

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION

IN RE: : CHAPTER 7  
: :  
PIKE NURSERY HOLDING, LLC, : CASE NUMBER: 07-79129  
: :  
Debtor. :  
\_\_\_\_\_ :

TRUSTEE'S APPLICATION FOR APPROVAL OF EMPLOYMENT OF  
ACCUVAL ASSOCIATES, INCORPORATED AS APPRAISER

COMES NOW, the Chapter 7 Trustee for Pike Nursery Holding, LLC, Marcus A. Watson, Sr. ("Trustee"), and files this Application seeking approval of his employment of AccuVal Associates, Incorporated ("AccuVal") to provide appraisal services for the Trustee for a fee of \$3,300. In support of the Application, the Trustee shows as follows:

1. On November 14, 2007 (the "Petition Date"), the Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code.
2. On March 17, 2008, the Court entered an Order Directing the United States Trustee to Appoint Chapter 11 Trustee in this bankruptcy case. On March 19, 2008, the Court approved the United States Trustee's appointment of Marcus A. Watson as the Chapter 11 Trustee for the Debtor.
3. On March 24, 2008, the Court converted the case to Chapter 7 and Marcus A. Watson was appointed as Chapter 7 Trustee.

4. The Trustee desires to retain AccuVal to appraise certain equipment owned by the Debtor to facilitate the sale of the equipment for its current market value. The term of the retention are set forth in the letter attached hereto as **Exhibit "A"**. AccuVal will receive compensation in the amount of \$3,300 for the appraisal services which amount includes any out of pocket expenses incurred by AccuVal.

5. The Trustee shows that it is necessary to employ AccuVal to provide appraisal services. AccuVal and its professionals have over 25 years experience providing appraisals of machinery to over 100 different industries. AccuVal is highly qualified to provide the requested services.

6. The compensation of \$3,300 for the appraisal services is fair and reasonable and includes any out of pocket expenses incurred in connection with the appraisal services.

7. AccuVal is a disinterested party as contemplated by 11 U.S.C. § 101(14). Other than as disclosed in connection with this Application, AccuVal represents no interest adverse to the Debtor or the Trustee as to matters upon which it is to be engaged.

WHEREFORE, the Trustee prays that the Court enter an Order authorizing the employment of AccuVal Associates Incorporated to provide appraisal services

for the Chapter 7 Trustee under the terms set forth in **Exhibit "A"** in exchange for compensation of \$3,300.

This 6th day of October, 2008.

/s/ John A. Christy  
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Georgia Bar No. 291473  
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Chapter 7 Trustee

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Via electronic mail - [mwatsonjr@fpg-llc.com](mailto:mwatsonjr@fpg-llc.com)

September 23, 2008

Mr. Marcus A. Watson, Sr.  
Trustee  
Pike Family Nurseries  
3091 Governors Lake Drive  
Norcross, GA 30071

**RE: Appraisal Engagement - Pike Family Nurseries  
Atlanta, GA**

**Machinery & Equipment  
Job No. 3015450**

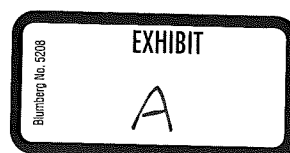
Dear Mr. Watson:

Thank you for giving AccuVal Associates, Incorporated ("AccuVal") the opportunity to submit the following appraisal engagement letter. At the request of Pike Family Nurseries ("Client"), AccuVal is providing this letter of engagement to establish the terms under which the assets described herein will be appraised.

This letter identifies the assets that will be the subject of the appraisal, the valuation concept to be applied, the scope of work to be performed, the fee for the assignment, and other information. Please read it carefully to make sure that the scope of the valuation has been defined properly.

### **Assets Subject to the Appraisal**

AccuVal will conduct an appraisal of the machinery & equipment of Pike Family Nurseries at the locations identified in Appendix A.



**Engagement Letter – Pike Family Nurseries****September 23, 2008**

The M&E will be appraised based on the following value definition:

**Forced Liquidation Value**

*"A professional opinion of the estimated most probable price expressed in currency that the subject personal property could typically realize, as of the effective date of the appraisal, at a properly advertised and conducted public auction sale, held under forced-sale conditions and present day economic trends. The conclusions take into consideration location, difficulty of removal, condition, adaptability, specialization, marketability, overall appearance and psychological appeal. Further, the ability of the asset group to draw sufficient prospective buyers to ensure competitive offers is considered. All assets are to be sold piecemeal, 'as is, where is', with the purchasers being responsible for removal of the assets at their own risk and expense. Any deletions or additions to the assets appraised could change the psychological or monetary appeal necessary to attain the value estimated."*

The appraisal will include a detailed listing of the major M&E with corresponding value estimates. The appraisal will also include discussion of the important factors considered in the report, which may include the following:

- |  |                                   |
|--|-----------------------------------|
| ☐ Identification of the Subject Assets | ☐ Scope of Work                   |
| ☐ Purpose of the Appraisal             | ☐ Statement of Ownership          |
| ☐ Intended Use of the Appraisal        | ☐ General Condition of the Assets |
| ☐ Effective Date of the Appraisal      | ☐ Environmental Considerations    |
| ☐ Methodology                          | ☐ Evaluation Considerations       |

Unless it is specifically addressed elsewhere in this engagement, the appraisal will not include any valuation of repair or replacement parts; perishable tooling; product line-dedicated molds, dies, jigs, and fixtures; or computer software. The appraisal of these assets is outside the scope of this appraisal assignment.

The appraisal will not include any analysis of the impact, if any, of any environmental issues such as property or equipment clean up, remediation, disposal, or other potential environmental liabilities. AccuVal is not an environmental consulting firm and is not qualified to recognize or test for hazardous substances or conditions.

The appraisal report will conform with the Uniform Standards of Professional Appraisal Practice ("USPAP") adopted by the Appraisal Standards Board of the Appraisal Foundation and the Principles of Appraisal Practice and Code of Ethics of the American Society of Appraisers.

It is assumed that all of the assets to be included in the appraisal are owned by the company appraised unless otherwise indicated. AccuVal will rely on management to identify any equipment that is leased or owned by parties unrelated to the appraisal. UCC searches will not be conducted.

**Engagement Letter – Pike Family Nurseries**

**September 23, 2008**

**Appraisal Fee**

The appraisal fee that will be charged by AccuVal is presented as follows:

<b>Total Appraisal Fee</b>	<b>\$3,300.00</b>
----------------------------	-------------------

Please remit all fee and expense payments to:

AccuVal Associates, Incorporated  
10218 N. Port Washington Road  
Mequon, WI 53092  
262-241-1000

**Expense Reimbursement**

The Client will **not** be responsible for reimbursing AccuVal for all reasonable out-of-pocket costs incurred as a result of the appraisal including: travel, hotel, rental car, meals, etc. AccuVal will **not** charge for administrative expenses incurred for the appraisal including: report production, overnight delivery charges, copies, covers, facsimiles, telephone, photographs, etc.

It is our understanding that Pike Family Nurseries has filed for protection under Chapter 11 under the U.S. Bankruptcy Code. As such, our fee and expenses require approval by the court. AccuVal requires evidence that such court approval has been granted by the court prior to beginning the work or incurring out of pocket expenses. Further, it is represented by the Client that sufficient funds are available to pay the fees and expenses associated with this contract. The Client will assist AccuVal in preparation of any fee submissions necessary to obtain timely payment of our fee and expenses. Payment is required prior to releasing the final report.

Any necessary court testimony related to the appraisal project is not included in the above fee and will be charged according to AccuVal's standard hourly billable rates. Expenses incurred as a result of court testimony will be submitted for reimbursement.

**Timing**

Upon approval by the Bankruptcy Court and execution of this engagement letter, AccuVal is prepared to deliver an appraisal report no later than two weeks from completion of field inspection of items appraised.

**Engagement Letter – Pike Family Nurseries****September 23, 2008****Disposition of Equipment**

AccuVal, through a related party liquidation service company, LiquiTec Industries, Incorporated, is prepared to also provide liquidation services to dispose of the appraised equipment upon preparing a separate liquidation agreement between parties identifying the terms and method of a proposed liquidation sale. It is acknowledged by the parties that the continuation of providing liquidation services to the Client is not considered a conflict of interest.

**Information Requests**

AccuVal will furnish certain requests for information to the Client or other parties knowledgeable about the assets being appraised. AccuVal has assumed that it will receive the full and complete cooperation of these parties and that the information requested will be submitted to AccuVal on a timely basis.

**NetNetNow<sup>SM</sup>**

Access to the completed appraisal will be available on AccuVal's secured NetNetNow<sup>SM</sup> web site, <http://nnn.accuval.net>, before the final documents have been forwarded. The file number, user name and unique password will be forwarded via email as soon as the information is available on the Internet. This service affords AccuVal's clients virtually "real-time" access to their information.

**Acceptance of the Engagement**

The appraisal is to be relied upon solely for the intended use stated in the final report. The maximum liability of AccuVal for the breach of any obligation in connection with the engagement or the report, and for any and all damages of any type or nature (whether in contract or in tort, and whether compensatory, consequential or punitive in nature) sustained or claimed by the Client or any other person or entity in connection with this engagement or the report, shall be limited to the fee actually received by AccuVal under the engagement letter. In no event or circumstance shall AccuVal have any liability to the Client or any other person or entity in excess of the fee actually paid to and received by AccuVal.

AccuVal's engagement hereunder shall not preclude AccuVal from conducting a subsequent appraisal of the assets of Pike Family Nurseries for any other party, provided, however, that AccuVal shall not conduct another appraisal of the assets of Pike Family Nurseries for a period of ninety (90) days from the acknowledgment of this engagement without the prior approval of Pike Family Nurseries, whose consent shall not be unreasonably withheld.

**Engagement Letter – Pike Family Nurseries**

**September 23, 2008**

If the scope of the assignment has been identified correctly, and the fee and other terms are acceptable, please sign and date the engagement letter and return it to us in its entirety via facsimile. Any signed document transmitted by facsimile shall be considered an original document and shall have the binding and legal effect of an original document. The signature of any party on a faxed document shall be considered an original signature.

Please do not hesitate to contact us should you have any additional questions or if you require further assistance. We look forward to working with you on this project and in the future.

Very truly yours,

**AccuVal Associates, Incorporated**



Accepted By:

\_\_\_\_\_  
Marcus A. Watson, Sr.  
E-mail: [mwatsonjr@fpg-llc.com](mailto:mwatsonjr@fpg-llc.com)

\_\_\_\_\_  
Date



## Engagement Letter – Pike Family Nurseries

## Appendix A

## Pike Family Nursery Holdings LLC

April 28, 2008

## Schedule of Miscellaneous Equipment

Site/Driver	Division	Make	Model	Type	Year	VIN or serial #
Unknown	Wholesale	International	4700 4X2	Box Truck	1997	1HTSCAAMOWH51
Unknown	Wholesale	Atlas	AK60.-A2	Crane	2000	10
Unknown	Wholesale	International	4700 4X2	Flatbed	1996	IHTSDPNN4RN56
Unknown	Wholesale	International	4900 6X4 (tandem)	Flatbed	2000	1HTSHPCR7NH42
Bice's Shop	Wholesale	Mitsubish	FD30K	Forklift	1999	AF14C-3
Gary's-55	Wholesale	Toyota	425FG20	Forklift	1999	7
Gary's-55	Wholesale	Toyota	026FDU40	Forklift 8K	1999	6
Schofield-55	Wholesale	Toyota	026FDU40	Forklift 8K	1999	6
Schofield-55	Wholesale	Toyota	026FDU45	Forklift 8K	1999	6
Unknown	Wholesale	Teledyne	D-50	Piggyback FL	2000	D500BFNDRXADX
Unknown		Princeton	D-50	Piggyback FL	1999	d500bfndr
Schofield-55	Retail	New Holland	Ls180	Skid Steer	2006	LMU00
Gary's-55	Wholesale	New Holland	LS180	Skid Steer	2003	LMU01
Gary's-55	Wholesale	Kubota	L-2500	Tractor	1997	L2500-3
Gary's-55	Wholesale	UTILITY	FS2CHE	TRAILER	1991	1UYFS2320MA53
Bice's Shop	Wholesale	Kenworth	T-450	Truck	1996	1NKNLE9X5TJ72
Unknown	Wholesale	Isuzu	NPR	Truck	1996	JALB4B1K7V700
Gary's-55	Wholesale	Isuzu	NPR	Truck	1997	JALB4B1K9V700
Schofield-55	Wholesale	Kenworth	KCB15942 24' Stake 33,000 GVW w/mount	Truck	1996	1NKNLE9X5PJ72
Unknown	Wholesale	Isuzu	NPR	Truck	1993	JALB4B1KP700
Schofield-55	Wholesale	Sterling	LT9501 26' Stake 54,000 Gvw	Truck	1999	ZFZNCEDBXXAA9
Gary's-55	Wholesale	GMC	SAFARI	Van	1998	1GKDM19W8WB533
Gary's-52	Wholesale	Volvo	L35Z	Wheel Loader	2000	L35D186

Location	Address	City	State	Zip
Schofield-55	221 Pounds Drive	Tucker	GA	3
Gary's-55	6100 Lawrenceville Hwy	Tucker	GA	3
Gary's-52	North Greenbriar Parkway	Marietta	GA	3
Bice's Shop	610 Hillcrest Rd. Northwest	Lilburn	GA	3

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION

IN RE:	:	CHAPTER 11
	:	
PIKE NURSERY HOLDING, LLC,	:	CASE NUMBER: 07-79129
	:	
Debtor.	:	

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RULE 2014 VERIFICATION AND DISCLOSURES WITH REGARD TO  
EMPLOYMENT OF ACCUVAL ASSOCIATES, INCORPORATED

STATE OF GEORGIA

COUNTY OF COBB

Personally appeared before the undersigned officer duly authorized to administer oaths comes Chuck Seeley, who, after being duly sworn, does hereby depose and state on oath as follows:

1.

My name is Chuck Seeley and I am a vice president of AccuVal Associates, Incorporated ("AccuVal") and this affidavit is being made upon my personal knowledge.

2.

AccuVal is not a creditor, equity security holder or insider of the Debtor. Neither AccuVal nor any of its professionals has even been a director, officer or employee of the Debtor. AccuVal is a "disinterested person", as defined by 11 U.S.C. § 101(14), with respect to the above mentioned Debtor.

3.

AccuVal discloses that it has previously provided appraisal and surplus remarketing services in matters unrelated to the Debtor to the creditors of the Debtor listed on the attached Exhibit "A". AccuVal regularly provides services to banks and other financial institutions, but has not been retained and will not accept any assignment in connection with the Debtor's assets.

4.

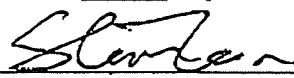
Other than as already disclosed, AccuVal represents no interest adverse to the Debtor as to matters upon which it is to be engaged. Except as disclosed in its application, the professionals of AccuVal have no connection with the Debtor, any creditor, the respective attorneys and accountants, the United States Trustee or any persons employed by the United States Trustee, any judge of this Court or any person employed by a judge of this Court, or any other party in interest.

5.

AccuVal has not received any retainer in connection with the subject representation. AccuVal has agreed to receive compensation in the amount of \$3,300 for its appraisal services.

  
CHUCK SEELEY

Sworn to and subscribed before  
me this 4<sup>th</sup> day of October, 2008.

  
NOTARY PUBLIC

My commission expires: June 5, 2012  
K:\7031\1\Plendings\employ accrual disclosure.doc



Name of Entity	Nature of Services
Bank of America	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
Century Tool and Manufacturing Company Inc.	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
CIT Commercial Services	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
GE Capital	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
L.R. Nelson	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
Meadowcraft	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
Mobile Mini	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
Pachulski, Stang, Ziehl, Young, Jones & Weintraub P.C.	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
Parker, Hudson, Rainer, & Dobbs	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
PNC Bank	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
Regions Bank	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
Southern Imperial, Inc.	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
SunTrust Bank	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
TrueValue	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
TruServe	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
USBancorp Business Equipment Finance	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
Wells Fargo	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors
Wachovia	Appraisal and/or surplus asset remarketing services in matters unrelated to the Debtors

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of Application for Approval of Employment of AccuVal Associates Incorporated as Appraisers and Rule 2014 Verification and Disclosures with Regard to Employment of AccuVal Associates Incorporated was served via the ECF system where indicated or by first class United States mail in properly addressed envelopes with sufficient postage affixed thereon to insure delivery upon the parties listed on the Master Service List which is attached hereto as Exhibit "A".

This 6th day of October, 2008.

/s/ J. Carole Thompson Hord  
J. Carole Thompson Hord

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P. O. Box 21126  
Philadelphia, PA 19114

Internal Revenue Service  
Insolvency  
Attn: District Director  
Room 400 - Stop 334D  
401 West Peachtree Street NW  
Atlanta, GA 30308

Commissioner  
Georgia Department of Labor  
Sussex Place - Room 600  
148 International Blvd., N.E.  
Atlanta, GA 30303

United States Attorney General  
950 Pennsylvania Avenue NW  
Washington, DC 20530

US Attorney  
Civil Process Clerk  
1800 Richard B. Russell Building  
75 Spring Street, S.W.  
Atlanta, GA 30303

Secretary of Labor  
U.S. Department of Labor  
Frances Perkins Building  
200 Constitution Ave., NW  
Washington, DC 20210

Federal Trade Commission  
Southeast Region  
Attn: Bradley Elbein, Director  
Suite 1500  
225 Peachtree Street, NE  
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