

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE


PROOF OF CLAIM

In re:  
**ALSET OWNERS, LLC, et al**

Case Number:  
**09-11960 (BLS)**

NOTE: See Reverse for List of Debtors/Case Numbers/ important details. This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor and Address: the person or other entity to who the debtor owes money or property

 20934399000728  
BERENFELD SPRITZER SHECHTER  
& SHEER  
2525 PONCE DE LEON BLVD 5TH FL  
CORAL GABLES, FL 33134

Creditor Telephone Number **(305) 274-4600**

Name and address where payment should be sent (if different from above):  
Payment Telephone Number ( )

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  
 Check this box if you are the debtor or trustee in this case.

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.  
**THIS SPACE IS FOR COURT USE ONLY**

RECEIVED  
OCT 15 2009  
BMC GROUP

Check this box to indicate that this claim amends a previously filed claim.  
Claim Number (see reverse):

1. AMOUNT OF CLAIM AS OF DATE CASE FILED \$ **8,657.25**

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.  
If all or part of your claim is entitled to priority, complete item 5.  
 Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

2. BASIS FOR CLAIM: **Court ordered appointment for accounting and Tax Compliance Services**

(See instructions #2 and #3a on reverse side.)

3. LAST FOUR DIGITS OF ANY NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:  
3a. Debtor may have scheduled account as:

4. SECURED CLAIM (See instruction #4 on reverse side.)  
Check the appropriate box if your claim is secured by a lien on property or a right of set off and provide the requested information  
Secured Claim Amount: \$ \_\_\_\_\_ **DO NOT** include the priority portion of your claim here.  
Unsecured Claim Amount: \$ \_\_\_\_\_  
Nature of property or right of setoff:  
 Real Estate  Motor Vehicle  Other \_\_\_\_\_  
Amount of arrearage and other charges at time case filed included in secured claim, Value of Property: \$ \_\_\_\_\_ Annual Interest Rate: \_\_\_\_\_ % if any: \$ \_\_\_\_\_ Basis for Perfection: \_\_\_\_\_

5. PRIORITY CLAIM  
 Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Unsecured Priority Claim Amount: \$ \_\_\_\_\_ Include **ONLY** the priority portion of your unsecured claim here.  
**You MUST specify the priority of the claim:**  
 Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)  
 Wages, salaries, or commissions (up to \$10,950\*), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).  
 Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).  
 Up to \$2,425\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use -11 U.S.C. § 507(a)(7).  
 Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).  
 Other - Specify applicable paragraph of 11 U.S.C. § 507(a) ( \_\_\_\_\_ ).  
\* Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

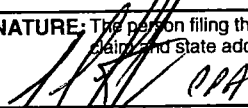
6. CREDITS: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. SUPPORTING DOCUMENTS: Attach redacted copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements. You may also attach a summary. Attach redacted copies of evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are not available, please explain.  
**DATE-STAMPED COPY:** To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. **DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.**

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 4:00 pm, prevailing Eastern Time on December 15, 2009 for Non-Governmental Claimants OR on or before December 15, 2009 for Governmental Units.  
BY MAIL TO:  
Alset Owners, LLC, et al.  
c/o BMC Group, Claims Processing  
PO Box 3020  
Chanhassen, MN 55317-3020  
BY HAND OR OVERNIGHT DELIVERY TO:  
Alset Owners, LLC, et al.  
c/o BMC Group, Claims Processing  
18750 Lake Drive East  
Chanhassen, MN 55317

**THIS SPACE FOR COURT USE ONLY**  
  
00076

DATE  
**10/14/09**

SIGNATURE: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  
 CPA

**Berenfeld Spritzer Shechter Sheer LLP**  
**Certified Public Accountants and Business Advisors**  
2525 Ponce de Leon Boulevard  
5th Floor  
Coral Gables FL 33134  
Phone: (305) 274-4600 Fax: (305) 274-4601

Alset, LLC, Altes, LLC, and Setla, LLC  
Bankruptcy Estate- c/o Leonard Levitsky  
1200 North Federal Highway, Suite 111-B  
Boca Raton FL 33432

*Invoice #:* 194036  
*Date:* October 01, 2009  
*Client ID:* 8513

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***For Professional Services Rendered :***

Preparation of state partnership tax returns for the year ended  
December 31, 2008

- Ohio, Michigan, Missouri, Arkansas and Illinois

(Detail time charges attached)

New Charges:	\$8,657.25
Prior Balance:	0.00
<b>Please Pay This Amount</b>	<b>\$8,657.25</b>

**Invoices Payable Upon Receipt - Please Make Checks Payable to Berenfeld Spritzer Shechter & Sheer LLP**

**Berenfeld Spritzer Shechter LLP  
Certified Public Accountants and Business Advisors  
Invoice Detail Report**

Client: 8513 Alset, LLC, Altes, LLC, and Setlia, LLC

Invoice: 194036 Invoice Date: 10/1/2009 Invoice Amount: \$8,657.25  
Reference: 194036 Due Date: 10/5/2009

**WIP Billed:**

<u>Client ID</u>	<u>Eng ID</u>	<u>WC ID</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>
8513	GEN	AC03	IM	8/26/2009	BT	1.50	\$330.00	\$0.00	\$330.00	finalize return
8513	GEN	AC03	MSG	8/4/2009	BT	0.50	\$175.00	\$0.00	\$175.00	review letter from Rocco, print draft of return to pdf and email copy to him
8513	GEN	T008	IM	8/6/2009	BT	2.25	\$495.00	\$0.00	\$495.00	review of apportionment schedule
8513	GEN	T008	IM	8/6/2009	BT	1.50	\$330.00	\$0.00	\$330.00	2008 state tax returns
8513	GEN	T008	IM	8/7/2009	BT	2.75	\$605.00	\$0.00	\$605.00	2008 state tax returns
8513	GEN	T008	IM	8/14/2009	BT	3.25	\$715.00	\$0.00	\$715.00	preparation of state returns
8513	GEN	T008	IM	8/15/2009	BT	2.50	\$550.00	\$0.00	\$550.00	state tax returns
8513	GEN	T008	IM	8/17/2009	BT	4.25	\$935.00	\$0.00	\$935.00	state tax returns
8513	GEN	T008	IM	8/20/2009	BT	2.50	\$550.00	\$0.00	\$550.00	state tax returns 2008
8513	GEN	T008	IM	8/22/2009	BT	1.25	\$275.00	\$0.00	\$275.00	state tax returns
8513	GEN	T008	IM	8/24/2009	BT	2.25	\$495.00	\$0.00	\$495.00	state returns
8513	GEN	T008	MSG	8/24/2009	BT	0.75	\$262.50	\$0.00	\$262.50	review states
8513	GEN	T008	MSG	8/26/2009	BT	1.00	\$350.00	\$0.00	\$350.00	review
8513	GEN	T008	MSG	8/28/2009	BT	0.65	\$227.50	\$0.00	\$227.50	review and sign
8513	GEN	T008	ODG	8/4/2009	BT	1.85	\$249.75	\$0.00	\$249.75	Preparing 2008 apportionment schedule for client: Alset Owners (#4761) Tsf from Client: MS99, Eng: GEN on 8/27/2009 5:59:41 PM
8513	GEN	T008	ODG	8/6/2009	BT	1.80	\$243.00	\$0.00	\$243.00	Reviewing apportionment schedule for client: Alset Owners (#4761) Tsf from Client: MS99, Eng: GEN on 8/27/2009 5:59:41 PM

**Berenfeld Spritzer Shechter Sheer LLP  
Certified Public Accountants and Business Advisors  
Invoice Detail Report**

Client:	8513	Alset, LLC, Altes, LLC, and Setla, LLC										
8513	GEN	T008	ODG	8/7/2009	BT	1.25	\$168.75	\$0.00	\$168.75	\$0.00	\$168.75	Reviewing and sending copy of apportionment report for client: Alset Owners (#4761) Tsf from Client: MS99, Eng: GEN on 8/27/2009 5:59:42 PM
8513	GEN	T008	ODG	8/14/2009	BT	0.80	\$108.00	\$0.00	\$108.00	\$0.00	\$108.00	Printing 2008 state tax returns for client: Alset Owners (#4761) Tsf from Client: MS99, Eng: GEN on 8/27/2009 5:59:42 PM
8513	GEN	T008	ODG	8/19/2009	BT	2.40	\$324.00	\$0.00	\$324.00	\$0.00	\$324.00	Entering 2008 Profit and loss info for client: Alset Owners (#4761) Tsf from Client: MS99, Eng: GEN on 8/27/2009 5:59:42 PM
8513	GEN	T008	ODG	8/27/2009	BT	7.75	\$1,046.25	\$0.00	\$1,046.25	\$0.00	\$1,046.25	Assembling 2008 income tax returns
8513	GEN	T008	ODG	8/28/2009	BT	1.50	\$202.50	\$0.00	\$202.50	\$0.00	\$202.50	Assembling 2008 income tax returns
8513	GEN	X002	RVM	9/15/2009	BX	0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$20.00	Federal Express on August 31/2009
<b>Totals:</b>						<b>44.25</b>	<b>\$8,657.25</b>	<b>\$0.00</b>	<b>\$8,657.25</b>	<b>\$0.00</b>	<b>\$8,657.25</b>	

**Billing Text:**

**Sequence**  
5

**Text**

Preparation of state partnership tax returns for the year ended December 31, 2008

- Ohio, Michigan, Missouri, Arkansas and Illinois  
(Detail time charges attached)

Amount  
\$8,657.25

\$8,657.25