

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

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In re: : Chapter 11  
: :  
ALSET OWNERS, LLC, *et al.*,<sup>1</sup> : Case No. 09-11960 (BLS)  
: (Jointly Administered)  
Debtors. : **Objection Deadline: May 10, 2010 @ 4:00 p.m.**  
----- **Hearing Date: May 17, 2010 @ 10:00 a.m.**

**NOTICE OF SECOND MONTHLY AND FINAL FEE APPLICATION OF  
BERENFELD SPRITZER SHECHTER & SHEER, LLP FOR COMPENSATION  
FOR THE PERIOD AUGUST 1, 2009 THROUGH MARCH 30, 2010**

TO: Parties required to receive notice pursuant to Del. Bankr. L.R. 2002-1.

On April 7, 2010, the Second Monthly and Final Fee Application of Berenfeld, Spritzer, Shechter & Sheer, LLP (“Berenfeld”) for Compensation for the Period of August 1, 2009 through March 30, 2010 (“Fee Application”) was filed with the United States Bankruptcy Court for the District of Delaware, 824 N. Market Street, Wilmington, Delaware 19801 (the “Bankruptcy Court”). This Fee Application covers the periods (i) October 1, 2009 to March 30, 2010 (“Monthly Period”) and (ii) August 1, 2009 to March 30, 2010 (“Final Period”). By the Fee Application, Berenfeld seeks (i) the allowance and payment of interim compensation in the amount of \$8,905.00 incurred during the Monthly Period and (ii) the allowance and payment of \$17,542.25, less any compensation received to date, in total fees incurred during the Final Period for professional accounting and tax compliance services rendered to the above-captioned debtors and debtors-in-possession (the “Debtors”).

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<sup>1</sup> The Debtors and the last four digits of their respective tax identification numbers are: Alset Owners, LLC, a Delaware limited liability company (7520); Altes, LLC, a Delaware limited liability company (6927); Setla, LLC, a Delaware limited liability company (6752); and Checkers Michigan, LLC, a Delaware limited liability company (8016). The Debtors’ service address is Altes, LLC/Setla, LLC, 1200 North Federal Highway, Suite 111-B, Boca Raton, FL 33432-2813.

Any responses or objections to the Fee Application must be filed with the Bankruptcy Court in accordance with the local rules and served upon the undersigned counsel on or before **May 10, 2010 at 4:00 p.m. (EDT)**. Copies of the Fee Application are available upon written request to the undersigned.

A hearing on the Fee Application is scheduled for **May 17, 2010 at 10:00 a.m. (EDT)** before the Honorable Brendon Linehan Shannon, United States Bankruptcy Court, 824 Market Street, 6<sup>th</sup> Floor, Courtroom No. 1, Wilmington, Delaware 19801.

Pursuant to the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, in the absence of any objection or responsive pleading to the Fee Application and upon Bankruptcy Court approval of the Fee Application, the Debtors shall pay all requested fees not previously paid.

Dated: April 7, 2010

BLANK ROME LLP

By:                   /s/ Victoria Guilfoyle                    
David W. Carickhoff (No. 3715)  
Victoria Guilfoyle (No. 5183)  
1201 North Market Street, Suite 800  
Wilmington, DE 19801  
Telephone: (302) 425-6400  
Facsimile: (302) 425-6464

-and-

Michael Z. Brownstein  
Rocco A. Cavaliere  
The Chrysler Building  
405 Lexington Avenue  
New York, NY 10174  
Telephone: (212) 885-5000  
Facsimile: (212) 885-5001

Attorneys for Debtors and  
Debtors in Possession

**EXHIBIT A**

# berenfild

spritzer + shechter + sheer LLP =  
certified public accountants & business advisors

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 #: 200809  
Date: March 30, 2010  
Client ID: 8513

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**For Professional Services Rendered :**

Accounting services for the year ended December 31, 2009

Preparation of 2009 Form 1065 - U.S. Partnership Information Return

(detailed time charges attached)

New Charges: \$8,905.00  
Prior Balance: 1,833.63  
**Please Pay This Amount \$10,738.63**

**Prior Invoices**

<u>Invoice #</u>	<u>Invoice Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Dr's/Cr's</u>	<u>Svc Chgs</u>	<u>Last Pymt</u>	<u>Invoice Balance</u>
194036	10/1/2009	10/5/2009	\$8,657.25	(\$6,909.80)		12/2/2009	\$1,747.45
Statement	12/31/2009	12/31/2009	0.00		52.28		52.28
Statement	1/31/2010	1/31/2010	0.00		17.81		17.81
Statement	2/28/2010	2/28/2010	0.00		16.09		16.09
Prior Balance Due:							\$1,833.63

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**Invoices Payable Upon Receipt - Please Contact us at [Billing@Berenfeldllp.com](mailto:Billing@Berenfeldllp.com)**

Berenfeld Spritzer Shechter Sheer LLP

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

Printed By: JJC

Client: 8513 Aset, LLC, Altus, LLC, and Setla, LLC

Invoice: 200809 Invoice Date: 3/30/2010 Invoice Amount: \$8,905.00

Reference: 200809 Due Date: 3/30/2010

WIP Billed:

Client ID	Eng ID	WC ID	Staff	Date	Type	Hours	Amount	Up/Down	Billed	Comment
8513	GEN	AC03	IM	2/15/2010	BT	0.50	\$110.00	\$0.02	\$110.02	review trial balance from client
8513	GEN	AC03	IM	2/18/2010	BT	1.00	\$220.00	\$0.03	\$220.03	review of trial balance with infosinc
8513	GEN	AC03	IM	3/6/2010	BT	3.50	\$770.00	\$0.11	\$770.11	input trial balances into prosystems engagement
8513	GEN	AC03	IM	3/9/2010	BT	1.50	\$330.00	\$0.05	\$330.05	review sales agreement
8513	GEN	AC03	IM	3/9/2010	BT	1.25	\$275.00	\$0.04	\$275.04	work on sale of fixed assets
8513	GEN	AC03	IM	3/9/2010	BT	0.75	\$165.00	\$0.02	\$165.02	year end accounting
8513	GEN	AC03	MSG	2/4/2010	BT	0.50	\$175.00	\$0.02	\$175.02	Status conference with Anette, Lenny, Mike S etc
8513	GEN	AC03	MSG	3/5/2010	BT	0.25	\$87.50	\$0.01	\$87.51	Conference with Neil regarding tax returns, and review trial balance
8513	GEN	AC03	MSG	3/29/2010	BT	0.75	\$262.50	\$0.04	\$262.54	tax work
8513	GEN	AC03	ODG	3/9/2010	BT	1.50	\$202.50	\$0.03	\$202.53	Working on mass disposition report for year ended 12/31/09
8513	GEN	AC03	ODG	3/10/2010	BT	4.75	\$641.25	\$0.07	\$641.32	Working on consolidated trial balance for year ended 12/31/09
8513	GEN	AC03	ODG	3/24/2010	BT	0.45	\$60.75	\$0.01	\$60.76	Entering state allocation for year ended 12/31/09
8513	GEN	AC14	IM	2/4/2010	BT	0.25	\$55.00	\$0.01	\$55.01	telephone conference with client regarding year end information
8513	GEN	T008	IM	1/12/2010	BT	0.50	\$110.00	\$0.02	\$110.02	e-mails to Anette regarding information needed for 2009
8513	GEN	T008	IM	3/26/2010	BT	4.50	\$990.00	\$0.14	\$990.14	review sales agreement, and client's trial balance
8513	GEN	T008	IM	3/27/2010	BT	5.25	\$1,155.00	\$0.16	\$1,155.16	review and adjust fixed asset schedule
8513	GEN	T008	IM	3/29/2010	BT	5.00	\$1,100.00	\$0.15	\$1,100.15	2009 tax return
8513	GEN	T008	IM	3/30/2010	BT	3.50	\$770.00	\$0.11	\$770.11	2009 tax return
8513	GEN	T008	ODG	3/11/2010	BT	3.55	\$479.25	\$0.07	\$479.32	Working on state apportionment for year ended 12/31/09

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

Printed By: JJG

Client	8513	8513	8513	8513								
	GEN	GEN	GEN	GEN	T008	T008	T048	ODG	ODG	ODG	BT	BT
					Alset, LLC, Altas, LLC, and Setla, LLC							
					3/17/2010	3/25/2010	3/29/2010					
					0.45	2.00	4.55					
					\$60.75	\$270.00	\$614.25					
					\$0.01	\$0.04	\$0.09					
					\$60.76	\$270.04	\$614.34					
					Entering state allocation in 2009	Entering Ohio cities allocation for year ended 12/31/09	Preparing state tax extensions for year 2009					
					Totals:							
					46.25							
					\$8,903.75							
					\$1.25							
					\$8,905.00							

**Billing Text:**

Sequence

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Text

Accounting services for the year ended December 31, 2009  
Preparation of 2009 Form 1065 - U.S. Partnership Information Return  
(detailed time charges attached)

Amount  
\$8,905.00

\$8,905.00

