

FILED 11/18/2020
DOCUMENT NO. 12510-2020
FPSC - COMMISSION CLERK

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)	Case No. 02-43578
)	
STARNET, INC.,)	Chapter 7
)	
Debtor.)	Hon. Jacqueline P. Cox
)	
)	Hearing Date: November 24, 2020
)	Hearing Time: 1:00 p.m.

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NOTICE OF APPLICATION

TO: PARTIES LISTED ON ATTACHED SERVICE LIST

PLEASE TAKE NOTICE that on Tuesday, November 24, 2020, at 1:00 p.m., I will appear before the Honorable Jacqueline P. Cox, or any judge sitting in Judge Cox's place, and present the **Application of Chapter 7 Trustee for Entry of Order Authorizing (1) Employment of Accountant, Retroactively, and (2) Payment of First and Final Fees**, a true and correct copy of which is attached and served upon you.

This motion will be presented and heard telephonically using Zoom for Government. No personal appearance in court is necessary or permitted. To appear and be heard telephonically on the motion, you must do the following:

To appear by video, (1) use this link: <https://www.zoomgov.com/>. (2) Enter the meeting ID 1612732896. (3) Enter the passcode 778135.

To appear by telephone, (1) call Zoom for Government at 1-669-254-5252 or 1-646-828-7666. (2) Enter the meeting ID 1612732896. (3) Enter passcode 778135.

When prompted identify yourself by stating your full name.

To reach Judge Cox's web page go to www.ilnb.uscourts.gov and click on the tab for Judges.

If you object to this motion and want it called on the presentment date above, you must file a Notice of Objection no later than two (2) business days before that date. If a Notice of Objection is timely filed, the motion will be called on the presentment date. If no Notice of Objection is timely filed, the court may grant the motion in advance without a hearing.

Dated: November 13, 2020

Respectfully submitted,

GUS A. PALOIAN, not individually or personally, but solely in his capacity as the Chapter 7 Trustee of the Debtor's Estate

By: /s/ Devvrat Sinha

Gus A. Paloian (6188186)
Devvrat Sinha (6314007)
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Counsel to Chapter 7 Trustee
Gus A. Paloian

CERTIFICATE OF SERVICE

The undersigned attorney hereby certifies that on November 13, 2020, he caused to be served a true and correct copy of each of the **Notice of Application and Application of Chapter 7 Trustee for Entry of Order Authorizing (1) Employment of Accountant, Retroactively, and (2) Payment of First and Final Fees** via (i) the Court's CM/ECF electronic noticing system, upon all registered participants in this proceeding, so identified on the attached Service List; and (ii) First Class, U.S. Mail, postage prepaid, upon each of the parties, as noted, on the attached Service List.

Dated: November 13, 2020

/s/ Devvrat Sinha _____
Devvrat Sinha

**STARNET, INC.
CASE NO. 02-43578**

SPECIAL SERVICE LIST

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**STARNET, INC.
Case No. 02-43578**

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Case No. 02-43578

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Quarles & Brady
300 N. LaSalle Street
Suite 4000
Chicago, IL 60654

AT&T Corp.
C/O Lowenstein Sandler LLP
One Lowenstein Drive
Roseland, NJ 07068

Commonwealth of Pennsylvania
Dept. of Revenue
1846 Brookwood St.
Harrisburg, PA 17104

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:) Case No. 02-43578
)
STARNET, INC.,) Chapter 7
)
Debtor.) Hon. Jacqueline P. Cox
)
) Hearing Date: November 24, 2020
) Hearing Time: 1:00 p.m.

**APPLICATION OF CHAPTER 7 TRUSTEE FOR ENTRY OF ORDER
AUTHORIZING (1) EMPLOYMENT OF ACCOUNTANT, RETROACTIVELY,
AND (2) THE TRUSTEE TO PAY ACCOUNTANT FIRST AND FINAL FEES**

Gus A. Paloian, not individually or personally, but solely in his capacity as the Chapter 7 trustee (the “Trustee”) of the bankruptcy estate (the “Estate”) of the above-captioned Debtor (the “Debtor”), respectfully requests (the “Application”) that this Court enter an order pursuant to 11 U.S.C. §§ 105(a), 327(a), 327(c) and 328(a), and Federal Rule (“Rule”) of Bankruptcy Procedure 2014, (1) authorizing and approving the Trustee’s retention and employment of the accounting firm of Kutchins, Robbins & Diamond, Ltd. (“KRD”), retroactively, to provide the Estate with accounting services on the terms stated herein, and (2) authorizing the Trustee to pay first and final fees to KRD in the amount of \$3,626.50. In support of this Application, the Trustee respectfully states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334, and Internal Operating Procedure 15(a) of the United States District Court for the Northern District of Illinois.

2. Venue of the above-captioned case (the “Case”) and of this Application is proper in this Judicial District pursuant to 28 U.S.C. §§ 1408 and 1409.

3. This matter is a core proceeding within the meaning of 28 U.S.C. §§ 157(b)(1) and (b)(2)(A) and (O).

4. The predicates for the relief requested herein are 11 U.S.C. §§ 105(a), 327(a) and (d), and 328(a), as supported by Federal Rules of Bankruptcy Procedure 2014.

I. PROCEDURAL HISTORY

5. On November 6, 2002, the Debtor filed its voluntary petition for relief under Chapter 11 of the Bankruptcy Code.

6. On December 13, 2005, the Court entered an Order converting the Case to one under Chapter 7. Also on December 13, 2005, the Court entered that certain Order directing the United States Trustee to appoint a Chapter 7 trustee of the Debtor's Estate. Subsequently, Gus A. Paloian was appointed to serve as Trustee.

II. RELIEF REQUESTED

7. Pursuant to Court Order entered May 8, 2006, the Trustee retained the accounting firm of Popowcer Katten, Ltd. ("Popowcer") to provide certain accounting services to the Estate, including, but not limited to, preparing and filing a tax return or returns for the Estate and preparing and filing employee payroll taxes. Popowcer performed these services through and including December 31, 2016.

8. As of January 1, 2017, Popowcer merged with KRD (the "Merger"). Due to the Merger, and subject to the Court's approval, the Trustee requests authority to retain the same accountants/tax preparers now employed with KRD to continue the effective administration of the Estate.

9. The Trustee believes that: (A) KRD is well-reputed and has extensive expertise in the field of accounting; and (B) that retaining and employing the same accountants/tax

preparers now employed with KRD would be the most efficient and cost-effective means by which to obtain tax accounting services.

10. KRD typically bills on an hourly basis pursuant to the rates listed on its hourly fee schedule (the “Hourly Rates”). The Hourly Rates can be found in the Fee Schedule which is attached hereto as **Exhibit 1**.

11. KRD has expressed its willingness to perform services for compensation pursuant to its Hourly Rates, and KRD will submit one or more fee applications in the future for this Court’s consideration and approval.

12. The facts and circumstances supporting KRD’s employment are set forth in the individual Affidavit of Lois West, a certified public accountant and principal of KRD (collectively, the “West Affidavit”). The West Affidavit is attached hereto as **Exhibit 2**.

13. Pursuant to the West Affidavit, KRD represents that:

- A. Neither KRD, nor any partner or employee thereof, holds or represents any interest adverse to the Debtor or the Estate;
- B. KRD is a “disinterested person,” as that term is used and defined in Sections 327(a) and 101(14) of the Bankruptcy Code, respectively; and
- C. In accordance with Rule 2014(a), KRD does not have any connection with the Debtor, its creditors, the United States Trustee or any person employed in the office of the United States Trustee, any other party-in-interest, or its respective attorneys or accountants.

14. KRD has not received any compensation from the Estate to date in the case.

15. The Trustee requests authority to pay KRD its first and final fees in the amount of \$3,626.50 without further order of the Court. A copy of KRD's itemized fee statement is attached hereto as **Exhibit 3**.

IV. BASIS FOR THE REQUESTED RELIEF

A. The Employment of KRD

16. Pursuant to Sections 105(a), 327(a), 327(c) and 328(a) of the Bankruptcy Code, and Rule 2014, the Trustee respectfully requests that the Court enter an order authorizing and approving the retention and employment of the accounting firm of KRD to perform tax accounting services on the terms stated herein.

17. Section 327(a) of the Bankruptcy Code authorizes the Trustee to employ, with the court's approval, one or more accountants "that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under [the Bankruptcy Code]." 11 U.S.C. § 327(a). Furthermore, Section 327(c) provides that a "a person is not disqualified for employment under this section solely because of such person's employment by or representation of a creditor, unless there is an objection by another creditor or the United States trustee, in which case the court shall disapprove such employment if there is an actual conflict of interest." 11 U.S.C. § 327(c).

18. The facts and circumstances supporting KRD's employment are set forth in the individual Affidavit of Lois West, a certified public accountant and principal of KRD (collectively, the "West Affidavit"). The West Affidavit is attached hereto as **Exhibit 2**.

19. To date, KRD has not received any compensation from the Estate.

20. In addition, the West Affidavit represents the following:

- a. KRD is a "disinterested person," as that term is used and defined in Sections 327(a) and 101(14) of the Bankruptcy Code, respectively; and

b. In accordance with Rule 2014(a), KRD does not have any connection with the Debtor, its creditors, the United States Trustee or any person employed in the office of the United States Trustee, any other party-in-interest, or its respective attorneys or accountants.

21. In accordance with Bankruptcy Code Section 327(c), KRD is not disqualified for employment by the estate solely because of KRD's representation of Trustee Goldstein.

Accordingly, KRD satisfies the applicable standards for employment by the estate pursuant to Bankruptcy Code Sections 327(a) and 327(c).

B. The Hourly Rates

22. Section 328(a) permits the Trustee, with the Court's approval, to "employ or authorize the employment of a professional person under section 327 . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, or on a contingent fee basis." 11 U.S.C. § 328(a).

23. An important policy consideration underlies this provision, that is, "[if] the most competent professionals are to be available for [employment in bankruptcy matters], they must know what they will receive for their expertise and commitment [and] [c]ourts must protect those agreements and expectations, once found to be acceptable." In re Merry-Go-Round Enters., Inc., 244 B.R. 327, 337 (Bankr. D. Md. 2000) (internal quotation marks omitted, alteration added, and quoting In re National Gypsum Co., 123 F.3d 861, 863 (5th Cir. 1997)).

24. Subject to this Court's approval, the Trustee is willing to pay KRD its Hourly Rates for its services, and requests this Court's approval to pay KRD's fees without further Order of the Court.

25. The Trustee believes that the Hourly Rates are very reasonable. In this respect, and based upon the Trustee's experience in hiring accountants in similar bankruptcy cases, the Trustee believes that the Hourly Rates: (A) appropriately reflect the nature of the services to be

provided by KRD; and (B) fall within, if not below, the compensation range that other accountants charge for similar services.

26. Accordingly, the Trustee respectfully submits that the proposed terms of KRD's employment should be approved pursuant to Section 328(a).

III. NOTICE

27. Notice of this Application has been given to: (a) the Office of the United States Trustee, (b) the Debtor, (c) the creditors of the Estate, (d) those parties requesting notice in the Case; and (e) to the extent not already included therein, those parties receiving notice via the Court's CM/ECF system. The Trustee respectfully requests that notice be deemed sufficient and that the Court find that no other or further notice is necessary.

IV. NO PRIOR REQUEST

28. No prior request for the relief requested herein has been made to this Court or to any other court.

WHEREFORE, Gus A. Paloian, not individually or personally, but solely in his capacity as the Trustee of the Debtor's Estate, respectfully requests that the Court enter an order: (a) granting the Application; (b) approving the Trustee's proposed employment of KRD, retroactive to the Merger; (c) authorizing the Trustee to pay KRD its first and final fees without further Order of the Court; and (d) granting any other relief the Court deems just and appropriate.

Dated: November 13, 2020

Respectfully submitted,

GUS A. PALOIAN, not individually or personally, but solely in his capacity as the Chapter 7 Trustee of the Debtor's Estate,

By: /s/ Devvrat Sinha

Gus A. Paloian (6188186)
Devvrat Sinha (6314007)
SEYFARTH SHAW LLP
233 South Wacker Drive, Suite 8000
Chicago, Illinois 60606
Telephone: (312) 460-5000
Facsimile: (312) 460-7000
gpaloian@seyfath.com
dsinha@seyfarth.com

Counsel to Chapter 7 Trustee
Gus A. Paloian

EXHIBIT 1

KUTCHINS, ROBBINS & DIAMOND, LTD.

FEE SCHEDULE

TAX PARTNERS	\$375 - \$425
MANAGERS / DIRECTORS	\$300 - \$375
SENIORS / SUPERVISORS	\$200 - \$265
STAFF	\$150 - \$175

EXHIBIT 2

EXHIBIT 3



Kutchins, Robbins & Diamond, Ltd.

1101 Perimeter Drive, Suite 760
Schaumburg, Illinois 60173

Phone: (847) 240-1040
Fax: (847) 240-1055

www.krdcpas.com
rsandfox@krdcpas.com

Invoice #: 104963 **Date:** 06/30/20
Amount: \$3,626.50 **Due:** 07/30/20

Starnet, Inc. (02-43578)
c/o Gus Paloian, Trustee
233 S. Wacker Drive, Suite 8000
Chicago, IL 60606

Beginning Balance	\$0.00
Invoices	3,626.50
Receipts	0.00
Adjustments	0.00
Service Charges	0.00
Amount Due	\$3,626.50

All work performed per the attached detail.



Please return this portion with payment. Thank you for your prompt payment.

Invoice #: 104963 Date: 06/30/2020 Due Date: 07/30/2020	Amount Due: \$3,626.50 Payment Amount: \$ _____ Payment Type: <input type="checkbox"/> Check <input type="checkbox"/> Credit Card	ID: 378150 Starnet, Inc. (02-43578)
Net 30. If we have not received your payment within 30 days a service charge may be assessed at an annual rate of 18%.	Card Type: _____ Card #: _____ Exp Date: _____ 3 or 4 Digit Code: _____ Signature: _____ Billing Address (if different than above): _____ _____	
Please make checks payable to Kutchins, Robbins & Diamond, Ltd.		

DATE	STAFF HOURS	RATE	BILLED	ACTIVITY	DESCRIPTION OF WORK PERFORMED	
For Client: Starnet, Inc. (02-43578)					3,626.50	
06/08/2017	LLW	2.90	255.00	739.50	Preparation	Prepare workpapers and federal and state corporate income tax returns for year ended 12/31/16. Prepare transmittal letters and 505(b) letters. Draft statement for attachment to returns re: bankruptcy filing.
04/08/2018	LLW	0.20	255.00	51.00	Extensions Preparation	Prepare form 7004 - Request to extend time to file corporate income tax returns for 2017.
05/24/2018	LLW	2.50	265.00	662.50	Preparation	Prepare workpapers and federal and state corporate income tax returns for year ended 12/31/17 - forms 1120 and IL-1120. Draft statement for attachment to returns re: bankruptcy filing. Prepare transmittal letters and 505(b) letters.
05/25/2018	LLW	0.30	265.00	79.50	Review	Final review - check assembly and sign returns for year ended 12/31/17.
02/08/2019	LLW	2.00	265.00	530.00	Preparation	Review information received from trustee. Prepare workpapers for year ended 12/31/18.
02/11/2019	LLW	1.80	265.00	477.00	Preparation	Finalize returns for year ended 12/31/18 - forms 1120 and IL-1120. Prepare transmittal letters and 505(b) letters - and footnote to returns re: bankruptcy filing.
02/13/2019	LLW	1.00	265.00	265.00	Preparation	Finalize returns for 12/31/18 - forms 1120 and IL-1120. Prepare transmittal letter and 505(b) letters. Draft note to returns re: bankruptcy filing.
02/14/2019	LLW	0.30	265.00	79.50	Review	Final review - check assembly and sign returns for year ended 12/31/18 - forms 1120 and IL-1120.
06/18/2020	LLW	1.00	275.00	275.00	Preparation	Review information received from trustee and prepare workpapers for final year ended 12/31/19.
06/19/2020	LLW	1.40	275.00	385.00	Preparation	Prepare federal and state corporate returns for final year ended 12/31/19 - forms 1120 and IL-1120.
06/19/2020	LLW	0.30	275.00	82.50	Review	Final review - check assembly and sign returns for final year ended 12/31/19 - forms 1120 and IL-1120

Billed Amount	\$3,626.50
Invoice Total	\$3,626.50

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
Eastern Division

In Re:)	BK No.: 02-43578
)	
STARNET, INC.)	Chapter: 7
)	Honorable Jacqueline Cox
)	
Debtor(s))	

**ORDER AUTHORIZING CHAPTER 7 TRUSTEE'S APPLICATION TO
(1) EMPLOY KUTCHINS, ROBBINS & DIAMOND, LTD. AS HIS ACCOUNTANT,
RETROACTIVELY, AND (2) PAY ACCOUNTANT FIRST AND FINAL FEES**

Upon the Application (the "Application") of Chapter 7 Trustee (the "Trustee") for Entry of Order Authorizing and Approving (1) the Retention of Kutchins, Robbins & Diamond, Ltd. ("KRD") as His Accountant, Retroactively, and (2) the Payment of First and Final Fees; and upon the Affidavit of Lois West (the "West Affidavit"); due and adequate notice of the Application having been provided and no other or further notice being required;

IT IS ORDERED THAT:

1. The Application is granted.
2. The notice of the Application as given is deemed sufficient and proper.
3. In accordance with 11 U.S.C. §§ 105(a), 327(a), and 328(a), and Federal Rule of Bankruptcy Procedure 2002(a)(6), the retention and employment of KRD on the terms and conditions described in the Application and the West Affidavit, is authorized and approved.
4. The Court shall retain jurisdiction over any matter or dispute arising from or relating to the implementation of this Order.

Enter:

Honorable Jacqueline Cox
United States Bankruptcy Judge

Dated:

Prepared by:

Gus A. Paloian (06188186)
Devvrat Sinha (6314007)
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