

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF FLORIDA  
WEST PALM BEACH DIVISION  
[www.flsb.uscourts.gov](http://www.flsb.uscourts.gov)

In re:

Chapter 11

PALM BEACH FINANCE PARTNERS, L.P.,  
PALM BEACH FINANCE II, L.P.

Case No. 09-36379-EPK  
Case No. 09-36396-EPK  
(Jointly Administered)

Debtors.

**SUMMARY OF SIXTH POST CONFIRMATION FEE APPLICATION  
FOR DANIEL N. ROSEN AND KLUGER, KAPLAN, SILVERMAN, KATZEN &  
LEVINE, P.L. AS LOCAL COUNSEL IN MINNESOTA  
TO CHAPTER 11 LIQUIDATING TRUSTEE**

1.	Name of Applicant:	Kluger, Kaplan, Silverman, Katzen & Levine, P.L.
2.	Role of Applicant:	Liquidating Trustee's Local Counsel
3.	Name of Certifying Professional:	Daniel N. Rosen
4.	Date case filed:	November 30, 2009
5.	Date of order approving employment:	July 20, 2017 [ECF No. 3288], <i>nunc pro tunc</i> to May 9, 2017 <sup>1</sup>
<b>IF INTERIM APPLICATION (POST CONFIRMATION), COMPLETE 6, 7 AND 8 BELOW:</b>		
6.	Period for this Application:	November 1, 2018 to February 28, 2019
7.	Amount of Compensation Sought:	\$5,059.50
8.	Amount of Expense Reimbursement Sought:	\$155.10
<b>IF FINAL APPLICATION, COMPLETE 9 AND 10 BELOW:</b>		
9.	Total Amount of Compensation Sought during case:	N/A
10.	Total Amount of Expense Reimbursement Sought during case:	N/A
11.	Amount of Original Retainer(s) Please disclose both Fee Retainer and Cost Retainer if such a Retainer has been received:	\$0.00
12.	Current Balance of Retainer(s) remaining:	\$0.00

<sup>1</sup> Mr. Rosen's previous employment at Parker Rosen terminated and he now serves as Partner-in-Charge of KKS KL's Minneapolis office. The Trustee's relationship with Parker Rosen ceased as of May 8, 2017.

13.	Last monthly operating report filed (Month/Year and ECF No.):	PBF March 2019 [ECF No. 3591]; PBF II March 2019 [ECF No. 127 in 09-36396]
14.	If case is Chapter 11, current funds in the Chapter 11 estate:	PBF \$11,514,395.48 a/o 03/31/19 PBFII \$12,295,688.83 a/o 03/31/19
15.	If case is Chapter 7, current funds held by Chapter 7 trustee:	N/A

### **Fee Application**

Kluger, Kaplan, Silverman, Katzen & Levine, P.L. (“**KKSKL**”), having been approved by this Court as local counsel in Minnesota for the Chapter 11 Liquidating Trustee, Barry E. Mukamal (“**Trustee**”), applies for allowance of final compensation for professional services rendered and reimbursement of the necessary expenses paid or incurred by KKSKL in this Chapter 11 proceeding between November 1, 2018 through February 28, 2019. This application is filed pursuant to 11 U.S.C. §§ 330 and 331 and Bankruptcy Rule 2016, and meets all of the requirements set forth in the Guidelines incorporated in Local Rule 2016-1(B)(1). The exhibits attached to this application, pursuant to the Guidelines, are:

Exhibits “1” - Fee Application Summary Chart;

Exhibit “2A” and “2B” - Summary of Professional and Paraprofessional Time;

Exhibit “3” – Summary of Requested Reimbursements of Expenses; and

Exhibit “4” – The applicant's complete time records, in chronological order, by activity code category, for the time period covered by this application. The requested fees are itemized to the tenth of an hour.

### **Background**

1. On November 30, 2009, Palm Beach Finance Partners, L.P. (together with Palm Beach Finance II, L.P., the “**Debtors**”) filed its Voluntary Petition for relief under chapter 11 of the United States Bankruptcy Code [ECF No. 1]. On December 1, 2009, this case was jointly administered with the estate of *In re: Palm Beach Finance II, L.P.*, Case No. 09-36396-PGH [ECF No. 19].

2. On January 28, 2010, the Court entered the Agreed Order Directing Appointment of Chapter 11 Trustee and denying the United States Trustee’s Motion to Convert Cases to Cases under Chapter 7 [ECF No. 100].

3. On January 29, 2010, the United States Trustee appointed the Liquidating Trustee as Trustee in both estates [ECF No. 107].

4. On May 27, 2010, the Liquidating Trustee filed his Application for Employment of Daniel N. Rosen, Esq., and Parker Rosen as Local Counsel in Minnesota [ECF No. 161], which was approved on June 24, 2010, *nunc pro tunc* to May 24, 2010 [ECF No. 182].

5. Mr. Rosen now serves as Partner-in-Charge of KKS KL's Minneapolis office.

6. On June 20, 2017, the Liquidating Trustee filed his Application to Employ Daniel N. Rosen, Esq. and Kluger, Kaplan, Silverman, Katzen & Levine, P.L. as Local Counsel in Minnesota [ECF No. 3269], which was approved on July 20, 2017, *nunc pro tunc* to May 9, 2017. The Trustee's relationship with Parker Rosen ceased as of May 8, 2017.

7. At the confirmation hearing held on October 19, 2010, the Court confirmed the Second Amended Joint Plan of Liquidation of Barry Mukamal, as Chapter 11 Trustee of Palm Beach Finance Partners, L.P. and Palm Beach Finance II, L.P. and Geoffrey Varga, as Joint Official Liquidator of Palm Beach Offshore, Ltd. and Palm Beach Offshore II, Ltd., dated September 3, 2010 [ECF No. 245] ("**Plan**") in the above referenced jointly administered bankruptcy proceeding. The Plan defines Confirmation Date as "the date on which the Bankruptcy Court enters the Confirmation Order on its docket." The Order Confirming Second Amended Joint Liquidating Chapter 11 Plan [ECF No. 444] ("**Confirmation Order**") was entered on the Court's docket on October 21, 2010.

8. Article 7 of the Plan provides in pertinent part:

7.1.4 *PBF Liquidating Trust Management.* Barry Mukamal shall be PBF Liquidating Trustee with the power and authority set forth in the PBF Liquidating Trust Agreement.

7.1.5 *PBF Liquidating Trust Structure.* As more fully set forth in the PBF Liquidating Trust Agreement, the PBF Liquidating Trustee shall

oversee and direct the PBF Liquidating Trust's operations and activities, including the retention of counsel.

*7.1.7 PBF II Liquidating Trust Monitor.* Geoffrey Varga, as Joint Official Liquidator for Offshore Funds shall be the PBF II Liquidating Trust Monitor with the power and authority set forth in the PBF II Liquidating Trust Agreement.

*7.1.11 Compensation of Professionals Retained by the Liquidating Trustees and the PBF II Liquidating Trust Monitor.* Professionals retained by the PBF II Liquidating Trust Monitor and the Liquidating Trustee shall be entitled to monthly interim compensation for fees and expenses incurred in carrying out their duties consistent with the Plan and the Liquidating Trust Agreements; provided, however, that the PBF II Liquidating Trust Monitor or the Liquidating Trustee shall provide to the other, and the United States Trustee, notice of such requested fees and expenses on a monthly basis. Following such notice, if no objections to the fees and expenses set forth in the monthly statement are received in writing within 10 business days, 100% of such professional's fees and expenses shall be paid. Notice of objections to such fees and expenses shall be made via e-mail and/or facsimile. If objections to the fees and expenses are made and cannot be resolved, such objections will be heard and resolved by the Bankruptcy Court. Any such fees and expenses shall be payable from the Trust Asset of the Liquidating Trusts. The PBF II Liquidating Trust Monitor and the Liquidating Trustee shall, no less frequently than once every four (4) months, submit applications to the Bankruptcy Court for final approval of reimbursement of fees and expenses paid to their professionals.

9. This application is submitted for the allowance and payment to KKSKL in the amount of \$5,059.50 for fees and \$155.10 for costs incurred between November 1, 2018 and February 28, 2019, for a total request of \$5,214.60.

10. All of the services rendered by KKSKL were performed for and on behalf of the Liquidating Trustee.

### **Summary of Services Rendered**

11. KKSKL serves as local counsel in Minnesota for the Liquidating Trustee regarding the following bankruptcy proceedings pending in the United States Bankruptcy Court, District of Minnesota: *In re Petters Company, Inc.* (Case No. 08-45257); *In re Petters Group*

*Worldwide, LLC* (Case No. 08-45258); *In re PC Funding, LLC* (Case No. 08-45326); *In re Thousand Lakes, LLC* (Case No. 08-45327); *In re SPF Funding, LLC* (Case No. 08-45328); *In re PL Ltd., Inc.* (Case No. 08-45329); *In re Edge One, LLC* (Case No. 08-45330); *In re MGC Finance, Inc.* (Case No. 08-45331); *In re PAC Funding, LLC* (Case No. 08-45371); *In re Palm Beach Finance Holdings, Inc.* (Case No. 08-45392); and also the following proceedings pending in the United States District Court, District of Minnesota: *USA v. Thomas Petters et al.* (Case No. 08-5348) (collectively known as the “*Petters Litigation*”).

12. KKSKL is seeking compensation in the total amount of \$5,059.50 and reimbursement of expenses in the amount of \$155.10 for services rendered for the period of time from November 1, 2018 through February 28, 2019.

13. KKSKL logged a total of 18.8 hours at hourly rates ranging from \$210 - \$495 during the time period for which fees were required in this fee application.

14. KKSKL believes that the requested fees of \$5,059.50 for 18.8 hours worked, is reasonable considering the nature, extent, and the value of such services, taking into account all relevant factors, including:

**The time spent on such services.**

15. The transcribed time records and details of services rendered by KKSKL are attached as Exhibit 4. To preserve work product and maintain confidentiality, the records are redacted. Unredacted records have been shared with the Office of the U.S. Trustee and if the Court so requests, may be filed under seal. KKSKL has devoted 18.8 hours in time in providing services to the Liquidating Trustee between November 1, 2018 through February 28, 2019.

16. All professionals of KKSKL record the time expended in the rendition of professional services for the Liquidating Trustee by recording a detailed description of such professional services rendered.

17. All professionals involved in the rendering of services in this proceeding avoided any unnecessary duplication of work and time expended.

**The rates charged for such services.**

18. KKSKL logged a total of 18.8 hours at hourly rates ranging from \$210 - \$495 during the time period for which fees were required in this fee application. The hourly rate charged is KKSKL's customary fee for services of the type rendered herein.

19. The applicant represents that the fees applied for are in conformity with the fees allowed in similar proceedings for similar services rendered and results obtained. KKSKL respectfully requests that the Court take notice of the awards which have been made in similar proceedings.

**Whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of the case.**

20. KKSKL was retained by the Liquidating Trustee to assist the Liquidating Trustee's counsel by acting as local counsel in the Petters Litigation and tasks that the Liquidating Trustee or its counsel may request including, among other things, sponsoring the *pro hac vice* applications of Meland Russin & Budwick, P.A., researching specific issues regarding Minnesota law, as well as attending a number of hearings in Minnesota. The services provided by KKSKL were necessary to the administration of, and beneficial to the estates at the time at which the services were rendered as well as towards the completion of the case.

**Whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed.**

21. KSKSL submits that the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue and tasks addressed.

**With respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field.**

22. KSKSL includes experienced trial lawyers with a sophisticated understanding of commercial litigation issues and are qualified to perform such services for the benefit of the Liquidating Trustee. Daniel N. Rosen received his J.D. (*cum laude*) from the University of Minnesota Law School in 1994 and is admitted to the Minnesota Bar Association. The quality of work performed by KSKSL in this proceeding attests to the firm's experience, reputation and ability.

23. KSKSL submits that the professionals assigned to these cases have the requisite experience, seniority and skills necessary to effectively and efficiently meet the requirements of the tasks required. KSKSL believes it has demonstrated the requisite, substantial expertise to skillfully provide its services.

**Whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under title 11.**

24. The amount requested by KSKSL is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which KSKSL is requesting comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The fees requested by KSKSL in the amount of \$5,059.50 for 18.8 hours of services is entirely appropriate.



25. KKSKL considers the reasonable value of services rendered to this estate to be not less than \$5,059.50 for services rendered for the Fee Period.

**Allocation Between Debtors' Estates**

26. The Liquidating Trustee requests that 18% of the fee awarded be allocated to Palm Beach Finance Partners, L.P. (“**PBF**”) and 82% of the fee awarded be allocated to Palm Beach Finance II, L.P. (“**PBF II**”). Section 1.76, entitled “Pro Rata Allocation Formula,” of the Second Amended Joint Plan of Liquidation dated September 3, 2010 [ECF No. 245] provides for a *pro rata* allocation formula derived from the Compiled Financial Statements, dated April 30, 2008, for each of the Debtors by Kaufman Rossin & Co. The data contained therein supports an 18%/82% allocation between PBF and PBF II, respectively, based upon the total assets of each entity as of the date of such compilations. Based on the circumstances and since the services provided by KKSKL were performed on behalf of and benefitted both estates, the Liquidating Trustee believes that this formula is the proper methodology to allocate certain fees and expenses between the two estates and respectfully requests the Court approve the allocation of fees requested in this Application as follows:

<b>Estate / Percentage</b>	<b>Fees</b>	<b>Costs</b>
Palm Beach Finance Partners, L.P. (18%)	\$ 910.71	\$ 27.92
Palm Beach Finance II, L.P. (82%)	\$ 4,148.79	\$ 127.18
<b>TOTAL FEES AND COSTS:</b>	<b>\$ 5,059.50</b>	<b>\$ 155.10</b>

**Request for Final Approval**

27. Pursuant to Article 7.1.11 of the Plan: “The PBF II Liquidating Trust Monitor and the Liquidating Trustee shall, no less frequently than once every four (4) months, submit

applications to the Bankruptcy Court for final approval of reimbursement of fees and expenses paid to their professionals.”

**WHEREFORE**, KKSKL respectfully requests that it be allowed the full compensation and reimbursement of expenses sought under this application as a final award. KKSKL requests this Court (i) to award a total of \$5,059.50 for fees and \$155.10 for costs incurred between November 1, 2018 and February 28, 2019, for a total award of \$5,214.60; (ii) to approve the allocation of fees and expenses between the estates; and (iii) for such other and further relief this Court deems just and proper.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

**CERTIFICATION**

1. I have been designated by Kluger, Kaplan, Silverman, Katzen & Levine, P.L. (“*Applicant*”) as the professional with responsibility in this case for compliance with the “Guidelines for Fee Applications for Professionals in the Southern District of Florida in Bankruptcy Cases” (“*Guidelines*”).

2. I have read the Applicant's application for compensation and reimbursement of expenses (“*Application*”). The application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this certification and described in the application.

3. The fees and expenses sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

4. In seeking reimbursement for the expenditures described on Exhibit 4, the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the actual cost to provide a profit or to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the maximum rates permitted by the Guidelines).

5. In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to the third party.

6. The following are the variances with the provisions of the Guidelines, the date of each court order approving the variance, and the justification for the variance: none.

**I HEREBY CERTIFY** that the foregoing is true and correct.

Kluger, Kaplan, Silverman, Katzen  
& Levine, P.L.  
60 South 6<sup>th</sup> Street, Suite 3615  
Minneapolis, MN 55402  
Telephone: (612) 767-3000  
Telecopy: (612) 767-3004

By: s/ Daniel N. Rosen (efiled with consent)  
Daniel N. Rosen, Esq.

**I HEREBY CERTIFY** that, pursuant to that certain Order Authorizing Professionals Employed by the Liquidating Trustee and Monitor to Provide Notice of their Post Confirmation Fee Applications for Compensation in Summary Form [ECF No. 648], a Notice of Filing, which will include a Certificate of Service for the foregoing, will be filed at a later date.

Dated: May 6, 2019.

s/ Michael S. Budwick  
Michael S. Budwick, Esquire  
Florida Bar No. 938777  
[mbudwick@melandrussin.com](mailto:mbudwick@melandrussin.com)  
MELAND RUSSIN & BUDWICK, P.A.  
200 South Biscayne Boulevard  
Suite 3200  
Miami, Florida 33131  
Phone: (305) 358-6363  
Facsimile: (305) 358-1221

*Attorneys for the Liquidating Trustee*

**EXHIBIT 1 - FEE APPLICATION SUMMARY CHART**

REQUEST					APPROVAL				PAID		HOLDBACK	
Date Filed	ECF #	Period Covered	Fees Requested	Expenses Requested	Date Order Entered	ECF #	Fees Approved	Expenses Approved	Fees Paid	Expenses Paid	Fees Holdback	Expenses Holdback
8/28/2017	3334	5/9/17 - 6/30/17	\$ 5,237.70	\$ -	10/10/2017	3368	\$ 5,237.70	\$ -	\$ 5,237.70	\$ -	\$ -	\$ -
12/22/2017	3406	7/1/17 - 10/31/17	\$ 13,812.30	\$ 230.70	2/7/2018	3437	\$ 13,812.30	\$ 230.70	\$ 13,812.30	\$ 230.70	\$ -	\$ -
4/25/2018	3461	11/1/17 - 2/28/18	\$ 11,283.30	\$ 199.50	5/25/2018	3491	\$ 11,283.30	\$ 199.50	\$ 11,283.30	\$ 199.50	\$ -	\$ -
9/5/2018	3515	3/1/18 - 6/30/18	\$ 15,436.50	\$ 106.00	10/16/2018	3539	\$ 15,436.50	\$ 106.00	\$ 15,436.50	\$ 106.00	\$ -	\$ -
1/9/2019	3558	7/1/18 - 10/31/18	\$ 6,354.00	\$ 308.20	2/8/2019	3578	\$ 6,354.00	\$ 308.20	\$ 6,354.00	\$ 308.20	\$ -	\$ -
TOTALS:			\$ 52,123.80	\$ 844.40			\$ 52,123.80	\$ 844.40	\$ 52,123.80	\$ 844.40	\$ -	\$ -

Invoicing Date:	Billing Period:	Fees and expenses requested:		Amount paid absent objection:	
8/11/2017	May 9, 2017 through June 30, 2017	\$	5,237.70	\$	5,237.70
8/31/2017	July 1, 2017 through July 31, 2017	\$	1,892.60	\$	1,892.60
9/19/2017	August 1, 2017 through August 31, 2017	\$	1,852.80	\$	1,852.80
10/25/2017	September 1, 2017 through September 30, 2017	\$	4,180.50	\$	4,180.50
11/30/2017	October 1, 2017 through October 31, 2017	\$	6,117.10	\$	6,117.10
12/28/2017	November 1, 2017 through November 30, 2017	\$	2,559.00	\$	2,469.00
1/29/2018	December 1, 2017 through December 31, 2017	\$	3,148.50	\$	3,148.50
2/28/2018	January 1, 2018 through January 31, 2018	\$	2,595.00	\$	2,595.00
3/29/2018	February 1, 2018 through February 28, 2018	\$	445.50	\$	445.50
3/29/2018	February 1, 2018 through February 28, 2018	\$	2,734.80	\$	2,734.80
4/25/2018	March 1, 2018 through March 31, 2018	\$	2,119.50	\$	2,119.50
4/25/2018	March 1, 2018 through March 31, 2018	\$	445.50	\$	445.50
5/31/2018	April 1, 2018 through April 30, 2018	\$	2,041.00	\$	2,041.00
5/31/2018	April 1, 2018 through April 30, 2018	\$	5,197.50	\$	5,197.50
6/28/2018	May 1, 2018 through May 31, 2018	\$	3,000.00	\$	30,000.00
6/28/2018	May 1, 2018 through May 31, 2018	\$	297.00	\$	297.00
7/20/2018	June 1, 2018 through June 30, 2018	\$	2,145.00	\$	2,145.00
7/20/2018	June 1, 2018 through June 30, 2018	\$	297.00	\$	297.00
8/29/2018	July 1, 2018 through July 31, 2018	\$	2,601.00	\$	2,601.00
9/28/2018	August 1, 2018 through August 31, 2018	\$	1,276.50	\$	1,276.50
10/1/2018	September 1, 2018 through September 30, 2018	\$	841.50	\$	841.50
11/1/2018	October 1, 2018 through October 31, 2018	\$	1,943.20	\$	1,943.20
12/12/2018	November 1, 2018 through November 30, 2018	\$	1,698.00	\$	1,698.00
12/12/2018	November 1, 2018 through November 30, 2018	\$	148.50	\$	148.50
1/30/2019	December 1, 2018 through December 31, 2018	\$	951.30	\$	951.30
4/1/2019	January 1, 2019 through February 28, 2019	\$	2,169.30	\$	2,169.30
4/1/2019	February 1, 2019 through February 28, 2019	\$	247.50	\$	247.50

Summary of Professional and Paraprofessional Time Total  
per Individual for this Period Only  
**(EXHIBIT "2-A")**

[If this is a final application, and does not cumulate fee details from prior interim applications, then a separate Exhibit 2-A showing cumulative time summary from all applications is attached as well]

Name	Partner, Associate or Paraprofessional	Year Licensed	Total Hours	Average Hourly Rate*	Fee
Daniel N. Rosen	Partner	1994	3.9	\$495.00	\$1,930.50
Barbara M. Livick	Paraprofessional	N/A	14.9	\$210.00	\$3,129.00

\*Indicate any changes in hourly rate and the date of such change:

Summary of Professional and Paraprofessional Time by  
Activity Code Category for this Time Period Only  
**(EXHIBIT "2-B")**

<b>CATEGORY: Third Party Actions</b>				
<u>Title</u>	<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Partner	Daniel N. Rosen	\$495.00	0.80	\$ 396.00
<b>CATEGORY SUBTOTAL:</b>			<b>0.80</b>	<b>\$ 396.00</b>

<b>CATEGORY: Petters Bankruptcy</b>				
<u>Title</u>	<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Partner	Daniel N. Rosen	\$495.00	3.10	\$ 1,534.50
Paraprofessional	Barbara M. Livick	\$210.00	14.90	\$ 3,129.00
<b>CATEGORY SUBTOTAL:</b>			<b>18.00</b>	<b>\$ 4,663.50</b>



Summary of Requested Reimbursement Of Expenses  
for this Time Period Only

**"EXHIBIT 3"**

[If this is a final application which does not cumulate prior interim applications, a separate summary showing cumulative expenses for all applications is attached as well]

1. Filing Fees	\$0.00
2. Process Service Fees	\$0.00
3. Witness Fees	\$0.00
4. Court Reporter Fees and Transcripts	\$0.00
5. Lien and Title Searches:	\$0.00
6. Photocopies:	
(a) In-house copies ( at \$0.15/page)	\$0.00
(b) Outside copies (\$ )	\$0.00
7. Postage	\$0.00
8. Overnight Delivery Charges	\$0.00
9. Outside Courier/Messenger Services	\$0.00
10. Long Distance Telephone Charges	\$0.00
11. Long Distance Fax Transmissions (@ \$1/page)	\$0.00
12. Computerized Research	\$155.10
13. Out-of-Southern-District-of-Florida Travel:	
(a) Transportation	\$0.00
(b) Lodging	\$0.00
(c) Meals	\$0.00
14. Other:	\$0.00
<b>TOTAL:</b>	<b>\$155.10</b>



Barry Mukamal, Trustee  
Kapila Mukamal LLP  
1 S.E. 3rd Avenue  
Suite 2150  
Miami, FL 33131  
RE Petters Bankruptcy

Invoice Date: 12/12/2018  
Invoice No.: 32280  
KKSKL Matter No.: 20001.0001  
Page: 1

Party Action

Previous Balance \$2,784.70

FEES

		HOURS	
11/05/2018	BML Search Pacer for recent developments in Petters Bankruptcy-related matters and report to atty Rosen	1.40	294.00
11/08/2018	DNR Attention to court filings.	0.20	99.00
	DNR Telephone conference with Genet regarding [REDACTED] [REDACTED] prepare for same and follow-up thereto.	0.50	247.50

Kluger, Kaplan, Silverman, Katzen & Levine P.L.  
201 South Biscayne Boulevard, Suite 2700  
Miami, Florida 33131  
Phone: (305) 379-9000 Fax: (305) 379-3428  
Fed. ID# 26-4527913

**EXHIBIT4**

Barry Mukamal, Trustee  
 KKSKL Matter No.: 20001.0001  
 RE: Petters Bankruptcy

Invoice Date: 12/12/2018  
 Invoice No. 32280  
 Page No. 2

## HOURS

11/15/2018	DNR	Prepare for hearing in bankruptcy court this day; attend hearing.	1.50	742.50
11/26/2018	BML	Report regarding no Omnibus hearing on 11/28	1.50	315.00
		FOR CURRENT FEE SERVICES	5.10	1,698.00

## Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Daniel N. Rosen	Partner	2.20	\$495.00	\$1,089.00
Barbara M Livick	Paralegal	2.90	210.00	609.00

TOTAL CURRENT WORK 1,698.00

BALANCE DUE \$4,482.70

PLEASE REMIT \$4,482.70



Barry Mukamal, Trustee  
 Solomon Genet, Meland Russin et al.  
 3200 Wachovia Financial Center  
 200 S. Biscayne Blvd.  
 Miami, FL 33131

Invoice Date: 12/12/2018  
 Invoice No.: 32281  
 KKS KL Matter No.: 20001.0002  
 Page: 1

RE Third Party Actions

FEES

		HOURS	
11/15/2018	DNR Telephone conference with Mr. Genet regarding [REDACTED]		
	[REDACTED]	0.30	148.50
	FOR CURRENT FEE SERVICES	0.30	148.50

Recapitulation		Hours	Rate	Total
<u>Timekeeper</u>	<u>Title</u>			
Daniel N. Rosen	Partner	0.30	\$495.00	\$148.50

TOTAL CURRENT WORK	148.50
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Kluger, Kaplan, Silverman, Katzen & Levine P.L.  
 201 South Biscayne Boulevard, Suite 2700  
 Miami, Florida 33131  
 Phone: (305) 379-9000 Fax: (305) 379-3428  
 Fed. ID# 26-4527913

Barry Mukamal, Trustee  
KKSKL Matter No.: 20001.0002  
RE: Third Party Actions

Invoice Date: 12/12/2018  
Invoice No. 32281  
Page No. 2

BALANCE DUE \$148.50

PLEASE REMIT \$148.50



Barry Mukamal, Trustee  
Kapila Mukamal LLP  
1 S.E. 3rd Avenue  
Suite 2150  
Miami, FL 33131

Invoice Date: 01/30/2019  
Invoice No.: 32300  
KKSKL Matter No.: 20001.0001  
Page: 1

RE Petters Bankruptcy

Party Action

Previous Balance \$4,482.70

FEES

			HOURS	
12/03/2018	BML	Check Pacer for recent developments.	1.00	210.00
12/04/2018	BML	Report to atty Rosen regarding recent developments and provide documents for review	0.33	69.30
12/10/2018	BML	Check Pacer for recent developments and report to attorney		

Kluger, Kaplan, Silverman, Katzen & Levine P.L.  
201 South Biscayne Boulevard, Suite 2700  
Miami, Florida 33131  
Phone: (305) 379-9000 Fax: (305) 379-3428  
Fed. ID# 26-4527913

Barry Mukamal, Trustee  
 KKSKL Matter No.: 20001.0001  
 RE: Petters Bankruptcy

Invoice Date: 01/30/2019  
 Invoice No. 32300  
 Page No. 2

			HOURS	
	Rosen		1.10	231.00
12/18/2018	BML	Research Pacer regarding recent developments in Petters-related matters and report to attorney Rosen, providing documents for review	2.10	441.00
		FOR CURRENT FEE SERVICES	4.53	951.30

		Recapitulation			
<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>	
Barbara M Livick	Paralegal	4.53	\$210.00	\$951.30	

TOTAL CURRENT WORK	951.30
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PAYMENTS

01/08/2019	Payment Received ; Rabobank, NA Ck#11967 dtd: 01/02/19	-833.62
01/08/2019	Payment Received ; Rabobank, NA Ck#11923 dtd: 01/02/19	-3,649.08
	TOTAL PAYMENTS RECEIVED	-4,482.70
	BALANCE DUE	<u>\$951.30</u>
	PLEASE REMIT	<u>\$951.30</u>

Final Statement Run Totals 01/30/2019

Statements Printed:	1
Hours:	4.53
Fees:	951.30





Barry Mukamal, Trustee  
 Kapila Mukamal LLP  
 1 S.E. 3rd Avenue  
 Suite 2150  
 Miami, FL 33131  
 RE Petters Bankruptcy

Invoice Date: 04/01/2019  
 Invoice No.: 32333  
 KKSkl Matter No.: 20001.0001  
 Page: 1

### Party Action

Previous Balance \$951.30

### FEES

			HOURS	
01/09/2019	BML	Check Pacer for recent developments and report to attorney Rosen	1.10	231.00
01/22/2019	BML	Print proposed Agenda for Omnibus Hearing and recent filings; confer with attorney Rosen regarding attendance at hearing.	1.00	210.00

Kluger, Kaplan, Silverman, Katzen & Levine P.L.  
 201 South Biscayne Boulevard, Suite 2700  
 Miami, Florida 33131  
 Phone: (305) 379-9000 Fax: (305) 379-3428  
 Fed. ID# 26-4527913

Barry Mukamal, Trustee  
 KKSkl Matter No.: 20001.0001  
 RE: Petters Bankruptcy

Invoice Date: 04/01/2019  
 Invoice No. 32333  
 Page No. 2

## HOURS

01/27/2019	BML	Prepare for and attend Omnibus Hearing; report to attorney Rosen re: same	2.97	623.70
01/31/2019	DNR	Attention to court filings and to BML memoranda this month.	0.50	247.50
02/12/2019	BML	Research Pacer for recent developments and advise attorney Rosen with updates.	1.20	252.00
02/19/2019	BML	Review email from Sol Genet in Miami; research and attempt to obtain copy of transcript or recording of oral argument in MN Court of Appeals in Greenpond/General Electric litigation; advise regarding findings.	1.20	252.00
02/28/2019	DNR	Attention to court filings and to BML memoranda this month (this is a cumulation of small items too small to enter as single items).	0.40	198.00
		FOR CURRENT FEE SERVICES	8.37	2,014.20

## Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Daniel N. Rosen	Partner	0.90	\$495.00	\$445.50
Barbara M Livick	Paralegal	7.47	210.00	1,568.70

ADVANCES

01/29/2019	Pacer Service Center ; #4469905: Public Access Re court Records (10/01/18 - 12/31/18)	155.10
	TOTAL ADVANCES	155.10
	TOTAL CURRENT WORK	2,169.30

PAYMENTS

03/06/2019	Payment Received ; Rabobank NA Ck#11978 dtd: 02/26/19	-171.23
03/06/2019	Payment Received ; Rabobank NA Ck#11934 dtd: 02/26/19	-780.07
	TOTAL PAYMENTS RECEIVED	-951.30
	BALANCE DUE	<u>\$2,169.30</u>
	PLEASE REMIT	<u>\$2,169.30</u>



Barry Mukamal, Trustee  
 Solomon Genet, Meland Russin et al.  
 3200 Wachovia Financial Center  
 200 S. Biscayne Blvd.  
 Miami, FL 33131

Invoice Date: 04/01/2019  
 Invoice No.: 32334  
 KKS KL Matter No.: 20001.0002  
 Page: 1

RE Third Party Actions

### FEES

		HOURS	
02/19/2019	DNR Attention to request regarding Minnesota court of appeals proceedings; confer with Mr. Genet to receive general update on pending matters.	0.50	247.50
	FOR CURRENT FEE SERVICES	0.50	247.50

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Daniel N. Rosen	Partner	0.50	\$495.00	\$247.50

### Recapitulation

Kluger, Kaplan, Silverman, Katzen & Levine P.L.  
 201 South Biscayne Boulevard, Suite 2700  
 Miami, Florida 33131  
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Barry Mukamal, Trustee  
KKSKL Matter No.: 20001.0002  
RE: Third Party Actions

Invoice Date: 04/01/2019  
Invoice No. 32334  
Page No. 2

TOTAL CURRENT WORK 247.50

BALANCE DUE \$247.50

PLEASE REMIT \$247.50