

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re: Chapter 7
CLSF III IV, Inc., *et al.*, Lead Case No. 12-30081-BKC-EPK
Debtors. (Substantively Consolidated)

**TRUSTEE’S APPLICATION FOR APPROVAL OF EMPLOYMENT OF
SONEET R. KAPILA AND KAPILAMUKAMAL LLP AS ACCOUNTANT AND
FINANCIAL ADVISOR TO THE TRUSTEE,
NUNC PRO TUNC TO MAY 1, 2014**

Deborah C. Menotte (the “Trustee”), by and through undersigned counsel, pursuant to 11 U.S.C. § 327(a), moves the Court for the entry of an order approving the employment of Soneet R. Kapila and KapilaMukamal LLP (“KM”), as accountant and financial advisor to the Trustee, *nunc pro tunc* to May 1, 2014. In support of this Application, the Trustee respectfully represents as follows:

I. Background

1. This case was commenced on August 22, 2012, by the filing of an involuntary petition against CLSF III IV, Inc.
2. Thereafter, thirty-two affiliates (the “Affiliates”) of CLSF III IV, Inc. (collectively, the “Debtors”) filed voluntary petitions for relief under Chapter 7 of the Bankruptcy Code between October 24, 2012 and November 7, 2012.
3. On December 11, 2012, the Chapter 7 cases of the Debtors were jointly administered pursuant to this Court’s *Order of Joint Administration of Related Cases With CLSF III IV, Inc. as Lead Case* [ECF No. 120].
4. Deborah C. Menotte is the duly appointed and acting Chapter 7 Trustee of the

Debtors' estates.

5. On October 2, 2013, the Court entered an *Order Granting Trustee's Second Amended Motion for Substantive Consolidation of the Jointly Administered Bankruptcy Estates* [ECF No. 561] (the "SubCon Order"), as clarified by the *Order Granting Trustee's Motion to Clarify Order Granting Trustee's Second Amended Motion for Substantive Consolidation of the Jointly Administered Bankruptcy Estates* [ECF No. 673], which granted the substantive consolidation of the bankruptcy estate of the Debtor with that of its affiliated debtors, and other non-debtor entities.

6. On January 11, 2013, the Trustee filed *Trustee's Application for Approval of Employment of Kapila & Company as Accountant and Financial Advisor to the Trustee, Nunc Pro Tunc to January 4, 2013* [ECF No. 139] (the "Retention Application"), requesting the approval of the employment of Kapila & Company as accountant and financial advisors to the Trustee to prepare any necessary tax returns and related schedules for the Debtors, as well as assist the Trustee with financial issues in these bankruptcy cases.

7. On February 25, 2013, the Court entered an Order approving the Retention Application, thereby approving the employment of Kapila & Company as accountant and financial advisor to the Trustee, *nunc pro tunc* to January 4, 2013 [ECF No. 278].

8. On May 1, 2014, Soneet R. Kapila of Kapila & Company and Barry Mukamal, formerly of Marcum LLP, formed a new firm, to wit: KapilaMukamal LLP, with offices in Miami and Fort Lauderdale. Soneet Kapila and Barry Mukamal are partners in KapilaMukamal LLP ("KM"), and are both sitting trustees on the Chapter 7 panel in the Southern District of Florida.

9. Accordingly, all of Kapila & Company's matters are being transferred to

KapilaMukamal LLP (“KM”), effective of May 1, 2014, the date that KM commenced providing services.

II. Relief Requested and Basis Therefor

10. Accordingly, the Trustee seeks to employ KM as accountant and financial advisor, *nunc pro tunc* to May 1, 2014, to continue to provide the same services as Kapila & Company provided in these cases to the Trustee prior to May 1, 2014.

11. The requested retention by the Trustee of KM is sought pursuant to section 327(a) of the Bankruptcy Code.

12. Attached hereto as **Exhibit “A”** is the *Affidavit of Accountant*, which contains a verified statement as required under Rule 2014 of the Federal Rules of Bankruptcy Procedure that to best knowledge of Soneet R. Kapila (“Kapila”), KM does not represent any interest adverse to the estate and is a disinterested person as required by 11 U.S.C. § 327(a).

13. KM will apply for compensation and reimbursement of costs, pursuant to Sections 330 and 331 of the Bankruptcy Code, at its ordinary rates, as they may be adjusted from time to time, for services rendered and costs incurred as accountant to the Trustee.

14. Kapila & Company ceased its operations on April 30, 2014, and will file a final application for the approval of fees and expenses incurred on behalf of the Trustee through April 30, 2014.

15. In addition to compensation for services rendered by KM, KM will seek reimbursement for reasonable out-of-pocket expenses in connection with this engagement.

16. KM and its professionals and employees have a wealth of experience in providing accounting services, tax services, and review of financial matters; and are well-qualified to serve as accountant and financial advisor for the Trustee in these cases.

WHEREFORE, the Trustee respectfully requests the entry of an order in the form

annexed hereto as **Exhibit “B”** (i) approving the Trustee’s employment of Soneet R. Kapila and KM as accountant and financial advisor to the Trustee, *nunc pro tunc* to May 1, 2014; and (ii) granting the Trustee such other and further relief as may be just and proper.

I HEREBY CERTIFY that a true and correct copy of the foregoing was served on the 28th day of May, 2014, by electronic transmission through the Court’s CM/ECF system upon all parties on the attached CM/ECF Service List; via electronic transmission upon all parties on the attached List of Creditors Who Have Consented to Electronic Service; and via first class, U.S. Mail upon all parties on the attached Matrix, to the extent that such parties were not already served electronically through the Court’s CM/ECF system.

Dated: May 28, 2014

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Maikel	Bongers	m.bongers14@upcmail.nl	08/21/2013
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William	Cortvriendt	williamcor@telefonica.net	04/17/2014
Jacobus Petrus Maria	de Groot	theaz@skynet.be	08/27/2013, 04/23/2014
Mr. J.M.	de Jonge	jm.de.jonge@euronet.nl	01/19/2014
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EXHIBIT "A"

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION**

In Re:

Case No. 12-30081-BKC-EPK
Chapter 7

CLSF III IV, Inc.

Debtor. /

AFFIDAVIT OF ACCOUNTANT

STATE OF FLORIDA)

COUNTY OF BROWARD)

SONEET R. KAPILA, being duly sworn, states:

1. I am a duly licensed certified public accountant in the State of Florida and a partner in the independent public accounting firm of KapilaMukamal ("KM"), 1000 South Federal Highway, Suite 200, Fort Lauderdale, FL 33316. I am familiar with the matters set forth herein and make this affidavit in support of the application for approval of KM as accountants for the Trustee.

2. On February 25, 2013, this Court entered its Order on Application to Employ Soneet R. Kapila and Kapila & Company, approving my employment and the employment of Kapila & Company ("KCO"), effective January 4, 2013, to provide accounting, financial and forensic services relating to the financial transactions of the Debtor consistent with the Trustee's obligations as are set forth in 11 U.S.C. §327.

3. Effective May 1, 2014, KCO formed a new company operating as KapilaMukamal, LLP ("KM"), and the business of KCO has carried over to KM. KCO ceased operations as of April 30, 2014, and is an equity partner in KM. KCO will file a final fee application for services rendered through April 30, 2014.

4. I am a founding partner of KM, together with Barry E. Mukamal.

5. The Trustee has requested KM to represent her for the reasons stated in the said application.

6. While employed by the Trustee, KM will not represent any other entity having an adverse interest in connection with the case and we are disinterested persons as required by 11 U.S.C. 327(a). To the best of my knowledge, KM does not have nor has it had any connection with the Debtors, their affiliates, creditors and any of their attorneys or accountants in matters related to this case or with any person employed in the office of the U.S. Trustee, as required by Fed. R. Bank, ¶2014 except as set forth below.

6. Soneet R. Kapila and Barry E. Mukamal, both partners of the accounting firm of KM, are both members of the Chapter 7 Panel of Trustees in the Southern District of Florida. Should I or the firm become notified of any conflicts asserted by a party with which the firm has a relationship, I will notify this Court immediately.

7. As part of its practice, KM appears in cases, proceedings, and transactions involving many different creditors, shareholders, attorneys, accountants, financial consultants, investment bankers, and other entities, some of which may be or may represent claimants and parties in interest in this case. KM has a widespread practice in insolvency and bankruptcy matters and I and the Firm participate in numerous cases in both the federal and state courts involving different professionals, including attorneys, accountants and financial consultants. Some of those professionals may represent parties-in-interest in this case. However, I am not advising any such entity and/or professional in connection with this Chapter 7 proceeding nor do I have a relationship

with any such entity or professional which is adverse to the Debtor, its creditors or the estate.

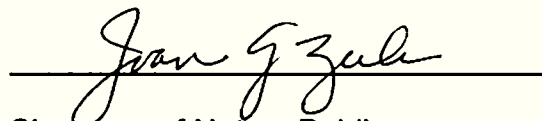
8. KM is otherwise well-qualified to serve as accountants for the Trustee for the purpose required. KM has been retained as accountants and financial consultants to render professional services to trustees, debtors, creditors, creditors' committees, and others in numerous bankruptcy matters. Soneet R. Kapila is also a Certified Insolvency & Restructuring Advisor (CIRA), a Certified Fraud Examiner (CFE) and Certified in Financial Forensics (CFF). Barry E. Mukamal is a CPA, CFE, and CFF. He is also Accredited in Business Valuation (ABV) and a Personal Financial Specialist (PFS).

FURTHER AFFIANT SAYETH NAUGHT.



SONEET R. KAPILA, C.P.A.

The foregoing instrument was acknowledged before me this 28th day of May, 2014, by Soneet R. Kapila who is personally know to me.



Signature of Notary Public

My Commission Expires:



EXHIBIT "B"

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re: Chapter 7
CLSF III IV, Inc., *et al.*, Lead Case No. 12-30081-BKC-EPK
Debtors. (Substantively Consolidated)
_____ /

**ORDER APPROVING TRUSTEE'S APPLICATION FOR APPROVAL OF
EMPLOYMENT OF SONEET R. KAPILA AND KAPILAMUKAMAL LLP AS
ACCOUNTANT AND FINANCIAL ADVISOR TO THE TRUSTEE,
NUNC PRO TUNC TO MAY 1, 2014**

THIS MATTER came before the Court on the ____ day of June, 2014 at _____ a.m. in West Palm Beach, Florida, upon the *Trustee's Application for Approval of Employment of Soneet R. Kapila and KapilaMukamal LLP as Accountant and Financial Advisor to the Trustee, Nunc Pro Tunc to May 1, 2014* [ECF No. ____] (the "Application"). The Court having reviewed the Application and the *Affidavit of Accountant* (the "Kapila Affidavit") attached to the Application as **Exhibit "A"**, having noted that KapilaMukamal LLP holds no interest adverse to the Debtors'

estates and is a disinterested person as required by 11 U.S.C. § 327(a), having considered the argument of counsel, and being otherwise fully advised in the premises, does thereupon

ORDER that:

1. The Application is **APPROVED**.
2. The employment by the Trustee of KapilaMukamal, as accountant and financial advisor to the Trustee, is **APPROVED**, pursuant to 11 U.S.C. § 327(a), *nunc pro tunc* to May 1, 2014.
3. KapilaMukamal LLP shall apply for compensation and reimbursement of costs, pursuant to 11 U.S.C. §§ 330 and 331, at its ordinary rates, as they may be adjusted from time to time, for services rendered and costs incurred as accountant and financial advisor to the Trustee. KapilaMukamal will apply for compensation and reimbursement of costs.
4. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

#

Submitted by:

Leslie Gern Cloyd, Esq.
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Tel. (954) 525-9900
Fax (954) 523-2872
lcloyd@bergersingerman.com

Copy furnished to:

Leslie Gern Cloyd, Esq.
(Attorney Cloyd is directed to serve a conformed copy of this Order upon all interested parties, and to file a Certificate of Service with the Court).