

SLBIGGS, A division of SingerLewak  
Samuel R. Biggs, CPA  
[sbiggs@slbiggs.com](mailto:sbiggs@slbiggs.com); [lnuzzi@slbiggs.com](mailto:lnuzzi@slbiggs.com)  
10960 Wilshire Blvd., Suite 1100  
Los Angeles, California 90024  
(310) 477-3924

(Proposed) Accountants for Howard M. Ehrenberg,  
Chapter 11 Trustee

**UNITED STATES BANKRUPTCY COURT**

**CENTRAL DISTRICT OF CALIFORNIA**

**LOS ANGELES DIVISION**

In re ] Case No. 2:23-bk-12359 SK  
] Chapter 11

BEVERLY COMMUNITY HOSPITAL ]  
ASSOCIATION, dba BEVERLY ]  
HOSPITAL, a nonprofit public benefit ] Jointly Administered With:  
Corporation, ] Case No. 2:23-bk-12360 SK  
] Case No. 2:23-bk-12361 SK

Debtor.

**APPLICATION OF CHAPTER 11  
TRUSTEE FOR RETENTION OF  
SLBIGGS AS ACCOUNTANTS;  
DECLARATION OF SAMUEL R.  
BIGGS IN SUPPORT THEREOF**

☒ Affects All Debtors

☐ Affects Beverly Community Hospital  
Association

☐ Affects Montebello Community Health  
Services, Inc.

☐ Affects Beverly Hospital Foundation

DATE:  
TIME: [Hearing Only Upon Request]  
PLACE:

**TO THE HONORABLE SANDRA R. KLEIN, UNITED STATES BANKRUPTCY  
JUDGE, THE DEBTORS, AND ALL OTHER PARTIES ENTITLED TO NOTICE:**



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Howard M. Ehrenberg, the duly appointed and qualified Chapter 11 Trustee (the “Trustee”) for the estates of the jointly administered debtors Beverly Community Hospital Association, dba Beverly Hospital, a nonprofit public benefit corporation (“Beverly Community”), Montebello Community Health Services, Inc. (“Montebello Health”), and Beverly Hospital Foundation (“Beverly Foundation”) (collectively and interchangeable, the “Debtor” or “Debtors”), hereby makes application (“Application”) for order of this Court’s authorizing the retention of the firm of SLBiggs, A division of SingerLewak, (hereinafter “SLBiggs”), as Accountants for the Trustee effective October 25, 2023. In support thereof, the Trustee respectfully asserts as follows:

1. On April 19, 2023, (the “Petition Date”), the Debtors each filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Bankruptcy Code in the Central District of California. On May 10, 2023, the Office of the United States Trustee (the “OUST”) appointed an official committee of unsecured creditors.

2. On September 15, 2023, the OUST filed its “Notice of Appointment of Chapter 11 Trustee” [Docket No. 811] pursuant to which Howard M. Ehrenberg was appointed Chapter 11 Trustee for the Debtors’ jointly administered estates. On September 15, 2023, the OUST filed its “Application for Order Approving Appointment of Trustee and Fixing Bond [Docket No. 813]. On September 15, 2023, the Court entered its “Order Approving the Appointment of A Chapter 11 Trustee” [Docket No. 815]. As a result of the foregoing, Howard M. Ehrenberg became the duly appointed, qualified, and acting Chapter 11 Trustee for the Debtors’ jointly administered estates, and he continues to act in this capacity.

3. Necessity for Employment of Professional and Services to be Rendered:

The Trustee requires the services of certified public accountants experienced in bankruptcy to prepare bankruptcy estate accounting and to prepare and file Federal and State tax returns. These professional services are beyond the scope of the Trustee’s administrative duties.

a) Additional work is needed in this case which precludes the Trustee’s use of the

1 procedure set forth in Local Bankruptcy Rule 2016-2(c). Work will be required to review and  
2 analyze the information related to the disposition of assets, to determine the proper tax treatment  
3 thereof and to prepare and file Federal and State income tax returns. SLBiggs' work will also  
4 include services to:

5           b) Prepare Federal and State tax returns, as well as all required accompanying  
6 accounting, statements and schedules, and coordinate the filing of returns with Special  
7 Procedures/Bankruptcy units of the State and Federal taxing authorities.

8           c) Perform any other work required in connection with this bankruptcy for which  
9 SLBiggs is qualified to perform.

10           The Trustee believes it is in the best interest of the estate and its creditors to retain an  
11 accounting firm to address the estate's tax obligations and file the necessary tax returns. The estate  
12 cannot be closed without the preparation and filing of required tax returns and the acquisition of  
13 tax clearances in connection therewith.

14           4. Basis for Selection of this Professional:

15           After reviewing the assets of the estate and determining the work required, the Trustee  
16 believes the firm of SLBiggs is a qualified firm to be employed, and that such employment will be  
17 most beneficial to the estate, as it is one of the few local accounting firms which is experienced  
18 and specialized in bankruptcy matters. SLBiggs' also charges rates competitive with those of other  
19 firms. Attached hereto and incorporated herein by this reference as Exhibit "A" is a true and  
20 correct copy of the resumes of SLBiggs' professional staff along with a schedule of their hourly  
21 billing rates.

22           5. Connection to Parties in Interest:

23           To the best of Trustee's knowledge and belief, and based upon the attached Declaration,  
24 neither SLBiggs nor any of its members or associates represent any interest adverse to the estate  
25 in the matters on which it is to be retained, and its members and associated Certified Public

Accountants are disinterested persons under Bankruptcy Code Section 101(14), except as set forth in said Declaration. SLBiggs does not presently have, nor have they had, any connection with any insider of the Debtors, or any insider of an insider of the Debtors, nor have they represented, represent, or intend to represent any related Debtors in a bankruptcy case in this or any other court. Furthermore, SLBiggs has reviewed its records and Debtors' bankruptcy petition and has not found that it has any connection with Debtors, creditors of the estate or any other party in interest, except with regard to the attorney representing the Creditor Committee, Tania M. Moyron ("Ms. Moyron") who is a personal client of SingerLewak partner Dean Fredgant ("Mr. Fredgant"). Mr. Fredgant is not involved in SLBiggs' bankruptcy practice and will have no personal involvement with SLBiggs' work in this case. SLBiggs believes Mr. Fredgant's professional/client relationship with Ms. Moyron does not constitute a conflict of interest. SLBiggs is not and was not a creditor, an equity security holder, or an insider of the Debtors, is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtors, nor is any member of SLBiggs a relative or employee of the United States Trustee or a United States Bankruptcy Court judge.

6. Proposed Arrangement of Compensation:


It is contemplated that SLBiggs will seek compensation based upon their normal and usual hourly billing rates. SLBiggs will submit fee application(s) pursuant to §§ 330 and/or 331 to seek compensation and appropriate time based upon the Bankruptcy Code, the Bankruptcy Rules and the local Bankruptcy Rules, and will comply with them accordingly. There has been no written or oral agreement of employment and/or compensation between SLBiggs and any other professional. Professional fees will be paid as an administrative expense from available funds of the estate upon notice, hearing and Order of this Court. SLBiggs has not received nor shall seek to receive any advance fee payment or retainer.

Notice of the Application is Sufficient

1 A notice advising creditors and other interested parties of Trustee's Application to Employ  
2 SLBiggs as accountants and summarizing the Application's contents, has been filed and served in  
3 accordance with Local Bankruptcy Rule 2014-1(b)(2).

4 **WHEREFORE**, the Trustee requests that this Court approve the employment of SLBiggs  
5 effective October 25, 2023, as Trustee's accountants to render professional services as described  
6 above, with compensation and reimbursement of expenses to be paid as an administrative expense  
7 in such amounts as this Court may hereafter determine and allow, and for such other and further  
8 relief as the Court may deem proper.

9  
10 Dated: November 20, 2023

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14 Howard M. Ehrenberg,  
15 Chapter 11 Trustee  
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**DECLARATION OF SAMUEL R. BIGGS**

I, Samuel R. Biggs, declare as follows:

1. I have personal knowledge of the facts set forth below, and if called to testify, would and could competently testify thereto.

2. I am a partner of SLBiggs, A Division of SingerLewak ("SLBiggs"). I am a certified public accountant licensed to practice in the State of California. All partners of the accounting firm of SLBiggs are certified public accountants licensed to practice in the State of California.

3. Howard M. Ehrenberg, the duly appointed Chapter 11 Trustee (the "Trustee") for the estates of the jointly administered debtors Beverly Community Hospital Association, dba Beverly Hospital, a nonprofit public benefit corporation ("Beverly Community"), Montebello Community Health Services, Inc. ("Montebello Health"), and Beverly Hospital Foundation ("Beverly Foundation"), has requested that SLBiggs serve as accountants in connection with the Debtors' bankruptcy cases. SLBiggs has agreed to represent the Trustee upon the terms set forth in the application (the "Application") to which this declaration is attached.

4. SLBiggs' main address is 10960 Wilshire Blvd., Suite 1100, Los Angeles, CA 90024. I will be the accountant primarily responsible for handling accounting, investigative, tax, and financial matters on the Trustee's behalf in the Debtors' cases.

5. SLBiggs is one of the few local accounting firms which is experienced and specialized in bankruptcy matters and has represented Trustees and Debtors in numerous cases for a period of more than 35 years. As such, I believe SLBiggs is particularly well-qualified to act as accountant to the Trustee in the Debtor's case. SLBiggs' also charges rates competitive with those of other firms. A true and correct copy of the resumes of SLBiggs' professional staff along with a schedule of their hourly billing rates is attached hereto as Exhibit "A".

6. The partners and associates of SLBiggs are familiar with the Bankruptcy Code,

1 the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules, as well as the  
2 procedures set forth in the Guidelines for Reviewing Applications for Compensation and  
3 Reimbursement of Expenses Filed Under 11 U.S.C. § 330 promulgated by the U.S. Trustee  
4 Program and will comply with them if employed as the Trustee's accountants.

5  
6 7. A conflicts check was undertaken, utilizing SLBiggs' client list database and  
7 checking firmwide through email correspondence to all partners and staff to ensure that no  
8 conflicts of interest exists.

9 8. To the best of my knowledge, neither SLBiggs nor any of its members or associates  
10 represent any interest adverse to the estate in the matters on which it is to be retained, and its  
11 members and associated Certified Public Accountants are disinterested persons under Bankruptcy  
12 Code Section 101(14), except as set forth in said Declaration. SLBiggs does not presently have,  
13 nor have they had, any connection with any insider of the Debtors, or any insider of an insider of  
14 the Debtors, nor have they represented, represent, or intend to represent any related Debtors in a  
15 bankruptcy case in this or any other court. Furthermore, SLBiggs has reviewed its records and  
16 Debtors' bankruptcy petition and has not found that it has any connection with Debtors, creditors  
17 of the estate or any other party in interest, except with regard to the attorney representing the  
18 Creditor Committee, Tania M. Moyron ("Ms. Moyron") who is a personal tax client of  
19 SingerLewak partner Dean Fredgant ("Mr. Fredgant"). Mr. Fredgant is not involved in SLBiggs'  
20 bankruptcy practice and will have no personal involvement with SLBiggs' work in this case.  
21 SLBiggs believes Mr. Fredgant's professional/client relationship with Ms. Moyron does not  
22 constitute a conflict of interest.. SLBiggs is not and was not a creditor, an equity security holder,  
23 or an insider of the Debtor, is not and was not, within 2 years before the date of the filing of the  
24 petition, a director, officer, or employee of the Debtor, nor is any member of SLBiggs a relative  
25 or employee of the United States Trustee or a United States Bankruptcy Court judge.

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28 9. SLBiggs has agreed to accept as compensation for its services such sums as may

1 be allowed by this Court in accordance with law, based upon the time spent and services rendered,  
2 the results achieved, the difficulties encountered, complexities involved, and other relevant and  
3 appropriate factors.

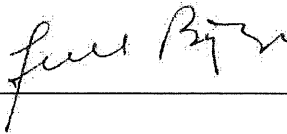
4 10. SLBiggs has not received a retainer or a lien interest in property of the Debtor or  
5 any third parties in connection with its proposed employment by the Trustee. No agreement  
6 exists for a division of fees between SLBiggs and any other person or entity except among the  
7 members of SLBiggs.  
8

9 11. I understand that no compensation will be paid by the Trustee to SLBiggs except  
10 upon application and approval by this Court after notice and hearing pursuant to 11 U.S.C.  
11 Sections 330 and 331 of the Bankruptcy Code.

12 12. There is no agreement between the Trustee and SLBiggs regarding SLBiggs'  
13 employment in this case other than as set forth in the Application.  
14

15 I declare and verify under penalty of perjury under the law of the United States of  
16 America that the foregoing is true and correct to the best of my knowledge.

17 Executed on this 30<sup>th</sup> day of October 2023, at Los Angeles, California.  
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21 SAMUEL R. BIGGS  
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Attorney or Party Name, Address, Telephone and Fax Number, and CA State Bar No. Samuel R. Biggs SL Biggs, A Division of SingerLewak 10960 Wilshire Blvd., Suite 1100 Los Angeles, California 90024 (310) 477-3924 <i>Proposed Accountants to Debtor</i>	FOR COURT USE ONLY
<b>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA</b>	
BEVERLY COMMUNITY HOSPITAL ASSOCIATION, dba BEVERLY HOSPITAL, a nonprofit public benefit Corporation, <input checked="" type="checkbox"/> Affects All Debtors <input type="checkbox"/> Affects Beverly Community Hospital Association <input type="checkbox"/> Affects Montebello Community Health Services, Inc. <input type="checkbox"/> Affects Beverly Hospital Foundation	CHAPTER 11  CASE NUMBER 2:23-bk 12359 SK Jointly Administered With: Case No. 2:23-bk-12360 SK Case No. 2:23-bk-11361 SK
Debtor.	(No Hearing Required)

**STATEMENT OF DISINTERESTEDNESS FOR EMPLOYMENT  
OF PROFESSIONAL PERSON UNDER F.R.B.P. 2014**

**1. Name, address and telephone number of the professional ("the Professional") submitting this Statement:**

SLBiggs, 10960 Wilshire Blvd., Suite 1100, Los Angeles, CA 90024 – 310-477-3924

**2. The services to be rendered by the Professional in this case are (specify):**

Review Trustee ledgers and books and records of Debtor to determine tax consequences relative to the disposition of assets, and advise Trustee accordingly; Review prior year's tax returns and prior activity to determine if there are offsets available to apply against taxable gains; determine if prior year's tax payments are recoverable through net operating loss carry backs, and amend prior year tax returns in connection therewith; prepare Federal and State tax returns, all required accompanying accounting, statements and schedules, and coordinate the filing of returns with Special Procedures/Bankruptcy units of the State and Federal taxing authorities; prepare all bankruptcy accounting required to prepare tax returns; perform any other work required in connection with this bankruptcy which Applicant is qualified to perform.

**3. The terms and source of the proposed compensation and reimbursement of the Professional are (specify):**

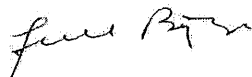
It is contemplated that SLBiggs will seek compensation based upon their normal and usual hourly billing rates. SLBiggs will submit fee applications pursuant to Sections 330 and/or 331 to seek compensation and appropriate time based upon the Bankruptcy Code, the Bankruptcy Rules and the local Bankruptcy Rules, and will comply with them accordingly. There has been no written or oral agreement of employment and/or compensation between SLBiggs and any other professional. Professional fees will be paid as an administrative expense from available funds of the estate upon notice, hearing and Order of this Court.

**4. The nature and terms of retainer (i.e., nonrefundable versus an advance against fees) half by the Professional are (specify):** SLBiggs has not received nor shall seek to receive any advance fee payment or retainer.

In re	Debtor	CHAPTER 11
BEVERLY COMMUNITY HOSPITAL ASSOCIATION, dba BEVERLY HOSPITAL, a nonprofit public benefit Corporation, <input checked="" type="checkbox"/> Affects All Debtors <input type="checkbox"/> Affects Beverly Community Hospital Association <input type="checkbox"/> Affects Montebello Community Health Services, Inc. <input type="checkbox"/> Affects Beverly Hospital Foundation		CASE NUMBER 2:23-bk 12359 SK Jointly Administered With: Case No. 2:23-bk-12360 SK Case No. 2:23-bk-11361 SK

5. The investigation of disinterestedness made by the Professional prior to submitting this Statement consisted of *(specify)*: A thorough review of all of SLBiggs' clients and associates past and present.
6. The following is a complete description of all of the Professional's connections with the debtor, principals of the debtor, insiders, the debtor's creditors, the Chapter 11 Trustee, any other party or parties in interest, and their respective attorneys and accountants, or any person employed in the Office of the United States Trustee *(specify, attaching extra pages as necessary)*: Applicant has no connection to any of the aforementioned parties.
7. The Professional is not a creditor, an equity security holder or an insider of the debtor, except as follows *(specify, attaching extra pages as necessary)*: NONE
8. The Professional is not and was not an investment banker for any outstanding security of the debtor.
9. The Professional has not been within three (3) years before the date of the filing of the petition herein, an investment banker for a security of the debtor, or an attorney for such an investment banker in connection with the offer, sale or issuance of any security of the debtor.
10. The Professional is not and was not, within two (2) years before the date of the filing of the petition herein, a director, officer or employee of the debtor or of any investment banker for any security of the debtor.
11. The Professional neither holds nor represents any interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor or an investment banker for any security of the debtor, or for any other reason, except as follows *(specify, attaching extra pages as necessary)*: NONE
12. Name, address and telephone number of the person signing this Statement on behalf of the Professional and the relationship of such person to the Professional *(specify)*:
- SLBIGGS, A division of SingerLewak  
Samuel R. Biggs, CPA. (proposed accountants to the Trustee)  
10960 Wilshire Boulevard, Suite 1100  
Los Angeles, CA 90024
13. The Professional is not a relative or employee of the United States Trustee or a Bankruptcy Judge, except as follows *(specify, attaching extra pages as necessary)*: NONE
14. Total number of attached pages of supporting documentation: 0
15. After conducting or supervising the investigation described in Paragraph 5 above, I declare under penalty of perjury under the laws of the United States of America, that the foregoing is true and correct except that I declare that Paragraphs 6 through 11 are stated on information and belief.

Executed on the 20<sup>th</sup> day of November 2023, at Los Angeles, California.



Samuel R. Biggs, CPA

### SLBIGGS PROFESSIONALS

**SAMUEL R. BIGGS** began his career in public accounting with Arthur Andersen & Co., subsequently spent several years in executive positions in private industry, and eventually returned to public accounting in 1983 when he founded Biggs & Co. Mr. Biggs' private industry experience includes financial management with Rockwell International, where he was responsible for financial planning, cost systems and special projects for a worldwide group of Rockwell companies. He also handled the accounting and financial management of a \$100-million leveraged buyout of Rockwell divisions. Subsequent to Rockwell, Mr. Biggs served as Vice President and Director of a data-processing management and consulting firm, dealing with major companies both domestically and internationally.

Mr. Biggs' experience in matters of corporate reorganization, insolvency, and litigation support is extensive. He has worked with numerous troubled companies in financial reorganization, creditor workouts and insolvency, and has actually managed and operated several businesses through their reorganization process. Mr. Biggs is a former bankruptcy trustee for the Central District of Southern California and receiver for the Superior Court of California. He has administered thousands of cases, in several instances actually operating the troubled businesses and real estate ventures—many of which were multi-million-dollar entities.

Mr. Biggs graduated from Creighton University with a BSBA degree in Accounting and received an MBA degree from the University of Wisconsin. He holds a certificate as a certified public accountant and is licensed to practice in the state of California. He founded the firm of Biggs & Co. with the initial practice concentrated in commercial and business services. The firm's practice thereafter expanded to include credit union services, forensic accounting, insolvency, and litigation support, and was noted as one of the leading firms in Southern California providing services in these areas. In November 2014 Mr. Biggs established SLBiggs as a division of the accounting and consulting firm of SingerLewak.

**BRIAN LANDAU** joined Biggs & Co. in 2003 and was a manager for the firm. He graduated with a BS degree in Management Sciences from the University of California, San Diego. Mr. Landau is responsible for general accounting, tax preparation services, and staff management for commercial and bankruptcy clients. Mr. Landau holds a certificate as a certified public accountant and is licensed to practice in the state of California. In November 2014, Mr. Landau joined the newly formed SLBiggs, A Division of SingerLewak as a Director and has since been named as Partner of the firm.

**MARK DENNIS** is the former President of Dennis & Company, P.C. Mark joined Dennis & Company in 2012 and became the majority shareholder in 2015 after passing all four sections of the Uniform Certified Public Accountant examination in his first sitting, achieving an average score of 85.5%. Effective February 18th, 2017, Mark also holds the AICPA's Certified in Financial Forensics (CFF) credential, covering professional responsibilities, practice management and forensics. Mark is an experienced tax and accounting practitioner in the bankruptcy field, having worked on behalf of both debtors and creditors on over 500 bankruptcy estates, including Chapter 7, 11, 12 and 13 estates. Mark advises bankruptcy trustees, attorneys and debtors on bankruptcy matters such as the value, character and basis of assets in the hands of bankruptcy estates, the treatment of tax attributes on debtor and bankruptcy estate tax returns and forecasting tax liability from proposed transactions. He also performs complex financial analysis including consolidating subsidiaries and investigating transactions to determine possible fraudulent/preferential transfer claims and analyzing wage and creditor claims. Mark has been admitted and testified as an Expert in US Bankruptcy Court and has been appointed by the US Department of Justice as a Sub Chapter V Trustee for the districts of Colorado and Wyoming. On June 1, 2020 Mark joined SLBiggs, A Division of SingerLewak as Partner in the Denver, Co. office.

**LISA NUZZI** joined Biggs & Co. in 1988. She was a manager for the firm working primarily in the areas of bankruptcy and litigation support. In 1993, she graduated *summa cum laude* with a B.A. degree in Communications from the University of California, Los Angeles. In November 2014, Ms. Nuzzi joined the newly formed SLBiggs, A Division of SingerLewak and is a Director with the firm.

**JESSICA NADLER** is a Director with the firm. She holds a JD from Southwestern Law School and a B.S. degree in Business Administration with a concentration in Financial Management from Cal Poly, San Luis Obispo. She is licensed to practice law in the state of California. Prior to joining Biggs & Co. in 2014, she was

an extern at the Ninth Circuit Court of Appeals and the Financial Industry Regulatory Authority (FINRA). Ms. Nadler now handles bankruptcy and litigation matters for the firm.

**WILLIAM PADDEN** is a Senior Accountant for the firm. He graduated from California Polytechnic University, San Luis Obispo with a B.S. degree in Business Administration and a minor in accounting. Mr. Padden is responsible for general accounting and tax preparation services for commercial and bankruptcy clients.

**GERARD VIGIL** joined Biggs & Co. in 2000. He is a staff accountant and assists in tax return preparation, processing and filing services for the firm. In November 2014, Mr. Vigil joined the newly formed SLBiggs, A Division of SingerLewak as a Senior Analyst.

**MARIEM SKALLI** joined Dennis & Company in January 2016 as a paid intern and became a fulltime accountant in May 2016 after graduating from Metropolitan State University of Denver with a bachelor's degree in Accounting. During her time at Dennis & Company, Mariem has gained experience in the preparation and evaluation of financial statements, including manual data compilation and working with accounting software applications such as QuickBooks™. Mariem has also gained proficiency in the preparation of periodic operating reports for the bankruptcy court. Mariem's tax return preparation experience includes complex individual returns, corporations, partnerships, LLCs and large non-profit organizations. Mariem is also proficient with the creation of payroll journal entries and the preparation of payroll tax returns. On June 1, 2020 Mark joined SLBiggs, A Division of SingerLewak as Staff Accountant in the Denver, Co. office and was promoted to Experienced Litigation and Tax Analyst in January 2021.

**ALEXANDRIA DEKAY** joined SLBiggs in January 2022 as a Litigation and Tax Analyst. Alexandria graduated from Sam Houston State University in 2020 with a Bachelor of Business Administration in Accounting. Prior to joining SLBiggs, Alexandria worked as an Assurance Intern with Ernst & Young where she assisted in detailed analytical reviews of audit documents and participated in client audits. Thereafter, Alexandria was a Bookkeeper with Big Tex Ordnance where her responsibilities included bank records analysis and reconciliation, budget preparation, and accounts payable and payroll management. Alexandria also gained tax experience through her role as a volunteer tax consultant through the Volunteer Tax Assistance Program.

## **RATE SCHEDULE**

### **Partner and Staff hourly billing rates**

Samuel R. Biggs – Partner	\$695.00
Brian Landau, Partner	\$625.00
Directors	\$525.00 - \$550.00
Managers and Supervising Accountants	\$395.00 - \$450.00
Senior and Junior Accountants	\$325.00 - \$385.00
Paraprofessionals	\$165.00 - \$295.00

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: **10960 Wilshire Boulevard, Suite 1100, Los Angeles, CA 90024**

A true and correct copy of the foregoing document entitled: **APPLICATION FOR RETENTION OF ACCOUNTANTS; STATEMENT OF DISINTERESTEDNESS; DECLARATION OF ACCOUNTANT** will be served or was served (a) on the judge in chambers in the form and manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** - Pursuant to controlling General Order(s) and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **November 20, 2023**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email addressed stated below:

(SEE ATTACHED LIST)

☒ Service information continued on attached page

**2. SERVED BY U.S. MAIL:**

On **November 20, 2023**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

**See Attached List**

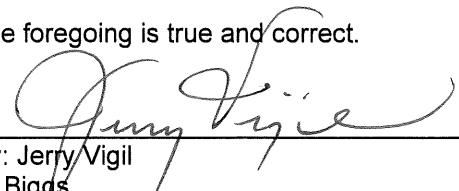
☒ Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **November 20, 2023**, I served the following persons and/or entities by personal delivery, overnight mail or (for those who consented in writing to such service method) by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

November 20, 2023  
Date

  
By: Jerry Vigil  
SLBiggs

**ADDITIONAL SERVICE INFORMATION (if needed):**

**I. SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")**

- **Megan M Adeyemo** madeyemo@grsm.com, asoto@grsm.com
- **David E Ahdoot** dahdoot@bushgottlieb.com, kprestegard@bushgottlieb.com
- **Joseph M Ammar** ammar@millerkanfield.com
- **Scott E Blakeley** seb@blakeleyllp.com, ecf@blakeleyllp.com
- **Joseph P Buchman** jbuchman@bwsllaw.com, gmitcheil@bwsllaw.com
- **Adrian Butler** abutler@bushgottlieb.com
- **Augustus Curtis** augustus.t.curtis@usdoj.gov
- **Howard M Ehrenberg (TR)** ehrenbergtrustee@gmlaw.com, ca25@ecfcbis.com; C123@ecfcbis.com; howard.ehrenberg@ecf.courtdrive.com; Karen.Files@gmlaw.com
- **David K Eldan** David.Eldan@doj.ca.gov, cynthia.gomez@doj.ca.gov
- **Amanda N Ferns** afern@femslaw.com, mmakalintal@femslaw.com
- **John-Patrick M Fritz** jpf@inbyg.com, JPF.LNBYB@ecf.inforuptcy.com
- **Evelina Gentry** evelina.gentry@akerman.com, rob.diwa@akerman.com
- **Evan Gershbein** ECFpleadings@kcclic.com
- **Faisal Gill** fgill@glawoffice.com
- **Steven T Gubner** sgubner@bg.law, ecf@bg.law
- **Melissa Hamill** melissa.hamill@doj.ca.gov
- **Brian T Harvey** bharvey@buchalter.com, IFS\_filing@buchalter.com; dbodkin@buchalter.com
- **Stella A Havkin** stella@havkinandshrago.com, shavkinesq@gmail.com
- **Robert M Hirsh** rhirsh@lowenstein.com
- **Mark S Horoupian** mark.horoupian@gmlaw.com, mhoroupian@ecf.courtdrive.com; cheryl.caldwell@gmlaw.com; karen.files@gmlaw.com
- **Darryl Jay Horowitz** dhorowitz@ch-law.com, bkasst@ch-law.com
- **David I Horowitz** david.horowitz@kirkland.com, keith.catuara@kirkland.com; terry.ellis@kirkland.com; elsa.banuelos@kirkland.com; ivon.granados@kirkland.com
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Deputy General Counsel to California Department of Health Care Services	Office of the California Attorney General	Department of Justice	Kenneth.Wang@doj.ca.gov
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TOP 30	Stryker Endoscopy	Joe Gallinatti	joe.gallinatti@stryker.com
TOP 30	Stryker Instruments	Donovan Reiley	donovan.reiley@stryker.com
TOP 30	Stryker Orthopedics	Trent Zaks	TrentZaks@stryker.com
U.S. Department of Health and Human Services, among other agencies and departments of the United States	United States Department of Justice	Civil Division	augustus.t.curtis@usdoj.gov
Office of the United States Trustee	United States Trustee	Peter C. Anderson	hatty.yip@usdoj.gov; Michael.Jones4@usdoj.gov
Indenture Trustee	US Bank NA	Christopher H. Gehman Vice President, Global Corporate Trust Services	christopher.gehman@usbank.com

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			Moises Rodriguez	161 Washington St Suite 600			Conshohocken	PA	19428
			Carla Pitcher	2825 Airview Boulevard			Kalamazoo	MI	49002
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				Boston Scientific Corp	300 Boston Scientific Way			Marlborough	MA
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			Tomas J. Aragon	1501 Capitol Avenue, Suite 4510			Sacramento	CA	95814
			Jennifer Kent, Director	1501 Capitol Avenue, Suite 4510			Sacramento	CA	95814
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				1625 North Market Boulevard			Sacramento	CA	95834
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Center for Medicare and Medicaid Services	Center for Medicare and Medicaid Services	Center for Medicare and Medicaid Services	James Hamill	1700 N. Broadway, Suite 405			Walnut Creek	CA	94596
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			Susan Jose	904 E Caribbean Dr			Sunnyvale	CA	94089
			Loraine Sarro	100 Crowley Dr.			Marlborough	MA	01752
TOP 30		Cephheid Inc.					Louisville	KY	40220
TOP 30		Cloudwave	Zachary Koczkecy	9400 Bunsen Parkway Suite 100					
TOP 30		Constellation New Energy-Gas	Tania M. Moyron, Samuel R. Maizel and Rebecca M. Wicks	601 South Figueroa Street, Suite 2500			Los Angeles	CA	90017-5704
Department of Health Care Services	Employment Development Dept.	First Financial Holdings Llc	Tanya Homman, Chief of Provider Enrollment Division	MS 4704, P.O. Box 997412			Sacramento	CA	95899-7412
				722 Capitol Mall, MIC 92E			Sacramento	CA	95814
			Ricardo Oseguera	7250 The City Drive South, Suite 300			Orange	CA	92868
			Brent McQueen	2285 Franklin Road			Bloomfield Hills	MI	48302
TOP 30		Huntington Technology Finance	Altn Susanne Larson	31 Hopkins Plz Rm 1150			Baltimore	MD	21201
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IRS		Internal Revenue Service	Centralized Insolvency Operation	2970 Market St			Philadelphia	PA	19104
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TOP 30	Stryker Instruments	Joe Gallinatti	5900 Optical Ct			San Jose	CA	95138
TOP 30	Stryker Orthopedics	Donovan Reiley	4100 E. Milham Road			Kalamazoo	MI	49001
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United States Attorney's Office	United States Attorneys Office	Central District of California	312 North Spring Street	Suite 1200		Los Angeles	CA	90012
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Office of the United States Trustee	United States Department of Justice	Ben Franklin Station	P. O. Box 683	P.O. Box 875		Washington	DC	20044
Chambers	United States Trustee	Peter C. Anderson	Office of the UST/DOJ	915 Wilshire Blvd., Suite 1850		Los Angeles	CA	90017
	USBC Central District of California	Hon. Sandra R. Klein	Edward R. Roybal Federal Building and U.S. Courthouse	255 East Temple Street, Suite 1582		Los Angeles	CA	90012