

RIMON P.C.
Counsel to the Chapter 7 Trustee
Kenneth P. Silverman
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6300
Brian Powers
Courtney Roman

Presentment Date: August 26, 2024
Time: 12:00 p.m.

Objection Deadline: August 26, 2024
Time: 11:30 a.m.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: Chapter 7

BUTH-NA-BODHAIGE, INC., Case No.: 24-10392 (DSJ)
Debtor.

-----X

**NOTICE OF PRESENTMENT OF TRUSTEE’S APPLICATION
FOR AN ORDER AUTHORIZING THE EMPLOYMENT
AND RETENTION OF RYAN, LLC AS ACCOUNTANT
FOR THE CHAPTER 7 TRUSTEE AND THE DEBTOR’S ESTATE**

PLEASE TAKE NOTICE, that on **August 26, 2024 at 12:00 noon**, upon the application dated August 5, 2024 (the “Application”) of Kenneth P. Silverman, Esq., the chapter 7 trustee (the “Trustee”) of the estate of Buth-Na-Bodhaidge, Inc. (the “Debtor), will present an order in accordance with Bankruptcy Code §327(a) (the “Proposed Order”), seeking to retain Ryan, LLC as accountants, for a limited purpose, for the Trustee, to the Honorable David S. Jones, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Courtroom 701, New York, New York 10004-1408.

PLEASE TAKE FURTHER NOTICE, that objections, if any, to the entry of the Proposed Order shall be in writing, must be filed with the Court electronically in accordance with General Order M-399 by registered users of the Court’s electronic case filing system, and by all other parties in interest, mailed to the Clerk of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton U.S. Custom House, One Bowling Green, Courtroom 701, New York, New York 10004-1408, with a hard copy delivered directly to the Chambers of



the Honorable David S. Jones, and served in accordance with General Order M-399 or other form upon: (i) proposed attorneys for the Trustee, Rimon P.C., 100 Jericho Quadrangle, Suite 300, Jericho, New York, 11753, Attention: Brian Powers, Esq., and (ii) the U.S. Department of Justice, Office of the United States Trustee, Alexander Hamilton Custom House, One Bowling Green, Room 534, New York, New York 10004, Attn: Mark Bruh, Esq. so as to be received no later than **August 26, 2024 at 11:30 a.m.**

PLEASE TAKE FURTHER NOTICE, that if a timely objection is filed, the Court may schedule a hearing on the Application.

Dated: Jericho, New York
August 5, 2024

RIMON P.C.
Counsel to Kenneth P. Silverman, Esq.,
the Chapter 7 Trustee

By: *s/ Brian Powers*
Brian Powers
Partner
100 Jericho Quadrangle, Suite 300
Jericho, NY 11753
(516) 479-6300

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In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,
Debtor.

Case No.: 24-10392 (DSJ)

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**TRUSTEE'S APPLICATION FOR AN ORDER
AUTHORIZING RETENTION OF RYAN, LLC FOR THE
PURPOSES OF FILING FINAL ESTATE PROPERTY TAX RETURNS**

Kenneth P. Silverman, Esq., the chapter 7 trustee (the "Trustee") for the bankruptcy estate of Buth-Na-Bodhaidge, Inc. (the "Debtor"), submits this application (this "Application") for the entry of an order (the "Proposed Order"), substantially in the form annexed hereto as **Exhibit A** authorizing the retention and employment of Ryan, LLC ("Ryan") as his accountants for the limited purpose of filing the Debtor's final property tax returns in numerous jurisdictions around the country, and respectfully sets forth and represents:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of this case is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The bases for the relief requested herein are sections 105(a), 327, 328, and 503(b)(1)(A) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), Rule 2002(f) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and

Rules 5075-1(b) and 9013-1(a) of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”).

BACKGROUND

3. The Debtor was a cosmetic and skin care retailer that is a subsidiary of the Body Shop International Limited, a United Kingdom based company. Prior to the Petition Date (defined herein), the Debtor operated retail locations in more than forty (40) locations across the country.

4. On March 8, 2024 (the “Petition Date”), the Debtor filed a voluntary petition for relief pursuant to chapter 7 of the Bankruptcy Code.

5. On March 11, 2024, Kenneth P. Silverman, Esq., was appointed the interim chapter 7 trustee of the Debtor’s estate, and has since duly qualified.

RELIEF REQUESTED

6. Prior to the Petition Date, in the ordinary course of its business, the Debtor was required to file property tax returns with respect to many of the local and state jurisdictions in which it operated its business. In order to ensure proper compliance, the Debtor had retained Ryan to complete the necessary filings. Since the Debtor terminated its operations in all of the relevant jurisdictions on March 1, 2024, the Debtor is required to file final property tax returns in each of those jurisdictions.

7. In accordance with Bankruptcy Code §§ 327(a), 328(a), 330, and 331, the Federal Rules of Bankruptcy Procedure, and the guidelines promulgated by the Office of the United States Trustee, the Trustee wishes to employ Ryan as his accountants for the limited purpose of preparing and finalizing the Debtor’s outstanding and final property tax returns in the following jurisdictions: Alaska, California, Colorado, Connecticut, Florida, Georgia, Washington D.C., Indiana, Maryland, Massachusetts, Michigan, Nevada, North Carolina, Oregon, Texas, Utah,

Virginia, Washington (the “Services”).

8. The Trustee has selected Ryan because of its excellent reputation and expertise in matters of this kind, as well as its representation of the Debtor for the purposes of the Services prior to the Petition Date. As more fully set forth in the affidavit of Rita Bartgis, CPA, annexed hereto as **Exhibit B** (the “Affidavit”), Ryan is a full-service accounting firm that provides services, including but not limited to property tax services, real estate tax appeals and personal tax filings.

9. To the best of the Trustee's knowledge, and upon information and belief, Ryan has no connection with the Debtor, creditors, or any other party in interest, or its respective attorneys, except as set forth in the Affidavit. Therefore, Ryan is “disinterested” within the meaning of Bankruptcy Code §§ 101(14) and 327(a).

10. The Trustee believes that Ryan represents no interest adverse to the Trustee, the Debtor or the estate in the matters upon which it is to be engaged and the employment of Ryan would be in the best interest of the estate.

11. Pursuant to Bankruptcy Code § 328(a), the Trustee may retain professionals “on any reasonable terms and conditions on employment, including on . . . a fixed or percentage fee basis. . . .” Accordingly, the Trustee and Ryan agreed that, subject to Court approval, Ryan shall be compensated on a flat fee on Ten Thousand 00/100 (\$10,000.00) Dollars. The Trustee has been advised by his currently retained tax accountant, Held, Kranzler, McCosker & Pulice LLP (“HKMP”) that the proposed flat fee rate is reasonable and likely to be less than what would otherwise be charged by HKMP for the same services due to Ryan’s familiarity with the Debtor and its ongoing tax obligations.

12. Due to the minimal nature of the flat fee rate, as well as the necessity of ensuring

that the Debtor's tax filings are completed promptly, the Trustee proposes to pay Ryan its flat fee upon entry of an order approving Ryan's retention, without the need for Ryan to file a fee application in this case.

13. Once Ryan completes performing the Services on behalf of the Trustee and the Debtor's estate, Ryan will issue a detailed invoice to the Trustee and his professionals, and a copy of such invoice will be provided to the Office of the United States Trustee.

14. No previous application for the relief sought herein has been made to this or any other Court.

WHEREFORE, the Trustee respectfully requests that this Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and such other and further relief as may be just and proper.

Dated: Jericho, New York
August 5, 2024

RIMON P.C.
Counsel to the Chapter 7 Trustee

s/ Brian Powers
Brian Powers
Partner
100 Jericho Quadrangle, Suite 300
Jericho, New York 11753
(516) 479-6000

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,

Case No.: 24-10392 (DSJ)

Debtor.
-----X

**ORDER AUTHORIZING RETENTION OF RYAN, LLC AS
ACCOUNTANT FOR THE TRUSTEE AND THE ESTATE**

Upon the application (the “Application”) of Kenneth P. Silverman, Esq., the chapter 7 trustee (the “Trustee”) for the bankruptcy estate of Buth-Na-Bodhaidge, Inc. (the “Debtor”), seeking the entry of an order authorizing the employment of Ryan, LLC (“Ryan”), as accountants for the Trustee and the estate for the limited purpose of preparing and finalizing the Debtor’s property tax returns (the “Services”); and upon the affidavit of Rita Bartgis, CPA, annexed to the Application (the “Affidavit”); and the Court being satisfied that Ryan represents no interest adverse to the Trustee, the Debtor or it’s estate, except as set forth in the Affidavit in the matters upon which Ryan is to be engaged, and that the employment of Ryan is necessary and would be in the best interests of the estate; and no further notice being required, it is hereby

ORDERED, that the Application is granted; and it is further

ORDERED, that in accordance with §327(a) of Title 11, United States Code (the “Bankruptcy Code”), Ryan is retained to act as accountants for the Trustee and the estate to perform the Services; and it is further

ORDERED, that Ryan shall be compensated on a flat fee rate in accordance with the procedures set forth in the Application, Bankruptcy Code §§ 328(a), 330, and 331, the Federal

Rules of Bankruptcy Procedure, the Court's Local Bankruptcy Rules, the guidelines promulgated by the Office of the United States Trustee, and any orders of this Court; and it is further

ORDERED, that Trustee is authorized to pay Ryan its flat fee upon entry of this Order, without the need for Ryan to file a fee application in this case; and it is further

ORDERED, that Ryan shall use its best effort to avoid any duplication of services provided by any of the Trustee's other retained professionals in this chapter 7 case; and it is further

ORDERED, that once Ryan completes performing the Services on behalf of the Trustee and the Debtor's estate, Ryan will issue a detailed invoice to the Trustee and his professionals, and a copy of such invoice will be provided to the Office of the United States Trustee; and it is further

ORDERED, that the Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order; and it is further

ORDERED, that if there is any inconsistency between the terms of this Order, the Application, and the Affidavit attached thereto, the terms of this Order shall govern.

Dated: August __, 2024
New York, New York

United States Bankruptcy Judge
Judge David S. Jones

NO OBJECTION:

Office of the United States Trustee

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,

Case No.: 24-10392 (DSJ)

Debtor.
-----X

**AFFIDAVIT OF RITA BARTIGIS IN SUPPORT OF
TRUSTEE’S APPLICATION FOR ENTRY OF AN ORDER
AUTHORIZING RETENTION OF ACCOUNTANT EFFECTIVE
AS OF MARCH 11, 2024 FOR THE TRUSTEE AND THE ESTATE**

STATE OF TEXAS)
)SS:
COUNTY OF DALLAS)

Rita Bartgis, being duly sworn and deposes says:

1. I am a member of Ryan, LLC (“Ryan”) with offices at 13155 Noel Rd. #100, Dallas, TX 75240.

2. This affidavit is submitted in support of the application (the “Application”) of Kenneth P. Silverman, Esq., the chapter 7 trustee of the estate of Buth-Na-Bodhaige, Inc. (the “Debtor”) for entry of an order authorizing the retention and employment of Ryan to prepare and file the Debtor’s outstanding and final property tax returns in the following jurisdictions: Alaska, California, Colorado, Connecticut, Florida, Georgia, Washington D.C., Indiana, Maryland, Massachusetts, Michigan, Nevada, North Carolina, Oregon, Texas, Utah, Virginia, Washington (the “Services”).

3. Ryan is a full-service accounting firm that provides services, including but not limited to, property tax services, real estate tax appeals and personal tax filings.

4. The Trustee and his professionals provides Ryan with matrixes of the list of creditors and related parties. Ryan ran a conflict check and to the best of my knowledge, we

determined that neither I nor any member of Ryan holds or represents any interest which is adverse to those of the Trustee, the Debtor, the estate, any other party in interest in the Debtor's case, their respective attorneys and advisors, the Court or anyone employed in the Court's chambers, the United States Trustee, or any person employed in the office of United States Trustee. Rita Bartgis and Ryan are a "disinterested person" as that term is defined in 11 U.S.C. § 101(14) such that myself and Ryan: (a) are not a current creditor, equity security holder, or insider of the Debtor; (b) are not and was not, within two (2) years of the petition date, a director, officer, or employee of the Debtor; and (c) do not have any interest materially adverse to the interests of the estates or any class of creditors or security holders, by reason of any direct or indirect relationship to, connection with, or interest in the Debtor, or for any other reason.

5. Ryan is experienced and qualified to represent the Trustee in connection with the Services. Ryan represented the Debtor in this capacity prior to the Petition Date.

6. As set forth in the Application, it is necessary for the Trustee to employ Ryan to perform the Services.

7. Subject to the approval of the Court, Ryan has agreed to be paid a flat fee of Ten Thousand (\$10,000) Dollars to perform the Services.

8. Once Ryan completes performing the Services on behalf of the Trustee and the Debtor's estate, Ryan will issue a detailed invoice to the Trustee and his professionals, and a copy of such invoice will be provided to the Office of the United States Trustee.

9. I have read the Application and, to the best of my actual knowledge, information,
and belief, the contents of said application are true and correct.

P. B. [Redacted]

Sworn to before me this
2 day of Aug, 2024

[Redacted Signature]

Notary Public

