

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re:

Buth-Na-Bodhaige, Inc.  
Chapter 7  
Case No. 24-10392 (DSJ)

Debtor.

-----X

2nd INTERIM APPLICATION FOR ALLOWANCE OF COMPENSATION  
BY HELD, KRANZLER, MCCOSKER & PULICE, LLP ("HKMP")\  
ACCOUNTANTS FOR THE TRUSTEE

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2nd INTERIM FEE APPLICATION FOR ALLOWANCE OF COMPENSATION

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X

In re:

Buth-Na-Bodhaige, Inc.  
Chapter 7  
Case No. 24-10392 (DSJ)

Debtor.

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**2nd INTERIM FEE APPLICATION FOR ALLOWANCE OF COMPENSATION BY  
HELD, KRANZLER, MCCOSKER & PULICE, LLP ACCOUNTANTS FOR THE TRUSTEE**

The application of Held, Kranzler, McCosker & Pulice, LLP (“HKMP”) respectfully represents:

1. HKMP is a firm of independent accountants employed by the Trustee of the above captioned Debtor and makes this application for an allowance for compensation for Professional Services rendered.
2. HKMP was engaged by the Trustee on April 11, 2024, as enumerated in the accompanying Affidavit (Exhibit A). The retention order authorizing HKMP was entered into on April 26, 2024 (Exhibit B).
3. The Affidavit insofar as it is germane here, provides that HKMP will render the following services:
  - (A) Perform a forensic examination of the Debtor’s books and records to determine if any preferential payments or fraudulent conveyances occurred.
  - (B) Assist in the preparation of all tax returns, forms and reports required by the various taxing authorities.
  - (C) Analyze and investigate any insider transactions.
  - (D) Such other accounting services as the Trustee or his counsel may deem necessary herein.
4. HKMP is submitting this application for allowance covering the period of August 1, 2024, through February 28, 2025 (the “Compensation Period”).

5. During the Compensation Period HKMP provided the following Professional Services to the Trustee:

(A) Prepared and filed corporate income tax returns for the year ended December 31, 2023, for the Debtor's federal income tax return and 58 tax jurisdictions.

(B) Prepared control listing of all corporate tax filings and coordinated mailings and electronic filings with Trustee and Trustee's counsel.

(C) Reviewed the initial and updated trial balance reports at December 31, 2024, for the Debtor and TBS Air III, LLC.

(D) Coordination and assistance with Ryan LLC on the filing and payment of property tax returns.

(E) Reviewed Trustee's Form 1 summarizing the assets of the Estate.

(F) Reviewed Trustee's Form 2 for the period of March 27, 2024, to December 31, 2024. Summarize and categorize the transactions for seven bank accounts for the year ended December 31, 2024, and reconcile to cash account balances at December 31, 2024.

(G) Correspondence and research pertaining to 2023 tax notices and issuance of refunds.

(H) Preparation of the Debtor's federal, state and local corporate income tax returns for the year ended December 31, 2024.

EXHIBIT C attached hereto sets forth a summary and a detailed analysis of the Professional Services rendered during the Compensation Period, including the identification of the accountants rendering such services, the hours expended by them at their respective hourly rates. The value of such services, based upon standard hourly rates, is \$170,616.25. During the Compensation Period the disbursements incurred by the HKMP firm amounted to \$4,759.92.

Wherefore, HKMP respectfully requests this court to approve its application for fees for Professional Services rendered during the Compensation Period in the amount of \$136,493.00 (80% of \$170,616.25), plus the 1<sup>st</sup> interim holdback fees of \$51,517.62, totaling fees of \$188,010.62 and disbursements of \$3,807.94, totaling \$191,818.56.

Dated: March 5, 2025

New York, NY

A handwritten signature in black ink, appearing to read 'Russell Kranzler', is written over a horizontal line.

Russell Kranzler, CPA, Certified Forensic Accountant, CFF

Held, Kranzler, McCosker & Pulice LLP

## **EXHIBIT A**

**RIMON P.C.**

Proposed 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: April 25, 2024**

**Time: 12:00 p.m.**

**Objection Deadline: April 18, 2024**

**Time: 4:00 p.m.**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X

In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,

Case No.: 24-10392 (DSJ)

Debtor.

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**NOTICE OF PRESENTMENT OF TRUSTEE'S APPLICATION FOR AN ORDER  
AUTHORIZING RETENTION OF ACCOUNTANT EFFECTIVE  
AS OF MARCH 11, 2024, FOR THE TRUSTEE AND THE ESTATE**

**PLEASE TAKE NOTICE**, that on **April 25, 2024 at 12:00 noon**, upon the application dated April 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 Held, Kranzler, McCosker and Pulice, LLP as accountants 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 **April 18, 2024 at 4:00 p.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  
April 10, 2024

**RIMON P.C.**  
Proposed 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

**RIMON P.C.**

Proposed 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

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.  
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**TRUSTEE'S APPLICATION FOR AN ORDER  
AUTHORIZING RETENTION OF ACCOUNTANT EFFECTIVE  
AS OF MARCH 11, 2024, FOR THE TRUSTEE AND THE ESTATE**

**TO: THE HONORABLE DAVID S. JONES  
UNITED STATES BANKRUPTCY JUDGE**

Kenneth P. Silverman, Esq., the interim chapter 7 trustee (the "Trustee") for the bankruptcy estate of Buth-Na-Bodhaidge, Inc. (the "Debtor"), respectfully 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 Held, Kranzler, McCosker and Pulice, LLP ("HKMP"), 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 section 156(c) of title 28 of the United States Code, sections 105(a) 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 is a cosmetic and skin care retailer that is a subsidiary of the Body Shop International Limited, a UK based company.

4. On March 8, 2024, 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.

6. In accordance with Bankruptcy Code §§327(a), 330, and 331, the Federal Rules of Bankruptcy Procedure, and the guidelines promulgated by the Office of the United States Trustee, the Trustee now wishes to employ HKMP, Certified Public Accountants effective as of March 11, 2024, as his accountants in the above captioned matter to among other things: (a) prepare the tax returns, forms and reports required to be filed by the Debtor including, but not limited to, partnership tax returns, sales tax returns, employment tax returns and other local personal property tax returns; (b) review previously filed Federal, state and local income tax returns; (c) review and analyze tax issues as they may arise; (d) review notices received from the Internal Revenue Service and other state or local tax authorities; (e) perform a forensic examination of the Debtor’s books and records to determine if any preferential payments or fraudulent conveyances occurred; (f) analyze and investigate any insider transactions; and (g) perform such other accounting services as the Trustee or Rimon P.C., deem necessary for the proper administration of the Debtor’s estate (collectively, the “Services”).

7. The Trustee has selected HKMP because of its excellent reputation and expertise in matters of this kind. As more fully set forth in the affidavit of Russell Kranzler, CPA, CFF annexed hereto as **Exhibit B** (the "Affidavit"), HKMP has an expertise in bankruptcy and insolvency proceedings and can assist the Trustee in various accounting matters.

8. To the best of the Trustee's knowledge, and upon information and belief, HKMP 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, HKMP is "disinterested" within the meaning of Bankruptcy Code §§ 101(14) and 327(a).

9. The Trustee believes that HKMP 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 HKMP would be in the best interest of the estate.

10. The Trustee has been informed that HKMP's hourly rates for work performed by (i) Partners/Principal, Six Hundred Fifteen and 00/100 (\$615.00) Dollars per hour; (ii) Managers, Four Hundred Ninety-Five and 00/100 (\$495.00) Dollars per hour; (iii) Staff Accountants, Three Hundred Ninety-Five and 00/100 (\$395.00) Dollars per hour; and (iv) Paraprofessionals, Two Hundred Twenty and 00/100 (\$220.00) Dollars per hour.

11. HKMP will apply to the Court for allowances of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, and the Court's Local Bankruptcy Rules; and any payment due HKMP on account of the Services shall be subject to further Order of this Court. In the event HKMP changes its rates for services, HKMP will file a supplemental affidavit with the Court describing any changes and provide notice of such increases to the Office of the United States Trustee.

12. 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 Retention 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: April 5, 2024  
Jericho, New York

**RIMON P.C.**  
Proposed 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

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In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,

Case No.: 24-10392 (DSJ)

Debtor.  
-----X

**ORDER AUTHORIZING RETENTION OF  
ACCOUNTANT FOR THE TRUSTEE AND THE ESTATE**

Upon the application Kenneth P. Silverman, Esq., the interim 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 Held, Kranzler, McCosker and Pulice, LLP (“HKMP”), as accountants for the Trustee and the estate to, among other things: (a) prepare the tax returns, forms and reports required to be filed by the Debtor including, but not limited to, partnership tax returns, sales tax returns, employment tax returns and other local personal property tax returns; (b) review previously filed Federal, state and local income tax returns; (c) review and analyze tax issues as they may arise; (d) review notices received from the Internal Revenue Service and other state or local tax authorities (e) perform a forensic examination of the Debtor’s books and records to determine if any preferential payments or fraudulent conveyances occurred; (f) analyze and investigate any insider transactions; and (g) perform such other accounting services as the Trustee or Rimon P.C. necessary for the proper administration of the Debtor’s estate (collectively, the “Services”); and upon the affidavit of Russell Kranzler, CPA, CFF annexed to the Application (the “Affidavit”); and the Court being satisfied that HKMP 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

HKMP is to be engaged, and that the employment of HKMP 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 *to the extend provided herein*; and it is further

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

**ORDERED**, that HKMP shall be compensated in accordance with the procedures set forth in the Application, Bankruptcy Code §§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 ten business days prior to any increases in HKMP's rates, HKMP shall file a supplemental affidavit with the Court (the “Supplemental Affidavit”) and ten business days’ notice to the Trustee and the United States Trustee. The Supplemental Affidavit shall explain the basis for the requested rate increase in accordance with §330(a)(3)(F) of the Bankruptcy Code and state whether the Trustee has consented to the rate increase. All parties, including the United States Trustee, retain all rights to object to or otherwise respond to any rate increase on any and all grounds, including, but not limited to, the reasonableness standard provided for in §330 of the Bankruptcy Code; and it is further

**ORDERED**, that HKMP 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 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: \_\_\_\_\_, 2024  
New York, New York

\_\_\_\_\_  
United States Bankruptcy Judge  
Judge David S. Jones

Dated: New York, New York  
April 5, 2024

**NO OBJECTION:**

s/ Mark Bruh  
Office of the United States Trustee

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:

Buth-Na-Bodhaige, Inc.  
Chapter 7  
Case No. 24-10392 (DSJ)

Debtor.  
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**ACCOUNTANT'S AFFIDAVIT OF DISINTEREST**

STATE OF NEW YORK     )  
                                  )ss.:  
COUNTY OF New York    )

Russell Kranzler, CPA, Certified Forensic Accountant, CFF, being duly sworn, deposes and  
says:

1. I am a licensed and qualified Certified Public Accountant and a member of the accounting  
firm of Held, Kranzler, McCosker & Pulice, LLP with offices at 104 West 40th. Street, 10th Floor,  
New York, NY 10018.

2. I am qualified to perform the services specified in the Application of Rimon PC, counsel  
to the Trustee to provide accounting advice and services for the Trustee and the Estate.

3. The services my firm intends to perform include:

- (A) Potentially perform a forensic examination of the Debtors' books and  
records to determine if any preferential payments or fraudulent conveyances  
occurred.
- (B) Potentially analyze and investigate any insider transactions.
- (C) Assist in the preparation of all tax returns, forms and reports required by the  
various taxing authorities.
- (D) Perform all other necessary accounting services as the Chapter 7 Trustee or  
his counsel may deem necessary herein.

4. As set forth in the application, it is necessary for the Trustee to employ accountants to provide the above professional services.

5. Our current hourly billing rates are as follows:

Partner	- \$615
Manager	- \$495
Staff accountant	- \$395
Para Professionals	- \$220


Periodically, our hourly rates are subject to firm-wide adjustments. Any adjustments shall be on notice to the U.S. Trustee, the Debtor, and the Court pursuant to the proposed order annexed hereto. We have no arrangements to share our fees with any other party.

The Trustee provided us with matrixes of the list of creditors and related parties. The firm ran a conflict check and we determined that neither I nor any member of my firm 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 the United States Trustee. Russell Kranzler and the firm of Held, Kranzler, McCosker & Pulice, LLP are a "disinterested person" as that term is defined in 11 U.S.C. § 101(14): (a) is not a creditor, an equity security holder, or an insider of the Debtor; (b) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtor; and (c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason.



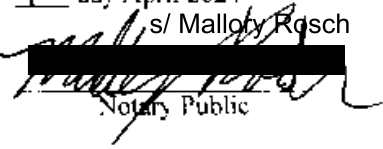
s/ Russell Kranzler

Dated: April 5, 2024

  
\_\_\_\_\_  
Russell Kranzler, CPA, CRFAC, CFF  
Held, Kranzler, McCoskey & Pulice, LLP  
104 West 40th Street, 10th Floor  
New York, NY 10018  
Telephone - (212) 533-2727  
Fax - (212) 533-5787

Sworn to before me the  
4th day April 2024

s/ Mallory Bosch

  
\_\_\_\_\_  
Notary Public



## **EXHIBIT B**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re:

Chapter 7

BUTH-NA-BODHAIGE, INC.,

Case No.: 24-10392 (DSJ)

Debtor.  
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**ORDER AUTHORIZING RETENTION OF  
ACCOUNTANT FOR THE TRUSTEE AND THE ESTATE**

Upon the application of Kenneth P. Silverman, Esq., the interim 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 Held, Kranzler, McCosker and Pulice, LLP (“HKMP”), as accountants for the Trustee and the estate to, among other things: (a) prepare the tax returns, forms and reports required to be filed by the Debtor including, but not limited to, partnership tax returns, sales tax returns, employment tax returns and other local personal property tax returns; (b) review previously filed Federal, state and local income tax returns; (c) review and analyze tax issues as they may arise; (d) review notices received from the Internal Revenue Service and other state or local tax authorities (e) perform a forensic examination of the Debtor’s books and records to determine if any preferential payments or fraudulent conveyances occurred; (f) analyze and investigate any insider transactions; and (g) perform such other accounting services as the Trustee or Rimon P.C. deem necessary for the proper administration of the Debtor’s estate (collectively, the “Services”); and upon the affidavit of Russell Kranzler, CPA, CFF annexed to the Application (the “Affidavit”); and the Court being satisfied that HKMP represents no interest adverse to the Trustee, the Debtor or its estate, except as set forth in the Affidavit, in the matters upon which

HKMP is to be engaged, and that the employment of HKMP is necessary and ~~would be~~ is in the best interests of the estate, and no further notice being required, it is hereby **[DSJ 4/26/2024]**

**ORDERED**, that the application is granted *to the extent provided herein*; and it is further

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

**ORDERED**, that HKMP shall be compensated in accordance with the procedures set forth in the Application, Bankruptcy Code §§ 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 ten business days prior to any increases in HKMP's rates, HKMP shall file a supplemental affidavit with the Court (the “Supplemental Affidavit”) and ten business days’ notice to the Trustee and the United States Trustee. The Supplemental Affidavit shall explain the basis for the requested rate increase in accordance with § 330(a)(3)(F) of the Bankruptcy Code and state whether the Trustee has consented to the rate increase. All parties, including the United States Trustee, retain all rights to object to or otherwise respond to any rate increase on any and all grounds, including, but not limited to, the reasonableness standard provided for in § 330 of the Bankruptcy Code; and it is further

**ORDERED**, that HKMP 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 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: New York, New York  
April 26, 2024

s/ David S. Jones  
Honorable David S. Jones  
United States Bankruptcy Judge

Dated: New York, New York  
April 5, 2024

**NO OBJECTION:**

s/ Mark Bruh  
Office of the United States Trustee

Held, Kranzler, McCosker and Pulice, LLP Pg 22 of 38

Accountants for the Estate

104 West 40th Street, 10<sup>th</sup> Floor

New York, New York 10018

(212) 533-2727

Russell Kranzler, CPA, Certified Forensic Accountant, CFF

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:

Buth-Na-Bodhaige, Inc.

Chapter 7

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**SUMMARY SHEET****NAME OF APPLICANT:** Held, Kranzler, McCosker and Pulice LLP**ROLE IN CASE:** Accountant to the Chapter 7 Trustee**FEES PREVIOUSLY REQUESTED:** \$ 136,545.50**FEES PREVIOUSLY AWARDED:** \$ 85,027.88**EXPENSES PREVIOUSLY****REQUESTED:** \$ NONE**EXPENSES PREVIOUSLY** \$ NONE**AWARDED:****CURRENT APPLICATION:****FEES REQUESTED** \$ 188,010.62 (Prior Holdback of \$51,517.62 plus \$136,493.00)**EXPENSES REQUESTED:** \$ 3,807.94 (Expenses incurred of \$4,759.92, less 20% Holdback of \$951.98)**FEE APPLICATION:**

Names of Professionals and Paraprofessionals	Description of Services Rendered	Hours	Rate	Total for Application
Russell Kranzler, CPA, Certified Forensic Accountant, CFF <i>Partner</i>	Forensic examination, income tax, sales tax & property tax research and preparation	115.20	\$615.00	\$70,848.00
Rihui Wu, CPA <i>Manager</i>	Tax research and preparation	50.30	\$495.00	24,898.50
Kaylyn Schieferstein <i>Manager</i>	Tax research and preparation	151.25	\$495.00	74,868.75
<b>TOTALS - INCLUDING THE BLENDED HOURLY RATE</b>		<b>316.75</b>	<b>\$538.64</b>	<b>\$170,616.25</b>
<b>TOTAL FEES REQUESTED – 80%</b>				<b>\$136,493.00</b>



ACH/Wiring Instructions  
Peapack Gladstone Bank  
500 Hills Drive  
Bedminster New Jersey 07921  
ABA #021205237  
Account #400139562

Buth-Na-Bodhaige, Inc (The Body Shop)-Chapter 7  
Rimon, PC  
100 Jericho Quadrangle, Suite 300  
Jericho, NY 11753

Invoice #: 35378  
Date: 9/19/2024  
Due Date: 9/19/2024  
Client ID: BNB001

Please return top portion with remittance.

Amount Enclosed \$ \_\_\_\_\_

For Professional services rendered in connection with:

Professional services rendered through September 15, 2024

Please see attached detail

New Charges:	\$49,164.00
Plus Prior Balance:	136,545.50
New Balance:	<u>\$185,709.50</u>

Prior Balances

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Dr's/Cr's</u>	<u>Last Pymt</u>	<u>Invoice Balance</u>
34762	4/03/2024	4/03/2024	3,075.00	0.00		3,075.00
35014	5/23/2024	5/23/2024	20,449.00	0.00		20,449.00
35084	6/13/2024	6/13/2024	34,444.50	0.00		34,444.50
35164	7/10/2024	7/10/2024	31,057.50	0.00		31,057.50
35241	8/06/2024	8/06/2024	47,706.00	0.00		47,706.00
35263	8/13/2024	8/13/2024	(186.50)	0.00		(186.50)
Prior Balance Due:						<u>\$136,545.50</u>

Aged Balances

<u>9/30/2024</u>	<u>9/15/2024</u>	<u>8/31/2024</u>	<u>8/15/2024</u>	<u>7/31/2024</u>	<u>7/15/2024+</u>	<u>Total</u>
49,164.00	0.00	0.00	47,519.50	0.00	89,026.00	\$185,709.50

Code	ChargeName	Staff	Date	Hours	Hourly		Narrative
					Rate	Amount	
BNB001	Tax Prep	Kaylyn Schieferstein	08/01/24	7.00	\$ 495.00	\$ 3,465.00	tax prep / states allocation WP / m-1 adjustments
BNB001	Tax Prep	Kaylyn Schieferstein	08/05/24	3.50	495.00	1,732.50	state sales apportionments recs / M-2 adjustments / city apportionments recs
BNB001	Tax Prep	Kaylyn Schieferstein	08/06/24	5.00	495.00	2,475.00	state sales apportionments recs / M-2 adjustments / city apportionments recs
BNB001	Tax Prep	Kaylyn Schieferstein	08/07/24	8.00	495.00	3,960.00	state sales apportionments recs / M-2 adjustments / city apportionments recs
BNB001	Tax Prep	Kaylyn Schieferstein	08/08/24	5.00	495.00	2,475.00	state sales apportionments recs / M-2 adjustments / city apportionments recs
BNB001	Tax Prep	Kaylyn Schieferstein	08/09/24	2.50	495.00	1,237.50	received additional info / state depreciation cch adjustment
BNB001	Tax Prep	Kaylyn Schieferstein	08/12/24	5.50	495.00	2,722.50	tax prepcheck return to recs federal & states
BNB001	Tax Prep	Kaylyn Schieferstein	08/13/24	7.50	495.00	3,712.50	tax prepcheck return to recs federal & states
BNB001	Tax Prep	Kaylyn Schieferstein	08/14/24	4.00	495.00	1,980.00	update for TBS Air pick up / review/update recs again
BNB001	Tax Prep	Kaylyn Schieferstein	08/20/24	2.00	495.00	990.00	foreign compliance input in CCH Form 5472
BNB001	Tax Prep	Rihui Wu	08/02/24	1.00	495.00	495.00	Review & Update 2023 tax returns
BNB001	Tax Prep	Rihui Wu	08/05/24	1.50	495.00	742.50	Update 2023 state tax returns
BNB001	Tax Prep	Rihui Wu	08/06/24	0.50	495.00	247.50	Update 2023 state tax returns
BNB001	Tax Prep	Rihui Wu	08/07/24	1.00	495.00	495.00	Update 2023 state tax returns
BNB001	Tax Prep	Rihui Wu	08/08/24	0.50	495.00	247.50	Update 2023 state tax returns
BNB001	Tax Prep	Rihui Wu	08/12/24	0.50	495.00	247.50	Review 2023 tax related matters
BNB001	Tax Prep	Rihui Wu	08/14/24	1.50	495.00	742.50	Review 2023 tax related matters
BNB001	Tax Prep	Rihui Wu	08/15/24	3.50	495.00	1,732.50	Review 2023 tax related matters
BNB001	Tax Prep	Rihui Wu	08/16/24	0.80	495.00	396.00	Review 2023 tax related matters
BNB001	Tax Prep	Rihui Wu	08/20/24	2.00	495.00	990.00	Update 2023 tax returns
BNB001	Tax Prep	Rihui Wu	08/22/24	2.50	495.00	1,237.50	Update 2023 tax returns
BNB001	Tax Prep	Rihui Wu	08/23/24	6.00	495.00	2,970.00	Update 2023 tax returns
BNB001	Tax Prep	Rihui Wu	08/26/24	4.50	495.00	2,227.50	Review 2023 tax returns
BNB001	Tax Prep	Rihui Wu	08/27/24	4.50	495.00	2,227.50	Review 2023 tax returns
BNB001	Tax Prep	Rihui Wu	08/28/24	2.00	495.00	990.00	Review 2023 tax returns
BNB001	Tax Prep	Russell Kranzler	08/07/24	1.50	615.00	922.50	Review status of 2023 federal and state tax returns ; discuss methodology of combining trial balance reports and segregating book and tax differences ; isolate information required to co
BNB001	Forensic Examination	Russell Kranzler	08/08/24	1.00	615.00	615.00	Review and analyze list of data required for completion of 2023 tax returns ; correspondence to Susan Mui
BNB001	Tax Prep	Russell Kranzler	08/09/24	0.20	615.00	123.00	Review audit results on Dekalb County of Georgia property tax returns
BNB001	Tax Prep	Russell Kranzler	08/09/24	0.50	615.00	307.50	Correspondence from Susan Mui and Claudia on data requested to finalize tax returns ; review payroll data received
BNB001	Tax Prep	Russell Kranzler	08/09/24	0.50	615.00	307.50	Review email from Susan Mui responding to open issues on tax returns
BNB001	Tax Prep	Russell Kranzler	08/09/24	0.20	615.00	123.00	Discussion with Trustee on NC basis and potential taxes due on sale
BNB001	Forensic Examination	Russell Kranzler	08/12/24	1.50	615.00	922.50	Review correspondence and supporting data provided by Debtor for tax return preparation ; supervise preparation of 2023 tax returns
BNB001	Forensic Examination	Russell Kranzler	08/12/24	1.00	615.00	615.00	Interim fee application
BNB001	Tax Prep	Russell Kranzler	08/12/24	0.20	615.00	123.00	Review correspondence from Ryan LLC on property taxes due for DC building in NC
BNB001	Tax Prep	Russell Kranzler	08/14/24	0.50	615.00	307.50	Correspondence from / to Patrick Carew of Ryan LLC on NC property taxes and if tax for the year ended 6/30/25 can be prorated if the underlying property is sold
BNB001	Tax Prep	Russell Kranzler	08/14/24	0.10	615.00	61.50	Follow up correspondence to / from Patrick Carew
BNB001	Tax Prep	Russell Kranzler	08/14/24	2.00	615.00	1,230.00	Preliminary review of 2023 tax returns ; research on availability of NOL
BNB001	Tax Prep	Russell Kranzler	08/14/24	0.50	615.00	307.50	Discussion with Trustee on property taxes, and projected taxes ; correspondence to Carew
BNB001	Tax Prep	Russell Kranzler	08/19/24	1.00	615.00	615.00	Correspondence from Susan Mui ; review foreign transactions worksheet received for 2023
BNB001	Forensic Examination	Russell Kranzler	08/22/24	0.50	615.00	307.50	Preparation of attachment letters to tax returns
BNB001	Tax Prep	Russell Kranzler	08/23/24	1.00	615.00	615.00	Preliminary review of 2023 federal income tax return ; meeting with staff to coordinate finalization and filing of all tax returns
BNB001	Tax Prep	Russell Kranzler	08/26/24	0.50	615.00	307.50	Review FBAR requirements for 2022 ; correspondence to Susan Mui for 2022 FBAR and required data to complete 2023 FBAR
BNB001	Tax Prep	Russell Kranzler	08/27/24	1.00	615.00	615.00	Review FRAR reports and supporting documentation for 2021 and 2022 ; review data provided to complete 2023 FBA
				<u>96.00</u>		<u>\$ 49,164.00</u>	





ACH/Wiring Instructions  
Peapack Gladstone Bank  
500 Hills Drive  
Bedminster New Jersey 07921  
ABA #021205237  
Account #400139562

Rimon, PC  
100 Jericho Quadrangle, Suite 300  
Jericho, NY 11753

re: Buth-Na-Bodhaige, Inc (The Body Shop)-Chapter 7

Invoice #: 35457

Date: 10/14/2024

Due Date: 10/14/2024

Client ID: BNB001

Please return top portion with remittance.

Amount Enclosed \$ \_\_\_\_\_

For Professional services rendered in connection with:

Professional services rendered through September 30, 2024

Please see attached detail

New Charges:	\$27,187.50
Plus Prior Balance:	185,709.50
New Balance:	<u>\$212,897.00</u>

Prior Balances

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Dr's/Cr's</u>	<u>Last Pymt</u>	<u>Invoice Balance</u>
34762	4/03/2024	4/03/2024	3,075.00	186.50	8/13/2024	2,888.50
35014	5/23/2024	5/23/2024	20,449.00	0.00		20,449.00
35084	6/13/2024	6/13/2024	34,444.50	0.00		34,444.50
35164	7/10/2024	7/10/2024	31,057.50	0.00		31,057.50
35241	8/06/2024	8/06/2024	47,706.00	0.00		47,706.00
35378	9/19/2024	9/19/2024	49,164.00	0.00		49,164.00
Prior Balance Due:						<u>\$185,709.50</u>

Aged Balances

<u>10/15/2024</u>	<u>9/30/2024</u>	<u>9/15/2024</u>	<u>8/31/2024</u>	<u>8/15/2024</u>	<u>7/31/2024+</u>	<u>Total</u>
27,187.50	49,164.00	0.00	0.00	47,706.00	88,839.50	\$212,897.00

Code	Charge	Staff	Date	Hours	Hourly		Narrative
					Rate	Amount	
BNB001	Tax Prep	Kaylyn Schieferstein	09/16/24	1.00	495.00	495.00	tax rec adjustment / state review
BNB001	Tax Prep	Kaylyn Schieferstein	09/18/24	5.00	495.00	2,475.00	update return file review notes/ efile diagnostic for direct deposit / print efile forms (states & cities), payment vouchers
BNB001	Tax Prep	Kaylyn Schieferstein	09/19/24	7.00	495.00	3,465.00	update return file review notes/ efile diagnostic for direct deposit / print efile forms (states & cities), payment vouchers
BNB001	Tax Prep	Kaylyn Schieferstein	09/20/24	0.50	495.00	247.50	send Fed & IN efile forms
BNB001	Tax Prep	Kaylyn Schieferstein	09/24/24	5.00	495.00	2,475.00	compile paper & efile forms / prepare refund schedule / save correspondence in CW file / review amelio & CCH efilng
BNB001	Tax Prep	Kaylyn Schieferstein	09/25/24	0.50	495.00	247.50	finalize e-filing & paper filing
BNB001	Tax Prep	Rihui Wu	09/18/24	2.50	495.00	1,237.50	Update 2023 tax workpapers & returns / Prepare tax projections for sale of North Carolina properties
BNB001	Tax Prep	Rihui Wu	09/24/24	0.50	495.00	247.50	Review various state filing matters
BNB001	Tax Prep	Russell Kranzler	09/16/24	5.00	615.00	3,075.00	Review federal, state and local income tax returns ;reconcile M-1 adjustments and trial balance to tax returns ;review state allocation schedules ; reconcile tax due and payments made for 2023 ; verify balances due
BNB001	Forensic Ex	Russell Kranzler	09/17/24	5.00	615.00	3,075.00	Review state and localn tax returns ; reconcile payments due (overpaid) ; review state allocations and net operating loss carry forward ; correspondence to staff, Trustee and counsel on steps required to complete tax returns
BNB001	Tax Prep	Russell Kranzler	09/18/24	1.00	615.00	615.00	Review projected gain on sale and corresponding projected federal and NC taxes due on sale of NC property in 2024 ; correspondence to Trustee summarizing projected taxes for 2024
BNB001	Tax Prep	Russell Kranzler	09/18/24	2.50	615.00	1,537.50	Adjust AMT calculation on California tax return ; review adjustments to 2023 tax returns with staff ; update control listing of taxes due (overpaid) in 2023
BNB001	Tax Prep	Russell Kranzler	09/19/24	5.00	615.00	3,075.00	Review and finalize all federal , state and local returns ; sign returns and prepare for e-filing and paper filing ; coordinate all returns for Trustee's signature
BNB001	Forensic Ex	Russell Kranzler	09/20/24	1.00	615.00	615.00	Prepare authorization forms for e-filing and paper returns for Trustee to sign
BNB001	Forensic Ex	Russell Kranzler	09/20/24	2.50	615.00	1,537.50	Meeting with Trustee to discuss taxes due, refunds due and obtain signatures on all required e-filing authorization forms and paper filings
BNB001	Tax Prep	Russell Kranzler	09/24/24	2.00	615.00	1,230.00	Working and coordinating with staff to e-file and paper file federal and all state and local income tax returns for 2023
BNB001	Tax Prep	Russell Kranzler	09/25/24	2.00	615.00	1,230.00	Coordinate e-filing and paper filing of all federal, state and local income tax returns
BNB001	Tax Prep	Russell Kranzler	09/30/24	0.50	615.00	307.50	Coordinate e-filing with staff, verifying uploading of all forms and execution of e-filing deliverance
				<u>48.50</u>		<u>\$ 27,187.50</u>	



ACH/Wiring Instructions  
Peapack Gladstone Bank  
500 Hills Drive  
Bedminster New Jersey 07921  
ABA #021205237  
Account #400139562

Rimon, PC  
100 Jericho Quadrangle, Suite 300  
Jericho, NY 11753

re: Buth-Na-Bodhaige, Inc (The Body Shop)-Chapter 7

Invoice #: 35671  
Date: 11/13/2024  
Due Date: 11/13/2024  
Client ID: BNB001

Please return top portion with remittance.

Amount Enclosed \$ \_\_\_\_\_

For Professional services rendered in connection with:

Professional services rendered through October 31, 2024

Please see attached detail

New Charges:	\$5,845.50
Plus Prior Balance:	212,897.00
New Balance:	<u>\$218,742.50</u>

Prior Balances

Invoice #	Invoice Date	Due Date	Amount	Dr's/Cr's	Last Pymt	Invoice Balance
34762	4/03/2024	4/03/2024	3,075.00	186.50	8/13/2024	2,888.50
35014	5/23/2024	5/23/2024	20,449.00	0.00		20,449.00
35084	6/13/2024	6/13/2024	34,444.50	0.00		34,444.50
35164	7/10/2024	7/10/2024	31,057.50	0.00		31,057.50
35241	8/06/2024	8/06/2024	47,706.00	0.00		47,706.00
35378	9/19/2024	9/19/2024	49,164.00	0.00		49,164.00
35457	10/14/2024	10/14/2024	27,187.50	0.00		27,187.50
Prior Balance Due:						<u>\$212,897.00</u>

Aged Balances

<u>11/15/2024</u>	<u>10/31/2024</u>	<u>10/15/2024</u>	<u>9/30/2024</u>	<u>9/15/2024</u>	<u>8/31/2024+</u>	<u>Total</u>
5,845.50	0.00	27,187.50	49,164.00	0.00	136,545.50	\$218,742.50

Code	Charge	Staff	Date	Hours	Hourly		Narrative
					Rate	Amount	
BNB001	Tax Workpapers	Kaytyn Schieferstein	10/23/24	1.00	495.00	495.00	2023 Tax Request List
BNB001	Tax Prep	Russell Kranzler	10/07/24	0.30	615.00	184.50	Correspondence and research on tax refunds received from Michigan and Missouri ; correspondence from / to Courtney and Susan
BNB001	Forensic Examination	Russell Kranzler	10/08/24	0.20	615.00	123.00	Review Wisconsin refund received and trace to 2023 and 2022 tax returns
BNB001	Tax Prep	Russell Kranzler	10/10/24	2.00	615.00	1,230.00	Review tax notices from Tennessee, Wisconsin, Minnesota, Mississippi, and Ohio. Reconcile payments per tax returns to payments per notices ;
						-	correspondence to / from Susan Mui and Courtney to resolve differences
BNB001	Forensic Examination	Russell Kranzler	10/15/24	0.50	615.00	307.50	Review tax correspondence from Wisconsin ; correspondence to / from Susan Mui and Courtney
BNB001	Tax Prep	Russell Kranzler	10/16/24	1.00	615.00	615.00	Review tax notices and refunds received for Alabama, Mississippi, Colorado and New Hampshire ; reconcile to 2023 and 2022 tax returns and schedule of tax prepayments ;
						-	correspondence to counsel summarizing findings. Correspondence to counsel and Susan Mui on Wisconsin withholding tax filings required.
BNB001	Tax Prep	Russell Kranzler	10/23/24	2.50	615.00	1,537.50	Compile 2023 supporting schedules to send to Debtor to obtain similar data for 2023 : review and reconcile refunds received from Texas, Alaska, Idaho, NYS and NYC
BNB001	Tax Prep	Russell Kranzler	10/24/24	0.20	615.00	123.00	Conference call with Trustee
BNB001	Tax Prep	Russell Kranzler	10/24/24	0.50	615.00	307.50	Correspondence and Conference call with Susan and Marsha re: 2024 tax data
BNB001	Tax Prep	Russell Kranzler	10/28/24	1.50	615.00	922.50	Download and review files for 2024 received from Susan Mui of the Body Shop and Trustee's forms from counsel
				<u>9.70</u>		<u>\$ 5,845.50</u>	



ACH/Wiring Instructions  
Peapack Gladstone Bank  
500 Hills Drive  
Bedminster New Jersey 07921  
ABA #021205237  
Account #400139562

Rimon, PC  
100 Jericho Quadrangle, Suite 300  
Jericho, NY 11753

re: Buth-Na-Bodhaige, Inc (The Body Shop)-Chapter 7

Invoice #: 35771  
Date: 12/17/2024  
Due Date: 12/17/2024  
Client ID: BNB001

Please return top portion with remittance.

Amount Enclosed \$ \_\_\_\_\_

For Professional services rendered in connection with:

Professional services rendered through November 30, 2024

Please see attached detail

New Charges:	\$20,619.75
Plus Prior Balance:	218,742.50
New Balance:	<u>\$239,362.25</u>

Prior Balances

Invoice #	Invoice Date	Due Date	Amount	Dr's/Cr's	Last Pymt	Invoice Balance
34762	4/03/2024	4/03/2024	3,075.00	186.50	8/13/2024	2,888.50
35014	5/23/2024	5/23/2024	20,449.00	0.00		20,449.00
35084	6/13/2024	6/13/2024	34,444.50	0.00		34,444.50
35164	7/10/2024	7/10/2024	31,057.50	0.00		31,057.50
35241	8/06/2024	8/06/2024	47,706.00	0.00		47,706.00
35378	9/19/2024	9/19/2024	49,164.00	0.00		49,164.00
35457	10/14/2024	10/14/2024	27,187.50	0.00		27,187.50
35671	11/13/2024	11/13/2024	5,845.50	0.00		5,845.50
Prior Balance Due:						<u>\$218,742.50</u>

Aged Balances

<u>12/31/2024</u>	<u>12/15/2024</u>	<u>11/30/2024</u>	<u>11/15/2024</u>	<u>10/31/2024</u>	<u>10/15/2024+</u>	<u>Total</u>
20,619.75	0.00	0.00	5,845.50	0.00	212,897.00	\$239,362.25

Code	Charge	Staff	Date	Hours	Hourly		Narrative
					Rate	Amount	
BNB001	Tax Workpapers	Kaylyn Schieferstein	11/06/24	5.50	495.00	2,722.50	rollover CW file / import TB / JE for IFRS16 account
BNB001	Tax Workpapers	Kaylyn Schieferstein	11/07/24	3.00	495.00	1,485.00	rollover CW file / import TB / JE for IFRS16 account
BNB001	Tax Workpapers	Kaylyn Schieferstein	11/11/24	6.50	495.00	3,217.50	cash receipts & disbursement record
BNB001	Tax Workpapers	Kaylyn Schieferstein	11/12/24	3.50	495.00	1,732.50	cash receipts & disbursement record
BNB001	Tax Workpapers	Kaylyn Schieferstein	11/19/24	0.25	495.00	123.75	save additional docs received
BNB001	Tax Workpapers	Kaylyn Schieferstein	11/21/24	1.00	495.00	495.00	save additional docs received
BNB001	Tax Workpapers	Kaylyn Schieferstein	11/25/24	0.50	495.00	247.50	review additional docs received
BNB001	Tax Workpapers	Rihui Wu	11/08/24	2.50	495.00	1,237.50	Reconcile 2024 fixed assets / Prepare 2024 North Carolina gain analysis
BNB001	Tax Workpapers	Rihui Wu	11/11/24	3.00	495.00	1,485.00	Prepare 2024 fixed asset reconciliation / Prepare North Carolina sale of properties analysis
BNB001	Tax Workpapers	Rihui Wu	11/14/24	0.50	495.00	247.50	Prepare 2024 fixed asset reconciliation / Prepare North Carolina sale of properties analysis
BNB001	Forensic Examination	Russell Kranzler	11/05/24	1.50	615.00	922.50	Review closing statement and summarize for correctness and for tax 2024 tax return
BNB001	Tax Prep	Russell Kranzler	11/05/24	0.50	615.00	307.50	Review tax refunds received for Iowa and Columbus Ohio ; correspondence
BNB001	Tax Prep	Russell Kranzler	11/08/24	2.50	615.00	1,537.50	Review 2024 tax preparation for both data received from Debtor through 3/27/24 and Trustee from 3/27/24 to October 2024 coordinate preparation of fixed assets analysis for 2024 ; recording of sale of property with staff
BNB001	Tax Prep	Russell Kranzler	11/13/24	2.00	615.00	1,230.00	Review status of 2024 tax data analyzed to date ; review list of open items required to complete 2024 tax returns and tax planning for 2024
BNB001	Tax Prep	Russell Kranzler	11/18/24	1.00	615.00	615.00	Review refunds received from Alaska, Iowa and Louisville Kentucky ; review schedule of refunds yet to be received on 2023 tax filings ; various correspondence to counsel
BNB001	Tax Prep	Russell Kranzler	11/18/24	0.50	615.00	307.50	Review open items for preparation of 2024 tax returns, primarily support for Debtor's final trial balance at 3/27/24; correspondence to Marsha Jeffrey for supporting schedule and bank reconciliations for 2024
BNB001	Forensic Examination	Russell Kranzler	11/18/24	1.00	615.00	615.00	Review claims register ; segregate tax claims ; correspondence to Linda Tumino on findings ; correspondence to Body Staff HR department on Wisconsin payroll taxes deducted from income tax refunds requested
BNB001	Forensic Examination	Russell Kranzler	11/18/24	1.00	615.00	615.00	Review Debtor's statements of assets and liabilities, amended statements of assets and liabilities and statement of financial affairs
BNB001	Tax Prep	Russell Kranzler	11/19/24	1.00	615.00	615.00	Correspondence from / To Marsha Jeffrey ; review trial balance accounts at 3/27/24 and preliminary write up of Trustee's accounts for the remainder of 2024, through October 2024
BNB001	Forensic Examination	Russell Kranzler	11/22/24	0.20	615.00	123.00	Correspondence from / to counsel on property taxes due
BNB001	Forensic Examination	Russell Kranzler	11/25/24	1.00	615.00	615.00	Review data required to complete 2024 tax returns ; correspondence from / to Marsha Jeffrey ;
BNB001	Forensic Examination	Russell Kranzler	11/25/24	0.20	615.00	123.00	correspondence to / from counsel on property tax notice for NC
				<u>38.65</u>		<u>20,619.75</u>	



ACH/Wiring Instructions  
Peapack Gladstone Bank  
500 Hills Drive  
Bedminster New Jersey 07921  
ABA #021205237  
Account #400139562

Rimon, PC  
100 Jericho Quadrangle, Suite 300  
Jericho, NY 11753

re: Buth-Na-Bodhaige, Inc (The Body Shop)-Chapter 7

Invoice #: 35839  
Date: 12/31/2024  
Due Date: 12/31/2024  
Client ID: BNB001

Please return top portion with remittance.

Amount Enclosed \$ \_\_\_\_\_

For Professional services rendered in connection with:

Professional services rendered through December 31, 2024

Please see attached detail

New Charges: \$4,132.50  
Plus Prior Balance: 239,362.25  
New Balance: \$243,494.75

Prior Balances

Invoice #	Invoice Date	Due Date	Amount	Dr's/Cr's	Last Pymt	Invoice Balance
34762	4/03/2024	4/03/2024	3,075.00	186.50	8/13/2024	2,888.50
35014	5/23/2024	5/23/2024	20,449.00	0.00		20,449.00
35084	6/13/2024	6/13/2024	34,444.50	0.00		34,444.50
35164	7/10/2024	7/10/2024	31,057.50	0.00		31,057.50
35241	8/06/2024	8/06/2024	47,706.00	0.00		47,706.00
35378	9/19/2024	9/19/2024	49,164.00	0.00		49,164.00
35457	10/14/2024	10/14/2024	27,187.50	0.00		27,187.50
35671	11/13/2024	11/13/2024	5,845.50	0.00		5,845.50
35771	12/17/2024	12/17/2024	20,619.75	0.00		20,619.75
Prior Balance Due:						\$239,362.25

Aged Balances

<u>1/15/2025</u>	<u>12/31/2024</u>	<u>12/15/2024</u>	<u>11/30/2024</u>	<u>11/15/2024</u>	<u>10/31/2024+</u>	<u>Total</u>
0.00	24,752.25	0.00	0.00	5,845.50	212,897.00	\$243,494.75

## Held, Kranzler, McCosker, &amp; Pulice, LLP

Page

1

Certified Public Accountants

## Invoice Detail Report

Client: BNB001 Rimon, PC

Invoice: 35839 Invoice Date: 12/31/2024 Invoice Amount: \$4,132.50

Reference: 35839 Due Date: 12/31/2024

WIP Billed:

<u>Client ID</u>	<u>Service</u>	<u>Analysis</u>	<u>Staff</u>	<u>Date</u>	<u>Type</u>	<u>Hours</u>	<u>Amount</u>	<u>Up/Down</u>	<u>Billed</u>	<u>Comment</u>
BNB001	FOR	TAP	RJK	12/17/2024	TIME	0.50	\$307.50	\$0.00	\$307.50	Coordinate open items required from Body Shop personnel for 2024 tax return ; review tax refunds received from Florida and Minnesota ; correspondence
BNB001	FOR	TAP	RJK	12/20/2024	TIME	1.00	\$615.00	\$0.00	\$615.00	Review IRS questionnaire for 2023 federal return ; review 2024 property tax returns received from Ryan LLC ; correspondence to / from Ryan on filing of final property tax returns.
BNB001	FOR	TAP	KS	12/17/2024	TIME	1.00	\$495.00	\$0.00	\$495.00	sent remaining open points request list to Marsha research how to check IRS refund status on a 1120
BNB001	FOR	TAW	KS	12/18/2024	TIME	0.50	\$247.50	\$0.00	\$247.50	review direct deposit report against info given IRS notice - response info
BNB001	FOR	TAW	KS	12/19/2024	TIME	1.00	\$495.00	\$0.00	\$495.00	review direct deposit report against info given IRS notice - response info
BNB001	FOR	TAW	KS	12/20/2024	TIME	1.50	\$742.50	\$0.00	\$742.50	review direct deposit report against info given IRS notice - response info
BNB001	FOR	FOR	RJK	12/27/2024	TIME	1.00	\$615.00	\$0.00	\$615.00	Research BOI reporting requirements ; correspondence from / to Ryniker & Trustee ; conference call with Trustee
BNB001	FOR	TAP	RJK	12/27/2024	TIME	1.00	\$615.00	\$0.00	\$615.00	Review property tax filings received from Ryan LLC ; correspondence on issuance of final returns ; correspondence on payment of property taxes due ; treatment for filing of final tax returns
						<u>7.50</u>	<u>\$4,132.50</u>	<u>\$0.00</u>	<u>\$4,132.50</u>	





ACH/Wiring Instructions  
Peapack Gladstone Bank  
500 Hills Drive  
Bedminster New Jersey 07921  
ABA #021205237  
Account #400139562

Rimon, PC  
100 Jericho Quadrangle, Suite 300  
Jericho, NY 11753

re: Buth-Na-Bodhaige, Inc (The Body Shop)-Chapter 7

Invoice #: 35912  
Date: 2/03/2025  
Due Date: 2/03/2025  
Client ID: BNB001

Please return top portion with remittance.

Amount Enclosed \$ \_\_\_\_\_

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*For Professional services rendered in connection with:*

Professional services rendered through February 1, 2025

Please see attached detail

Fees	\$24,509.00
Expenses	4,750.00

New Charges:	\$29,059.00
Plus Prior Balance:	243,494.75
New Balance:	<u>\$272,553.75</u>

Prior Balances

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Dr's/Cr's</u>	<u>Last Pymt</u>	<u>Invoice Balance</u>
34762	4/03/2024	4/03/2024	3,075.00	186.50	8/13/2024	2,888.50
35014	5/23/2024	5/23/2024	20,449.00	0.00		20,449.00
35084	6/13/2024	6/13/2024	34,444.50	0.00		34,444.50
35164	7/10/2024	7/10/2024	31,057.50	0.00		31,057.50
35241	8/06/2024	8/06/2024	47,706.00	0.00		47,706.00
35378	9/19/2024	9/19/2024	49,164.00	0.00		49,164.00
35457	10/14/2024	10/14/2024	27,187.50	0.00		27,187.50
35671	11/13/2024	11/13/2024	5,845.50	0.00		5,845.50
35771	12/17/2024	12/17/2024	20,619.75	0.00		20,619.75
35839	12/31/2024	12/31/2024	4,132.50	0.00		4,132.50
Prior Balance Due:						\$243,494.75

Aged Balances

<u>1/31/2025</u>	<u>1/15/2025</u>	<u>12/31/2024</u>	<u>12/15/2024</u>	<u>11/30/2024</u>	<u>11/15/2024+</u>	<u>Total</u>
29,059.00	0.00	24,752.25	0.00	0.00	218,742.50	\$272,553.75

Code	Charge	Staff	Date	Hours	Hourly		Narrative
					Rate	Amount	
BNB001	Correspondence	Kaylyn Schieferstein	01/07/25	0.50	495.00	247.50	review 2023 state notices
BNB001	Correspondence	Kaylyn Schieferstein	01/08/25	2.50	495.00	1,237.50	review 2023 notices - IRS, Pittsburgh, Michigan, Alabama, Toledo, Idaho, & Hawaii
BNB001	Tax Workpapers	Kaylyn Schieferstein	01/08/25	2.00	495.00	990.00	update write up to year end
BNB001	Correspondence	Kaylyn Schieferstein	01/09/25	0.50	495.00	247.50	review 2023 notices - IRS, Pittsburgh, Michigan, Alabama, Toledo, Idaho, & Hawaii
BNB001	Tax Prep	Russell Kranzler	01/02/25	0.20	615.00	123.00	Review and reconcile refund received from Oklahoma to 2023 tax returns ; correspondence
BNB001	Tax Prep	Russell Kranzler	01/02/25	0.10	615.00	61.50	Correspondence to council - data request for 2024 tax returns
BNB001	Tax Prep	Russell Kranzler	01/03/25	1.50	615.00	922.50	Review form 2 for 2024 ; set up write up for balance of 2024
BNB001	Forensic Examination	Russell Kranzler	01/03/25	0.40	615.00	246.00	Conference call with Ryniker and Silverman
BNB001	Forensic Examination	Russell Kranzler	01/03/25	2.00	615.00	1,230.00	Correspondence from Courtney ; review tax notices for Boone County, Washington, Indiana, NYS, Virginia, Upper Marion township, Fairlawn Ohio and NYS ; correspondence to Courtney
BNB001	Tax Prep	Russell Kranzler	01/06/25	1.00	615.00	615.00	2024 tax preparation ; review 2024 payroll register and W2 forms ; review form 2 - Trustee's summary of receipts and disbursements through 12/31/24
BNB001	Tax Prep	Russell Kranzler	01/07/25	1.50	615.00	922.50	Supervise preparation of 2024 federal and state tax returns ` ; closing for 12/31/24
BNB001	Tax Prep	Russell Kranzler	01/07/25	1.00	615.00	615.00	Review tax noytices and refunds for Maine, Virginia and Arizona ; compare to refunds requested ; various correspondence from / to Courtney and Brian Powers
BNB001	Tax Prep	Russell Kranzler	01/08/25	0.20	615.00	123.00	Review 2025 agenda from Courtney ; update agenda for accounting matters to0 be handled ; correspondence
BNB001	Tax Prep	Russell Kranzler	01/14/25	1.00	615.00	615.00	Review tax notices and refunds received for 2023 federal tax return and state and local tax notices from NYS, Washington and other local municipalities ; reconcile to returns filed and other correspondence ; correspondence to counsel
BNB001	Technology Service Charge	Entries	01/31/25	-		4,750.00	Technology Service charges for Federal Income tax return and 58 state and local income tax returns
BNB001	Tax Workpapers	Kaylyn Schieferstein	01/31/25	6.00	495.00	2,970.00	update write up based on review / book entries / cash rec WP / security deposit WP / taxes paid WP / update gain on sale book for NC Wake Forest property / create NC asset sale WP / AR WP / entries to close out fixed assets
BNB001	Tax Workpapers	Kaylyn Schieferstein	02/01/25	7.00	495.00	3,465.00	update write up based on review / book entries / cash rec WP / security deposit WP / taxes paid WP / update gain on sale book for NC Wake Forest property / create NC asset sale WP / AR WP / entries to close out fixed assets
BNB001	Tax Prep	Rihui Wu	01/17/25	1.50	495.00	742.50	Prepare 2024 fixed asset reconciliation for tax
BNB001	Tax Prep	Rihui Wu	01/23/25	2.50	495.00	1,237.50	Update 2024 tax workpapers & returns related to final year assets dispositions / Sale of NC Properties
BNB001	Tax Prep	Rihui Wu	01/25/25	0.50	495.00	247.50	Update 2024 tax workpapers & returns related to final year assets dispositions / Sale of NC Properties
BNB001	Tax Workpapers	Rihui Wu	01/29/25	0.50	495.00	247.50	Update 2024 final return fixed asset related workpapers
BNB001	Tax Prep	Rihui Wu	01/30/25	0.50	495.00	247.50	Prepare documents for analysis
BNB001	Tax Prep	Rihui Wu	02/01/25	2.00	495.00	990.00	Update 2024 sale & abandon of fixed assets related
BNB001	Tax Prep	Russell Kranzler	01/25/25	0.50	615.00	307.50	2024 Tax preparation ; discuss write off of all remaining fixed assets ; supervise tax preparation for 2024
BNB001	Tax Prep	Russell Kranzler	01/27/25	1.00	615.00	615.00	Tax preparation for 2024 ; planning, review write up for 2024 ; sale and disposal of fixed assets
BNB001	Forensic Examination	Russell Kranzler	01/28/25	0.20	615.00	123.00	Correspondence from / to Linda Tumino and Ryan LLC on tax claims and property tax filings
BNB001	Tax Prep	Russell Kranzler	01/29/25	0.50	615.00	307.50	Conference call with Trustee on payment of property and income taxes in 2025, sale and disposal of fixed assets
BNB001	Tax Prep	Russell Kranzler	01/29/25	2.50	615.00	1,537.50	Review write up of receipts and disbursements for all of Trustee's bank accounts for 2024 ; reconcile cash receipts to closing statement on sale of DC warehouse and other fixed assets ; prepartion of 2024 tax returns
BNB001	Forensic Examination	Russell Kranzler	01/30/25	1.00	615.00	615.00	Review 2024 write items and categorize open items for recording of receipts and disbursements
BNB001	Tax Prep	Russell Kranzler	01/31/25	2.00	615.00	1,230.00	Review write of all Trustee bank accounts, discuss categorizations with staff ; reconciliation of all cash and security deposit accounts ; recording of fixed asset sales and disposals for 2024
BNB001	Tax Workpapers	Russell Kranzler	02/01/25	2.00	615.00	1,230.00	Supervise tax preparation - write up of Trustee's bank accounts for 2024 ; write off, dispositions, sale and reconciliation of fixed assets for 2024
				44.60		29,059.00	
	Fees			44.60		24,309.00	
	Expenses					4,750.00	
	Total			44.60		29,059.00	
				-		-	



ACH/Wiring Instructions  
Peapack Gladstone Bank  
500 Hills Drive  
Bedminster New Jersey 07921  
ABA #021205237  
Account #400139562

Rimon, PC  
100 Jericho Quadrangle, Suite 300  
Jericho, NY 11753

re: Buth-Na-Bodhaige, Inc (The Body Shop)-Chapter 7

Invoice #: 36033  
Date: 3/05/2025  
Due Date: 3/05/2025  
Client ID: BNB001

Please return top portion with remittance.

Amount Enclosed \$ \_\_\_\_\_

For Professional services rendered in connection with:

Professional services rendered through February 28, 2025

Please see attached detail

Fees \$39,357.00  
Expenses \$9.92

New Charges: \$39,366.92  
Plus Prior Balance: 187,525.87  
New Balance: \$226,892.79

Prior Balances

Invoice #	Invoice Date	Due Date	Amount	Dr's/Cr's	Last Pymt	Invoice Balance
35164	7/10/2024	7/10/2024	31,057.50	27,245.88	2/05/2025	3,811.62
35241	8/06/2024	8/06/2024	47,706.00	0.00		47,706.00
35378	9/19/2024	9/19/2024	49,164.00	0.00		49,164.00
35457	10/14/2024	10/14/2024	27,187.50	0.00		27,187.50
35671	11/13/2024	11/13/2024	5,845.50	0.00		5,845.50
35771	12/17/2024	12/17/2024	20,619.75	0.00		20,619.75
35839	12/31/2024	12/31/2024	4,132.50	0.00		4,132.50
35912	2/03/2025	2/03/2025	29,059.00	0.00		29,059.00
Prior Balance Due:						\$187,525.87

Aged Balances

<u>3/15/2025</u>	<u>2/28/2025</u>	<u>2/15/2025</u>	<u>1/31/2025</u>	<u>1/15/2025</u>	<u>12/31/2024+</u>	<u>Total</u>
39,366.92	0.00	29,059.00	0.00	0.00	154,334.37	\$226,892.79

Code	Charge	Staff	Date	Hours	Hourly Rate	Amount	Narrative
BNB001	Other Expenses	Entries	02/28/25	-	-	9.92	- Certified mail - NE Dept of Revenue
BNB001	Tax Workpapers	Kaylyn Schieferstein	02/12/25	2.50	495.00	1,237.50	update tax adjustment rec
BNB001	Tax Workpapers	Kaylyn Schieferstein	02/13/25	5.00	495.00	2,475.00	ROU assets write off / impairment write off / inventories write off / IFRS16 adjustment
BNB001	Tax Prep	Kaylyn Schieferstein	02/21/25	1.00	495.00	495.00	M-1 adjustments - sales, COGS, other income, impairment, goodwill
BNB001	Tax Prep	Kaylyn Schieferstein	02/22/25	4.00	495.00	1,980.00	M-1 adjustments - sales, COGS, other income, impairment, goodwill
BNB001	Tax Prep	Kaylyn Schieferstein	02/24/25	3.00	495.00	1,485.00	tax preparation / m-1 adjustments
BNB001	Tax Prep	Kaylyn Schieferstein	02/25/25	9.00	495.00	4,455.00	prepare tax return with M-1 adjustments / state allocations / state recs
BNB001	Tax Prep	Kaylyn Schieferstein	02/26/25	6.50	495.00	3,217.50	state efilng diagnostics / turn on final returns for states / state recs
BNB001	Tax Prep	Kaylyn Schieferstein	02/27/25	7.00	495.00	3,465.00	state allocations / tax due/overpayment rec
BNB001	Tax Prep	Kaylyn Schieferstein	02/28/25	0.50	495.00	247.50	review open items with Russ
BNB001	Tax Workpapers	Rihui Wu	02/03/25	1.00	495.00	495.00	Update 2024 tax workpapers
BNB001	Tax Prep	Rihui Wu	02/13/25	0.50	495.00	247.50	Review 2024 tax workpapers
BNB001	Tax Prep	Russell Kranzler	02/03/25	1.00	615.00	615.00	Review fixed assets reconciliation for 2024 ; discussion with staff regarding write off of assets and adjustment / write off of impairment accounts
BNB001	Tax Prep	Russell Kranzler	02/03/25	2.00	615.00	1,230.00	Correspondence and phone calls on tax notices from Idaho, IRS, Boone County, Fairlawn County, Toledo and Hawaii
BNB001	Tax Prep	Russell Kranzler	02/03/25	0.50	615.00	307.50	Conference call with Margaret Robideau of Hawaii on status of 23 income tax refund, excise tax returns and withholdng tax returns
BNB001	Tax Prep	Russell Kranzler	02/03/25	1.00	615.00	615.00	Review monthly excise tax filings through March 2024, summarize filings , prepare form G-39, annual excise tax return for 2024
BNB001	Tax Prep	Russell Kranzler	02/03/25	1.50	615.00	922.50	Review status of 2023 tax refunds requested ; prepare template letter for refund requests
BNB001	Tax Prep	Russell Kranzler	02/03/25	1.00	615.00	615.00	'2nd interim fee application
BNB001	Tax Prep	Russell Kranzler	02/04/25	1.50	615.00	922.50	2nd interim fee application ; discussion and correspondence to counsel
BNB001	Tax Prep	Russell Kranzler	02/06/25	0.50	615.00	307.50	Correspondence from Hawaii on offsetting tax refunds against other tax claims ; draft letter for Trustee ; correspondence to / from Hawaii and Trustee
BNB001	Tax Prep	Russell Kranzler	02/13/25	5.00	615.00	3,075.00	Review preliminary trial balance and supporting work papers at 12/31/24 for tax preparation ; analyze cash write up of Trustee's bank accounts ; review accounts receivable schedules ; correspondence to counsel and Body Shop personnel for further details
BNB001	Tax Prep	Russell Kranzler	02/13/25	0.20	615.00	123.00	Conference call with Trustee
BNB001	Tax Prep	Russell Kranzler	02/18/25	0.50	615.00	307.50	Correspondence to / from Marsha Jeffrey and Jennifer Wale on data requests ; correspondence from / to counsel
BNB001	Tax Prep	Russell Kranzler	02/19/25	2.50	615.00	1,537.50	Review tax notices and prepare responses where applicable for Travis County Texas, Nebraska, Maumee Ohio, Indiana, Upper Merion County, Toledo Ohio, the IRS, South Carolina and NYS ; correspondence to counsel
BNB001	Tax Prep	Russell Kranzler	02/20/25	0.50	615.00	307.50	Conference call with Trustee on 2024 tax return ; coordinate process for obtaining information for tax return from prior employees
BNB001	Tax Prep	Russell Kranzler	02/20/25	0.20	615.00	123.00	Data request and correspondence to former Body Shop employees for 2024 tax return
BNB001	Tax Prep	Russell Kranzler	02/20/25	0.20	615.00	123.00	Response to IRS notice for 2023 ; fax response to IRS
BNB001	Tax Prep	Russell Kranzler	02/20/25	0.20	615.00	123.00	Contact South Carolina on 2023 income tax balance due
BNB001	Tax Prep	Russell Kranzler	02/20/25	0.20	615.00	123.00	Tax correspondence to Hawaii and Alabama
BNB001	Tax Prep	Russell Kranzler	02/20/25	0.50	615.00	307.50	Completion of annual excise tax return for Hawaii ; finalize consent letter with Trustee to apply refunds due against open tax liabilities ; correspondence to Hawaii
BNB001	Tax Prep	Russell Kranzler	02/20/25	1.00	615.00	615.00	Correspondence from Hawaii department of revenues ; complete form G-49 and supporting schedules G-75 and GE
BNB001	Tax Prep	Russell Kranzler	02/21/25	0.20	615.00	123.00	Correspondence to Hawaii Department of Revenue
BNB001	Tax Prep	Russell Kranzler	02/21/25	0.20	615.00	123.00	Discussion with Margaret Robideau on duplicate filing by Debtor reducing excise tax due to ZERO ; reconcile income tax overpayment for 2023
BNB001	Tax Prep	Russell Kranzler	02/22/25	0.20	615.00	123.00	Review correspondence from Brian Ryniker regarding final payroll tax returns for Minnesota and other states
BNB001	Tax Prep	Russell Kranzler	02/22/25	0.20	615.00	123.00	Correspondence from / to Ryan LLC on 2024 property tax returns and the issuance of final property tax returns for all jurisdictions
BNB001	Tax Prep	Russell Kranzler	02/24/25	2.00	615.00	1,230.00	Supervise staff in preparation of 2023 federal, state and local income tax returns
BNB001	Tax Prep	Russell Kranzler	02/25/25	1.50	615.00	922.50	Supervise preparation of 2024 tax returns ; coordinate filing of final state and local tax returns for 2024
BNB001	Tax Prep	Russell Kranzler	02/26/25	0.50	615.00	307.50	California Civil Rights Department - 2024 Pay Data Reporting - review correspondence from Wale and Rimon ; review regulations to determine if Debtor must file for 2024 ; correspondence
BNB001	Tax Prep	Russell Kranzler	02/27/25	2.00	615.00	1,230.00	Supervise tax preparation for 2024 ; address potential write offs ; data required to finalize tax returns
BNB001	Tax Prep	Russell Kranzler	02/28/25	5.00	615.00	3,075.00	Review preliminary tax trial balance ; review supporting work papers ; account reconciliations ; write offs of assets disposed of ; book versu tax differences
				<u>71.80</u>		<u>39,366.92</u>	

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re:

Buth-Na-Bodhaige, Inc.  
Chapter 7  
Case No. 24-10392 (DSJ)

Debtor.  
-----X

CERTIFICATE OF PROFESSIONAL

Russell Kranzler, CPA, Certified Forensic Accountant, CFF a member of the firm of Held, Kranzler, McCosker & Pulice, LLP ("Firm") and person in charge of this matter, hereby certifies as follows:

- 1) I have read the foregoing application ("Application") and to the best of my knowledge, information, and belief, formed after reasonable inquiry, The Application substantially complies with the mandatory guidelines of this Court for fees and disbursements for professionals ("Guidelines").
- 2) To the best of my knowledge, information, and belief, formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Guidelines, except as specifically noted in this Certification and Application.
- 3) Except to the extent prohibited by the Guidelines, the fees and disbursements sought in the Application are billed at rates and in accordance with practices customarily employed by Applicant and generally accepted by Applicant's clients.
- 4) The Trustee, represented by the Applicant, has been provided with a copy of the Application at least ten days before the date set by the Court or any applicable rules for filing fee applications, has reviewed the Application and has approved it.
- 5) The Trustee has been provided no later than 20 days after the end of each month with a statement of fees and disbursements accrued during such month.

Dated: New York, New York  
March 5, 2025

Held, Kranzler, McCosker, & Pulice LLP



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Russell Kranzler, CPA, Certified Forensic Accountant, CFF  
Accountant to the Examiner