

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEW JERSEY

John P. Leon JL4638 Subranni Zauber LLC 750 Route 73 South – Suite 307B Marlton, N.J 08053 (609) 347-7000; FAX (609) 345-4545 Attorneys for Debtor	
In Re: Miller Health Care, LLC <p style="text-align: center;">Debtor</p>	Case No.: 11-28615 Judge: Raymond T. Lyons Chapter 11

Recommended Local Form: <input checked="" type="checkbox"/> Followed <input type="checkbox"/> Modified

APPLICATION FOR RETENTION OF PROFESSIONAL

1. The applicant, Miller Health Care, LLC, is the
 - Trustee: Chap. 7 Chap. 11 Chap. 13.
 - Debtor: Chap. 11 Chap. 13
 - Official Committee of _____

2. The applicant seeks to retain the following professional: Ronald Singer as:
 - Attorney for: Trustee Debtor-in-Possession
 - Official Committee of _____
 - Accountant for:** Trustee **Debtor-in-possession**

Official Committee of _____

Other Professional:

Realtor Appraiser Special Counsel

Auctioneer Other (specify): _____

3. The employment of the professional is necessary because: The Debtor requires an accountant to render general accounting services, and to prepare monthly operating reports and tax returns; the Debtor does not employ a chief financial officer, and the proposed accountant currently performs substantially all functions that would be performed by a chief financial officer, as well as the functions normally performed by an independent accountant.
4. The professional has been selected because: He has previously performed the same proposed services for the Debtor satisfactorily. Mr. Singer has the skills and experience needed to perform the services required for proper administration of this Estate.
5. The professional services to be rendered are as follows: Investigation of the financial affairs of the Debtor and responses to creditor inquiries, general accounting services, preparation of monthly operating reports, preparation of all necessary State and Federal tax and information returns, and performance of other customary services for the proper administration of this case.
6. **The proposed arrangement for compensation is as follows:** Compensation based upon a flat fee arrangement, as follows:
\$7,500 per month for ongoing outsourced CFO work.
\$2,500 per month for bankruptcy reorganization support.

The total proposed fee is \$10,000 per month regardless of hours provided, subject to court approval upon application. Mr. Singer's Certification in support of this Application states that he normally bills at the rate of \$250.00 per hour for general accounting work and \$300.00 per hour for bankruptcy matters (subject to annual adjustment).

7. To the best of the applicant's knowledge, the professional's connection with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee, is as follows:

None

Describe connection:

8. To the best of the applicant's knowledge, the professional (check all that apply):

does not hold an adverse interest to the estate.

does not represent an adverse interest to the estate.

is a disinterested person under 11 U.S.C. § 101(14).

does not represent or hold any interest adverse to the debtor or the estate with respect to the matter for which he/she will be retained under 11 U.S.C. § 327(e).

Other; explain:

9. If the professional is an auctioneer, appraiser or realtor, the location and description of the property is as follows:
-

Wherefore, the applicant respectfully requests authorization to employ the professional to render services in accordance with this application, with compensation to be paid as an administrative expense in such amounts as the Court may hereafter determine and allow.

June 28, 2011

/s/ Thomas Miller
Thomas Miller
Managing Member, Miller Health Care, LLC

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**CERTIFICATION OF PROFESSIONAL IN SUPPORT OF
 APPLICATION FOR RETENTION OF PROFESSIONAL**

I, Ronald Singer, being of full age, certify as follows:

1. I am seeking authorization to be retained as: Accountant for Debtor-in-Possession.
2. My professional credentials include: I am a practicing public accountant with the skills and experience needed to perform the services required for proper administration of this Estate.
3. I am a member of or associated with the firm of: Ronald Singer and Associates LLC and maintain an office at 2655 Philmont Ave., Suite 100, Huntingdon Valley, PA 19006.

4. **The proposed arrangement for compensation, including hourly rates, if applicable, is as follows:** Compensation based upon a flat fee arrangement, as follows:

\$7,500 per month for ongoing outsourced CFO work.

\$2,500 per month for bankruptcy reorganization support.

The total proposed fee is \$10,000 per month regardless of hours provided, subject to court approval upon application. My normal hourly billing rate for general accounting work is \$250.00, and my normal hourly billing rate for bankruptcy work is \$300.00 (subject to annual adjustment).

5. To the best of my knowledge, after reasonable and diligent investigation, my connection with the debtor(s), creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee, is as follows:

None

Describe connection: _____

6. To the best of my knowledge, after reasonable and diligent investigation, the connection of my firm, its members, shareholders, partners, associates, officers and/or employees with the debtor(s), creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee, is as follows:

None

Describe Connection: _____

7. To the best of my knowledge, my firm, its members, shareholders, partners, associates, officers and/or employees and I (check all that apply):

- do not hold an adverse interest to the estate.
- do not represent an adverse interest to the estate.
- are disinterested under 11 U.S.C. § 101(14).
- do not represent or hold any interest adverse to the debtor or the estate with respect to the matter for which I will be retained under 11 U.S.C. § 327(e).

Other. Explain: _____

8. If the professional is an auctioneer,
- a. A surety bond in accordance with D.N.J. LBR 2014-1(B)(2) is attached.

Yes No

- b. My qualifications and previous experience as an auctioneer include:

- c. Have you or any member of your firm ever been convicted of any criminal offense, other than motor vehicle violations? Yes No

If yes, explain: _____

9. If the professional is an auctioneer, appraiser or realtor, the location and description of the property is as follows:

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

June 28, 2011

/s Ronald Singer
Signature of Professional

Ronald Singer
Name of Professional

Rev. 7/1/04; jml

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ORDER AUTHORIZING RETENTION OF ACCOUNTANT

The relief set forth on the following pages, numbered two (2) through two (2) is hereby **ORDERED**.

In re: Miller Health Care, LLC

Case No.: 11-28615-RTL

Applicant: Miller Health Care, LLC

Trustee: Chap. 7 Chap. 11 Chap. 13.
 Debtor: Chap. 11 Chap. 13

Official Committee of _____

Professional: Ronald Singer

Attorney for:

Trustee Debtor-in-Possession
Official Committee of _____

Accountant for:

Trustee Debtor-in-Possession
Official Committee of _____

Other Professional:

Realtor Appraiser Special Counsel Auctioneer
Other (specify): _____

Upon the applicant's request for authorization to retain the professional named above,

It is hereby ORDERED as follows:

1. The applicant, Miller Health Care, LLC, is authorized to retain the professional, Ronald Singer, CPA to act as Accountant for Debtor-in-Possession.
2. Compensation shall be paid in such amounts as may be allowed by the Court upon proper application(s) therefor.

3. The effective date of the retention is the date the application was filed with the Court.

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-2(c)	
In Re:	

Case No.: _____
Judge: _____
Chapter: _____

Recommended Local Form: <input type="checkbox"/> Followed <input type="checkbox"/> Modified

CERTIFICATE OF SERVICE AND OF COMPLIANCE WITH D.N.J. LBR 2014-1(a)

I have complied with D.N.J. LBR 2014-1(a) by mailing a copy of this application to any of the following who did not receive electronic notice from the Court: the United States Trustee, the Debtor and/or Debtor's attorney, the Trustee (as applicable), the secured creditors, the Official Committees (as applicable), and others requesting notice.

The parties listed below were served by electronic mail via the court's Electronic Case Filing System:

The parties, whose names and addresses are listed below were served by regular mail, postage prepaid, within one (1) day after filing with the Court. (please attach separate sheet if necessary).

Date: _____

Signed: _____