

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF INDIANA  
NEW ALBANY DIVISION

IN RE: ) Chapter 11  
)  
EASTERN LIVESTOCK CO., LLC ) Case No. 10-93904-BHL-11  
)  
Debtor. ) Hon. Basil H. Lorch III

**APPLICATION TO EMPLOY KATZ, SAPPER & MILLER, LLP  
AS ACCOUNTANTS**

James A. Knauer, the chapter 11 trustee appointed in this case ("Trustee"), respectfully requests that this Court enter an order authorizing the Trustee to employ Katz, Sapper & Miller, LLP ("KSM") as accountants pursuant to the terms and conditions of the letter agreement (the "Agreement") attached hereto as Exhibit A. In support of this application ("Application"), the Trustee respectfully represents the following:

1. The Trustee was appointed on December 27, 2010 pursuant to the *Order Approving the Appointment of James A. Knauer as Chapter 11 Trustee* [Dock. No. 102].
2. The Trustee is in need of accountants to prepare federal and state income tax returns and to advise and assist the Trustee on other accounting matters that may arise and that the Trustee may deem necessary for the administration of the estate.
3. The Trustee wishes to employ KSM, 800 East 96<sup>th</sup> Street, Suite 500, Indianapolis, Indiana 46240 as his accountants for these matters.
4. The Trustee has selected KSM because KSM has considerable experience in these matters and is well-qualified to act as accountants for the Trustee.
5. The Trustee seeks authority to hire KSM on KSM's normal hourly billing rates, as more particularly described on Exhibit A, subject to review and approval by the Court.

6. Pursuant to the Verified Statement of Keith T. Gambrel attached hereto as Exhibit B, KSM is qualified to act as accountants for the Trustee and does not hold or represent an interest adverse to the estate. The Trustee believes that KSM is "disinterested," as that term is defined by the Bankruptcy Code.

7. The Trustee believes the employment of KSM is in the best interests of this estate.

8. The allowance and payment of KSM's fees and expenses shall be subject to final approval by the Court.

WHEREFORE, the Trustee prays that he be authorized to employ KSM to act as accountants for the Trustee pursuant to terms and conditions contained herein and the Agreement, and that the Court grant the Trustee all other just and proper relief.

Respectfully submitted,

By: /s/ Dustin R. DeNeal

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**CERTIFICATE OF SERVICE**

I hereby certify that on November 23, 2011, a copy of the foregoing pleading was filed electronically. Notice of this filing will be sent to the following parties through the Court's Electronic Case Filing System. Parties may access this filing through the Court's system.

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