

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
(GREENBELT DIVISION)**

In re: * Chapter 11
**CREATIVE HAIRDRESSERS,
INC., et al.¹,** * Case Nos. 20-14583, 20-14584-TJC
* (Jointly Administered)
Debtors. *

* * * * *
**BAKER TILLY US, LLP'S (F/N/A BAKER TILLY VIRCHOW KRAUSE, LLP)
SECOND INTERIM APPLICATION FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES AS TAX SERVICES PROVIDER FOR
THE DEBTORS AND DEBTORS-IN-POSSESSION FOR THE PERIOD
DECEMBER 1, 2020 THROUGH DECEMBER 28, 2021**

Applicant: Baker Tilly US, LLP (“Baker Tilly”)
Authorized to Provide
Professional Services to: Debtors and Debtors-in-Possession
Date of Retention: Order Retaining Baker Tilly Virchow Krause, LLP
[Order entered August 26, 2020; Dkt. No. 4686]
Period for Which Compensation and
Reimbursement is Sought: December 1, 2020 through December 28, 2021
Amount of Compensation Sought as
Actual, Reasonable and Necessary: \$130,000.00²
Amount of Expense Reimbursement Sought
as Actual, Reasonable, and Necessary: \$0.00
This is a: Interim Application

¹ The Debtors in these chapter 11 cases are: (i) Creative Hairdressers, Inc. and (ii) Ratner Companies, L.C.

² Of the total amount sought, \$85,000 has already been advanced to Baker Tilly. Thus the Application also seeks authority for the Debtors to pay Baker Tilly the remaining sum due of \$45,000.

Dated: January 5, 2022

/s/ Scott A. Barnard

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*Tax Services Provider to the Debtors and Debtors
in Possession*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND
(GREENBELT DIVISION)**

In re:	*	Chapter 11
CREATIVE HAIRDRESSERS, INC., et al.³,	*	Case Nos. 20-14583, 20-14584-TJC
	*	(Jointly Administered)
Debtors.	*	

* * * * *

**SECOND INTERIM APPLICATION OF BAKER TILLY US, LLP FOR ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS TAX SERVICES
PROVIDER FOR DEBTORS AND DEBTORS-IN-POSSESSION FOR THE
DECEMBER 1, 2020 THROUGH DECEMBER 28, 2021**

In accordance with Administrative Order Pursuant to 11 U.S.C. §§ 105(a), 328 and 331 Establishing Procedures for Interim Compensation and Reimbursement of Professionals (the “Administrative Order”) entered by the Court on May 26, 2020 [Docket No. 419], Baker Tilly US, LLP (the “Applicant” or “Baker Tilly”), tax services provider to the debtors and debtors in possession (the “Debtors”), applies for its second interim allowance of compensation and reimbursement of expenses (the “Application”) for the period December 1, 2020 through December 28, 2021 (the “Application Period”). In support of the Application, Baker Tilly respectfully represents as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to hear this matter pursuant to 28 U.S.C. §§ 157 and 1334, 11 U.S.C. §§ 328, 330 and 331, Bankruptcy Rule 2016 and Local District Court Rule 402. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is appropriate before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

³ The Debtors in these chapter 11 cases are: (i) Creative Hairdressers, Inc. and (ii) Ratner Companies, L.C.

2. The statutory bases for the relief requested herein are §§ 328, 330(a) and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the District of Maryland (the “Local Rules”) and the Compensation Guidelines for Professionals in the United States Bankruptcy Court for the District of Maryland (the “Compensation Guidelines”), contained as *Appendix D* to the Local Rules.

BACKGROUND

3. On April 23, 2020 (the “Petition Date”), each of the Debtors filed a voluntary petition in this Court seeking relief under Chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

4. On April 28, 2020, this Court entered the Order Approving Joint Administration of the Chapter 11 cases of the Debtors [Docket No. 86] that provided for the joint administration of these cases in accordance with Bankruptcy Rule 1015(b).

5. On May 1, 2020, the United States Trustee appointed an official committee of unsecured creditors (the “Creditors’ Committee”). [Docket No. 128]

6. A description of the Debtors’ businesses and the reasons for filing these chapter 11 cases is set forth in the Declaration of Phil Horvath, President and Chief Operating Officer of Creative Hairdressers, Inc. in Support of the First Day Motions (the “First Day Declaration”), which was filed on April 23, 2020 [Docket No. 6] and is incorporated herein by reference.

7. On May 26, 2020, the Court entered the Administrative Order. The Administrative Order was entered in light of the size and complexity of these cases and the need for an order establishing procedures for the interim payment of fees to professionals.

8. Pursuant to the Administrative Order, professionals employed in this case pursuant to Sections 327 and 1102 of the Bankruptcy Code (the “Professionals”) may file periodic interim fee applications at set intervals seeking Court approval of the fees and expenses incurred for special time periods.

9. On August 5, 2020, the Debtors filed an application to approve the employment of Baker Tilly as tax services provider for the Debtors pursuant to Bankruptcy Code Section 327(a) and 328(a) (the “Application to Employ”) [Docket No. 656]. The Court approved Baker Tilly’s retention by Order entered on August 26, 2020 (the “Retention Order”) [Docket No. 686]. As provided in the Application to Employ, Baker Tilly was retained to prepare and file the 2018 Federal and State income tax returns for the Debtors and prepare any required pass-through entity non-resident estimated tax payment.

10. On November 20, 2020, the Debtors’ filed a Line [Docket No. 773] and a supplemental engagement letter dated September 30, 2020 (the “Engagement Letter”), in which Baker Tilly was to prepare and file the 2019 (“FY 20”, as defined in the Engagement Letter) and 2020 (“FY 21”, as defined in the Engagement Letter) Federal and State income tax returns for the Debtors and prepare any required pass-through entity non-resident estimated tax payment. Baker Tilly has completed its services to the Debtors for the FY 20 tasks and seeks compensation at this time. FY 21 tasks have not yet begun, and the Debtors’ will file a fee application seeking compensation upon completion.

COMPENSATION REQUESTED AND THE LEGAL STANDARD TO BE APPLIED

11. In this second interim Application, the Applicant requests an award of compensation in the aggregate amount of \$130,000.00 for FY 20 services rendered during the Application Period pursuant to the terms of the Application to Employ, Line and Engagement Letter attached thereto.

12. Pursuant to Baker Tilly's Engagement Letter, which is attached to the Line [Dkt. No. 773] and was approved by the Court through the Retention Order, Baker Tilly agreed to provide FY 20 services to the Debtors and be paid a fixed fee of \$130,000.00 for its services. Baker Tilly was authorized to receive half of the flat fee upon the commencement of its work and the remaining half upon delivery of the FY 20 tax returns. Having completed all of its FY 20 services under the Engagement Letter, Baker Tilly seeks an aggregate award in the amount of \$130,000.00 (inclusive of the sum of \$45,000 which remains to be paid) for FY 20 services rendered during the Application Period.

13. Pursuant to the Retention Order, Baker Tilly is permitted to maintain time records in one-half hour (0.5) increments setting forth, in summary format, a description of the services rendered by each professional and the amount of time spent on each date by each professional. The time records of Baker Tilly, including a summary of Baker Tilly's fees, which are attached hereto as Exhibit A, includes a description of the services, the identity of the professional who performed the services and the amount of time spent on each particular service during the Application Period, as required by the Retention Order.

14. The Baker Tilly professionals that spent time on this case during the Application Period are:

Name	Position and Years of Experience	Hours Billed	Amount of Fees Incurred	Amount of Fees Requested
Scott Barnard	Partner; 35 years	30.00	\$19,500.00	
Daniel Gillen	Senior Manager; 10 years	77.45	\$38,725.00	
Erin Miller	Manager; 5 years	20.75	\$8,507.50	
Zachary Smith	Senior Associate	95.20	\$37,198.60	
Nicole Wince	Senior Associate	94.25	\$26,357.50	
	TOTAL	317.65	\$130,288.50	\$130,000.00

15. The Applicant did not incur any out-of-pocket expenses in this case during the Application Period.

16. The Applicant's request for compensation is made pursuant to the twelve criteria originally enumerated in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 714-19 (5th Cir. 1974), and expressly adopted by the United States Court of Appeals for the Fourth Circuit in *Barber v. Kimbrells, Inc.*, 577 F.2d 216 (4th Cir. 1978), *Anderson v. Booths*, 658 F.2d 246 (4th Cir. 1978), and *Harman v. Levin (In re: Robertson)*, 772 F.2d 1150 (4th Cir. 1985). The twelve criteria are as follows:

(1) the time and labor expended; (2) the novelty and difficulty of the questions raised; (3) the skill required to properly perform the legal services rendered; (4) the attorney's opportunity costs in pressing the instant litigation; (5) customary fee for like work; (6) the attorney's expectations at the outset of the litigation; (7) the time limitations imposed by the client or circumstances; (8) the amount of controversy and the results obtained; (9) the experience, reputation and ability of the attorney; (10) the undesirability of the case within the legal community in which the suit arose; (11) the nature and length of the professional relationship between the attorney and client; and (12) attorney awards in similar cases.

Barber v. Kimbrells Inc., 577 F.2d at 226 n 28. These criteria are discussed in detail below.

17. When considering an attorney's application for compensation, the Court should first determine the attorney's "lodestar" by multiplying the number of hours reasonably expended by a reasonable hourly rate. *In re LBH Associates Ltd. Partnership*, 109 B.R. 157, 158-62 (Bankr. D.Md. 1989). *See also, In re Leonard Jed Co.*, 118 B.R. 339, 345 (Bankr. D.Md. 1990).

18. Fees should be adjusted upward if the results achieved by the attorney are exceptional in light of the hourly rate charged. *Blum v. Stersor*, 465 U.S. 889 (1984). *See generally, Pennsylvania v. Delaware Valley Citizens' Counsel*, 478 U.S. 546 (1986); *Hansley v. Eckerhardt*, 461 U.S. 424 (1983). Based upon the twelve *Johnson* criteria as discussed below, there is no basis for any downward adjustment of the Applicant's fees.

19. The total fees requested by the Applicant are reasonable under the circumstances, and the *Johnson* twelve-factor analysis, discussed below, supports an award of interim compensation in the amount requested.

THE SERVICES RENDERED AND EXPENSES INCURRED

TAX SERVICES PROVIDER TO THE DEBTORS

20. During the Application Period, the Applicant acted as tax services provider to the Debtors and performed certain tax services (the “Services”) as requested by the Debtors. Subject to the detailed description in the engagement letter, a summary description of the Services is set forth below:

- (a) Complete the preparation of the 2019 Federal and State income tax returns for the Debtors and prepare any required pass-through entity non-resident estimated tax payments (“FY 20”);
- (b) Complete the preparation of the 2020 Federal and State income tax returns for the Debtors, including any required extensions. The 2020 income tax returns are for the fiscal year beginning September 27, 2020, and ending on September 25, 2021 or the dissolution of the Debtors (“FY 21”). This work has not commenced by Baker Tilly and will be billed in accordance with the Retention Order.
- (c) Provide tax consulting, planning and business advisory services if requested by the Debtors; and
- (d) Advise the Debtors regarding other state or federal income tax questions that may arise in the course of this engagement, as requested by the Debtors, and as may be agreed to by Baker Tilly.

21. The fees applied for herein are based on the usual and customary fees Baker Tilly charges to clients and are commensurate with the usual and customary rates charged for services performed.

22. Baker Tilly respectfully submits that the amounts applied for herein for professional services rendered on behalf of the Debtors in these cases to date are fair and reasonable given: (a) the time expended; (b) the nature and extent of the services performed at

the time at which such services were rendered; (c) the value of such services; and (d) the costs of comparable services other than in these chapter 11 cases.

23. During the Application Period, Baker Tilly provided a focused range of tax services as requested by the Debtors. Baker Tilly respectfully submits that these services: (a) were necessary and beneficial to the successful and prompt administration of these cases; and (b) have been provided in a cost efficient manner.

24. As Baker Tilly is being compensated on a fixed fee basis, Baker Tilly did not write off any fees for the Application Period.

ANALYSIS OF TWELVE FACTORS GUIDING AWARD OF COMPENSATION
(LODESTAR CRITERIA)

(a) The Time and Labor Required

25. During the Application Period, Baker Tilly has devoted 317.65 hours of professional time to this case. Those services are described in more detail in the attached *Exhibit A*. Baker Tilly believes that all services have been effectively and efficiently rendered within a reasonable amount of time commensurate with the complexity and nature of the issues and tasks addressed. Furthermore, Baker Tilly believes that no duplication of services has occurred.

(b) Novelty and Difficulty of Questions Raised

26. These cases present a number of novel issues related to the Debtors' tax issues. Baker Tilly is capably providing tax advisory services in furtherance of the Debtors' ongoing efforts to address such issues as they arise.

(c) Level of Skill Required

27. Baker Tilly is a sophisticated tax services provider and has exercised the skill and expertise required to perform its services.

(d) Customary Fee For Like Work

28. The hourly rates for the Applicant's individual professionals working in this case are the normal and customary rates charged by the Applicant for its services to debtors, trustees, and committees in other bankruptcy cases and to clients in matters not involving bankruptcy in the Baltimore area.

(e) Applicant's Expectation at the Outset

29. The Applicant expected that it would be compensated for services rendered at its standard hourly rates and would be reimbursed for all out-of-pocket disbursements made on behalf of the Debtors. The Applicant has sought reimbursement only for the out-of-pocket expenses that are normally not considered overhead.

(f) Time Limitations

30. Baker Tilly has promptly and appropriately provided the Debtors with necessary tax advisory services in light of the facts and circumstances of the case.

(g) Amount in Controversy and Results Obtained

31. Baker Tilly has worked with the Debtors' professionals on various issues related to the Debtors' business in an effort to advise the Debtors on tax matters.

(h) Experience, Reputation and Ability of the Applicant

32. Baker Tilly is highly experienced, qualified and regarded in the tax advisory field.

(i) Undesirability of the Case

33. This factor has only limited applicability to these cases. However, as a result of its financial services provided to the Debtors, the Applicant has necessarily been forced to accept delays in obtaining compensation, which delays do not occur in representing clients in other bankruptcy cases or clients outside of bankruptcy.

(j) Nature and Length of Professional Relationship with Client

34. Baker Tilly has provided various tax compliance and tax advisory services to the Debtors for over 10 years. In providing such prepetition professional services to the Debtors, Baker Tilly became familiar with the Debtors and their financial affairs, debt structure, business operations, and related matters. The Applicant has not shared or agreed to share any compensation for services rendered in this case with any person other than its company.

(k) Professional Fee Awards in Comparable Cases

35. Baker Tilly submits that payment of the requested compensation, in accordance with the Court's approval of the retention of Baker Tilly, in accordance to the Retention Order, is appropriate.

(l) General Conditions

36. All professional services for which compensation are requested in this Application were performed for and on behalf of the Debtors and not on behalf of any other entity. After the filing of these cases, no beneficial interests, direct or indirect, or claim against or interest in the Debtors has been acquired by the Applicant or for its account.

37. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation to be received by it for services rendered in connection with this case, except within the company of Baker Tilly. No agreement or understanding exists between the Applicant and any other person rendering services in connection with this case for the sharing of compensation of such other person.

38. Consideration of the circumstances of this case and the twelve-factor test of *Barber v. Kimbrells, Inc.* indicates that no downward adjustment in the overall fees of the Applicant is warranted. The work performed by the Applicant has provided the Debtors and their creditors with significant benefits.

STATEMENT PURSUANT TO LOCAL RULE 9013-2

39. Pursuant to Local Rule 9013-2, Baker Tilly states that, in lieu of submitting a memorandum in support of this Application, it will rely solely upon this Application.

NOTICE

40. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this Application has been given to the following parties or, in lieu thereof, to their counsel, if known: (a) THE OFFICE OF THE UNITED STATES TRUSTEE, 6305 Ivy Lane, Suite 600, Greenbelt, Maryland 20770, Attn: Jeanette Rice, Email: Jeanette.Rice@usdoj.gov; (301) 344-8431 (facsimile); (b) Counsel to the DIP Lender, DLA PIPER LLP (US), 444 West Lake Street, Chicago, IL 60606-0089, Attn: Richard A. Chesley, Esquire, Email: richard.chesley@dlapiper.com; (312) 630-5330 (facsimile); (c) Creditors' Committee Counsel, FAEGRE DRINKER BIDDLE & REATH LLP, 1177 Avenue of the Americas, 41st Floor, New York, NY 10036-2714, Attn: Keith N. Costa, Esquire, Email: keith.costa@faegredrinker.com; (212) 248-3141 (facsimile); and (d) and all parties requesting notice pursuant to Rule 2002 of the Federal Rules of Bankruptcy Procedure. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

WHEREFORE, Baker Tilly US, LLP respectfully requests the following relief:

A. That Baker Tilly US, LLP be awarded compensation in the aggregate amount of \$130,000.00 for fees;

B. That the Debtors be authorized to pay Baker Tilly US, LLP up to the sum of \$130,000.00; representing the total amount of fees due for the Application Period but not yet paid; provided, however, that Baker Tilly US, LLP shall give credit for all amounts previously paid for the Application Period; and

C. That Baker Tilly US, LLP be granted such other and further relief as is just and equitable.

Dated: January 5, 2022

/s/ Scott A. Barnard

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*Tax Services Provider to the Debtors and Debtors
in Possession*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 5th day of January, 2022, a copy of the *Application, Notice and Proposed* were served on the parties listed by first-class mail, postage prepaid, unless said party is a registered CM/ECF participant and the Notice of Electronic Filing indicates that Notice was electronically mailed to said party.

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I HEREBY FURTHER CERTIFY that on the 5th day of January, 2022, I reviewed the Court's CM/ECF system and it reports that an electronic copy of the *foregoing* will be served electronically by the Court's CM/ECF system on the following:

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Dated: January 5, 2022

/s/ Joel I. Sher

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