

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

In re ICR Enterprises, Inc.
Debtor

Case No. 11-11766 (KJC)
Reporting Period: October 2, 2011 - October 29, 2011

MONTHLY OPERATING REPORT
File with court and submit copy to US Trustee within 20 days after end of month.

Submit copy of report to any official committee appointed in the case.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/Supplement Attached
Schedule of Disbursements	MOR-1	X	X	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a		X	
Schedule of Professional Fees Paid	MOR-1b	X	X	
Copies of bank statements				
Cash disbursements journals				
Statement of Operations	MOR-2	X		
Balance Sheet	MOR-3	X		
Statement of Cash Flows	MOR-4	X		
Status of Postpetition Taxes	MOR-5		X	
Copies of IRS Form 6123 or payment receipt				
Copies of tax returns filed during reporting period				
Summary of Unpaid Postpetition Debts	MOR-5		X	
Listing of aged accounts payable	MOR-5	X	X	
Accounts Receivable Reconciliation and Aging	MOR-6	X		
Debtor Questionnaire	MOR-6	X		

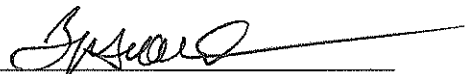
I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor

Date

Signature of Joint Debtor

Date



Signature of Authorized Individual*

11/30/11

Date

Brian G. Hildreth
Printed Name of Authorized Individual

Chief Financial Officer
Title of Authorized Individual

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

SCHEDULE OF DISBURSEMENTS ⁽¹⁾

	Reporting Period	Cumulative Filing to Date
	10/2/11 - 10/29/11	6/9/11 - 10/29/11
Corn Train	-	11,512,500
Other Feed / Grain	-	15,577,333
Raw Material JCR	-	4,271,096
Grower Pay & Fuel	30,772	4,611,595
Other Live Costs	44,922	6,042,282
Salaries	25,785	17,309,140
Interest / Principal	-	444,376
Outside Freight	24,892	1,584,295
Broker Fees & Rebates	5,992	263,091
Processing	1,023,682	9,287,287
JCR Expenses	59,579	2,397,409
Corporate G&A	160,502	1,649,661
Restructuring / Bankruptcy	21,959	3,849,576
Total disbursements	\$ 1,398,084	\$ 78,799,641
Less: transfers to debtor in possession accounts	-	-
Plus: estate disbursements made by outside sources	-	-
Total disbursements for calculating US Trustee quarterly fees	\$ 1,398,084	\$ 78,799,641

[1] Represents actual cash disbursements as tracked under the DIP agreement.

Note: The financial statements and schedules included herein are unaudited, subject to change and may not be in conformity with U.S. GAAP. Additional adjustments may be made and the statements and schedules will not be finalized until they are reviewed by the Debtor's independent registered accounting firm.

DISBURSEMENTS BY ENTITY FOR CALCULATING US TRUSTEE FEES

	Total Disbursements for the Reporting Period	Less: Transfers to Debtor-in-Possession Accounts	Plus: Estate Disbursements made by outside services	Total Disbursements for Calculating US Trustee Quarterly Fees	US Trustee Fee
Allen Family Foods, Inc.	\$ 1,258,864	\$ -	\$ -	\$ 1,258,864	\$ 6,500
Allen's Hatchery, Inc.	\$ 79,641	-	-	79,641	975
JCR Enterprises, Inc.	\$ 59,579	-	-	59,579	650
Total	\$ 1,398,084	\$ -	\$ -	\$ 1,398,084	\$ 8,125

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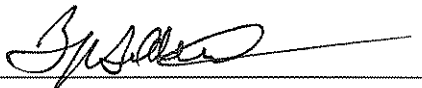
Case No. 11-11766 (KJC)
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BANK RECONCILIATION CERTIFICATION

Continuation Sheet for **MOR-1**

The undersigned verifies that, to the best of my knowledge, all of the Debtors' October 29, 2011 bank balances will be reconciled in an accurate and timely manner in the ordinary course of business on or about November 30, 2011.

Allen Family Foods, Inc., for itself and its
affiliated debtors; Debtors-in-Possession

By: 

Brian G. Hildreth
Chief Financial Officer

Date: November 30, 2011

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID

This schedule is to include all retained professional payments from case inception to current month.

Payee	Period Covered	Amount Approved	Payor	Check		Amount Paid		Year-To-Date	
				Number	Date	Fees	Expenses	Fees	Expenses
Alvarez & Marsal	5/28/11 - 6/3/11	\$ 21,757	MAFC	N/A	6/14/2011	\$ 20,390	\$ 1,367	\$ 20,390	\$ 1,367
Alvarez & Marsal	6/4/11 - 6/8/11	\$ 28,540	MAFC	N/A	6/21/2011	\$ 28,540	\$ -	\$ 28,540	\$ -
Alvarez & Marsal	6/9/11 - 6/30/11	\$ 71,041	Nexsen Escrow Acct	N/A	8/1/2011	\$ 64,920	\$ 6,121	\$ 64,920	\$ 6,121
Alvarez & Marsal	7/1/11 - 7/31/11	\$ 97,113	Nexsen Escrow Acct	N/A	8/30/2011	\$ 88,479	\$ 8,634	\$ 88,479	\$ 8,634
Alvarez & Marsal	8/1/11 - 8/31/11	\$ 43,975	Nexsen Escrow Acct	N/A	9/26/2011	\$ 42,560	\$ 1,415	\$ 42,560	\$ 1,415
Alvarez & Marsal	9/1/11 - 9/6/11	\$ 13,405	Nexsen Escrow Acct	N/A	10/27/2011	\$ 12,035	\$ 1,370	\$ 12,035	\$ 1,370
FTI Consulting, Inc.	6/9/11 - 7/22/11	\$ 243,076	Nexsen Escrow Acct	N/A	8/4/2011	\$ 226,528	\$ 16,548	\$ 226,528	\$ 16,548
FTI Consulting, Inc.	7/23/11 - 8/5/11	\$ 71,291	Allen Family Foods, Inc.	100489	8/11/2011	\$ 57,143	\$ 14,148	\$ 57,143	\$ 14,148
FTI Consulting, Inc.	8/6/11 - 8/19/11	\$ 38,908	Allen Family Foods, Inc.	100858	8/25/2011	\$ 36,053	\$ 2,856	\$ 36,053	\$ 2,856
FTI Consulting, Inc.	8/20/11 - 8/26/11	\$ 23,092	Allen Family Foods, Inc.	101152	9/1/2011	\$ 20,615	\$ 2,477	\$ 20,615	\$ 2,477
FTI Consulting, Inc.	8/27/11 - 9/2/11	\$ 32,197	Allen Family Foods, Inc.	6/24/2177	9/19/2011	\$ 29,735	\$ 2,462	\$ 29,735	\$ 2,462
FTI Consulting, Inc.	9/3/11 - 9/6/11	\$ 7,238	Allen Family Foods, Inc.	N/A	9/22/2011	\$ 5,938	\$ 1,301	\$ 5,938	\$ 1,301
FTI Consulting, Inc.	9/7/11 - 9/30/11	\$ 31,429	Nexsen Escrow Acct	N/A	10/27/2011	\$ 31,208	\$ 222	\$ 31,208	\$ 222
Law Firm of Joe Bodnar	6/9/11 - 6/30/11	\$ 14,035	Nexsen Escrow Acct	N/A	8/1/2011	\$ 14,035	\$ -	\$ 14,035	\$ -
Law Firm of Joe Bodnar	7/1/11 - 7/31/11	\$ 17,010	Nexsen Escrow Acct	N/A	8/22/2011	\$ 17,010	\$ -	\$ 17,010	\$ -
Law Firm of Joe Bodnar	8/1/11 - 8/31/11	\$ 8,645	Nexsen Escrow Acct	N/A	9/26/2011	\$ 8,645	\$ -	\$ 8,645	\$ -
Nexsen Pruet	6/9/11 - 6/30/11	\$ 120,798	Nexsen Escrow Acct	N/A	8/1/2011	\$ 118,024	\$ 2,774	\$ 120,798	\$ -
Nexsen Pruet	7/1/11 - 7/31/11	\$ 55,172	Nexsen Escrow Acct	N/A	8/22/2011	\$ 52,342	\$ 2,830	\$ 52,342	\$ 2,830
Nexsen Pruet	8/1/11 - 8/31/11	\$ 39,143	Nexsen Escrow Acct	N/A	9/26/2011	\$ 36,645	\$ 2,498	\$ 36,645	\$ 2,498
Nexsen Pruet	9/1/11 - 9/6/11	\$ 7,165	Nexsen Escrow Acct	N/A	10/27/2011	\$ 7,160	\$ 5	\$ 7,160	\$ 5
Young Conaway	6/9/11 - 6/30/11	\$ 119,885	Nexsen Escrow Acct	N/A	9/12/2011	\$ 110,213	\$ 9,672	\$ 110,213	\$ 9,672

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STATEMENT OF OPERATIONS

	Reporting Period	Cumulative Filing to Date
	10/2/11 - 10/29/11	6/9/11 - 10/29/11
Net Sales	\$ -	\$ 13,044,103
Cost of Goods Sold	-	(8,622,950)
Gross Profit	-	4,421,153
Selling, General and Administrative Expenses	(57,536)	(5,980,413)
Depreciation Expense	-	(194,726)
Other Interest Income (Expense), Net	-	-
Other Income (Expense), Net	-	(2,547,171)
Restructuring Expense	-	-
Net Comprehensive Income (Loss)	\$ (57,536)	\$ (4,301,157)

Note: The financial statements and schedules included herein are unaudited, subject to change and may not be in conformity with U.S. GAAP. Additional adjustments may be made and the statements and schedules will not be finalized until they are reviewed by the Debtor's independent registered accounting firm.

BALANCE SHEET

	Book Value at End of Current Reporting Period
	10/29/2011
Current Assets:	
Cash and Cash Equivalents	\$ 606,909
Accounts Receivable (Net)	-
Accounts Receivable Related Party	-
Inventories	-
Prepaid Expenses and Other	-
Total Current Assets	606,909
Long Term Assets:	
Property and Equipment, Net	-
Goodwill	-
Notes Receivable, Related Party	-
Other Assets	-
Total Long Term Assets	-
Total Assets	\$ 606,909
Current Liabilities:	
Trade Accounts Payable	\$ -
Trade Accounts Payable - Subject to Compromise ^[1]	516,911
Trade Accounts Payable - Related Party	-
Note Payable - Related Party, Current Portion	-
Accrued Expenses and Other Liabilities	-
Total Current Liabilities	516,911
Long Term Liabilities:	
Long-Term Debt Less Current Portion	
Related Party Long-Term Debt Less Current Portion	
Pension Liability	
Other Liabilities - Subject to Compromise	
Total Long Term Liabilities	-
Total Liabilities	516,911
Shareholders' Equity:	
Common Stock	300
Accumulated Other Comprehensive Income	(56,911)
Retained Earnings	146,609
Total Shareholders' Equity	89,998
Total Liabilities and Shareholder's Equity	\$ 606,909

[1] Represents the estimated unpaid prepetition accounts payable as of October 29, 2011. Per the orders dated June 9, 2011, the Debtors received authority to make payments to trade creditors and taxing authorities in the ordinary course subject to established caps.

Note: The financial statements and schedules included herein are unaudited, subject to change and may not be in conformity with U.S. GAAP. Additional adjustments may be made and the statements and schedules will not be finalized until they are reviewed by the Debtor's independent registered accounting firm.

STATEMENT OF CASH FLOWS^[1]

	Reporting Period		Cumulative Filing to Date	
	10/2/11 - 10/29/11		6/9/11 - 10/29/11	
Cash flows from operating activities:				
Net income (loss)	\$	(57,536)	\$	(4,301,157)
Adjustments to reconcile net income to net cash provided by operating activities:				
Depreciation expense		-		194,726
Gain on sale of equipment		-		2,132,740
Restructuring inventory market adjustment		-		-
Change in accounts receivable		270,885		269,288
Change in inventories		-		691,625
Change in prepaid expenses and other		-		150,293
Change in accounts payable		(1,899)		(1,604,392)
Change in accrued expenses & other liabilities		-		(29,708)
Change in other liabilities		-		(43,009)
Net cash provided by operating activities		211,450		(2,539,594)
Cash flows from investing activities:				
Change in other assets		-		2,975,000
Proceeds from sale of equipment ^[2]		-		2,000,000
Additions to property and equipment		-		-
Net cash provided by investing activities		-		4,975,000
Cash flows from financing activities:				
Payments on capital leases		-		-
Borrowings/(Payments) on Related Party Debt		-		(2,000,322)
Net cash provided by financing activities		-		(2,000,322)
Net increase in cash	\$	211,450	\$	435,084
Cash and cash equivalents at the beginning of the period		395,459		171,825
Net cash flow		211,450		435,084
Cash and cash equivalents at the end of the period	\$	606,909	\$	606,909

[1] The Debtors have included their indirect Statement of Cash Flows.

Note: The financial statements and schedules included herein are unaudited, subject to change and may not be in conformity with U.S. GAAP. Additional adjustments may be made and the statements and schedules will not be finalized until they are reviewed by the Debtor's independent registered accounting firm.

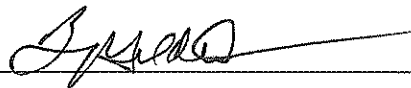
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POSTPETITION TAXES CERTIFICATION

The undersigned verifies that, to the best of my knowledge, all post-petition tax obligations, including but not limited to, payroll, real property, income, franchise, and other taxes have been paid to the proper taxing authority when due.

Allen Family Foods, Inc., for itself and its
affiliated debtors; Debtors-in-Possession

By: 

Brian G. Hildreth
Chief Financial Officer

Date: November 30, 2011

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ACCOUNTS PAYABLE AGING AS OF REPORTING PERIOD-END

	Amount
	10/29/2011
Current (due within next 30 days)	\$ -
Past Due 1-30 Days	-
Past Due 31-60 Days	-
Past Due 61-90 Days	-
Past Due 91+ Days	516,911
Total Accounts Payable	\$ 516,911

Note: Per the orders dated June 9, 2011, the Debtors received authority to make payments on pre-petition debts to trade creditors in the ordinary course subject to established caps. The Debtors have therefore not broken out pre-petition and post-petition accounts payable.

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ACCOUNTS RECEIVABLE AGING AS OF REPORTING PERIOD-END

	Amount
	10/29/2011
Current (due within next 30 days)	\$ -
Past Due 1-30 Days	-
Past Due 31-60 Days	-
Past Due 61-90 Days	-
Total Accounts Receivable	-
Allowance for Doubtful Accounts	-
Accounts Receivable (Net)	\$ -

Note: Per the Debtors' records, uncollectable accounts are not netted against agings.

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DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		xxx
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		xxx
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	xxx	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	xxx	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.	xxx	

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SCHEDULE OF NEW BANK ACCOUNTS

Bank	Account #	Name	Date Opened	Description
Bank of America	00070762702	Nexsen Pruet LLC	June 9, 2011	Allen's Family Foods, Inc. et al. Trust for payment of post petition utilities, professional fees, etc.
Wachovia Bank	2079900601318	Allen Family Foods, Inc. - Debtor in Possession	July 6, 2011	Operating account - incoming/outgoing checks
Wachovia Bank	2079900598065	Allen's Hatchery, Inc. - Debtor in Possession	July 6, 2011	Operating account - incoming/outgoing checks
Wachovia Bank	2079900594522	JCR Enterprises, Inc. - Debtor in Possession	July 6, 2011	Operating account - incoming/outgoing checks
CoBank	00071972	DIP - Allen Family Foods, Inc.	July 6, 2011	Operating account - outgoing wires
CoBank	00071988	DIP - Allen's Hatchery, Inc.	July 6, 2011	Operating account - outgoing wires
CoBank	00071995	DIP - JCR Enterprises, Inc.	July 6, 2011	Operating account - outgoing wires