

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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**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