

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.

**DANIEL N. ROSEN, ESQ. AND KLUGER, KAPLAN, SILVERMAN, KATZEN &  
LEVINE, P.L.'S THIRD INTERIM POST CONFIRMATION FEE APPLICATION AS  
LOCAL COUNSEL IN MINNESOTA TO THE LIQUIDATING TRUSTEE**

1.	Name of Applicant:	<i>Kluger, Kaplan, Silverman, Katzen &amp; Levine, P.L.</i>
2.	Role of Applicant:	<i>Liquidating Trustee's Local Counsel</i>
3.	Name of Certifying Professional:	<i>Daniel N. Rosen</i>
4.	Date cases filed:	<i>November 30, 2009</i>
5.	Date of order approving employment:	<i>July 20, 2017 [ECF No. 3288], nunc pro</i>
<b>IF INTERIM APPLICATION, COMPLETE 6, 7 AND 8 BELOW:</b>		
6.	Period for this application:	<i>November 1, 2017 through February 28, 2018</i>
7.	Amount of Compensation Sought	\$ 11,283.30
8.	Amount of Expenses Sought:	\$ 199.50
<b>IF FINAL APPLICATION, COMPLETE 9 AND 10 BELOW:</b>		
9.	Total Amount of Compensation Sought during case:	\$ 0.00
10.	Total Amount of Expense Reimbursement Sought During Case	\$ 0.00
11.	Amount of Original Retainer (s) Please disclose both Fee Retainer and Cost Retainer if such a Retainer has been received:	\$ 0.00

1  
LAW OFFICES OF MELAND RUSSIN & BUDWICK, P.A.

3200 SOUTHEAST FINANCIAL CENTER, 200 SOUTH BISCAYNE BOULEVARD, MIAMI, FLORIDA 33131 • TELEPHONE (305) 358-6363

12.	Current Balance of Retainer (s) remaining:	\$	0.00
13.	Last monthly operating report filed (Month/Year and ECF No.):	PBF December 2017 [ECF No. 3423] PBF II December 2017 [ECF No. 118, Case 09-36396]	
14.	If case is Chapter 11, current funds in the Chapter 11 estate:	PBF	\$3,845,743.89 a/o 12/31/17
		PBFII	\$38,556,940.11 a/o 12/31/17
15.	If case is Chapter 7, current funds held by Chapter 7 trustee:		N/A

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.

---

**THIRD INTERIM POST CONFIRMATION FEE APPLICATION  
FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT  
OF EXPENSES TO KLUGER, KAPLAN, SILVERMAN, KATZEN & LEVINE, P.L., AS  
LOCAL COUNSEL IN MINNESOTA TO THE LIQUIDATING TRUSTEE**

Kluger, Kaplan, Silverman, Katzen & Levine, P.L., Liquidating Trustee's local counsel in Minnesota ("**KKSKL**"), applies for interim compensation for fees and reimbursement of expenses for services rendered in this Chapter 11 proceeding between November 1, 2017 through February 28, 2017 (the "**Fee Period**"). This application is filed pursuant to 11 U.S.C. § 331 and Bankruptcy Rule 2016, and meets all of the requirements set forth in the Guidelines incorporated in Local Rule 2016-1(B)(1). In support of the application, KKS KL states as follows:

**I.INTRODUCTION**

1. KKS KL is seeking compensation in the total amount of \$11,283.30 and reimbursement of expenses in the amount of \$199.50 for services rendered as Liquidating Trustee's local counsel in Minnesota 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 know as the “***Petters Litigation***”) during this Fee Period. A total of 37.58 hours were expended by KKSKL as Liquidating Trustee’s local counsel in Minnesota at hourly rates ranging from \$210-\$495 during the time period for which fees were required in this fee application.

2. 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].

3. Mr. Rosen now serves as Partner-in-Charge of KKSKL’s Minneapolis office.

4. 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.

## **II. REQUEST FOR RELIEF**

5. By way of this Application, KKSKL seeks Court approval and allowance of compensation for services rendered by KKSKL as Liquidating Trustee's local counsel in Minnesota.

6. During the fee period, KKSKL devoted 37.58 hours of time as more fully set forth below.

7. The transcribed time records and details of services rendered by KKSKL are attached hereto as Exhibit 3. 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. KKSCL has devoted 37.58 hours in time in providing services to the Liquidating Trustee between November 1, 2017 through February 28, 2018.

8. The exhibits attached to this application, pursuant to the Guidelines, are:

Exhibits "1-A" and "1-B" - Summary of Professional and Paraprofessional Time;

Exhibit "2" - Summary of Requested Reimbursement of Expenses for this Time Period Only;

Exhibit "3" - The applicant's complete time records, in chronological order, by activity code category (if applicable), for the time period covered by this application. The requested fees are itemized to the tenth of an hour; and

Exhibit "4" - Fee Application Summary Chart.

9. The applicable legal standards for allowing fees and proceedings under the Bankruptcy Code is set forth in 11 U.S.C. §§ 330 and 331 which provides for reasonable compensation for actual, necessary services rendered by a professional, based on the time, the nature, the extent and value of such services and the costs of comparable services other than cases under Title 11, as well as for reimbursement of actual necessary expenses. *See also, In re First Colonial Corp. of America*, 544 F.2d 1291 (5th Cir. 1977). These standards include the time and labor required; the novelty and difficulty of the questions presented; the skill requisite to perform professional services properly; the preclusion of other employment and the acceptance of this case; the customary fee; whether the fee is fixed or contingent; the time limitations imposed by the client or other circumstances; the amount involved and the results obtained; experience, reputation and ability of the professional; the undesirability of the case; the nature and length of professional

relationship with client; and awards in similar cases.

10. Under these standards, the reasonable value of the services rendered and reimbursement of the necessary expenses paid or incurred by KSKSL as local counsel in Minnesota for the Liquidating Trustee is \$11,283.30 for fees incurred during the Fee Period. The figure to calculate the fees was derived from the total amount of hours expended multiplied by the corresponding hourly rates, as more specifically set forth in Exhibit “3”.

### **III. TIME AND LABOR REQUIRED.**

11. The transcribed time records and details of services rendered by KSKSL are attached hereto as Exhibit 3. 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. KSKSL has devoted not less than 37.58 hours of actual recorded time to the performance of services in these proceedings.

### **IV. NOVELTY AND DIFFICULTY OF THE ISSUES AND QUESTIONS PRESENTED**

12. KSKSL 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 or Minnesota based mediations. KSKSL is frequently asked to assist in various analysis and at times the issues involved are novel and difficult.

### **V. SKILL REQUISITE TO PERFORM THE LEGAL SERVICES PROPERLY**

13. Knowledge in the field of bankruptcy law, Minnesota law and local rules and procedures in Minnesota was required.

**VI. PRECLUSION FROM OTHER EMPLOYMENT**

14. KKSKL has not been precluded from any other employment due to the acceptance of this case.

**VII. CUSTOMARY FEE**

15. The hourly rate charged is KKSKL's customary fee for services of the type rendered herein.

16. **Whether the Fee is Fixed or Contingent:** The fee is contingent in the sense that it is subject to the review and approval of this Court pursuant to the Bankruptcy Code.

**VIII. TIME LIMITATIONS IMPOSED BY CLIENT OR THE CIRCUMSTANCES**

17. KKSKL has not been required to expend considerable time within short periods.

**IX. THE EXPERIENCE, REPUTATION AND ABILITY OF THE PROFESSIONALS**

18. KKSKL 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.

**X. THE UNDESIRABILITY OF THE CASE**

19. KKSKL does not deem these cases to be undesirable and is honored to have been retained by the Liquidating Trustee.

**XI. THE NATURE AND LENGTH OF THE PROFESSIONAL  
RELATIONSHIP OF THE CLIENT**

20. KKSKL has not performed services for the Liquidating Trustee previously in any others matters prior to this case.

## **XII. ALLOCATION BETWEEN DEBTORS' ESTATES**

21. 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 KSKSL formula 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%)	\$2,030.99	\$35.91
Palm Beach Finance II, L.P. (82%)	\$9,252.31	\$163.59
<b>TOTAL FEES AND COSTS:</b>	<b>\$11,283.30</b>	<b>\$199.50</b>

## **XIII. APPLICABLE LEGAL STANDARD**

22. 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 fee requested by applicant in the amount of \$11,283.30 for 37.58 hours of services. This request is entirely appropriate.



23. KKSKL considers the reasonable value of services rendered to this estate to be not less than \$11,283.30 for services they have rendered for the Fee Period.

WHEREFORE, Liquidating Trustee's local counsel in Minnesota, KKSKL, respectfully requests that it be allowed full compensation sought under this application in the amount of \$11,283.30 for fees and \$199.50 for expenses, for a total award request of \$11,482.80, approve the allocation of fees and expenses between the estates, and for such other and further relief this Court deems just and proper.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

**CERTIFICATION**

1. I am the Applicant and the professional with responsibility in this case for compliance with the current Mandatory Guidelines On Fees and Disbursements For Professionals in The Southern District of Florida Bankruptcy Cases (the “*Guidelines*”).

2. I have read the application for compensation and reimbursement of costs (the “*Application*”).

3. To the best of my knowledge, information, and belief formed after reasonable inquiry, the Application falls within the Guidelines.

4. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines, except as specifically noted in this Certification and described in the Application.

5. Except to the extent that fees or disbursements are prohibited or restricted by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

6. In providing a reimbursable service or disbursement (other than time charged for paraprofessionals and professionals), the Applicant does not make a profit on that service or disbursement (except to the extent that any such profit is included within the permitted allowable amounts set forth in the Guidelines for photocopies and facsimile transmission).

7. In charging for a particular service or disbursement, the Applicant does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay (except to the extent that any such amortization is included within the permitted allowable amounts set forth herein for photocopies and facsimile transmission).

8. In seeking reimbursement for a service which the Applicant justifiably purchased or contracted for from a third party, the Applicant is requesting reimbursement only for the amount billed to the Applicant by the third-party vendor and paid by the Applicant to such vendor.

9. The trustee (if any), the examiner (if any), the chairperson of each official Debtor (if any), the debtor, the U.S. Trustee, and their respective counsels, will be mailed, simultaneously with the filing of the Application with the Court, a complete copy of the Application (including all relevant exhibits).

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: 

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.

s/ Michael S. Budwick  
Michael S. Budwick, Esquire  
Fla. Bar No. 938777  
[mbudwick@melandrussin.com](mailto:mbudwick@melandrussin.com)  
MELAND RUSSIN & BUDWICK, P.A.  
3200 Southeast Financial Center  
200 South Biscayne Boulevard  
Miami, Florida 33131  
T: (305) 358-6363 F: (305) 358-1221  
*Attorneys for the Liquidating Trustee*

**EXHIBIT "1-A"****Summary of Professional and Paraprofessional Time  
Total per Individual for this Period Only**

[If this is a final application, and does not cumulate fee details from prior interim applications, then a separate Exhibit 1-A showing cumulative time summary from all applications is attached as well.]

<b>Name</b>	<b>Partner, Associate, or Paraprofessional</b>	<b><u>Year Licensed</u></b>	<b><u>Total Hours</u></b>	<b><u>Hourly Rate</u></b>	<b><u>Total Fees</u></b>
Daniel N. Rosen	Partner	1994	11.90	\$495.00	\$ 5,890.50
Barbara M. Livick	Paraprofessional	N/A	25.68	\$210.00	\$ 5,392.80
Blended Hourly Rate				\$300.25	
<b>Total Fees</b>			37.58		\$11,283.30

**EXHIBIT "1-B"****Summary of Professional and Paraprofessional Time  
by Activity Code Category for this Time Period Only**

<b>Third Party Actions</b>			
<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Amount</b>
Daniel N. Rosen	\$ 495.00	11.00	\$ 5,445.00
Barbara M. Livick	\$ 210.00	25.68	\$ 5,392.80
<b>CATEGORY TOTALS:</b>		<b>36.68</b>	<b>\$ 10,837.80</b>

<b>In re Petters Bankruptcy</b>			
<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Amount</b>
Daniel N. Rosen	\$ 495.00	0.90	\$ 445.50
<b>CATEGORY TOTALS:</b>		<b>0.90</b>	<b>\$ 445.50</b>

**EXHIBIT "2"****Summary of Requested Reimbursement Of Expenses**  
**for this Time Period Only**

[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 & Transcripts	\$ 0.00
5.	Lien and Title Searches	\$ 0.00
6.	Photocopies (in-house copies) (copies @ 15¢)	\$ 0.00
7.	Photocopies (outside copies)	\$ 0.00
8.	Postage	\$ 0.00
9.	Overnight Delivery Charges	\$ 0.00
10.	Outside Courier/Messenger Services	\$ 0.00
11a.	Long Distance (a) Telephone Charges	\$ 0.00
11b.	Long Distance (b) Conference Calls	\$ 0.00
12.	Long Distance Fax Transmission @ \$1.00/pg.	\$ 0.00
13.	Computerized Research	\$ 109.50
14.	Out of District of Minnesota Travel A. Transportation B. Lodging C. Meals	\$ 90.00
15.	Other (Not specifically disallowed; must specify and justify)	\$ 0.00
<b>TOTAL "GROSS" AMOUNT OF REQUESTED DISBURSEMENTS</b>		<b>\$ 199.50</b>

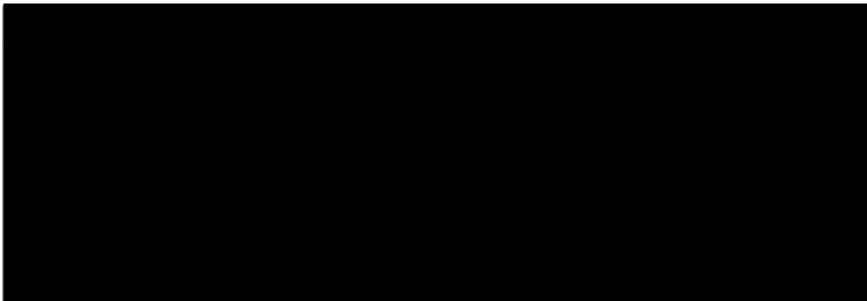


Barry Mukamal, Trustee  
Kapila Mukamal LLP  
1 S.E. 3rd Avenue  
Suite 2150  
Miami, FL 33131  
RE Petters Bankruptcy

Invoice Date: 12/28/2017  
Invoice No.: 32003  
KKSKL Matter No.: 20001.0001  
Page: 1

Party Action

FEES

			HOURS	
11/02/2017	DNR		0.20	99.00
11/10/2017	BML		1.90	399.00
	DNR		0.50	247.50
11/15/2017	BML		1.20	252.00

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

**EXHIBIT 3**



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

Invoice Date: 12/28/2017  
 Invoice No. 32003  
 Page No. 2

			HOURS	
11/21/2017	DNR		0.20	99.00
11/27/2017	BML		1.90	399.00
11/28/2017	BML		1.10	231.00
11/29/2017	DNR		1.50	742.50
			8.50	2,469.00
FOR CURRENT FEE SERVICES				

Recapitulation					
<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>	
Daniel N. Rosen	Partner	2.40	\$495.00	\$1,188.00	
Barbara M Livick	Paralegal	6.10	210.00	1,281.00	

#### ADVANCES

11/20/2017	Travel Advance ; Reimb. BL re Parking (07/01/17 - 11/01/17)	90.00
	TOTAL ADVANCES	90.00
	TOTAL CURRENT WORK	2,559.00
	Previous Balance	\$3,840.10
	BALANCE DUE	<u>\$6,399.10</u>
	PLEASE REMIT	<u>\$6,399.10</u>



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

Invoice Date: January 29, 2018

KKSKL Client No.: 20001  
 Page: 1

---

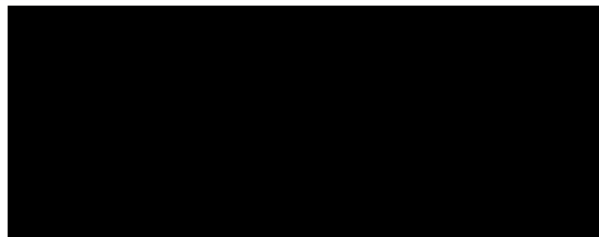
CLIENT SUMMARY OF INVOICES BY MATTER

Previous Balance	Fees	Expenses	Advances	Payments	Balance
20001-0001 Petters Bankruptcy Party Action					
6,399.10	3,148.50	0.00	0.00	-3,840.10	<u>\$5,707.50</u>

THIS STATEMENT IS DUE UPON RECEIPT

3% Discount may be taken only from the FEE portion of the bill if payment is received  
 within 14 days of Invoice Date - Does not apply when paying via credit card

FOR PAYMENTS



**MAIL TO**  
**Kluger Kaplan Silverman Katzen & Levine PL**  
**Attn. Accounting Dept.**  
**201 South Biscayne Blvd.**  
**Suite 2700**  
**Miami, FL 33131**

Credit Card Site: <https://secure.lawpay.com/pages/kluger-kaplan-silverman-katzen/operating>

Fed. ID# 26-4527913

Phone: (305) 379-9000 Fax: (305) 379-3428

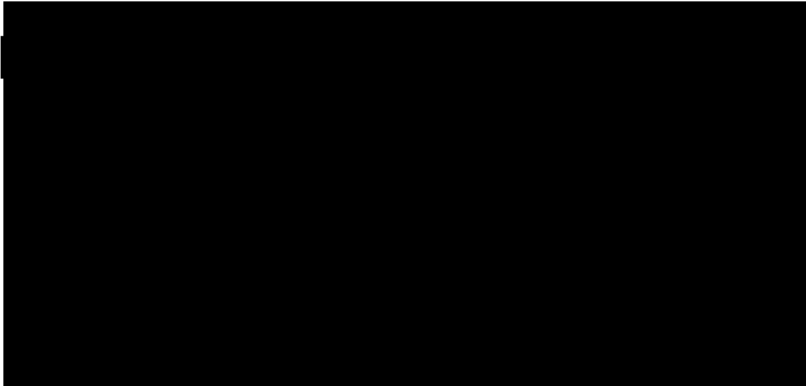


Barry Mukamal, Trustee  
Kapila Mukamal LLP  
1 S.E. 3rd Avenue  
Suite 2150  
Miami, FL 33131  
  
RE Petters Bankruptcy

Invoice Date: 01/29/2018  
Invoice No.: 32038  
KKSKL Matter No.: 20001.0001  
Page: 1

Party Action

FEEES

			HOURS	
12/03/2017	BML		3.00	630.00
12/05/2017	DNR		0.40	198.00
12/18/2017	BML			

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  
 KKS KL Matter No.: 20001.0001  
 RE: Petters Bankruptcy

Invoice Date: 01/29/2018  
 Invoice No. 32038  
 Page No. 2

		HOURS	
	deadlines, report regarding developments.	2.80	588.00
12/19/2017	DNR	1.50	742.50
12/28/2017	DNR	0.40	198.00
12/29/2017	DNR	0.20	99.00
12/30/2017	BML	1.80	378.00
	BML	1.50	315.00
	FOR CURRENT FEE SERVICES	11.60	3,148.50

Recapitulation					
<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>	
Daniel N. Rosen	Partner	2.50	\$495.00	\$1,237.50	
Barbara M Livick	Paralegal	9.10	210.00	1,911.00	

TOTAL CURRENT WORK 3,148.50

Previous Balance \$6,399.10

PAYMENTS

01/11/2018 Payment Received ; Rabobank NA Ck#11806 dtd: 01/04/18 -3,840.10

BALANCE DUE \$5,707.50

PLEASE REMIT \$5,707.50

Statements Printed:	1
Hours:	11.60
Fees:	3,148.50



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

Invoice Date: February 28, 2018

KKSKL Client No.: 20001  
 Page: 1

---

CLIENT SUMMARY OF INVOICES BY MATTER

Previous Balance	Fees	Expenses	Advances	Payments	Balance
20001-0001 Petters Bankruptcy Party Action					
5,707.50	2,485.50	0.00	109.50	-2,559.00	<u>\$5,743.50</u>

THIS STATEMENT IS DUE UPON RECEIPT

3% Discount may be taken only from the FEE portion of the bill if payment is received  
 within 14 days of Invoice Date - Does not apply when paying via credit card

FOR PAYMENTS

**MAIL TO**  
**Kluger Kaplan Silverman Katzen & Levine PL**  
**Attn. Accounting Dept.**  
**201 South Biscayne Blvd.**  
**Suite 2700**  
**Miami, FL 33131**

Credit Card Site: <https://secure.lawpay.com/pages/kluger-kaplan-silverman-katzen/operating>

Fed. ID# 26-4527913

Phone: (305) 379-9000 Fax: (305) 379-3428



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

Invoice Date: 02/28/2018  
 Invoice No.: 32070  
 KKSkl Matter No.: 20001.0001  
 Page: 1

Party Action

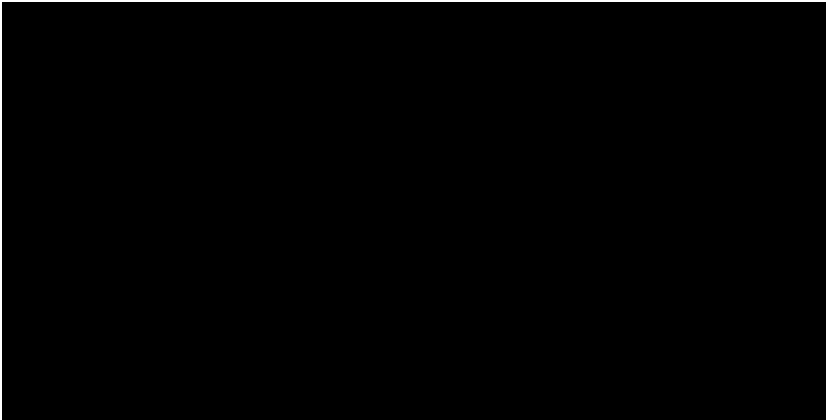
FEES

			HOURS	
01/02/2018	DNR		0.20	99.00
01/10/2018	DNR		0.20	99.00
01/15/2018	BML		1.50	315.00

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: 02/28/2018  
 Invoice No. 32070  
 Page No. 2

			HOURS	
01/23/2018	BML		2.00	420.00
01/24/2018	DNR		2.50	1,237.50
01/29/2018	BML		1.50	315.00
			7.90	2,485.50

#### Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Daniel N. Rosen	Partner	2.90	\$495.00	\$1,435.50
Barbara M Livick	Paralegal	5.00	210.00	1,050.00

#### ADVANCES

01/25/2018	Pacer Service Center ; #4469905: Public Access - Court Records (10/01/17 -12/31/17)	109.50
	TOTAL ADVANCES	109.50
	TOTAL CURRENT WORK	2,595.00
	Previous Balance	\$5,707.50

#### PAYMENTS

02/16/2018	Payment Received ; Rabobank, NA Ck#11813 dtd: 02/15/18	-2,098.38
02/16/2018	Payment Received ; Rabobank, NA Ck#11888 dtd: 02/15/18	-460.62
	TOTAL PAYMENTS RECEIVED	-2,559.00
	BALANCE DUE	<u>\$5,743.50</u>
	PLEASE REMIT	<u>\$5,743.50</u>



Statements Printed:	1
Hours:	7.90
Fees:	2,485.50
Advances:	109.50



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

Invoice Date: March 29, 2018  
 KKSKL Client No.: 20001  
 Page: 1

#### CLIENT SUMMARY OF INVOICES BY MATTER

Previous Balance	Fees	Expenses	Advances	Payments	Balance
20001-0001 Petters Bankruptcy Party Action					
5,743.50	2,734.80	0.00	0.00	0.00	<u>\$8,478.30</u>

#### THIS STATEMENT IS DUE UPON RECEIPT

3% Discount may be taken only from the FEE portion of the bill if payment is received  
 within 14 days of Invoice Date - Does not apply when paying via credit card

#### FOR PAYMENTS

**MAIL TO**  
**Kluger Kaplan Silverman Katzen & Levine PL**  
**Attn. Accounting Dept.**  
**201 South Biscayne Blvd.**  
**Suite 2700**  
**Miami, FL 33131**

Credit Card Site: <https://secure.lawpay.com/pages/kluger-kaplan-silverman-katzen/operating>

Fed. ID# 26-4527913

Phone: (305) 379-9000 Fax: (305) 379-3428

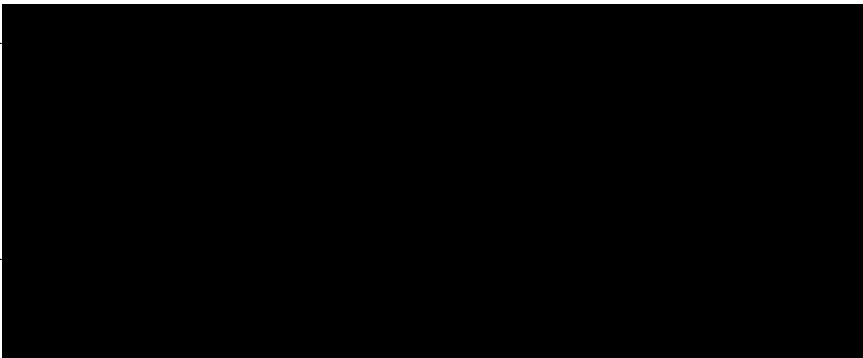


Barry Mukamal, Trustee  
 Kapila Mukamal LLP  
 1 S.E. 3rd Avenue  
 Suite 2150  
 Miami, FL 33131  
 RE Petters Bankruptcy

Invoice Date: 03/29/2018  
 Invoice No.: 32092  
 KKSCL Matter No.: 20001.0001  
 Page: 1

Party Action

FEEES

			HOURS	
02/04/2018	DNR		0.50	247.50
02/13/2018	BML			
			1.30	273.00
02/14/2018	DNR		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

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

Invoice Date: 03/29/2018  
 Invoice No. 32092  
 Page No. 2

		HOURS	
02/20/2018	DNR BML	0.20	99.00
		4.18	877.80
02/21/2018	DNR	2.00	990.00
		8.68	2,734.80

## Recapitulation

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Daniel N. Rosen	Partner	3.20	\$495.00	\$1,584.00
Barbara M Livick	Paralegal	5.48	210.00	1,150.80

TOTAL CURRENT WORK 2,734.80

Previous Balance \$5,743.50

BALANCE DUE \$8,478.30

PLEASE REMIT \$8,478.30

Statements Printed:	1
Hours:	8.68
Fees:	2,734.80



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

Invoice Date: March 29, 2018  
 KKSKL Client No.: 20001  
 Page: 1

#### CLIENT SUMMARY OF INVOICES BY MATTER

Previous Balance	Fees	Expenses	Advances	Payments	Balance
20001-0002 Third Party Actions					
0.00	445.50	0.00	0.00	0.00	<u>\$445.50</u>

#### THIS STATEMENT IS DUE UPON RECEIPT

3% Discount may be taken only from the FEE portion of the bill if payment is received  
 within 14 days of Invoice Date - Does not apply when paying via credit card

#### FOR PAYMENTS

**MAIL TO**  
**Kluger Kaplan Silverman Katzen & Levine PL**  
**Attn. Accounting Dept.**  
**201 South Biscayne Blvd.**  
**Suite 2700**  
**Miami, FL 33131**

Credit Card Site: <https://secure.lawpay.com/pages/kluger-kaplan-silverman-katzen/operating>

Fed. ID# 26-4527913

Phone: (305) 379-9000 Fax: (305) 379-3428

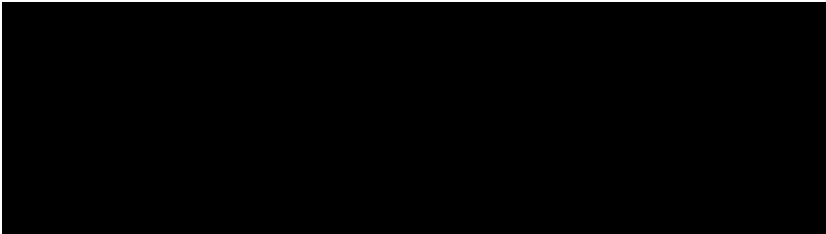


Barry Mukamal, Trustee  
 Solomon Genet, Meland Russin et al.  
 3200 Wachovia Financial Center  
 200 S. Biscayne Blvd.  
 Miami, FL 33131

Invoice Date: 03/29/2018  
 Invoice No.: 32093  
 KKSkl Matter No.: 20001.0002  
 Page: 1

RE Third Party Actions

FEES

			HOURS	
02/13/2018	DNR		0.50	247.50
02/14/2018	DNR		0.40	198.00
			0.90	445.50

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

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: 03/29/2018  
Invoice No. 32093  
Page No. 2

TOTAL CURRENT WORK 445.50

BALANCE DUE \$445.50

PLEASE REMIT \$445.50



Statements Printed:	1
Hours:	0.90
Fees:	445.50

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	\$ -	\$ -
TOTALS:			\$ 19,050.00	\$ 230.70			\$ 19,050.00	\$ 230.70	\$ 19,050.00	\$ 230.70	\$ -	\$ -

<b>Invoicing Date:</b>	<b>Billing Period:</b>	<b>Fees and expenses requested:</b>		<b>Amount paid absent objection:</b>	
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