

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

In re

CASE NO. 9:08-bk-04360-MGW

ULRICH FELIX ANTON ENGLER,
PRIVATE COMMERCIAL OFFICE, INC.,
and PCO CLIENT MANAGEMENT, INC.,

CHAPTER 7
(Substantively Consolidated)

Debtors.

**APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING
THE EMPLOYMENT OF KAPILAMUKAMAL, LLP AS FORENSIC
ACCOUNTANTS FOR THE TRUSTEE NUNC PRO TUNC TO MAY 1, 2014**

ROBERT E. TARDIF, JR. (the “Trustee”), as Chapter 7 Trustee for the substantively consolidated bankruptcy estates of Ulrich Felix Anton Engler, Private Commercial Office, Inc. and PCO Client Management, Inc. (“Engler,” “PCO,” and “PCOM,” respectively, or collectively, the “Debtors”), by and through undersigned counsel, hereby files his *Application For Entry Of An Order Authorizing The Employment Of KapilaMukamal, LLP As Forensic Accountants For The Trustee Nunc Pro Tunc To May 1, 2014*, and states in support thereof as follows:

Procedural Background

1. On March 31, 2008 (the “Petition Date”), a group of creditors filed involuntary petitions for relief under Chapter 7 of the Bankruptcy Code against Engler and PCO (collectively, the “Initial Debtors”) with the Clerk of this Court.
2. On April 29, 2008, the Court entered Orders for Relief against the Initial Debtors.
3. On April 30, 2008, the Trustee was appointed and continues to serve as the permanent Chapter 7 Trustee for the Debtors’ estate.
4. On June 24, 2008, the Court entered an Order substantively consolidating the assets and liabilities of the Initial Debtors’ bankruptcy estates.

5. On April 23, 2010, the Court entered an Order substantively consolidating the assets and liabilities of PCOM with and into the Initial Debtors' estate *nunc pro tunc* to March 31, 2008.

Prior Retention

6. On October 21, 2008, the Trustee filed an *Application To Employ Accountant* and supporting Verified Statement of Soneet R. Kapila (Doc. 87) (collectively, the "Original Employment Application").

7. On October 22, 2008, the Court entered an Order approving the Original Employment Application (Doc. 90).

Relief Requested

8. As noted in the attached Verified Statement, KCO ceased operations as of April 30, 2014 and its services were thereafter rendered through KapilaMukamal, LLP ("KM"), an entity formed by Soneet R. Kapila and Barry E. Mukamal (both sitting Trustees on the Chapter 7 panel for the Southern District of Florida) effective May 1, 2014. KCO will file a separate fee application for services rendered through April 30, 2014.

9. By this Application, the Trustee seeks authority to employ KM as his forensic accountants *nunc pro tunc* to May 1, 2014.

10. The Trustee respectfully submits that the employment of KM is necessary and in the best interest of the Debtors' bankruptcy estate.

11. KM will be paid an hourly fee at the current rate of \$120 to \$530 per hour for its services, based upon the hours actually expended by each assigned staff member according to the applicable hourly billing rate. The billing rates are subject to adjustment commensurate with the economic conditions and promotions of professionals.

12. KM or the Trustee will file a fee application for the allowance and payment of its invoices for services rendered to the Trustee, which will be subject to the Court's final approval.

13. As more fully set forth in Mr. Kapila's Verified Statement, and to the best of the Trustee's knowledge, KM does not represent any entity in any matter involving or adverse to the Debtor's bankruptcy estate or which would constitute a conflict of interest or impair the disinterestedness of KM with respect to its employment herein.

14. Other than as set forth herein and in the attached Verified Statement, 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 this case.

WHEREFORE, the Trustee respectfully requests this Court to enter an order: (i) authorizing the employment of KapilaMukamal, LLP upon the terms outlined in this Application *nunc pro tunc* to May 1, 2014 and (ii) granting such further relief as the Court may deem appropriate.

Respectfully submitted,

By: /s/ Robert E. Tardif, Jr.

ROBERT E. TARDIF, JR.
As Chapter 7 Trustee for the substantively
consolidated bankruptcy estate of
Ulrich Felix Anton Engler, Private
Commercial Office, Inc. and PCO Client
Management, Inc.

-and-

GENOVESE JOBLOVE & BATTISTA, P.A.
Special Counsel to the Trustee
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Telephone: (954) 453-8000
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By: /s/ Robert F. Elgidely
Robert F. Elgidely, Esq.
Florida Bar No. 111856

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing *Application For Entry Of An Order Authorizing The Employment Of Kapila Mukamal LLP As Forensic Accountants For The Trustee Nunc Pro Tunc To May 1, 2014* has been furnished to all creditors and/or interested parties registered on the Court's CM/ECF System and was also posted on the website "englerbk.com" in accordance with the Order Granting Trustee's Motion To Establish Certain Notice, Case Management And Administrative Procedures (Doc. 451) on June 24, 2014.

By: /s/ Robert F. Elgidely
Robert F. Elgidely, Esq.

EXHIBIT

IN THE UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA, FORT MYERS DIVISION

In Re:

ULRICH FELIX ANTON ENGLER

Case No. 9:08-bk-04360-ALP

Debtor.

/

VERIFIED STATEMENT

STATE OF FLORIDA)
COUNTY OF BROWARD)

SONEET R. KAPILA, being duly sworn, states:

1. I am a duly licensed certified public accountant in the State of Florida and a shareholder of the independent public accounting firm of KapilaMukamal ("KM"), 1000 South 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 for approval of KM as accountants for the Trustee.

2. The Trustee has requested KM to represent him for the reasons stated in the said application.

3. On October 22, 2008, this Court entered its Order on Application to Employ Soneet R. Kapila and Kapila & Company, approving my employment and the employment of Kapila & Company ("KCO"), effective June 17, 2008, to provide accounting, financial and forensic services relating to the financial transactions of the Debtor consistent with the Trustee's obligations as are set forth in 11 U.S.C. §327.


4. Effective May 1, 2014, KCO formed a new company operating as KapilaMukamal, LLP ("KM"), and the business of KCO has carried over to KM. KCO ceased operations as of April 30, 2014, and is an equity partner in KM. KCO will file a final fee application for services rendered through April 30, 2014.

5. I am a founding partner of KM, together with Barry E. Mukamal.

6. While employed by the Trustee, KM will not represent any other entity having an adverse interest in connection with the case and we are disinterested persons as required by 11 U.S.C. 327(a). To the best of my knowledge, KM does not have nor has it had any connection with the Debtors, their affiliates, creditors and any of their attorneys or accountants in matters related to this case or with any person employed in the office of the U.S. Trustee, as required by Fed. R. Bank, 2014. Soneet R. Kapila and Barry E. Mukamal, a partner of KM, are both members of the Chapter 7 Panel of Trustees in the Southern District of Florida. Should I or the firm become notified of any conflicts asserted by a party with which the firm has a relationship, I will notify this court immediately.

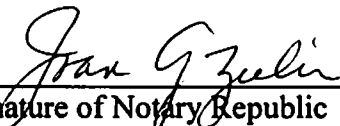
7. KM is otherwise well-qualified to serve as accountants for the Trustee for the purpose required. KM has been retained as accountants and financial consultants to render professional services to trustees, debtors, creditors, creditors' committees, and others in numerous bankruptcy matters. Soneet R. Kapila is also a Certified Insolvency & Restructuring Advisor (CIRA), Certified in Financial Forensics (CFF) and is a Certified Fraud Examiner (CFE).

FURTHER AFFIANT SAYETH NAUGHT.



Soneet R. Kapila, CPA

The foregoing instrument was acknowledged before me this 24th day of June, 2014, by Soneet R. Kapila who is personally known to me.



Signature of Notary Republic

My Commission Expires:

