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7 Counsel for Debtor:
8 TAREN VU-ROSE

FILED & ENTERED
MAR 14 2016
CLERK U.S. BANKRUPTCY COURT
Central District of California
BY bakchell DEPUTY CLERK

CHANGES MADE BY COURT

NOT FOR PUBLICATION

UNITED STATES BANKRUPTCY COURT

CENTRAL DISTRICT OF CALIFORNIA

LOS ANGELES DIVISION

11
12 In re:) Case No.: 2:15-bk-17727-RK
13 TAREN VU-ROSE)
14 Debtor.) **ORDER DENYING WITHOUT**
15) **PREJUDICE APPLICATION OF**
16) **DEBTOR AND DEBTOR IN POSSESSION**
17) **TO EMPLOY WARREN NEMIROFF AS**
18) **SPECIAL TAX COUNSEL**
19)
20) [NO HEARING REQUIRED]
21)
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23)
24)
25)

19 The court, having reviewed and considered the application (the "Application") of Taren
20 Vu-Rose, the debtor and debtor-in-possession herein (the "Debtor"), to employ Warren Nemiroff
21 as Special Tax Counsel and notice thereof, filed on January 28, 2016, ECF 56, the Declaration of
22 Eric Bensamochan RE: Non-Opposition to Debtor's Application to Employ Special Tax
23 Counsel, filed on March 1, 2016, ECF 70, and the Declaration RE: Entry of Order Without
24 Hearing Pursuant to LBR 9013-1(o), filed on

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2 March 1, 2016, ECF 71,

3 **IT IS HEREBY ORDERED** that the Application is **DENIED WITHOUT**
4 **PREJUDICE** for the following reasons.

5 By the Application, Debtor seeks to employ Warren Nemiroff as Special Tax Counsel
6 pursuant to 11 U.S.C. § 328(a) based on the following prearranged terms of compensation set
7 forth in the attached retainer agreement to the Application: Debtor shall pay a flat fee of
8 \$15,000.00 to Warren Nemiroff, \$7,500.00 of which shall be paid upon retention and the balance
9 shall be paid on a monthly basis of \$750.00 for 10 months. *See* Application at Exhibit “B.”

10 “Under section 328(a), professional persons may be employed pursuant to prearranged
11 terms of compensation as approved by the court. Thus, with court approval, professional persons
12 may be employed **on any reasonable terms and conditions**, *including* on a retainer, an hourly
13 basis, a fixed or percentage fee basis, or a contingency fee basis.” 3 Resnick and Sommer,
14 *Collier on Bankruptcy* ¶ 328.02 at 328-7 (16th ed. 2015) (emphasis added). The Application
15 does not provide sufficient information to the court to evaluate that the terms of the employment
16 of proposed Special Tax Counsel are reasonable. The Application does not specify what tax
17 issues that proposed Special Tax Counsel will be litigating on behalf of Debtor and how much
18 time that proposed Special Tax Counsel is expected to be spending litigating those issues, and
19 therefore, the court determines that Debtor has not yet justified the reasonableness of the
20 proposed prearranged terms of compensation. Accordingly, the court cannot approve the
21 Application as filed to employ Warren Nemiroff as Debtor’s

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1 Special Tax Counsel pursuant to 11 U.S.C. § 328(a). Thus, the Application is denied without
2 prejudice.

3 **IT IS SO ORDERED.**

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22 Date: March 14, 2016



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Robert Kwan
United States Bankruptcy Judge