$1,984.41 for New Mexico gross receipts tax, which compensation is approved.

  
THE HONORABLE JAMES S. STARZYNSKI  
UNITED STATES BANKRUPTCY JUDGE

Submitted by:

JACOBVITZ, THUMA & WALKER, P.C.

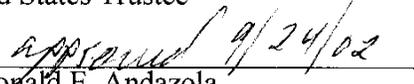
By: 

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Attorneys for the Chapter 7 Trustee

Approved:

JOEL PELOFSKY  
United States Trustee

By: 

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(505) 248-6544

I hereby certify that a true and correct copy of the foregoing was either electronically transmitted, faxed, delivered or mailed to the listed counsel and parties on:

SEP 26 2002

Mary B. Anderson