

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW MEXICO

In re:

FURR'S SUPERMARKETS, INC.,

Case No. 11-01-10779-SA
Chapter 11

Debtor.

**ORDER APPROVING EMPLOYMENT OF MEYNERS & CO. AS
ACCOUNTANTS FOR THE DEBTOR**

This matter came before the Court upon the Debtors' Motion to Employ Meyners & Co. as Accountants for the Debtor, filed October 10, 2001 and docketed as #1205 (the "Retention Application"). By the Motion the Debtor in Possession, Furr's Supermarkets, Inc. (the "Debtor") sought Court approval of its employment of Meyners & Co. ("Meyners"), pursuant to Bankruptcy Code §327(a), as accountants for the Debtor in this case. The case was converted to Chapter 7 on December 19, 2002, and the duly appointed Chapter 7 trustee, Yvette J. Gonzales (the "Trustee") also seeks to employ Meyners to complete the work for which the Debtor sought its employment.

The Court FINDS:

A. On October 10, 2001, Meyners filed its disclosure pursuant to Bankruptcy Rules 2014 and 2016:

B. On October 10, 2001, Jacobvitz, Thuma & Walker, P.C. gave notice of the Motion to all persons on the limited mailing matrix, as shown by the certificate of service on the notice (the "Notice");

C. The Notice was sufficient and appropriate in the particular circumstances;

D. The Notice specified a deadline of twenty days, plus three days based on service of the Notice by mail, for a total of twenty-three days, in which to file objections to the Motions;

E. The objection deadline expired on November 3, 2001, with no objections to the Motion having been filed other than the objection filed by the United State Trustee's office;

F. No further notice of the Motion or of this order is necessary in the particular circumstances, prior to entry of this order;

G. Meyners' employment as accountants for the Debtor and/or the Trustee, as set forth below, should be approved; and

H. Entry of this order is appropriate.

IT IS, THEREFORE, ORDERED:

1. The Debtor's employment of Meyners as its accountants, pursuant to Bankruptcy Code §327(a), is hereby approved effective as of October 10, 2001. The rates charged by billing professionals of Meyners, as set forth on Exhibit A attached hereto, are hereby approved; provided that Meyners has voluntarily agreed that none of its billing professionals shall charge the estate more than \$200 per hour, so all hourly rates on the exhibit in excess of \$200 per hour are capped at \$200 per hour.

2. The Trustee's employment of Meyners as her accountants, pursuant to Bankruptcy Code §327(a), is hereby approved effective as December 19, 2002.

5. The Trustee is authorized to pay Meyners, upon receipt of Meyners' billing statements and prior to the Court's determination of the allowability of Meyners' compensation, up to and including 75% of fees, 100% of reimbursable costs, and 100% applicable gross receipts tax on fees and costs that are paid. All fees, costs, and gross receipts tax paid shall be subject to ultimate approval of the Bankruptcy Court under Bankruptcy Code §§ 330 and 331.

3. Meyners shall not charge the estate more than \$65,000 for the work set out in the Meyners engagement letter.

4. Meyners shall file fee applications every 120-180 days, approximately.

5. Meyners shall not charge interest or late fees.

6. The provision in the Meyners engagement letter that if Meyners is terminated prior to the completion of tax returns, the Debtor would be required to make payment in full for all services rendered within 30 days, is hereby stricken. Instead, the parties agree that if for any reason Meyners is terminated prior to the completion of its work, the estate shall remain liable for all fees and costs incurred by Meyners prior to termination, subject to Court allowance of such fees and costs.

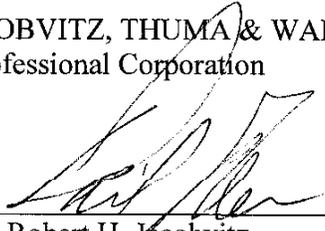
7. The provision in the Meyners & Co. engagement letter that in the event of a dispute with Meyners & Co., the prevailing party would be entitled to an award of reasonable attorney fees and costs, shall be subject to the laws, rules, and requirements about attorney fees set forth in the Bankruptcy Code.

8. The provision in the Meyners & Co. engagement letter that Meyners & Co. may use an outside computer service to process the Debtor's tax returns is hereby stricken.


THE HONORABLE JAMES S. STARZYNSKI
UNITED STATES BANKRUPTCY JUDGE

Submitted by:

JACOBVITZ, THUMA & WALKER,
a Professional Corporation

By: 
Robert H. Jacobvitz
David T. Thuma
500 Marquette N.W., Suite 650
Albuquerque, N.M. 87102
(505) 766-9272
(505) 722-9287 (fax)
Attorneys for the Chapter 7 Trustee

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:

MAR 22 2002

Approved:

BRENDA MOODY WHINERY
United States Trustee

Mary B. Anderson

By:  3/21/02

P.O. Box 608
Albuquerque, New Mexico 87103
(505) 248-6544

EXHIBIT A
MEYNERNS + COMPANY, LLC

BILLING PROFESSIONAL HOURLY RATE SHEET

Last Name	First Name	Title	Initials	Hourly Rate
Allard	Shannon	Staff Accountant	SA	95.00
Anderson	Angela	Manager	ASA	135.00
Austin	Robert	Manager	RDA	205.00
Baca	Reynetta	Staff Accountant	RLB	85.00
Ballew	Sharla	Staff Accountant	SSB	95.00
Blunt	Terisa	Manager	TJB	140.00
Brahaney	James	Supervising Senior	JB	125.00
Brown	Tanya	Staff Accountant	TLB	95.00
Burlison	Susan	Admin Assistant	SCB	80.00
Burns	Jeff	Principal	JEB	185.00
Burrage	Thomas	Principal	TFB	245.00
Calvillo	Marina	Staff Accountant	MBC	95.00
Cashman	Gregory	Senior Accountant	GAC	105.00
Comeau	Stephen	Senior Manager	SPC	205.00
Cooper	Katy	Staff Accountant	KBC	85.00
Custer	Nicole	Senior Accountant	NNC	115.00
Darwin	Ben	Principal	BLD	220.00
Dobbs	Carolyn	Supervising Senior	CMD	125.00
Flores	Lisa	Senior Accountant	LAF	110.00
Frost	Cynthia	Staff Accountant	CJF	85.00
Groves	Wendy	Admin Assistant	WSG	65.00
Grubelnik	Annie	Senior Accountant	AMG	115.00
Haines	Brandon	Principal	BHH	190.00
Haines	Kenneth	Conslt non employee	KH	95.00
Handing	Bryan	Manager	BEH	150.00
Henson	Lisa	Executive Assistant	LMH	75.00
Hightower	Nina	Head Bookkeeper	NRH	90.00
Holt	Martha	Supervisor	MRH	85.00
Hyder	Gwen	HR Administrator	CKH	75.00
Johnson	David	Senior Accountant	DWJ	135.00
Jones	Reta	Principal	RDJ	195.00
Jones	Julia	Staff Accountant	JWJ2	110.00
Kensingner	Cynthia	Staff Accountnat	CK	95.00
Lachmann	Lisa	Manager	LAL	190.00
Machuca	Javier	Senior Accountant	JNM	105.00
Maestas	Bernadette	Marketing Assistant	BAM	65.00

Last Name	First Name	Title	Initials	Hourly Rate
Majerus	Kenneth	Manager	KJM	190.00
Malott	Bruce	Managing Principal	BFM	235.00
Marez	Laura	Staff Accountant	LM	110.00
McHard	Janet	Manager	JMM	160.00
McNabb	Ellen	Senior Consultant	ELM	120.00
Mehrnoosh	Azadeh	Senior Consultant	AM	120.00
Morris	Larry	Supervising Senior	LTM2	125.00
Morris	Tricia	Conslt non employee	TEM	95.00
Nagorski	Margaret	Staff Accountant	MMN	85.00
Palacios	Lisanne	Staff Consultant	LMP	100.00
Podolny	Gloria	Controller	GGP	80.00
Pohl	Geraldine	Accounting Associate	GAP	85.00
Praetzel	Karen	Manager	KMP	140.00
Reinhardt	Roberta	Head Bookkeeper	RAR	100.00
Roberson	Tracey	Senior Consultant	TMR	120.00
Rowlands	Robin	Manager	RDR	100.00
Santoyo	Bridget	Admin Assistant	BAS	65.00
Santoyo	Bridget	Accounting Associate	BAS2	70.00
Silcox	Cheryl	Manager	CDS	140.00
Stevens	Linda	Senior Accountant	LJS	105.00
Taylor	Sarah	Accountant	SLT	95.00
Thayer	Ursula	Supervising Senior	UMT	125.00
Thompson	Michael	Consultant	MST	110.00
Torrez	Tracy	Senior Accountant	TAT	125.00
Townsend	Panda	Conslt Non Employee	PST	95.00
Van Patten	Erica	Admin Assistant	EVP	65.00
Vitela	Jason	Senior Consultant	JV	120.00
Wagner	Judith	Senior Manager	JAW	205.00
Walck	Debbie	Consultant	DLW	110.00
Webb	Alicia	Admin Assistant	ADW	65.00
White	Felicia	Accounting Associate	FW	85.00
Wilkins	Patrick	Principal	PJW	190.00
Williams	Rhonda	Senior	RGW	125.00
Wolf	Miki	Staff Accountant	MW	85.00
Wolfe	Priscilla	Consultant	PW	65.00