



IT IS ORDERED as set forth below:

James E. Massey

Date: April 9, 2012

James E. Massey
U.S. Bankruptcy Court Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

_____| |
IN RE:

CASE NO. 08-66265

Roderick Kent Hambrick,

CHAPTER 7

Debtor.

JUDGE MASSEY

_____| |
Neil C. Gordon, Trustee,

Applicant,

v.

CONTESTED MATTER

Donald F. Walton, U.S. Trustee for Region 21,

Respondent.

_____| |
**ORDER GRANTING IN PART AND DENYING IN PART
ARNOLD GOLDEN GREGORY LLP'S FEE APPLICATION AND
GRANTING APPLICATION FOR COMPENSATION OF TRUSTEE**

The law firm of Arnold Golden Gregory LLP represents Neil Gordon in his capacity as Chapter 7 Trustee of the bankruptcy estate in this case. For its services, it seeks an award of fees

totaling \$5,994.00 and approval of reimbursement of expenses totaling \$37.20. Application of AGG For Compensation, Doc. No. 61, Part 3. Donald F. Walton, the United States Trustee for Region 21, objects to the fees sought on the grounds that most of the work described in AGG's time records was not legal work and should have been performed by Mr. Gordon in his capacity as Trustee and that the Trustee and his firm manufactured the estate for their sole benefit. Doc. No. 62. If the latter ground had any merit, one would have expected Mr. Walton to have objected as well to Mr. Gordon's application for compensation as Trustee, but he did not.

The Court held a hearing on the application on April 3, 2012, at which counsel for the U.S. Trustee accepted Mr. Gordon's statement of the facts as accurate. The Court takes judicial notice of certain other documents filed in the case that fill in some blanks.

A. Findings of Fact

The Court has carefully reviewed the entire record in this case. Based on that review and the statements of fact made by Mr. Gordon at the hearing, the Court finds the following facts.

Debtor Roderick Kent Hambrick filed his petition under chapter 7 on April 1, 2008, and the U.S. Trustee appointed Mr. Gordon as the trustee. Debtor filed Schedules and a Statement of Financial Affairs on May 6, 2009. In the Statement of Financial Affairs, he disclosed that in December 2007 he had transferred to his wife a 2001 Mercedes S500 automobile. The meeting of creditors was held on May 8, 2008. At the time of or shortly after the meeting of creditors, the Trustee determined that the fair market value of the Mercedes was approximately \$21,000.00. On May 16, Mr. Gordon and a colleague prepared a letter demanding the turnover of the vehicle, which Debtor's wife received around May 19, 2008. Trustee's Motion to Sell, Doc. 29, p. 2. On June 23, 2008, Debtor's wife surrendered the vehicle and its certificate of title.

On July 30, 2008, the Trustee filed a motion to sell the vehicle at auction. The motion to sell stated the likely value of \$21,150.00, the model year, the mileage and the method of sale. It was served with a notice of hearing on creditors and on Mr. Walton. No one filed a response or appeared at the hearing to oppose the motion on any ground and certainly not on the ground that the sale would, for whatever reason, provide no net benefit to the estate. The Court granted that motion in an order entered on August 28, 2008.

With court approval, the Trustee employed Elrod Auction Company to sell the vehicle at auction. The sale brought only \$8,500.00, and the auctioneer's fee and expenses totaled \$1,364.13, leaving a balance in the estate of \$7,135.87 plus a small amount of interest. Trustee's Final Report, Doc. 61, Part 1, p. 4.

On April 27, 2009, the Trustee filed a report of assets and requested that the Clerk set a bar date. Doc. No. 49. In a notice entered on April 28, 2009, the Clerk set August 3, 2009 as the bar date for filing claims. Doc. No. 50. Debtor had listed 18 unsecured claims in Schedule F that in the aggregate totaled nearly \$600,000. Statement of Financial Affairs, Schedules, Doc. No. 16.

Four creditors filed proofs of unsecured claims, ranging from \$9,130.11 to \$57,286.53. Freshko Foodservices, Inc., whose claim Debtor had classified as unsecured on Schedule F, filed a secured claim for \$97,917.23 based on a default judgment obtained in Louisiana. The total of the five claims is \$231,8214.77.

The Trustee's examination of public records in Georgia and of the title certificate of the Mercedes showed no judgment lien in favor of Freshko. The time records attached to AGG's fee application show that on October 20, 2009, Mr. Gordon's paralegal prepared an objection to

Freshko's claim, which Mr. Gordon revised on October 23. On October 26, 2009, Mr. Gordon filed an objection to Freshko's claim, seeking to have it reclassified as unsecured. On October 27, Mr. Gordon's paralegal spoke by telephone with Freshko's attorney in Louisiana concerning the absence of any recording of the lien in Georgia. Freshko refused to amend its proof of claim to show that it was unsecured. Freshko failed to file a response to the objection and did not appear at the hearing on December 1, 2009. The Court entered the order granting the objection on December 2, 2009.

AGG filed its fee application on February 26, 2012 and Mr. Walton filed his objection on February 26, 2012. AGG supported its application with time records attached thereto as Exhibit A and by the recitation of facts by Mr. Gordon at the April 3 hearing, which counsel for the U.S. Trustee did not dispute. Mr. Walton attached to his objection a copy of AGG's time records taken from its exhibit to its application. He or his counsel marked with a "T" in the left margin those items that he contends describe work properly characterized as "trustee or administrative services." The absence of a "T" in the left margin for six of those entries indicates that Mr. Walton agrees that those entries describe legal services. Nonetheless, he asks the Court to deny all compensation to AGG.

To make clearer the Court's findings of fact, the exhibit showing AGG's time records as marked by the U.S. Trustee is attached to this Order. AGG's time entries fall into the following seven distinct categories of services: (1) Initial investigation; (2) Employment Applications; (3) Title certificate and settlement negotiations; (4) Demand letter; (5) Motion to Sell; (6) Objection to Claim; and (7) Fee Applications.

On the exhibit to this Order, the Court has, to the left of the amount of time shown for each entry, indicated a number corresponding to one of the seven categories. To the right of the amount of time shown for each entry, the Court has indicated its finding as to whether the entry describes legal services, shown by the letter “A”, or trustee services, shown by the letter “T.”

The funds presently on hand in this estate total \$7,143.41. Trustee’s Final Report, Doc. No. 61, Part 1, p. 5. The Trustee's application for compensation seeks \$1,600.75 in fees and reimbursement of expenses of \$28.54, Id. at Part 2, which is unopposed and which the Court approves. Subtracting those costs from the amount on hand leaves \$5,514.12. The amount of legal fees and expense reimbursements sought by AGG total \$5,981.20 (limited as to collection by the \$5,514.12 balance after payment to the Trustee), leaving nothing for the creditors. The goose egg for creditors stuck in the U.S. Trustee's craw. Objection to Application for Final Compensation, Doc. 62, pp. 2-4.

B. Conclusions of Law

The first issue raised by Mr. Walton is whether the services performed were legal services. He contends that most of the time entries of AGG do not describe legal services. But his objection contains no analysis showing how he reached that conclusion.

A starting place for distinguishing services performed by a trustee from legal services is section 704 of the Bankruptcy Code, which is entitled “Duties of Trustee.” Section 704(a) provides:

(a) The trustee shall--

(1) collect and reduce to money the property of the estate for which such trustee serves, and close such estate as expeditiously as is compatible with the best interests of parties in interest;

- (2) be accountable for all property received;
- (3) ensure that the debtor shall perform his intention as specified in section 521(a)(2)(B) of this title;
- (4) investigate the financial affairs of the debtor;
- (5) if a purpose would be served, examine proofs of claims and object to the allowance of any claim that is improper;
- (6) if advisable, oppose the discharge of the debtor;
- (7) unless the court orders otherwise, furnish such information concerning the estate and the estate's administration as is requested by a party in interest;
- (8) if the business of the debtor is authorized to be operated, file with the court, with the United States trustee, and with any governmental unit charged with responsibility for collection or determination of any tax arising out of such operation, periodic reports and summaries of the operation of such business, including a statement of receipts and disbursements, and such other information as the United States trustee or the court requires;
- (9) make a final report and file a final account of the administration of the estate with the court and with the United States trustee;
- (10) if with respect to the debtor there is a claim for a domestic support obligation, provide the applicable notice specified in subsection (c);
- (11) if, at the time of the commencement of the case, the debtor (or any entity designated by the debtor) served as the administrator (as defined in section 3 of the Employee Retirement Income Security Act of 1974) of an employee benefit plan, continue to perform the obligations required of the administrator; and
- (12) use all reasonable and best efforts to transfer patients from a health care business that is in the process of being closed to an appropriate health care business that--
 - (A) is in the vicinity of the health care business that is closing;
 - (B) provides the patient with services that are substantially similar to those provided by the health care business that is in the process of being closed; and
 - (C) maintains a reasonable quality of care.

The only duties of a trustee that the facts of this case implicate are those in subsections (a)(1) – collecting and reducing to money the property of the estate , (a)(4) – investigating the debtor's financial affairs, and (a)(5) – reviewing and objecting to claims.

The threshold question in distinguishing between [the role of the trustee and the role of the trustee’s attorney] is whether the services can be performed legally only with a law license. One court has described the differences in the roles of attorneys and trustees like this:

The purpose of the attorney for the trustee is not to provide assistance to the trustee in the performance of the trustee's statutory duties, **but to provide assistance with those services the trustee is unable to perform due to the lack of a license to practice law.**

In re Polk, 215 B.R. 250, 253 (Bankr.M.D.Fla.1997) (citation omitted) (emphasis added).

Courts have developed generalized guidelines to assist trustees who serve as their own counsel in distinguishing between legal services and a trustee's duties. One widely accepted generalization is this one:

In general, professional time is limited to those tasks performed while representing the trustee in the prosecution of contested matters and adversary proceedings, attendance at court hearings in the capacity of attorney or other professional when the trustee has an interest, the preparation of professional related applications, and the performance of other specialized services that cannot be performed practically or lawfully by the trustee without engaging the services of a professional.

In re Holub, 129 B.R. 293, 296 (Bankr.M.D.Fla.1991). Under this analysis, the professional skills of an attorney are required when there is an adversary proceeding or a contested motion that requires the trustee to appear and prosecute or defend, when an attorney is needed for a court appearance, or when other services are needed that require a law license.

* * *

A trustee-attorney applicant has the burden of showing that a service “cannot be performed practically or lawfully except by an attorney.” *In re Howard Love Pipeline Supply Co.*, 253 B.R. 781, 792 (Bankr.E.D.Tex.2000). Attorneys must therefore present

billing records with enough detail to show that the charge involves some legal service beyond the scope of the trustee's statutory duty. See *In re Garcia*, 335 B.R. 717, 727 (9th Cir. BAP 2005). The need for the attorney must be clear from the description of the services in the application. *Id.* The fee applicant has the burden of showing that the requested fees are reasonable. *In re Basham*, 208 B.R. 926, 931–32 (9th Cir. BAP 1997), *aff'd*, 152 F.3d 924 (9th Cir.1998).

In re Virissimo, 354 B.R. 284, 290 -291 (Bankr.D.Nev. 2006).

The Fourth Circuit has taken the same approach.

We agree with the principle stated in [*In re Meade Land and Development Co.*, 527 F.2d 280 (3d Cir.1975) and *In re Whitney*, 27 B.R. 352 (Bankr.D.Me.1983)] to the effect that courts may not compensate an attorney for services statutorily required by the trustee. Only when unique difficulties arise may compensation be provided for services which coincide or overlap with the trustee's duties, and only to the extent of matters requiring legal expertise.

In re J.W. Knapp Co., 930 F.2d 386, 388 (4th Cir. 1991).

With these principles in mind, the Court will review the services described in AGG's time records and application to determine whether their performance required an attorney or whether they constituted the fulfillment of the Trustee's duties under section 704.

Category 1- Initial Investigation. The first time entry for Pamela Bicknell describes investigation of the Debtor's financial affairs, which is a duty of the Trustee under section 704(a)(4). Mr. Gordon is one of the few trustees who pays attention to what public records say about a debtor, but the fact that Ms. Bicknell was doing it shows that an attorney is not required. Mr. Gordon's work in analyzing the case described in the first entry for him in the time records shows that legal issues were on the forefront of his mind. Hence, that entry qualifies as legal work.

Category 2 - Employment Applications. The preparation of the applications for the employment of counsel for the Trustee and for the employment of the auctioneer involved legal

work, as Mr. Walton pointed out in his objection by citing *In re Holub*, 129 B.R. 293, 296 (Bankr. M.D.Fla. 1991) (“professional time [includes] the preparation of professional related applications”).

These applications seek a ruling from the Court on whether Mr. Gordon may employ the professionals he selected. To qualify, a professional persons must not “hold or represent an interest adverse to the estate” and must be “disinterested.” 11 U.S.C. § 327(a). What constitutes an adverse interest and what it means to be disinterested are mixed questions of fact and law. Court approval is required and there is no express lane for non-lawyers to obtain a ruling. The approval comes in the form of an order. Court approval of the hiring of a professional is a prerequisite to approval of compensation. *In re Federated Dept. Stores, Inc.*, 44 F.3d 1310, 1320 (6th Cir. 1995). Mr. Gordon’s time records show that he revised AGG’s application that his paralegal prepared. The record shows that he signed both applications, indicating that he had read them. And he reviewed the orders approving those applications. All of these tasks require the expertise of a member of the bar. They are not duties of a trustee under section 704.

Category 3 - Title certificate and settlement negotiations. Time entries for Pamela Bicknell on the first two of the four pages of AGG’s billing statement marked as Category 3 relate to requests for the title certificate, settlement discussions regarding the possibility that Debtor or his wife might purchase the Mercedes from the estate and demands for the turnover of the Mercedes. The described activities fall under the Trustee’s duties to collect and reduce to money the property of the estate, as provided in section 704(a)(1). Though they include telephone calls to the attorney for the Debtor, the services described in these entries show no necessity for legal talent. Some of these entries refer to memos to an attorney, but AGG

presented no evidence to show that an attorney was using Ms. Bicknell for input into a process that only a member of the bar could perform.

Category 4 - Demand letter. Pamela Bicknell's and Mr. Gordon's time entries on May 16, 2008 related to the preparation of a demand letter for the turnover of the Mercedes and dealing with the "avoidance of the transfer." Unlike the tasks in Category 3, these tasks involved a letter from an attorney for the Trustee discussing a legal theory under which damages might be obtained and/or a turnover might be compelled. These entries are sufficient to describe legal services, and the U.S. Trustee's counsel asked no questions and elicited no evidence to show to the contrary.

Category 5 - Motion to sell. As Mr. Walton conceded, preparing the motion to sell the Mercedes and the proposed order granting that motion and attending the hearing on the motion were legal services. While selling the Mercedes would fall within the scope of section 704(a)(1), obtaining approval to sell it does not. Commencing such a contested matter and preparing to litigate if necessary constitutes legal services, as the U.S. Trustee recognized in not marking those items with a "T."

Category 6 - Objection to Claim. The time entries from October 20, 2009 through December 2, 2009 at the middle of the 3rd page and carrying over to the 4th page of the exhibit related to the objection to proof of claim no. 4 filed by Fresko Foodservice, Inc. A trustee has a duty to review proofs of claim and object if advisable to do so under section 704(a)(5). Section 704(a)(5) does not, however, authorize a trustee who is not an attorney to practice law and does not limit in any way the methods that a trustee may use to review and to object to claims. Where

a claim may be objectionable as a matter of law and where factual disputes may also exist, a competent trustee hires an attorney to litigate objections to such claims.

The failure to object to Freshko's proof of claim would have subjected the Trustee to personal liability if he ignored the claim and if Fresko had a judgment lien in Georgia that the Trustee had not uncovered. The preparation of the objection to Fresko's claim required legal analysis to be able to assert that as a matter of law the claim should be reclassified as unsecured. Had Fresko appeared at the hearing on the objection to the claim, the Trustee would have required an attorney to appear to prosecute the claim, including objecting perhaps to evidence that the claimant might have offered and arguing any legal issue that might have arisen. It was a contested matter, even though Fresko failed to appear. Therefore, the services rendered in connection with the objection to the claim of Fresko were legal services.

Category 7 - Fee Applications. Mr. Walton conceded that the preparation of the fee application by Ms. Ford, a paralegal, on April 24, 2008 was compensable as legal work (no "T" in the margin), but, oddly, he contended that the work of Mr. Gordon, an attorney, in revising the application and preparing and attending the hearing on the application were trustee services. His contention is frivolous. Ms. Ford's work obviously could not be legal work if Mr. Gordon's work was not legal work. Something has to give, and it is the classification of Mr. Gordon's work.

Mr. Walton somehow overlooked that section 330(a)(6) specifically permits compensation for preparing fee applications. Moreover, preparing, presenting and defending the fee application of a law firm representing the trustee is no different than preparing any other legal document or pleading in a contested matter or adversary proceeding. That fee applications are not always contested is irrelevant. The application must comply with the requirements of section 330 of the

Bankruptcy Code. Deciding what to include and what not to include in an application therefore requires legal skills. Preparing and presenting fee applications are not among the list of duties of a trustee in section 704(a).

The preparation of the application to compensate the auctioneer described in the entries for Ms. Bicknell on October 9, 2008 and for Mr. Gordon on October 11, 2008, and the entry of Mr. Gordon on April 28, 2011 with respect to the review of AGG's fee application also describe legal work. Similarly, the entries for Ms. Bicknell, Mr. Gordon and Mr. Holbein in early November 2008 concerning the hearing on the auctioneer's fee application described legal work for the Trustee in getting the auctioneer employed by the Trustee paid.

But unlike the application filed by AGG, there was virtually no chance that the application for the auctioneer would have drawn an objection, and no response was ever filed. Most of that time was unnecessary and of no value to the estate. Mr. Holbein could have appeared by telephone in his sleep and defended the application successfully in the off-chance of about one in a million that someone would have objected. This sort of routine work is created from forms with minimal effort, except in rare instances not present here.

The real kick in the pants is that the fees sought by Mr. Elrod's firm total \$850 (plus expenses of \$514.13), while the fees sought by AGG for getting Mr. Elrod his fees, which no one objected to or would have, amount to \$944.00. How could AGG possibly have thought that it was acceptable to ask for fees that exceeded by \$94 the \$850 fee the auctioneer was seeking? The Court will award only \$350 for legal work done in connection with that application.

The U.S. Trustee did not object to the application on the ground that the time spent on any matter was excessive or that any of the work performed was unnecessary. Except for work on the

fee application of the auctioneer, the Court finds that the time spent on each task was reasonable and necessary.

The U.S. Trustee did not object to AGG's application based on the hourly rates charged. Those rates are a part of the exhibit to AGG's fee application. Fee Application, Doc. No. 61, Part 3, p. 10. The Court finds that those rates are reasonable and well in line with those charged by attorneys with comparable skills who practice in this Court and in cases other than bankruptcy cases.

Mr. Walton's objection did not include a contention that AGG or the Trustee failed to perform their duties in a reasonable time frame, and the Court finds that the services for which compensation is sought were performed in a reasonable amount of time in the context of the case.

Section 330(a)(3)(C) requires the Court in deciding fee applications to consider "whether the services were necessary to the administration of, or beneficial *at the time at which the service was rendered* toward the completion of, a case under this title." (Emphasis added.) The Court has determined that the services of AGG were necessary. They did not constitute busy work or dreaming up solutions in search of non-existent problems. The Court further finds that the services were beneficial to the estate "at the time [each] service was rendered toward the completion" of this case and that, at the time they were rendered, were "reasonably likely to benefit the Debtor's estate." 11 U.S.C. § 330(a)(3)(C)..

Mr. Walton, in his objection, took a different view of this conclusion and raised his second ground for disallowance of fees to AGG. He cites the Chapter 7 trustee handbook, 11 U.S.C. § 330(a)(4)(A)(ii) and several cases for the general proposition that a trustee should abandon an asset where a cost-benefit analysis shows that it is more likely than not that the administrative costs of disposing of that asset would exceed the value of the asset. In spite of the fact that Mr.

Gordon is uniformly acknowledged as the most diligent and effective trustee on the chapter 7 panel, Mr. Walton attacked the integrity of Mr. Gordon by stating "[t]he Trustee and his attorneys created an estate solely for their own benefit." Objection to Fee Application, Doc. No. 62, pp. 2- 4.

The fly in the ointment is that he bases his conclusion solely on the fact that if the fees were approved, unsecured creditors would get nothing. But that is not the standard for determining whether to approve fees of a professional representing the trustee, as section 330 makes clear.

In enacting section 330, Congress departed somewhat from this doctrine of strict review, taking the position that "compensation in bankruptcy matters be commensurate with the fees awarded for comparable services in non-bankruptcy cases." *In the Matter of UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir.1993). With the 1994 amendments of section 330, Congress made another move towards greater equity in estate management. It provided that an award for fees might be made for services that were "beneficial at the time at which the service was rendered," § 330(a)(3)(C), and, by inverse construction, "reasonably likely to benefit the debtor's estate." *Id.* (a)(4)(A)(ii)(I).

In re Ames Dept. Stores, Inc., 76 F.3d 66, 71 (2nd Cir. 1996).

This is not to say that results are unimportant, as the Eleventh Circuit has also made clear:

Section 330 and the Bankruptcy Code as a whole have an "overriding concern for keeping administrative expenses to a minimum so as to preserve as much of the estate as possible for the creditors." *In re Das A. Borden Co.*, 131 F.3d at 1464. Consistent with this concern, § 330 focuses on the benefit a professional's services give the estate. Because the lodestar methodology is aimed at uncovering which specific activities benefited the estate and which activities did not, it is not improper to consider it in awarding a professional a reasonable fee pursuant to § 330.

In re Citation Corp., 493 F.3d 1313, 1320 -1321 (11th Cir. 2007). In holding that it is not improper to consider results, the Court of Appeals stopped well short of Mr. Walton's position that the lack of results in the form of a dividend to unsecured creditors justifies denial of compensation altogether.

Mr. Walton does not point to any fact suggesting that at the time of the sale, Mr. Gordon knew or should have known that selling the Mercedes would likely not benefit the estate. Mr. Gordon and AGG had no way to predict at the time he decided to sell the Mercedes which creditors, if any, would later file a proof of claim. In fact, creditors holding only 5 of the 18 scheduled claims filed proofs of claim, and the total amount of those claims was less than half of the amount of scheduled claims. If the filer of claim no. 3 for \$9,130.11 had been the only filer and if the sale had brought the expected value, the Trustee would likely have been returning money to the Debtor! The bottom line is that under section 330(a)(3)(C), a trustee and his professionals are not required to be clairvoyant to get paid something if it turns out that creditors get nothing or next to nothing.

In summary, the chart below shows 7 categories of types of work, the fees sought for each one and what amount the Court approves in each category.

Category No.	Category	Fees Sought	Fees Approved
1	Initial investigation	\$292.50	\$187.50
2	Employment of professionals	\$322.50	\$322.50
3	Title certificate and settlement negotiations	\$570.00	\$0.00
4	Demand letter	\$225.00	\$225.00
5	Motion to Sell	\$1,065.50	\$1,065.50
6	Objection to Claim	\$1,249.50	\$1,249.50
7	Fee Applications	\$2,219.00	\$1,625.00
TOTALS		\$5,944.00	\$4,675.00

For these reasons, the fee application of Arnold Golden Gregory LLP is GRANTED IN PART and DENIED IN PART. AGG is AWARDED fees in the amount of \$4,675.00 and reimbursement of expenses in the amount of \$37.20. The balance of fees sought in the amount of \$1,269.00, consisting of \$675.00 with respect to improperly classified time and of \$594.00 with respect to excessive time in prosecuting the auctioneer's fee application are DISAPPROVED. The Trustee's application for compensation and reimbursement of expenses is GRANTED. The Clerk is directed to serve a copy of this Order on the Trustee and the U.S. Trustee.

END OF ORDER

**Arnall
Golden
Gregory LLP**

Counsel for Trustee, Neil C. Gordon
171 17th Street
Suite 2100
Atlanta, GA 30363-1031

May 23, 2011
Invoice #554331
Neil C. Gordon

For Legal Services Rendered In Connection With:

Client/Matter #18130-596
Hambrick, Roderick Kemp (08-66265)

CATEGORY RULING

Date	Attorney	Category	Rate	Ruling	Description
05/08/08	P. Bicknell	①	0.70	T	Hambrick, Roderick - Case No. 08-66265 Research deed index records for ownership and transfers of ownership of property, avoidable liens, etc.
05/09/08	N. Gordon	①	0.50	A	Review files and prepare legal work action memo including background, turnover and fraudulent transfer actions, etc.
05/13/08	P. Bicknell	②	0.70	A	Review files and draft application, affidavit and order for employment of counsel
05/14/08	N. Gordon	②	0.20	A	Review, revise and execute application, affidavit and proposed order for employment on behalf of estate of counsel
05/16/08	P. Bicknell	③	0.30	T	Review of file (1.); telephone call to debtor's attorney regarding immediate turnover of title certificate (2)
05/16/08	P. Bicknell	④	0.50	A	Prepare demand letter to turnover 2001 Mercedes and certificate
05/16/08	N. Gordon	④	0.40	A	Review and revise demand for turnover, avoidance of transfer, etc.
05/27/08	P. Bicknell	③	0.60	T	Review of title certificate and recalculate to determine the value of the transfer (.4); telephone call to debtor's attorney regarding same (.2)
05/28/08	P. Bicknell	③	0.30	T	Telephone call to debtor's attorney regarding settlement by purchase of property of the estate (.2); memo to N. Gordon (.1)
05/30/08	P. Bicknell	③	0.40	T	Telephone call from debtor's attorney regarding settlement with trustee for purchase of the equity in the Mercedes by

A LATE CHARGE OF 1 1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEB 28-4543673

171 17th Street NW | Suite 2100 | Atlanta, GA 30363-1031 | 404.873.8500 | Fax: 404.873.8501

EXHIBIT
11/11

Counsel for Trustee, Neil C. Gordon

Client/Matter #18130-596

May 23, 2011
 Invoice #554331
 Neil C. Gordon
 Page 2

					debtor's wife whom he transferred the property for no consideration (.2); memo to file (.1); discussion with trustee (.1)
↑	06/02/08	P. Bicknell	③ 0.40	T	Review of file and debtor's schedules (.2); memo to N. Gordon regarding debtor's wife's proposed settlement offer for purchase of equity in the 2001 Mercedes (.2)
↑	06/11/08	P. Bicknell	③ 0.20	T	Telephone call to debtor's attorney regarding settlement payment funds for purchase of vehicle from the estate
↑	06/16/08	P. Bicknell	③ 0.40	T	Telephone call to debtor's attorney regarding settlement (.2); memo to N. Gordon regarding debtor's proposal and extension of 727 deadline (.2)
↑	06/17/08	P. Bicknell	③ 0.40	T	Memo to and from N. Gordon regarding settlement or immediate turnover (.2); telephone calls (2x) to debtor's attorney regarding same (.2)
↑	06/20/08	P. Bicknell	③ 0.20	T	Telephone calls to debtor's attorney for immediate turnover of the vehicle
↑	07/14/08	P. Bicknell	② 0.70	A	Prepare and obtain execution of verified statement of Richard Elrod and prepare Application to Employ Auctioneer and proposed Order
↑	07/15/08	P. Bicknell	③ 0.60	T	Telephone call to debtor's attorney regarding failure to turnover title certificate (.2); correspondence to debtor's attorney regarding same (.4)
	07/29/08	P. Bicknell	⑤ 1.40	A	Prepare 363 Motion to sell property of the estate free and clear of liens and notice of hearing on same
	07/30/08	N. Gordon	⑤ 0.70	A	Review and redraft of 363 motion and hearing notices (.5); review, revise and execute application, and proposed order for employment on behalf of estate of auctioneer (.2)
↑	07/31/08	N. Gordon	② 0.10	A	Review court order approving employment of auctioneer
	08/25/08	P. Bicknell	⑤ 0.70	A	Review of file and 363 motion (.2); obtain and review court docket for filed responses/objections (.1); prepare proposed Order (.4)
	08/25/08	M. Holbein	⑤ 0.20	A	Review file hearing on 363 motion

A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEM 51-0540673

Counsel for Trustee, Neil C. Gordon

Client/Matter #18130-596

May 23, 2011
Invoice #554331
Neil C. Gordon
Page 3

		<u>CATEGORY</u>	<u>RULE</u>	
	08/26/08	M. Holbein	(5) 1.40	A To Court and attend hearing on 363 motion
T	10/09/08	P. Bicknell	(7) 1.00	A Prepare Application to pay Auctioneer fees and expenses and notice of hearing
T	10/11/08	N. Gordon	(7) 0.40	A Review files and review, revise and complete application of auctioneer for compensation and related hearing notice
T	11/03/08	P. Bicknell	(7) 0.40	A Review of auctioneer's fee application, obtain and review court docket for objections and prepare proposed Order
T	11/04/08	N. Gordon	(7) 0.40	A Review file (.2); memo to M. Holbein regarding attending hearing, background (.1); prepare and complete proposed order (.1)
T	11/04/08	M. Holbein	(7) 1.30	A Attend hearing on application to pay auctioneer's fees
T	11/06/08	N. Gordon	(7) 0.10	A Review entered order on Elrod's fees
T	10/20/09	A. Ford	(6) 1.10	A Review of file and research registered agent (.2); prepare objection to proof of claim filed by Freshko Foodservice, Inc. along with notice of hearing regarding same (.9)
T	10/23/09	N. Gordon	(6) 0.40	A Review file and review, revise and complete objection to claim and related hearing notice
T	10/26/09	A. Ford	(6) 0.10	A Calendar hearings on objection to claims
T	10/27/09	A. Ford	(6) 0.20	A Review of file and telephone conference with Freshko Foodservices's counsel (337) 436-7787 concerning its secured proof of claim and Louisiana judgment not recorded in Georgia with memorandum to N. Gordon regarding same
T	11/13/09	N. Gordon	(6) 0.20	A Review Freshko response to claim objection and note file accordingly
T	11/30/09	N. Gordon	(6) 0.30	A Review file in preparation for hearing on objection to claim and review and revise proposed order
T	11/30/09	A. Ford	(6) 0.60	A Review of file and research case docket and claims register for responses to objections (.2); prepare order regarding objection to proof of claim filed by Freshko Foodservice (.4)

A LATE CHARGE OF 1.12% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEIF 58-0543673

Counsel for Trustee, Neil C. Gordon

May 23, 2011
 Invoice #554331
 Neil C. Gordon
 Page 4

Client/Matter #18130-596

CATEGORY RULING

<i>7</i>	12/01/09	A. Ford	<i>(6)</i> 0.10	<i>A</i>	Submit proposed order regarding objection to proof of claim filed by Freshko Foodservice via ECF
<i>7</i>	12/01/09	N. Gordon	<i>(6)</i> 1.30	<i>A</i>	To U.S. Bankruptcy Court and attend hearing on objection to claim
<i>7</i>	12/02/09	N. Gordon	<i>(6)</i> 0.10	<i>A</i>	Review order on claim objection
<i>7</i>	12/02/09	A. Ford	<i>(6)</i> 0.10	<i>A</i>	Review of file and upload proposed order regarding objection to proof of claim via ecf
	04/24/11	A. Ford	<i>(7)</i> 2.70	<i>A</i>	Review of file and prepare trustee and attorney for trustee's fee applications (1.3); prepare notice of hearing on professional fee applications and trustee's final report (.6); anticipated time to conclude case including service of notice of hearing upon all parties of interest (.8)
<i>7</i>	04/28/11	N. Gordon	<i>(7)</i> 2.10	<i>A</i>	Review files and redraft of final application (.6); estimate to prepare for and attend final hearing (1.5)

Total Hours 24.90

Total For Services \$5,944.00

Expenses:

For document/research expense paid to Georgia Superior Court Clerk's Cooperative Authority. INVOICE#: 640894; DATE: 6/6/2008. 29.50

Duplicating expenses incurred @ \$.10 per page 7.70

Total Expenses \$37.20

	Fees	Disbursements	Total
CURRENT CHARGES:	5,944.00	37.20	5,981.20
Total Balance Due:	5,944.00	37.20	5,981.20

A LATE CHARGE OF 1-1/2% PER MONTH WILL BE APPLIED TO BALANCES OUTSTANDING OVER 60 DAYS

FEIN 28-0543673