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Attorneys for Chapter 11 Debtor
and Debtor in Possession

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re	)	Case No.: 8:15-bk-13008-TA
)	
ANNA'S LINENS, INC.,	)	Chapter 11
)	
Debtor.	)	SUPPLEMENTAL APPLICATION OF
	)	DEBTOR AND DEBTOR IN
	)	POSSESSION TO EMPLOY BDO USA,
	)	LLP AS ACCOUNTANT AND TAX
	)	CONSULTANT PURSUANT TO 11 U.S.C.
	)	§§ 327 AND 328; DECLARATION OF
	)	DAVID DES ROCHES IN SUPPORT
	)	THEREOF
)	
	)	[No Hearing Required – Local Bankruptcy
	)	Rule 2014-1(b)]
)	
)	
)	
)	

1 Anna's Linens, Inc., the debtor and debtor in possession in the above-captioned
2 Chapter 11 bankruptcy case (the "Debtor") hereby submits this supplemental application (the
3 "Supplemental Application") for Court approval of its expanded employment of BDO USA,
4 LLP ("BDO") as the Debtor's accountant and tax consultant, upon the terms and conditions
5 described below. In support of this Supplemental Application, the Debtor respectfully
6 represents as follows:

7 **A. Background and Prior Approved Employment of BDO.**

8 1. The Debtor filed a voluntary petition under Chapter 11 of 11 U.S.C. §§ 101 *et*
9 *seq.* (the "Bankruptcy Code") on June 14, 2015 (the "Petition Date"). The Debtor continues
10 to operate its business, manage its financial affairs and operate its bankruptcy estate as a
11 debtor-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

12 2. On July 31, 2015, the Debtor filed an application (the "Application") to
13 employ BDO as the Debtor's accountant and tax consultant to perform the following
14 services:

15 A. Prepare the Debtor's federal, state and local income tax returns with
16 supporting schedules for 2014 and 2015 (the "Tax Returns").

17 B. Assist the Debtor in responding to tax notices as received, if any, from
18 various state and local tax authorities regarding income tax, sales tax,
19 employment tax, or other tax matters (the "State Notices").

20 3. With respect to preparation of the 2014 and 2015 Income Tax Returns,
21 pursuant to the Application BDO sought to be compensated a flat fee of \$35,000 pursuant to
22 11 U.S.C. § 328, plus reasonable out-of-pocket expenses. As set forth in the Application, for
23 work performed in assisting the Debtor in connection with the State Notices, the Debtor and
24 BDO agreed that BDO will be paid on an hourly basis pursuant to 11 U.S.C. §§ 330 and 331.

25 4. The Court entered an order approving the Application on September 1, 2015.

26 **B. Additional Services to be Provided by BDO.**

27 5. In addition to the accounting and tax services that BDO is authorized to
28 provide pursuant to the Application, the Debtor also requires BDO's services to recover a tax

1 refund from the state of California for the year of 2014 (the “Tax Refund”). Specifically,
2 BDO will prepare the Tax Refund claim and necessary supporting documentation. BDO will
3 obtain the required signatures form the Debtor and will submit the Tax Refund claim to the
4 California Franchise Tax Board (the “FTB”) on behalf of the Debtor. BDO will also respond
5 to any correspondence from the FTB regarding the Tax Refund. Additionally, BDO will
6 provide services to the Debtor when the Tax Refund is audited. Therefore, pursuant to this
7 Supplemental Application, the Debtor requests authority to employ BDO to recover the Tax
8 Refund and perform the foregoing tasks.

9 6. As compensation for its work performed in connection with the Tax Refund,
10 the Debtor seeks Court authority to pay BDO a flat fee of \$15,000 pursuant to Section 328 of
11 the Bankruptcy Code with \$5,000 payable upon approval of this Supplemental Application
12 and \$10,000 payable once the Tax Refund has been issued.

13 7. The Debtor respectfully requests that BDO be excused from filing a fee
14 application seeking Court approval of its flat fee of \$15,000 to be paid to BDO for its work
15 done in connection with the Tax Refund.

16 8. To the extent that the audit of the Tax Refund is expanded to look into other
17 tax issues of the Debtor beyond the Tax Refund and the Debtor wishes to expand BDO’s
18 employment further to respond to and deal with the expanded audit, the Debtor will file a
19 notice with the Court detailing the additional work to be performed by BDO on behalf of the
20 Debtor and any additional compensation that the Debtor seeks approval to pay to BDO. The
21 notice will indicate that parties-in-interest will have fourteen days to object to the expanded
22 employment and compensation and if no objection is filed, then the Debtor shall be
23 authorized to further expand BDO’s employment as set forth in the filed notice.

24 9. As set forth in the Application, BDO has not shared or agreed to share its
25 compensation for representing the Debtor with any other person or entity, except among its
26 members.

27 10. As set forth in the Application, BDO understands the provisions of Sections
28 327, 328, 330 and 331 of the Bankruptcy Code which require, among other things, Court

1 approval of the Debtor's employment of BDO as its accountant and tax consultant and of all
2 fees and reimbursement of expenses that BDO will receive from the Debtor and the Debtor's
3 estate.

4 11. As set forth in the Application, BDO is not a creditor (due to a waiver of its
5 pre-petition claim), an equity security holder or an insider of the Debtor.

6 12. As set forth in the Application, BDO does not have any previous connection
7 with any insider of either of the Debtor or any insider of an insider of the Debtor, except as
8 set forth herein and in the Application.

9 13. As set forth in the Application, BDO is not and was not an investment banker
10 for any outstanding security of the Debtor. As set forth in the Application, BDO has not been
11 within three years before the Petition Date an investment banker for a security of the Debtor,
12 or an attorney for such an investment banker in connection with the offer, sale or issuance of
13 any security of the Debtor.

14 14. As set forth in the Application, neither BDO nor any member of BDO is, nor
15 was, within two years before the Petition Date, a director, officer or employee of the Debtor
16 or of any investment banker for any security of the Debtor.

17 15. As set forth in the Application, to the best of BDO's knowledge, BDO does
18 not hold or represent any interest materially adverse to the interest of the estate or of any
19 class of creditors or equity security holders, by reason of any direct or indirect relationship to,
20 connection with, or interest in, the Debtor or an investment banker for any security of the
21 Debtor, or for any other reason.

22 16. As set forth in the Application, to the best of BDO's knowledge, BDO does
23 not hold or represent any interest materially adverse to the Debtor or the Debtor's estate, and
24 BDO is a "disinterested person" as that term is defined in Section 101(14) of the Bankruptcy
25 Code. Also, As set forth in the Application, to the best of BDO's knowledge, BDO has no
26 prior connection with the Debtor, any creditors of the Debtor or its estate, or any other party
27 in interest in this case, or their respective attorneys or accountants, the United States Trustee
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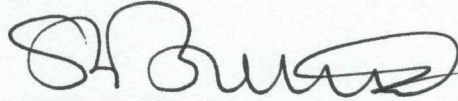
1 or any person employed by the United States Trustee except that BDO was previously
2 retained by the Debtor.

3 17. The Debtor believes that its additional employment of BDO upon the terms
4 and conditions set forth above is in the best interest of the Debtor's estate.

5 WHEREFORE, the Debtor respectfully requests that the Court approve the Debtor's
6 expanded employment of BDO as its accountant and tax consultant and upon the terms and
7 conditions set forth in this Supplemental Application.

8 Dated: January 11, 2016

ANNA'S LINENS, INC.

9 

10 By: J.E. RICK BUNKA
11 Its: Chief Financial Officer

12 Submitted by:

13 LEVENE, NEALE, BENDER, YOO
14 & BRILL, L.L.P.

15 By: /s/ Lindsey L. Smith

16 DAVID B. GOLUBCHIK
17 EVE H. KARASIK
18 JULIET Y. OH
19 LINDSEY L. SMITH

20 Proposed Attorneys for Chapter 11 Debtor
21 and Debtor in Possession
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DECLARATION OF DAVID DES ROCHES

I, David Des Roches, hereby declare as follows:

1. I am a partner with BDO USA, LLP ("BDO"). I have personal knowledge of the facts set forth below and, if called to testify, would and could competently testify thereto.

2. I submit this Declaration in support of the supplemental application (the "Supplemental Application") filed by Anna's Linens, Inc., the debtor and debtor in possession herein (the "Debtor") for Court approval of its expanded employment of BDO as the Debtor's accountant and tax consultant, upon the terms and conditions set forth in the Supplemental Application.

3. On July 31, 2015, the Debtor filed an application (the "Application") to employ BDO as the Debtor's accountant and tax consultant to perform the following services:

C. Prepare the Debtor's federal, state and local income tax returns with supporting schedules for 2014 and 2015 (the "Tax Returns").

D. Assist the Debtor in responding to tax notices as received, if any, from various state and local tax authorities regarding income tax, sales tax, employment tax, or other tax matters (the "State Notices").

4. With respect to preparation of the 2014 and 2015 Income Tax Returns, pursuant to the Application BDO sought to be compensated a flat fee of \$35,000 pursuant to 11 U.S.C. § 328, plus reasonable out-of-pocket expenses. As set forth in the Application, for work performed in assisting the Debtor in connection with the State Notices, the Debtor and BDO agreed that BDO will be paid on an hourly basis pursuant to 11 U.S.C. §§ 330 and 331.

5. I understand that the Court entered an order approving the Application on September 1, 2015. In addition to the accounting and tax services that BDO is authorized to provide pursuant to the Application, the Debtor also requires BDO's services to recover a tax refund from the state of California for the year of 2014 (the "Tax Refund"). Specifically, BDO will prepare the Tax Refund claim and necessary supporting documentation. BDO will

1 obtain the required signatures from the Debtor and will submit the Tax Refund claim to the
2 California Franchise Tax Board (the “FTB”) on behalf of the Debtor. BDO will also respond
3 to any correspondence from the FTB regarding the Tax Refund. Additionally, BDO will
4 provide services to the Debtor when the Tax Refund is audited. Therefore, pursuant to this
5 Supplemental Application, the Debtor requests authority to employ BDO to recover the Tax
6 Refund and perform the foregoing tasks.

7 6. As compensation for its work performed in connection with the Tax Refund,
8 pursuant to the Supplemental Application, the Debtor seeks Court authority to pay BDO a
9 flat fee of \$15,000 pursuant to Section 328 of the Bankruptcy Code with \$5,000 payable
10 upon approval of this Supplemental Application and \$10,000 payable once the Tax Refund
11 has been issued.

12 7. The Debtor and BDO respectfully request that BDO be excused from filing a
13 fee application seeking Court approval of its flat fee of \$15,000 to be paid to BDO for its
14 work done in connection with the Tax Refund.

15 8. BDO has not shared or agreed to share its compensation for representing the
16 Debtor with any other person or entity, except among its members.

17 9. BDO understands the provisions of Sections 327, 328, 330 and 331 of the
18 Bankruptcy Code which require, among other things, Court approval of the Debtor’s
19 employment of BDO as its accountant and tax consultant and of all fees and reimbursement of
20 expenses that BDO will receive from the Debtor and the Debtor’s estate.

21 10. BDO is not a creditor (due to a waiver of its pre-petition claim), an equity
22 security holder or an insider of the Debtor.

23 11. BDO does not have any previous connection with any insider of either of the
24 Debtor or any insider of an insider of the Debtor, except as set forth in the Supplemental
25 Application and in the Application.

26 12. BDO is not and was not an investment banker for any outstanding security of
27 the Debtor. BDO has not been within three years before the Petition Date an investment
28

1 banker for a security of the Debtor, or an attorney for such an investment banker in
2 connection with the offer, sale or issuance of any security of the Debtor.

3 13. Neither BDO nor any member of BDO is, nor was, within two years before the
4 Petition Date, a director, officer or employee of the Debtor or of any investment banker for
5 any security of the Debtor.

6 14. To the best of my knowledge, BDO does not hold or represent any interest
7 materially adverse to the interest of the estate or of any class of creditors or equity security
8 holders, by reason of any direct or indirect relationship to, connection with, or interest in, the
9 Debtor or an investment banker for any security of the Debtor, or for any other reason.

10 15. To the best of my knowledge, BDO does not hold or represent any interest
11 materially adverse to the Debtor or the Debtor's estate, and BDO is a "disinterested person"
12 as that term is defined in Section 101(14) of the Bankruptcy Code. Also, to the best of my
13 knowledge, BDO has no prior connection with the Debtor, any creditors of the Debtor or its
14 estate, or any other party in interest in this case, or their respective attorneys or accountants,
15 the United States Trustee or any person employed by the United States Trustee except that
16 BDO was previously retained by the Debtor.

17 16. I believe that the Debtor's expanded employment of BDO upon the terms and
18 conditions set forth in the Supplemental Application is in the best interest of the Debtor's
19 estate.

20 I declare and verify under penalty of perjury under the laws of the United States of
21 America that the foregoing is true and correct to the best of my knowledge.

22 Executed on this 4th day of January, 2016, at Costa Mesa, California.

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24 

25 David Des Roches, Declarant
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27
28

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 10250 Constellation Boulevard, Suite 1700, Los Angeles, CA 90067

A true and correct copy of the foregoing document entitled **SUPPLEMENTAL APPLICATION OF DEBTOR AND DEBTOR IN POSSESSION TO EMPLOY BDO USA, LLP AS ACCOUNTANT AND TAX CONSULTANT PURSUANT TO 11 U.S.C. §§ 327 AND 328; DECLARATION OF DAVID DES ROCHES IN SUPPORT THEREOF** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **January 11, 2016**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL: On **January 11, 2016**, 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.

Chambers Copy

Hon. Theodor C. Albert
United States Bankruptcy Court
411 West Fourth Street, Chambers 5085
Santa Ana, CA 92701-4593

☐ 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 **January 11, 2016**, I served the following persons and/or entities by personal delivery, overnight mail service, 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.

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

January 11, 2016	John Berwick	/s/ John Berwick
<i>Date</i>	<i>Type Name</i>	<i>Signature</i>

NEF RECIPIENTS

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