

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	Chapter 11
AgFeed USA, LLC, <i>et al.</i> , ¹	Case No. 13-11761 (BLS)
Debtors.	Jointly Administered
	Objection Deadline: May 29, 2014 at 4:00 p.m. (ET)

**SECOND MONTHLY APPLICATION OF PLANTE & MORAN, PLLC FOR
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS TAX SERVICES PROVIDER TO THE
DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD FROM
JANUARY 1, 2014 THROUGH MARCH 31, 2014**

Name of Applicant:	Plante & Moran, PLLC
Authorized to Provide Professional Services to:	Debtors and Debtors-in-Possession
Effective Date of Retention:	September 10, 2013
Period for which compensation and reimbursement is sought:	January 1, 2014 through March 31, 2014
Amount of Compensation sought as actual, reasonable and necessary:	\$35,606.25
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	\$15.90

This is an: X monthly ___ final application

This application include 25.55 hours with a value of \$2,780.00 incurred in connection with the preparation of Fee Applications.

¹ The Debtors and the last four digits of their federal tax identification number are: AgFeed USA, LLC (8748), AgFeed Industries, Inc. (7168); TS Finishing, LLC (8748); New York Finishing, LLC (8748); Pork Technologies, LC (2076); New Colony Farms, LLC (9246); Heritage Farms, LLC (8141); Heritage Land, LLC (8129); Genetics Operating, LLC (1921); M2P2 Facilities, LLC (8748); MGM, LLC (8748); M2P2 General Operations, LLC (8748); New Colony Land Company, LLC(5834); M2P2 AF JV, LLC (8748); Midwest Finishing, LLC (8748); and Genetics Land, LLC (1921). The Debtors' mailing address is 816 Congress Avenue, Suite 1280, Austin, TX 78701.

Prior applications:

		Requested		Approved	
Date Filed; Docket No.	Period Covered	Fees	Expenses	Fees	Expenses
February 11, 2014; 13-11761 (BLS)	September 10, 2013- December 31, 2013	\$49,084.38	\$2,865.40	\$49,084.38	\$2,865.40

**Compensation by Individual
Reflecting Fees for the Period of
January 1, 2014 through March 31, 2014**

Name of Professional Person	Position of the Applicant, Number of Years in that Position, Prior Relevant Experience, Year of Obtaining License to Practice, Area of Expertise	Hourly Billing Rate	Total Billed Hours	Total Compensation
Jeffrey Campbell	Jeffrey is a Partner and has been with Plante & Moran since 1991. Previously, he worked at McEndarffer Hoke and Bernhard as a tax manager. Jeffrey holds a CPA license.	\$400.00	59.00	\$23,600.00
Rachel Hirshberg	Rachel is a tax project manager and has been with Plante & Moran since 2011. Rachel holds a CPA license and is a member of the AICPA and MACPA.	\$175.00	7.75	\$1,356.25
Jerome Jonckheere	Jerome is a Partner and has been with Plante & Moran since 2001. Previously, he worked at PricewaterhouseCoopers and Amway Corporation. Jerome holds his CPA license.	\$400.00	12.75	\$5,100.00
Robert Malmstadt	Robert is a project manager and has been with Plante & Moran since 2011. Previously, he worked at PricewaterhouseCoopers in the expatriate/inpatriate taxation group. Robert holds a CPA license in Michigan	\$175.00	2.00	\$350.00
Annette Tenerelli-Lemke	Annette is a Partner and has been with Plante & Moran since February, 2000. Previously, she worked at PricewaterhouseCoopers LLP and BDO Seidman, LLP. Annette is a CPA licensed in the State of Michigan	\$400.00	7.00	\$2,400.00
Timothy Weed	Timothy is a Partner and has been with Plante & Moran since June 1986. Tim holds a CPA, CIRA, and CPT license. He is a member of the AICPA and MACPA.	\$400.00	.70	\$280.00
Jessica Dilworth	Jessica has been with Plante & Moran since March 2012 as an administrative assistant.	\$80.00	23.25	\$1,860.00
Stacey Dreis	Stacey has been with Plante & Moran since June 2003 as an administrative assistant.	\$80.00	1.5	\$120.00
Jill Portano	Jill was a contract staff member with Plante & Moran from August 2013 until March of 2014 as an administrative assistant.	\$80.00	.75	\$60.00

Susan Dunn	Susan has been with Plante & Moran since August 2006 as an administrative assistant.	\$80.00	1.00	\$80.00
Grand Total:			115.70	\$35,606.25
Blended Rate:		\$307.75		

CUMULATIVE FEES BY CATEGORY SUMMARY
For the Period of January 1, 2014 through March 31, 2014

Project Category	Total Hours	Total Fees
2012 Tax Services	90.15	\$32,826.25
Preparation of Fee Application	25.55	\$2,780.00
TOTALS	115.70	\$35,606.25

CUMULATIVE EXPENSES BY CATEGORY SUMMARY
For the Period of January 1, 2014 through March 31, 2014

Expenses Category	Total Expenses
Certified Mailings postage	\$8.65
FedEx Shipping	\$7.25
TOTAL DISBURSEMENTS	\$ 15.90

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Debtors.

Chapter 11

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DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD FROM
JANUARY 1, 2014 THROUGH MARCH 31, 2014**

Pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure, Plante & Moran, PLLC (hereinafter "Plante & Moran" or the "Firm") hereby moves this Court for reasonable compensation for professional legal services rendered as tax services provider to the above-captioned debtors and debtors-in-possession (collectively the "Debtors") in the amount of \$35,606.25, together with reimbursement for actual and necessary expenses incurred in the amount of \$15.90 for the period commencing January 1, 2014 through and including March 31, 2014 (the "Fee Period").² In support of its Application, Plante & Moran respectfully represents as follows:

1. Plante & Moran was employed as tax services provider *nunc pro tunc* to September 10, 2013 to the Debtors in connection with these chapter 11 cases, pursuant to an

¹ The Debtors and the last four digits of their federal tax identification number are: AgFeed USA, LLC (8748), AgFeed Industries, Inc. (7168); TS Finishing, LLC (8748); New York Finishing, LLC (8748); Pork Technologies, LC (2076); New Colony Farms, LLC (9246); Heritage Farms, LLC (8141); Heritage Land, LLC (8129); Genetics Operating, LLC (1921); M2P2 Facilities, LLC (8748); MGM, LLC (8748); M2P2 General Operations, LLC (8748); New Colony Land Company, LLC (5834); M2P2 AF JV, LLC (8748); Midwest Finishing, LLC (8748); and Genetics Land, LLC (1921). The Debtors' mailing address is 816 Congress Avenue, Suite 1280, Austin, TX 78701.

² The Debtors mistakenly paid Plante & Moran \$50,000 on December 13, 2013 for the fees and expenses sought in the first fee Application.

Order entered by this Court on October 15, 2013. The Order authorized Firm to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses.

2. All services for which compensation is requested by Plante & Moran were performed for or on behalf of the Debtors.

SUMMARY OF SERVICES RENDERED

3. Attached hereto as Exhibit A is a detailed statement of fees incurred during the Fee Period for Plante & Moran showing the amount of \$35,606.25 due for fees. Attached hereto as Exhibit B is a detailed statement of expenses paid during the Fee Period for Plante & Moran showing the amount of \$15.90 for reimbursement of expenses.

4. The services rendered by Plante & Moran during the Fee Period are grouped into the categories set forth in Exhibit A. The professionals who rendered services relating to each category are identified, along with the number of hours for each individual and the total compensation sought for each category, in the attachments hereto.

DISBURSEMENTS

5. Plante & Moran has incurred out-of-pocket disbursements during the Fee Period in the amount of \$15.90. This disbursement sum is broken down into categories of charges, including, among other things, certified mailing postage and FedEx shipping. A complete review by category of the expenses incurred for the Fee Period may be found in the attachments hereto as Exhibit B. To the extent such itemization is insufficient to satisfy the requirements of Del. Bankr. LR 2016-2(e)(ii), Plante & Moran respectfully requests that the Court waive strict compliance with such rule.

VALUATION OF SERVICES

7. Professionals of Plante & Moran have expended a total of 115.70 hours for this matter during the Fee Period.

8. The amount of time spent by each of these persons providing services to the Debtors for the Fee Period is fully set forth in the detail attached hereto as Exhibit A. These are Plante & Moran's normal hourly rates of compensation for work of this character. The reasonable value of the services rendered by Plante & Moran for the Period as tax services provider to the Debtors in these cases under Chapter 11 is \$35,606.25.

9. Plante & Moran believes that the time entries included in Exhibit A attached hereto and the expense breakdown set forth in Exhibit B hereto are in compliance with the requirements of Local Rule 2016-2.


10. In accordance with the factors enumerated in 11 U.S.C. §330, the amount requested is fair and reasonable given (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title.

11. This Application covers the period January 1, 2014 through and including March 31, 2014. Plante & Moran has and will continue to perform additional necessary services subsequent to March 31, 2014, for which Plante & Moran will file subsequent fee applications.

WHEREFORE, Plante & Moran requests that allowance be made to it in the sum of \$35,606.25 as compensation for necessary professional services rendered to the Debtors for the Fee Period, and that the sum of \$15.90 for reimbursement of actual and necessary costs incurred during the Fee Period, and further requests such other and further relief as this Court may deem just and proper.

Dated: May 9, 2014

PLANTE & MORAN, PLLC

A handwritten signature in black ink, appearing to read 'Annette', is written over a horizontal line.

Annette Tenerelli-Lemke
1000 Oakbrook Dr. Suite 400
Ann Arbor, MI 48104
Phone: (734) 302-6407
Fax: (248) 233-8687

CERTIFICATION

I, Annette Tenerelli-Lemke, hereby declare and certify that:

I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief. Moreover, I have reviewed Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules") and believe that the Application complies with Local Rule 2016-2.

Dated: May 9, 2014



ANNETTE TENERELLI-LEMKE