



**ORDERED** in the Southern District of Florida on May 21, 2015.

A handwritten signature in black ink, appearing to read "Erik P. Kimball".

Erik P. Kimball, Judge  
United States Bankruptcy Court

**UNITED STATES BANKRUPTCY COURT**

**SOUTHERN DISTRICT OF FLORIDA**

**WEST PALM BEACH DIVISION**

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IN RE:

Lead Case No.: 12-30081-BKC-EPK

CLSF III IV, INC., *et al.*

Chapter 7  
(Substantively Consolidated)

Debtors.

**AMENDED<sup>1</sup> ORDER APPROVING THIRD AND FINAL FEE APPLICATION FOR ALLOWANCE AND PAYMENT OF COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES TO ACCOUNTANT FOR THE PERIOD OF MARCH 1, 2014 THROUGH APRIL 30, 2014**

**THIS MATTER** came before the Court on the 7<sup>th</sup> day of May, 2015 at 9:30 a.m., in West Palm Beach, Florida, upon the *Third and Final Fee Application for Allowance and Payment of Compensation and Reimbursement of Expenses to Accountant For the Period March 1, 2014 Through April 30, 2014* [ECF No. 1040] (the "Application"). The Court, having considered the Application, having heard the presentation of counsel, and being otherwise fully advised in the premises, does

**ORDER** as follows:

<sup>1</sup> Amended solely to request a final awarded of and authorization for the Trustee to pay fees previously awarded to Kapila & Co., but held-back in the Court's prior order awarding first interim fees and expenses to Kapila & Co.

1. Kapila & Company, Certified Public Accountants (“Kapila & Co.”), as accountant and financial advisor for Deborah C. Menotte, Chapter 7 Trustee (“the Trustee”), filed the Application, seeking a third and final award of fees in the amount of \$42,380.00 and expenses in the amount of \$1,155.15, for the period March 1, 2014 through April 30, 2014, as well as fees in the amount of \$87,346.16 previously “held-back” in the Court’s prior order awarding first interim fees and expenses to Kapila & Co.

2. In sum, Kapila & Co., by the Application, is presently seeking a final award of fees in the amount of \$129,726.16, of which 100% is authorized for immediate payment; and reimbursement of expenses in the amount of \$1,155.15, of which 100% is authorized for immediate payment. The Trustee is authorized and directed to forthwith pay to Kapila & Co. the sum of \$130,881.31, less amounts previously paid, representing 100% of the fees and expenses awarded and authorized to be paid to Kapila & Co. as set forth herein.

3. All interim awards of fees and expenses to Kapila & Co. during the pendency of these cases are hereby allowed on a final basis.

4. In making the foregoing award, the Court has evaluated the factors set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5<sup>th</sup> Cir. 1974); *In re First Colonial Corp. of America*, 544 F.2d 1291 (5<sup>th</sup> Cir. 1977); and *Grant v. George Schumann Tire & Battery Company*, 908 F.2d 874 (11<sup>th</sup> Cir. 1990), and finds that the amounts awarded herein represent reasonable compensation for actual and necessary services rendered and expenses incurred by Kapila & Co.

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Submitted by:

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Copies to:

Leslie Gern Cloyd, Esq.

*(Attorney Cloyd shall serve a copy of this Order upon all interested parties upon receipt and file a certificate of service.)*