

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW MEXICO**

In re:

FURR'S SUPERMARKETS, INC.

Debtor.

No. 11-01-10779-SA

**NEW MEXICO DEPARTMENT OF LABOR'S JOINDER IN  
THE OBJECTION OF  
NEW MEXICO TAXATION & REVENUE DEPARTMENT  
TO PREFERENCES GRANTED TO CERTAIN CREDITORS  
TO THE DETRIMENT OF THE TAXING AUTHORITIES**

COMES NOW the New Mexico Department of Labor (NMDOL) by and through its attorney, Rebecca E. Wardlaw, joins in the objection by the New Mexico Taxation and Revenue (NMTRD), showing the Court:

1. NMDOL joins and concurs in the objection filed by NMTRD regarding the non-payment of post-petition taxes.
  2. The debtor is liable to NMDOL for state unemployment insurance taxes (SUTA) taxes for the third and fourth quarters of 2001.
  3. Due to its precarious situation, as allowed by law, NMDOL placed the debtor on a monthly reporting and payment basis.
  4. Despite acknowledging the receipt of NMDOL'S determination notice, the debtor has declined and failed to report and pay its taxes on a monthly payment and is now delinquent.
  5. The Court should not permit the debtor to selectively pay creditors during the administration of the estate and to incur additional debt to involuntary creditors such as NMDOL.
- WHEREFORE, NMDOL joins and concurs in the position of NMTRD regarding the debtor

incurring but not paying post-petition taxes obligations while continuing to operate, paying other creditors, and NMDOL requests the Court order the immediate payment of all post-petition taxes already incurred, to order the timely payment of all future tax obligations, and to order that any creditors, especially secured creditors, who benefitted by payments received while taxes were unpaid disgorge the monies and remit them to the taxing authorities and such other relief as the Court deems just.

NEW MEXICO DEPARTMENT OF LABOR,  
EMPLOYMENT SECURITY DIVISION  
Office of the General Counsel

By: \_\_\_\_\_  
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**CERTIFICATE OF SERVICE**

I hereby certify that on the 9<sup>th</sup> day of October, 2001, a true copy of the foregoing was mailed to the following attorneys and parties pro se:

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Rebecca E. Wardlaw