

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.

ORDER GRANTING THIRD INTERIM APPLICATION FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES TO SONEET R. KAPILA, CPA AND KAPILA & COMPANY, CERTIFIED PUBLIC ACCOUNTANTS, AS ACCOUNTANTS FOR CHAPTER 7 TRUSTEE, ROBERT E. TARDIF, JR., FOR THE PERIOD SEPTEMBER 9, 2010 THROUGH AUGUST 31, 2011

THIS CAUSE came before the Court for hearing on February 2, 2012 at 9:30 a.m. upon the *Third Interim Application for Allowance and Payment of Compensation and Reimbursement of Expenses to Soneet R. Kapila, CPA and Kapila & Company, Certified Public Accountants, As Accountants for Chapter 7 Trustee, Robert E. Tardif, Jr., for the period September 9, 2010 through August 31, 2011* [D.E. 776] (the “Application”). In the Application, Mr. Kapila and Kapila & Company, Certified Public Accountants (collectively, “Kapila”) seek fees in the amount of \$23,362.40 and reimbursement of expenses in the amount of \$527.96 for the period from September 9, 2010 through August 31, 2011. As a result, Kapila seeks an interim award of \$23,362.40 for fees and \$527.96 for reimbursement of expenses.

The Court having, reviewed the Application, heard from special counsel for the Chapter 7 Trustee, and being otherwise duly advised in the premises, does hereby

ORDER AND ADJUDGE as follows:

1. The Application is **GRANTED** as provided in this Order.

2. Kapila is awarded interim fees in the amount of **\$23,362.40** and interim expenses in the amount of **\$527.96**.

3. In allowing the foregoing fees, the Court has considered the criteria in 11 U.S.C. §§ 330 and 331 and the requirements of Bankruptcy Rule 2016 in light of the principles stated in *Norman v. Housing Authority of Montgomery*, 836 F.2d 1292, 1299 (11th Cir. 1988); *Pennsylvania v. Delaware Valley Citizen's Council for Clean Air*, 478 U.S. 546 (1986); *Blum v. Stenson*, 465 U.S. 886, 897 (1984); *Hensley v. Eckerhart*, 461 U.S. 424, 433 (1983); each of the factors that govern the reasonableness of fees as set forth in *Matter of First Colonial Corp. of America*, (5 Cir. 1977), 544 F.2d. 1291 and *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974). Specific findings and a statement of the facts and considerations supporting each of these conclusions have been omitted in the interest of brevity but will be prepared and filed at the request of any party if received by this Court within ten (10) days after the entry of this Order.

4. The Chapter 7 Trustee is hereby authorized to pay the above-awarded fees and expenses to Kapila.

DONE AND ORDERED in the Middle District of Florida on February 06, 2012.



Michael G. Williamson
United States Bankruptcy Judge

Copies furnished to:

Robert E. Tardif, Jr., Chapter 7 Trustee, 1533 Hendry Street, 1st Floor, Fort Myers, FL 33901

Assistant United States Trustee, 501 East Polk Street, Suite 1200, Tampa, FL 33602

Robert F. Elgidely, Esq., 200 East Broward Boulevard, Suite 1110, Fort Lauderdale, FL 33301

All parties registered on the Court's CM/ECF System