UNITED STATES BANKRUPTCY COURT
Eastern District of California

Honorable Ronald H. Sargis
Chief Bankruptcy Judge
Sacramento, California

June 23, 2022 at 10:30 a.m.

1.	**20-20743-E-7** **MOH-3**	**VERNON/JUDITH PRYOR** **Michael Hays**	**MOTION TO WAIVE FINANCIAL MANAGEMENT COURSE REQUIREMENT,SUBSTITUTE PARTY, AS TO DEBTOR** **6-9-22 [80]**

Tentative Ruling: Oral argument may be presented by the parties at the scheduled hearing, where the parties shall address the issues identified in this tentative ruling and such other issues as are necessary and appropriate to the court's resolution of the matter.

Below is the court's tentative ruling, rendered on the assumption that there will be no opposition to the motion. If there is opposition presented, the court will consider the opposition and whether further hearing is proper pursuant to Local Bankruptcy Rule 9014-1(f)(2)(C).

Local Rule 9014-1(f)(2) Motion—Hearing Required.

Sufficient Notice Provided. The Proof of Service states that the Motion and supporting pleadings were served on Chapter 7 Trustee, creditors, parties requesting special notice, and Office of the United States Trustee on June 9, 2022. By the court's calculation, 14 days' notice was provided. 14 days' notice is required.

The Motion to Substitute was properly set for hearing on the notice required by Local Bankruptcy Rule 9014-1(f)(2). Debtor, creditors, the Chapter 7 Trustee, the U.S. Trustee, and any other parties in interest were not required to file a written response or opposition to the motion. If any of these potential respondents appear at the hearing and offer opposition to the motion, the court will set a briefing schedule and a final hearing, unless there is no need to develop the record further. If no opposition is offered at the hearing, the court will take up the merits of the motion. At the hearing, **----------**.

The Motion to Substitute is denied.

Michael O. Hays, Attorney for Debtor, ("Attorney") seeks an order waiving the post-petition education requirement for entry of discharge be waived as to Debtor Judith A. Pryor ("deceased Debtor") and approving substitution for the deceased Debtor. Dckt. 80. Attorney seeks Vernon L. Pryor ("surviving Debtor") to substitute for deceased Debtor. Attorney does not state legal grounds for why substitution is proper.

Review of Minimum Pleading Requirements for a Motion

The Supreme Court requires that the motion itself state with particularity the grounds upon which the relief is requested. FED. R. BANKR. P. 9013. The Rule does not allow the motion to merely be a direction to the court to "read every document in the file and glean from that what the grounds should be for the motion." That "state with particularity" requirement is not unique to the Bankruptcy Rules and is also found in Federal Rule of Civil Procedure 7(b). Additionally, pursuant to our Local Bankruptcy Rules:

> The application, motion, contested matter, or other request for relief shall set forth the relief or order sought and shall **state with particularity** the **factual and legal grounds** therefor. Legal grounds for the relief sought means citation to the statute, rule, case, or common law doctrine that forms the basis of the moving party's request but does not include a discussion of those authorities or argument for their applicability.

Local Bankruptcy Rule 9014-1(d) (emphasis added). No such legal grounds have been cited.

Movant is reminded that "[f]ailure of counsel or of a party to comply with these [Local Bankruptcy] Rules . . . may be grounds for imposition of any and all sanctions authorized by statute or rule within the inherent power of the Court, including without limitation, **dismissal of any action**, entry of default, finding of contempt, imposition of monetary sanctions or attorneys' fees and costs, and other lesser sanctions." LOCAL BANKR. R. 1001-1(g) (emphasis added).

Late Notice of Death and
Failure to Provide Death Certificate

Additionally, Attorney captions the document as "DEBTORS' NOTICE OF DEATH AND MOTION FOR WAIVER OF POST-PETITION EDUCATION REQUIREMENT FOR ENTRY OF DISCHARGE AND SUBSTITUTION . . .", indicating Attorney intends to use this Motion as a request for relief and a notice of death. No death certificate was filed as an exhibit to indicate proof of death.

Federal Rule of Bankruptcy Procedure 7025(a)(1) as incorporated in Federal Rule of Civil Procedure 25 states:

> *Substitution if the Claim Is Not Extinguished.* If a party dies and the claim is not extinguished, the court may order substitution of the proper party. A motion for substitution may be made by any party or by the decedent's successor or representative. If the motion is not made within 90 days after service of a statement noting the death, the action by or against the decedent must be dismissed.

Upon the plain reading of Rule 25, there is no requirement that a notice of death must be given prior to a Motion can be filed. The relationship between the Notice of Death and Motion is further explained below. Additionally, the plain language suggests substitution can be made by any party, not just the representative or successor. Therefore, Attorney acting as Movant appears proper.

However, pursuant to Local Bankruptcy Rule 1016-1(a), a notice of death "shall be filed within sixty (60) days of the death of debtor" by debtor's counsel or intended representative or successor. Additionally, a copy of the death certificate shall be filed as an exhibit to the Notice of Death. Local Bankruptcy Rule 1016-1(a).

Here, no such copy of the death certificate was filed. Additionally, Attorney states deceased Debtor passed away on July 9, 2020. Motion, Dckt. 80 at 19-21. Almost two years has passed since deceased Debtor's death. This is in clear violation of the Local Bankruptcy Rules and it is not clear to the court why Attorney took so long to file the notice.

SUBSTITUTION OF REPRESENTATIVE FOR DECEASED PARTY

Federal Rule of Bankruptcy Procedure 1016 provides, "Death or incompetency of the debtor shall not abate a liquidation case under chapter 7 of the Code. In such event the estate shall be administered and the case concluded in the same manner, so far as possible, as though the death or incompetency had not occurred."

As stated above, Federal Rule of Bankruptcy Procedure 7025 incorporates Federal Rule of Civil Procedure 25, which provides that "[i]f a party dies and the claim is not extinguished, the court may order substitution of the proper party. A motion for substitution may be made by any party or by the decedent's successor or representative. If the motion is not made within 90 days after service of a statement noting the death, the action by or against the decedent must be dismissed." *Hawkins v. Eads*, 135 B.R. at 384.

The application of Rule 25 and Rule 7025 is discussed in COLLIER ON BANKRUPTCY, 16th Edition, § 7025.02, which states:

> Subdivision (a) of Rule 25 of the Federal Rules of Civil Procedure deals with the situation of death of one of the parties. If a party dies and the claim is not extinguished, then the court may order substitution. **A motion for substitution may be made by a party to the action or by the successors or representatives of the deceased party.** There is no time limitation for making the motion for substitution originally. Such time limitation is keyed into the period following the time when the fact of death is suggested on the record. In other words, procedurally, **a statement of the fact of death is to be served on the parties in accordance with Bankruptcy Rule 7004 and upon nonparties as provided in Bankruptcy Rule 7005** and suggested on the record. The suggestion of death may be filed only by a party or the representative of such a party. The suggestion of death should substantially conform to Form 30, contained in the Appendix of Forms to the Federal Rules of Civil Procedure.
>
> The motion for substitution must be made not later than 90 days following the service of the suggestion of death. Until the suggestion is served and filed, the 90

> day period does not begin to run. In the absence of making the motion for substitution within that 90 day period, paragraph (1) of subdivision (a) requires the action to be dismissed as to the deceased party. However, the 90 day period is subject to enlargement by the court pursuant to the provisions of Bankruptcy Rule 9006(b). Bankruptcy Rule 9006(b) does not incorporate by reference Civil Rule 6(b) but rather speaks in terms of the bankruptcy rules and the bankruptcy case context. Since Rule 7025 is not one of the rules which is excepted from the provisions of Rule 9006(b), the court has discretion to enlarge the time which is set forth in Rule 25(a)(1) and which is incorporated in adversary proceedings by Bankruptcy Rule 7025. Under the terms of Rule 9006(b), a motion made after the 90 day period must be denied unless the movant can show that the failure to move within that time was the result of excusable neglect. The suggestion of the fact of death, while it begins the 90 day period running, is not a prerequisite to the filing of a motion for substitution. The motion for substitution can be made by a party or by a successor at any time before the statement of fact of death is suggested on the record. **However, the court may not act upon the motion until a suggestion of death is actually served and filed.**
>
> The **motion for substitution together with notice of the hearing is to be served on the parties in accordance with Bankruptcy Rule 7005 and upon persons not parties in accordance with Bankruptcy Rule 7004 . . . .**

(emphasis added); *see also Hawkins v. Eads*, *supra*.

Request for Wavier of
Post-Petition Education Requirement

Local Bankruptcy Rule 5009-1(b) requires the filing with the court of Form EDC3-190 Debtor's 11 U.S.C. § 1328 Certificate. LOCAL BANKR. R. 1016-1 permits a movant, in a single motion, to request for the substitution for a representative, the authority to continue the administration of a case, and waiver of post-petition education requirement for entry of discharge.

RULING

The present Motion raises some very serious concerns relating to the interested parties, the Debtor, and the prosecution of this Bankruptcy Case. The court is now told, on June 9, 2022, that the Debtor Judith Pryor passes away on July 9, 2020. That Notice of Death is given two (2) years after the death.

The Notice of Death filed with the court (Dckt. 80) is missing a very basic document - The Death Certificate. While the court can see no reason for Debtor's Attorney to manufacture a death of one of his clients, the is a gross deficiency.

On June 3, 2020, just one month before the death of Judith Pryor, Attorney for Debtor filed a Notice of Change of Address, showing that this Debtor moved to Rancho Cordova, California. Dckt. 50.

On May 4, 2022, Attorney for Debtor filed a change of address for Debtor Vernon Pryor, showing that Debtor moved to Portland, Oregon. Dckt. 77.

In the Notice of Death, Attorney for Debtor states that the two debtors only income was Social Security and adoption assistance. Notice, p. 1:27-29; Dckt. 80. Looking at Schedule I, the following income information is provided for each of the two debtors:

	Vernon Pryor (Age 79)	Judith Pryor (Age 78)
Social Security	$1,489.00	$1,204.00
Social Security for Adopted Grandson	$1,067.00	
Yolo County Adoption Assistance	$913.00	
	==========	==========
Total	$3,469.00	$1,204.00

Dckt. 1at 34.

On Schedule J, for a family of two adults and a 16 year old grandchild, Debtor stated under penalty of perjury that their expenses (excluding housing and car loan payments) were ($2,288.00) a month. *Id*. at 35-36.

When Debtor could not afford to save their home though a bankruptcy plan, an Amended Plan was filed which surrendered Debtor's residence and which lowered the interest rate of the car loan payments. Notice, p. 1:29- 2:1; Dckt. 80.

The Notice reports that shortly after this Bankruptcy Case was filed the two debtors separated and debtor Judith Pryor moved to Rancho Cordova, California to live with her son. *Id*., p. 2:4-7.

It is stated in the Notice that debtor Vernon Pryor's physical and mental conditions deteriorated when his separated co-debtor Spouse passed away on July 9, 2020. *Id*., p. 2:9-12.

Then, debtor Vernon Pryor suffered a stroke (not stating when in the Notice) and is now living in a residence care home in Portland, Oregon (near where his daughter resides). *Id*., p. 2:11-15.

In the Notice, it states that though Attorney has requested that Debtor's son obtain a copy of the death certificate, "he has been unable to provide it." *Id*., p. 2:18-19. Attorney states that he has now requested debtor Vernon Pryor's daugther to obtain a copy, but does not have one yet.

Attorney then states that "He," as the attorney, converted this case to one under Chapter 7 on April 12, 2022. *Id*., p. 22-26. As disclosed, at that time one of Attorney's clients, debtor Judith Pryor had long ago passes away, and the other, debtor Vernon Pryor, had suffered a stroke and was confined to a residential care home.

While the Application to Convert the Case to one under Chapter 7 is signed by Attorney for the two debtors, it is unclear how he was communicated that authorization by the long ago deceased

debtor Judith Pryor. It is also unclear how informed consent was provided by stoke victim, residential care facility boarded debtor Vernon Pryor.

Therefore, it does not appear that stoke victim, residence care facility boarded debtor Vernon Pryor is capable of being appointed as a representative for the two year deceased debtor Judith Pryor. It appears that he has been detached from any involvement in this case for more than two years.

Also, in the Notice it states that for the continued First Meeting of Creditors, following Attorney's conversion of this case, that "[I] expect Mr. Pryor to be able to testify by phone with the assistance of his daughter." *Id*., p. 2:27-28. It appears that debtor Vernon Pryor is not capable of communicating on his own by phone. It may well be that the "person" appearing at the First Meeting of Creditors is actually debtor Vernon Pryor's daughter.

Debtor Judith Pryor's son, Dirk Buckley, also appears not to be up to the task of being a personal representative, Attorney for Debtor reporting that Mr. Buckley was incapable of, or refused to, drive to the County Recorder's Officer to get a copy of the Death Certificate.

The long deceased debtor Judith Pryor and the now stroke victim, residential care bound debtor Vernon Pryor are both incapable of fulfilling their roles in a Chapter 7 case - debtor Vernon Pryor as a party-debtor, and debtor Vernon Pryor as the representative for the interests of the deceased debtor Judith Pryor. The death of debtor Judith Pryor was not disclosed to this court until two years after her death. There appears to have been no communication by debtor Vernon Pryor with his Attorney, and Attorney, who apparently for two years was unaware of the death of one of his clients, does not appear to have attempted to communicate with the deceased debtor Judith Pryor.

The Notice clearly demonstrated that debtor Vernon Pryor does not have the capacity to serve as a representative for the deceased debtor Judith Pryor, or for himself personally.

The Motion is denied.

The court shall issue an order substantially in the following form holding that:

> Findings of Fact and Conclusions of Law are stated in the Civil Minutes for the hearing.
>
> The Motion for Substitute After Death filed by Michael O. Hays, Attorney for Debtor, ("Attorney"), in his capacity as the Attorney of Judith A. Pryor ("deceased Debtor") having been presented to the court, and upon review of the pleadings, evidence, arguments of counsel, and good cause appearing,
>
> **IT IS ORDERED** that the Motion is Denied**.**

FINAL RULINGS

2.	**19-24134-E-7** **NBF-2**	**FELIX/DEBORAH KIARSIS** **Bruce Dwiggins**	**MOTION FOR ADMINISTRATIVE EXPENSES** **5-11-22 [108]**

Final Ruling: No appearance at the June 23, 2022 Hearing is required.

Local Rule 9014-1(f)(2) Motion—Hearing Required.

Sufficient Notice Provided. The Proof of Service states that the Motion and supporting pleadings were served on Debtor, Debtor's Attorney, creditors, parties requesting special notice, and Office of the United States Trustee on May 11, 2022. By the court's calculation, 43 days' notice was provided. 14 days' notice is required.

The Motion for Allowance of Administrative Expenses was properly set for hearing on the notice required by Local Bankruptcy Rule 9014-1(f)(2). Debtor, creditors, the Chapter 7 Trustee, the U.S. Trustee, and any other parties in interest were not required to file a written response or opposition to the motion.

The court has determined that oral argument will not be of assistance in rendering a decision in this matter. The modest dollar amount of the requested allowance for the administrative expense and it applying to the payment of taxes mitigate in the court ruling on the pleadings.

The Motion for Allowance of Administrative Expenses is granted.

Chapter 7 Trustee Nikki Farris ("Movant") requests payment of administrative expenses in the amount of $218.00 to cover federal income taxes owed to the Internal Revenue Service ("IRS") for the short tax year ending April 30, 2022. The court notes Movant's Motion request to pay "state income taxes" totaling $218.00. Motion, Dckt. 108 at 2:14-15. However, the IRS is a federal institution. Additionally, Movant's Declaration indicates paying federal income taxes. Declaration, Dckt. 110 at 2:11-13. Therefore, Movant referring to the obligations as state income taxes appears to be a typographical error.

DISCUSSION

Movant argues payment to the IRS is appropriate under United States Bankruptcy Code § 503(b)(1)(B) because it is a tax liability incurred post-petition by the estate.

Section 503(b)(1)(A) of the Bankruptcy Code accords administrative expense status to "the actual, necessary costs and expenses of preserving the estate . . . ." Under 11 U.S.C. § 503(b)(1)(B), income taxes postpetition in a chapter 7 case generated from property of the estate are subject to administrative priority. 4 Collier on Bankruptcy P 503.07 (16th 2022).

Movant having demonstrated that the expenses were necessary, the court finds that Movant paying 2022 income taxes is necessary for Debtor and provides benefit to the Estate. The Motion is granted, and the Chapter 7 Trustee is authorized administrative expenses in the amount of $218.00.

The court shall issue an order substantially in the following form holding that:

> Findings of Fact and Conclusions of Law are stated in the Civil Minutes for the hearing.
>
> The Motion for Allowance of Administrative Expense filed by Nikki Farris ("Movant") having been presented to the court, and upon review of the pleadings, evidence, arguments of counsel, and good cause appearing,
>
> **IT IS ORDERED** that the Motion is granted, and the Chapter 7 Trustee is authorized to pay the Internal Revenue Service $218.00, relating to 2022 tax obligations of Debtor, as an administrative expense of the Chapter 7 Estate in this case pursuant to 11 U.S.C. § 503(b)(1).

3. **19-24134-E-7** **FELIX/DEBORAH KIARSIS** **MOTION FOR COMPENSATION FOR**
NBF-3 **Bruce Dwiggins** **GABRIELSON & COMPANY,**
ACCOUNTANT(S)
5-19-22 [112]

Final Ruling: No appearance at the June 23, 2022 hearing is required.

Local Rule 9014-1(f)(1) Motion—No Opposition Filed.

Sufficient Notice Provided. The Proof of Service states that the Motion and supporting pleadings were served on Debtor, Debtor's Attorney, Chapter 7 Trustee, creditors, parties requesting special notice, and Office of the United States Trustee on May 19, 2022. By the court's calculation, 35 days' notice was provided. 35 days' notice is required. FED. R. BANKR. P. 2002(a)(6) (requiring twenty-one days' notice when requested fees exceed $1,000.00); LOCAL BANKR. R. 9014-1(f)(1)(B) (requiring fourteen days' notice for written opposition).

The Motion for Allowance of Professional Fees has been set for hearing on the notice required by Local Bankruptcy Rule 9014-1(f)(1). Failure of the respondent and other parties in interest to file written opposition at least fourteen days prior to the hearing as required by Local Bankruptcy Rule 9014-1(f)(1)(B) is considered to be the equivalent of a statement of nonopposition. *Cf. Ghazali v. Moran*, 46 F.3d 52, 53 (9th Cir. 1995) (upholding a court ruling based upon a local rule construing a party's failure to file opposition as consent to grant a motion). Further, because the court will not materially alter the relief requested by the moving party, an actual hearing is unnecessary. *See Law Offices of David A. Boone v. Derham-Burk (In re Eliapo)*, 468 F.3d 592, 602 (9th Cir. 2006). Therefore, the defaults of the non-responding parties and other parties in interest are entered. Upon review of the record, there are no disputed material factual issues, and the matter will be resolved without oral argument. The court will issue its ruling from the parties' pleadings.

The Motion for Allowance of Professional Fees is granted.

Gabrielson & Co., the Accountant ("Applicant") for Nikki B. Farris, the Chapter 7 Trustee ("Client"), makes a First and Final Request for the Allowance of Fees and Expenses in this case.

Fees are requested for the period April 19, 2022, through May 16, 2022. The order of the court approving employment of Applicant was entered on May 3, 2022. Dckt. 107. Applicant requests fees in the amount of $2,507.50 and costs in the amount of $80.05.

APPLICABLE LAW

Reasonable Fees

A bankruptcy court determines whether requested fees are reasonable by examining the circumstances of the professional's services, the manner in which services were performed, and the

results of the services, by asking:

A. Were the services authorized?

B. Were the services necessary or beneficial to the administration of the estate at the time they were rendered?

C. Are the services documented adequately?

D. Are the required fees reasonable given the factors in 11 U.S.C. § 330(a)(3)?

E. Did the professional exercise reasonable billing judgment?

In re Garcia, 335 B.R. at 724 (citing *In re Mednet*, 251 B.R. at 108; *Leichty v. Neary (In re Strand)*, 375 F.3d 854, 860 (9th Cir. 2004)).

Lodestar Analysis

For bankruptcy cases in the Ninth Circuit, "the primary method" to determine whether a fee is reasonable is by using the lodestar analysis. *Marguiles Law Firm, APLC v. Placide (In re Placide)*, 459 B.R. 64, 73 (B.A.P. 9th Cir. 2011) (citing *Yermakov v. Fitzsimmons (In re Yermakov)*, 718 F.2d 1465, 1471 (9th Cir. 1983)). The lodestar analysis involves "multiplying the number of hours reasonably expended by a reasonable hourly rate." *Id.* (citing *In re Yermakov*, 718 F.2d at 1471). Both the Ninth Circuit and the Bankruptcy Appellate Panel have stated that departure from the lodestar analysis can be appropriate, however. *See id.* (citing *Unsecured Creditors' Comm. v. Puget Sound Plywood, Inc. (In re Puget Sound Plywood)*, 924 F.2d 955, 960, 961 (9th Cir. 1991) (holding that the lodestar analysis is not mandated in all cases, thus allowing a court to employ alternative approaches when appropriate); *Digesti & Peck v. Kitchen Factors, Inc. (In re Kitchen Factors, Inc.)*, 143 B.R. 560, 562 (B.A.P. 9th Cir. 1992) (stating that lodestar analysis is the primary method, but it is not the exclusive method)).

Reasonable Billing Judgment

Even if the court finds that the services billed by a professional are "actual," meaning that the fee application reflects time entries properly charged for services, the professional must demonstrate still that the work performed was necessary and reasonable. *In re Puget Sound Plywood*, 924 F.2d at 958. A professional must exercise good billing judgment with regard to the services provided because the court's authorization to employ a professional to work in a bankruptcy case does not give that professional "free reign to run up a [professional fees and expenses] tab without considering the maximum probable recovery," as opposed to a possible recovery. *Id.*; *see also Brosio v. Deutsche Bank Nat'l Tr. Co. (In re Brosio)*, 505 B.R. 903, 913 n.7 (B.A.P. 9th Cir. 2014) ("Billing judgment is mandatory."). According to the Court of Appeals for the Ninth Circuit, prior to working on a legal matter, the attorney, or other professional as appropriate, is obligated to consider:

> (a) Is the burden of the probable cost of legal [or other professional] services disproportionately large in relation to the size of the estate and maximum probable recovery?

(b) To what extent will the estate suffer if the services are not rendered?

(c) To what extent may the estate benefit if the services are rendered and what is the likelihood of the disputed issues being resolved successfully?

In re Puget Sound Plywood, 924 F.2d at 958–59 (citing *In re Wildman*, 72 B.R. 700, 707 (N.D. Ill. 1987)).

A review of the application shows that Applicant's services for the Estate include preparing tax returns and administrative functions. The court finds the services were beneficial to Client and the Estate and were reasonable.

FEES AND COSTS & EXPENSES REQUESTED

Fees

Applicant provides a task billing analysis and supporting evidence for the services provided, which are described in the following main categories.

Tax Returns: Applicant spent 4.6 hours in this category. Applicant prepared first and final federal and California estate income tax returns for the short tax year ended April 30, 2022, and reviewed prior year tax returns.

Administrative Functions: Applicant spent 1.3 hours in this category. Applicant prepared first and final fee applications for the court.

The fees requested are computed by Applicant by multiplying the time expended providing the services multiplied by an hourly billing rate. The persons providing the services, the time for which compensation is requested, and the hourly rates are:

Names of Professionals and Experience	**Time**	**Hourly Rate**	**Total Fees Computed Based on Time and Hourly Rate**
Gabrielson & Co., Accountants	5.9	$425.00	$2,507.50
Total Fees for Period of Application			$2,507.50

Costs & Expenses

Applicant also seeks the allowance and recovery of costs and expenses in the amount of $80.05 pursuant to this application.

The costs requested in this Application are,

Description of Cost	Cost
Copying Charges	$38.70
Postage	$41.35
Total Costs Requested in Application	$80.05

FEES AND COSTS & EXPENSES ALLOWED

Fees

Hourly Fees

The court finds that the hourly rates are reasonable and that Applicant effectively used appropriate rates for the services provided. First and Final Fees in the amount of $2,507.50 are approved pursuant to 11 U.S.C. § 330 and authorized to be paid by the Chapter 7 Trustee from the available funds of the Estate in a manner consistent with the order of distribution in a Chapter 7 case.

Costs & Expenses

First and Final Costs in the amount of $80.05 are approved pursuant to 11 U.S.C. § 330 and authorized to be paid by the Chapter 7 Trustee from the available funds of the Estate in a manner consistent with the order of distribution in a Chapter 7 case.

The court authorizes the Chapter 7 Trustee to pay 100% of the fees and 100% of the costs allowed by the court.

Applicant is allowed, and the Chapter 7 Trustee is authorized to pay, the following amounts as compensation to this professional in this case:

Fees	$2,507.50
Costs and Expenses	$80.05

pursuant to this Application as final fees and costs pursuant to 11 U.S.C. § 330 in this case.

The court shall issue an order substantially in the following form holding that:

> Findings of Fact and Conclusions of Law are stated in the Civil Minutes for the hearing.
>
> The Motion for Allowance of Fees and Expenses filed by Gabrielson and Co. ("Applicant"), Accountant for Nikki B. Farris, the Chapter 7 Trustee, ("Client") having been presented to the court, and upon review of the pleadings, evidence, arguments of counsel, and good cause appearing,
>
> **IT IS ORDERED** that Gabrielson & Co. is allowed the following fees and expenses as a professional of the Estate:
>
> Gabrielson and Co. , Professional employed by the Chapter 7 Trustee
>
> Fees in the amount of $2,507.50
> Expenses in the amount of $80.05,
>
> as the final allowance of fees and expenses pursuant to 11 U.S.C. § 330 as accountant for the Chapter 7 Trustee.
>
> **IT IS FURTHER ORDERED** that the Chapter 7 Trustee is authorized to pay 100% of the fees and 100% of the costs allowed by this Order from the available funds of the Estate in a manner consistent with the order of distribution in a Chapter 7 case.