UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION

In Re:	**CHAPTER 7**
DAYMARK REALTY ADVISORS, INC.,	**CASE NO. 18-23750-SMG**
DAYMARK PROPERTIES REALTY, INC.,	**CASE NO. 18-23751-SMG**
DAYMARK RESIDENTIAL MANAGEMENT, INC.,	**CASE NO. 18-23752-SMG**
	(substantively consolidated)
Debtors.	
_____/	

CHAPTER 7 TRUSTEE, CHAD S. PAIVA'S, *EX PARTE* APPLICATION FOR EMPLOYMENT OF BARRY MUKAMAL, CPA AND KAPILAMUKAMAL, LLP ACCOUNTANTS

CHAD S. PAIVA, the Chapter 7 Trustee for the substantively consolidated bankruptcy estates of the Debtors, Daymark Realty Advisors, Inc. ("DRA"), Daymark Properties Realty, Inc. ("DPR"), and Daymark Residential Management, Inc. ("DRM") (collectively, the "Debtors"), respectfully requests the entry of an Order authorizing the employment of Barry Mukamal, CPA and the firm of KapilaMukamal, LLP (collectively "KM") as accountants to the Trustee in connection with this proceeding. In support of this Application, the Trustee relies on the Affidavit of Barry Mukamal (the "Mukamal Affidavit") attached hereto as **Exhibit "A"**. In further support of this Application, the Trustee respectfully represents, as follows:

1. On November 4, 2018 each of the above-referenced Debtors filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code.

2. On February 2, 2019, the Court issued an order granting substantive consolidation of the Debtors respective bankruptcy estates [ECF No. 102].

3. On April 2, 2019, the Court granted the Motion to Convert and entered its Order Granting Carlson Creditors' Motion to Convert Chapter 11 Case and Converting Case Under Chapter 11 to Case Under Chapter 7 [ECF No. 248] (the "Conversion Order").

4. On April 9, 2019, the Office of the United States Trustee filed a Notice appointing Chad S. Paiva the Chapter 7 Trustee in this case (ECF No. 253].

5. On April 8, 2019, the Court issued a "Notice of Chapter 7 Bankruptcy Case" [ECF No. 252] pursuant to which a meeting of creditors under 11 U.S.C. §341(a) was scheduled for May 1, 2019.

6. The meeting of creditors was held on May 1, 2019 and concluded by the Chapter 7 Trustee on the docket on May 5, 2019 [ECF No. 279].

7. Through this application, the Trustee seeks to employ and retain KM as accountants in this Chapter 7 proceeding. Accordingly, the Trustee respectfully requests the entry of an order pursuant to Section 327(a) of the Bankruptcy Code authorizing the Trustee to employ and retain Barry Mukamal and KM, to provide the financial services that will be necessary during this case as more fully described below.

8. The services of KM are necessary to enable the Trustee to faithfully execute his duties in connection with this case. Subject to order of this Court, KM will render, among others, the following services to the Trustee for the benefit of the estate: (i) preparation of tax returns and handling of other taxation issues at the direction of the Chapter 7 Trustee (ii) preparation of analyses necessary for the completion of financial reporting required by the Bankruptcy Code and the United States Trustee in the course of the Trustee's administration of the Debtors' Chapter 7 estate; (iv) analysis of financial and other records in connection with potential claims, including voidable transfer claims, under the Bankruptcy Code and non-

applicable bankruptcy law; and (v) any other accounting and related fiduciary services as may be necessary in connection with the Trustee's administration of this case.

9. KM is willing to provide these services to the Trustee as set forth above.

10. To the best of the Trustee's knowledge and except as disclosed in the attached Affidavit, neither Mr. Mukamal nor the professionals and staff of KM have any connection with the creditors or other parties in interest or their respective attorneys. Neither Mr. Mukamal nor KM represents any interest adverse to the estate.

11. KM's fees are based upon the hours actually expended by each assigned staff member according to the applicable hourly billing rate.

12. KM's hourly billing rates by staff classification for this engagement are as follows:

Senior Partners	$510 - $540
Partners	$396 - $420
Principals	$270 - $310
Senior Consultants	$342 - $380
Consultants	$230 - $320
IT Consultants	$240
Analysts	$120 - $230
Paraprofessional	$120 - $220

13. In the normal course of business, KM revises its hourly rates on annually. These rates are adjusted periodically, in part due to the promotion of its staff members. The hourly rates charged for KM's work on this engagement will reflect the hourly rates in effect at the time services are rendered.

14. KM intends to apply to the Court for allowance of compensation for professional services rendered and for reimbursement out-of-pocket expenses, such as travel, vendor charges, etc. that are incurred in this Chapter 7 case in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules and the orders of this Court.

15. KM has agreed to accept as compensation such sums as may be allowed by the Court on the basis, among others, of the professional time spent, the rates charged for such services, the necessity of such services to the administration of the estate, the reasonableness of the time within which the services were performed in relation to the results achieved, and the complexity, importance and nature of the problems, issues or tasks addressed in this case.

16. Other than as set forth herein and in the Mukamal Affidavit, no arrangement is proposed between the Trustee and KM for compensation to be paid in this case, and no agreement or understanding exists between KM and any other entity for the sharing of compensation received or to be received for services rendered in or in connection with the case.

17. On the basis of the representations made herein, and further based upon the Mukamal Affidavit attached hereto, the Trustee respectfully submits that the requirements of 11 U.S.C. § 327(a) and Bankruptcy Rule 2014(a) are satisfied and the retention of Barry Mukamal and KapilaMukamal, LLP for the purposes set forth herein is warranted and proper.

WHEREFORE, Chad S. Paiva, as the Chapter 7 Trustee, respectfully requests that the Court enter an order attached hereto as **Exhibit "B"**: (i) authorizing the Trustee's retention of Barry Mukamal, CPA and KapilaMukamal, LLP upon the terms outlined in this Application; and (ii) granting such other and further relief as is just and proper.

Respectfully submitted this 14th day of July 2020.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served to all parties on the attached service on the parties listed below in the manner indicated below on this 14th day of July 2020.

By: /s/ Chad S. Paiva
Chad S. Paiva
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Served Via CM/ECF Notification

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Via U.S. Mail

Daymark Realty Advisors, Inc.
Daymark Properties Realty, Inc.
Daymark Residential Properties Management, Inc.
c/o Brett D. Lieberman, Esq.
4770 Biscayne Blvd., #700h
Miami, FL 33137

Exhibit "A"

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION

In Re:	**CHAPTER 7**
DAYMARK REALTY ADVISORS, INC.,	**CASE NO. 18-23750-SMG**
DAYMARK PROPERTIES REALTY, INC.,	**CASE NO. 18-23751-SMG**
DAYMARK RESIDENTIAL MANAGEMENT, INC.,	**CASE NO. 18-23752-SMG**
	(substantively consolidated)
Debtors.	
_____/	

AFFIDAVIT OF BARRY MUKAMAL, CPA, ON BEHALF OF KAPILAMUKAMAL, LLP, AS PROPOSED ACCOUNTANTS TO CHAPTER 7 TRUSTEE

STATE OF FLORIDA)
) ss:
COUNTY OF BROWARD)

I, Barry Mukamal, CPA, PFS, ABV, CIRA, CFE, CFF, being duly sworn, deposes and says:

1. I am the Partner at KapilaMukamal, LLP ("KM"). KM maintains its office at 1000 S. Federal Highway, Suite 200, Fort Lauderdale, FL 33316. I am familiar with the matters set forth herein and make this Affidavit in support of the Application of Chad S. Paiva, Chapter 7 Trustee (the "Trustee") for Employment of Barry Mukamal, CPA and KapilaMukamal, LLP as Accountants (the "Application").

2. In support of the Application, I disclose the following:

a. Unless otherwise stated, this Affidavit is based upon facts of which I have personal knowledge.

b. In preparing this Affidavit, I have reviewed the list of all creditors and equity security holders of the Debtors provided to us by the Trustee. KM maintains a conflicts check system, and has compared the information obtained from the Trustee with the information contained in its conflict check system. The facts stated in this Affidavit as to the relationship between KM and the Debtor, the Debtors' creditors, the Trustee, the United States Trustee, other persons employed by the Office of the United States Trustee, and those persons and entities who are defined as disinterested persons in Section 101(14) of the Bankruptcy Code, are based on the

results of my review of KM's conflict check system. Based upon such search, KM does not represent any entity in any matter involving or adverse to the Debtors or which would constitute a conflict of interest or impair the disinterestedness of KM in respect of its representation of the Trustee herein.

3. KM's conflicts check system is comprised of records regularly maintained in the course of business by KM and it is the regular practice of KM to make and maintain these records. The system reflects entries that are noted at the time the information becomes known by persons whose regular duties include recording and maintaining this information. I regularly use and rely upon the information contained in the system in the performance of my duties with KM.

4. KM neither holds nor represents any interest adverse to the Debtors or the Trustee and is a disinterested person within the scope and meaning of Section 101(14) of the Bankruptcy Code.

5. Except for the continuing representation of the Trustee in this matter and other non-related Chapter 7 cases pending in this District, neither I nor KM have or will represent any other entity in connection with this case, and neither I nor KM will accept any fee from any other party or parties in this case, except as specifically approved by the U.S. Bankruptcy Court.

6. The fees and costs to be incurred by KM in the course of its representation of the Trustee in this case shall be subject in all respects to the application and notice requirement of 11 U.S.C. §§ 330 and 331 and Fed. R. Bank. P. 2014 and 2016.

7. The hourly rates for the professionals and staff at KM range from $120 to $540 per hour. The hourly rates are as follows:

Partners	$450 - $620
Principals /Senior Consultants	$350 - $380
Consultants	$230 - $380
Analysts	$170
Paraprofessional	$190 - $260

8. KM reserves the right to increase its hourly rates in accordance with its normal and customary business practices.

9. No promises have been received by KM, nor any principal or employee thereof, as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code.

10. No person at KM has any other interest, direct or indirect, that may be affected by the proposed representation.

11. Except as set forth herein, no person at KM has had or presently has any connection with the above-captioned Debtors or the estate on any matters in which KM is to be engaged, except that I, KM and our employees: (i) may have been engaged in the past and may be engaged in the future in other cases in which one or more of said parties may be involved; and (ii) may be engaged by certain of the Debtor's creditors in matters unrelated to this case.

FURTHER, AFFIANT SAYETH NOT.

BARRY MUKAMAL, CPA

SWORN TO AND SUBSCRIBED before me this 7th day of July 2020.

JANE PACHECO SILVA
Commission # GG 314552
Expires March 20, 2023
Bonded Thru Troy Fain Insurance 800-385-7019

NOTARY PUBLIC,
STATE OF FLORIDA AT LARGE

Print Name: Jane Pacheco Silva

Commission No. GG 314552

Commission Expires: 03/20/2023

Exhibit "B"

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION

In Re:

DAYMARK REALTY ADVISORS, INC.,
DAYMARK PROPERTIES REALTY, INC.,
DAYMARK RESIDENTIAL MANAGEMENT, INC.,

Debtors.
_____/

CHAPTER 7

CASE NO. 18-23750-SMG
CASE NO. 18-23751-SMG
CASE NO. 18-23752-SMG
(substantively consolidated)

ORDER GRANTING CHAPTER 7 TRUSTEE, CHAD S. PAIVA'S, *EX-PARTE* APPLICATION FOR EMPLOYMENT OF BARRY MUKAMAL, CPA AND KAPILAMUKAMAL, LLP ACCOUNTANTS (ECF No. 503]

THIS MATTER came before the Court on upon the application (the "Application") of Chad S. Paiva, the Chapter 7 Trustee (the "Trustee") for the substantively consolidated bankruptcy estates of the Debtors, Daymark Realty Advisors, Inc. ("DRA"), Daymark Properties Realty, Inc. ("DPR"), and Daymark Residential Management, Inc. ("DRM") (collectively, the "Debtors"), for entry of an Order, pursuant to 11 U.S.C. § 327(a) and Bankruptcy Rules 2014(a),

2016 and 6003, authorizing the Trustee to employ and retain Barry Mukamal, CPA and KapilaMukamal, LLC ("KM") as accountants in these Chapter 7 cases [ECF No. 503]; and upon the Affidavit of Barry Mukamal, CPA (the "Mukamal Affidavit"), a Partner of KM; and it appearing to the Court based on the representations made in the Application and the Marcum Affidavit that said professionals represent no interest adverse to the Debtors' estate; that they are disinterested persons as that term is defined under Section 101(14) of the Bankruptcy Code, as modified by Section 1107(b) of the Bankruptcy Code; and, it appearing that the relief requested by the Application is necessary and in the best interests of the Debtors' and their estate; that good, adequate and sufficient cause has been shown to justify the entry of this order; that all connections to the Debtors' estate have been sufficiently disclosed; that proper and adequate notice has been given and that no other or further notice is necessary; upon the record herein, and after due deliberation thereon, the relief should be granted as set forth below. Accordingly, it is

ORDERED, as follows:

1. The Application is GRANTED.

2. Pursuant to Section 327(a) of the Bankruptcy Code, the Trustee is authorized to employ and retain Barry Mukamal, CPA and KapilaMukamal, LLP as its accountants in these Chapter 7 cases.

3. KM shall be compensated in accordance with the procedures set forth in Sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules and Local Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this Court.

###

Submitted by:
Chad S. Paiva, Chapter 7 Trustee
6526 S Kanner Hwy # 376
Stuart, FL 34997-6396

Email: trustee.paiva@gmail.com

Chad S. Paiva is directed to serve a conformed copy of this Order on all parties required to receive notice and shall file a certificate of service with the court.