

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF FLORIDA  
Fort Lauderdale Division  
www.flsb.uscourts.gov

In re:

COMPREHENSIVE CLINICAL  
DEVELOPMENT, INC.,

Case No. 13-17273-JKO

COMPREHENSIVE CLINICAL  
DEVELOPMENT NW, INC.,

Case No. 13-17282-JKO

Debtors.

Chapter 7  
(Jointly Administered)

**TRUSTEE'S EMERGENCY MOTION TO EMPLOY KIM DAUGHTERY AND  
KENNETH F. HACKETT & ASSOCIATES, INC. TO ASSIST IN THE TERMINATION  
AND LIQUIDATION OF THE DEBTOR'S 401 (K) RETIREMENT PLAN**

**EXPIDITED HEARING REQUESTED**

**Basis for Expedited Relief**

**There is approx. \$5.5 M in 401K funds of which the former employees of the Debtor need immediate access.**

The Trustee, Marc P. Barmat, (“Trustee”), by and through undersigned counsel, pursuant to 11 U.S.C. §105 of the Bankruptcy Code, hereby files this Motion to Employ Kim Daugherty and Kenneth F. Hackett & Associates, Inc. to assist in the Termination and Liquidation of the Debtor’s 401(K) Retirement Plan (“Plan”) in this case and states:

1. This case was commenced by the filing of a voluntary petition for relief under Chapter 11 of the Bankruptcy Code on March 29, 2013 and was converted to a case under Chapter 7 of the Bankruptcy Code on August 29, 2013. Marc P. Barmat is the duly appointed and acting Chapter 7 Trustee for the Debtor’s bankruptcy estate.

2. The Trustee seeks to retain the services of Kim Daugherty (“**Daugherty**”) and Kenneth F. Hackett & Associates, Inc. to assist in the termination and liquidation of the Debtor’s 401(K) Retirement Plan.

3. Daugherty will be responsible for the performance of the duties more particularly described in the attached Servicing Agreement, *see* Exhibit “2”.

4. The Plan sponsor should coordinate with service-providers to ensure that the Plan is properly administered from the time of termination resolutions are adopted until the assets of the Plan are finally distributed. This includes the filing of a final Form 5550 within 210 days after such final distribution.

5. Attached hereto as Exhibit “1” is an Affidavit of Disinterestedness evidencing that Kim Daugherty and Kenneth F. Hackett & Associates, Inc. are disinterested as defined within 11 U.S.C. §327.

6. The Trustee believes it is in the best interest of the participants of the 401(k) Plan to employ Kim Daugherty and Kenneth F. Hackett & Associates, Inc. to assist in the termination and liquidation of the Debtor’s 401(k) Retirement Plan. Daugherty has been advised that all compensation is subject to review by the Court and must be approved by the Court.

7. Upon termination of the Plan, Daugherty will file a final return with the IRS notifying them that the plan has been terminated and all monies distributed, and will provide a copy of the final tax return to the Trustee.

WHEREFORE, the Trustee, Marc P. Barmat, by and through undersigned counsel, respectfully requests that the Court enter an order authorizing the employment of Kim Daugherty and Kenneth F. Hackett & Associates, Inc. for the purpose of assisting in the termination and liquidation of the Debtor’s 401(k) Plan, authorizing Kim Daugherty and Kenneth F. Hackett &

Associates, Inc., to be paid out of the Plan assets, plus grant such other and further relief as the Court deems just and proper.

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to the parties and in the manner stated below on the 10<sup>th</sup> day of October, 2013.

Dated: October 10, 2013

Respectfully Submitted,  
FURR AND COHEN, P.A.  
*Attorneys for Trustee*  
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By: /s/Aaron A. Wernick  
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**VIA ECF:**

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**VIA MANUAL EMAIL TO:**

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Chapter 7  
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AFFIDAVIT OF KIM DAUGHERTY

STATE OF )  
                  ) SS:  
COUNTY OF )

BEFORE ME, the undersigned authority, this date personally appeared Kim Daugherty, who being first duly sworn, deposes and says:

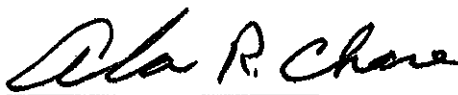
1. That I am an authorized to make this declaration pursuant to Bankruptcy Rule 2014 and Local Rule 6005-1, and am over the age of eighteen.
2. That neither I nor Kenneth F. Hackett & Associates, Inc., have any connection to the Debtor, the Debtor's estate, the Trustee or the U.S. Trustee, and we are disinterested persons as required by 11 U.S.C. § 327(a).
3. That I have read the application of the Trustee regarding the retention and compensation of myself and Kenneth F. Hackett & Associates, Inc., and agree to be bound by the terms and conditions represented therein.
4. That I further understand that the Court, in its discretion, may alter the terms and conditions of employment and compensation as it deems appropriate.

FURTHER AFFIANT SAYETH NAUGHT.

  
Kim Daugherty  
Kenneth F. Hackett & Associates, Inc.

STATE OF FLORIDA  
COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this 10 of October, 2013, by Kim Daugherty, who is personally known to me and who did not take an oath.

  
Notary Public  
ALAN R. CHASE

My commission expires:

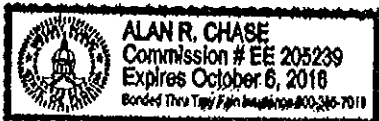


EXHIBIT "1"

## SERVICING AGREEMENT

**SERVICING AGREEMENT** effective January 1, 2013 by and among **KENNETH F. HACKETT & ASSOCIATES, INC.** (The "Servicing Agent"), Comprehensive Neuroscience, \_\_\_ (P.A./INC./LLC/LP) (the "Client"), Mark Barmat (the "Trustee"). The Servicing Agent, the Client, the Plan Administrator and the Trustee sometimes hereinafter referred to individually as a "party" and collectively as the "parties").

### **WITNESSETH:**

**WHEREAS**, the Servicing Agent is in the business of providing record keeping and clerical services in connection with the maintenance of qualified retirement plans; and  
**WHEREAS**, the Client sponsors the CNS 401(k) Plan (the "Plan"); and  
**WHEREAS**, the Trustee is the trustee of the Plan; and  
**WHEREAS**, the Plan Administrator is the Plan Administrator of the Plan; and  
**WHEREAS**, the Client, the Plan Administrator and the Trustee desire to engage the services of the Servicing Agent to provide record keeping and clerical services in connection with the maintenance of the Plan, and, the Servicing Agent desires to accept such engagement, on the terms and conditions provided below.

**NOW, THEREFORE**, the parties hereby agree as follows:

1. **Services and Fees.** The Servicing Agent shall provide the services listed on Exhibit "A", which is attached hereto and made a part hereof (the "Services"), in consideration of the fees listed on Exhibit "B", attached hereto and made a part hereof. In addition to the compensation listed in Exhibit "B" the Servicing Agent may also be eligible to receive compensation for its plan installation services from the vendor. These payments are made to the Servicing Agent for Installation Services and for certain other functions provided by the Servicing Agent to the Plan.
2. **Responsibilities of Client.** To enable Servicing Agent to perform its obligations hereunder, Client shall supply complete and timely information to Servicing Agent on all matters relating to the compensation of all employees, their hours of service, their years of service, their date of retirement, death, disability, or termination of employment and any other such pertinent facts as Servicing Agent may require to carry out its duties hereunder. All information to be provided by or on behalf of the Client shall be provided in the form, format and frequency specified by the Servicing Agent. Servicing Agent may rely upon such information supplied by Client and shall have no duty or responsibility to verify such information. Additional Client responsibilities shall include, but not be limited to, the following:
  - a. Determine employee eligibility according to Plan provisions.
  - b. Notify newly eligible employees of their participation in the Plan.
  - c. Solicit employee participation, completion of employee enrollment forms and beneficiary forms (if required).
  - d. Timely provide to the Servicing Agent any changes in employee elections under the Plan or in employee census data.

EXHIBIT " 2 "

- e. Advise the Servicing Agent of the occurrence of an event that entitles a participant, beneficiary or an alternate payee to a distribution.
  - f. Approve amount and timing of distribution to be made to participants, beneficiaries and alternate payees.
  - g. Process benefit claims, qualified domestic relations orders, loan requests and other participant communications in strict conformity with the terms of the Plan.
  - h. Electronically file with IRS annual 5500 Return/Reports and attachments.
  - i. Adopt Plan amendments to comply with legal or regulatory changes.
  - j. Notify participants, beneficiaries and alternate payees of Plan amendments.
  - k. For Plans applying for an "IRS", determination letter, cause the submission prepared by the Servicing Agent to be timely reviewed, executed and mailed to IRS.
  - l. Post notices to Interested parties, as required.
  - m. Obtain and maintain a surety bond as required by ERISA.
  - n. Notify Servicing Agent prior to adopting and other qualified plan.
  - o. Determine, with the assistance of legal and/or tax counsel, whether the Plan documents and other materials provided by Servicing Agent hereunder conform to Client's particular circumstances, objectives and all applicable laws.
  - p. Notify Servicing Agent of any errors in data sent to Client by Servicing Agent.
3. Duties of Plan Administrator. The responsibility of the Plan Administrator is to administer the Plan for the exclusive benefit of the participants, beneficiaries, and alternate payees, subject to and in accordance with the terms of the Plan. The Plan Administrator and not the Servicing Agent, shall have the power and discretion to construe the terms of the Plan and determine all questions arising in connection with the administration, interpretation and application of the Plan. The Plan Administrator and not the Servicing Agent, shall be responsible for the general administration of the Plan, including, but not limited to, the following:
- a. To resolve all questions relating to eligibility of employees to participate or remain a participant in the Plan and to receive benefits under the Plan;
  - b. To compute, certify and direct the Trustee with respect to the amount and the kind of benefits to which any participant, beneficiary or alternate payee shall be entitled;
  - c. To authorize and direct the Trustee with respect to all non-discretionary or otherwise directed disbursements from the trust fund;
  - d. To maintain all necessary records for the administration of the Plan;
  - e. To interpret the provisions of the Plan and to make and publish such rules for operation of the Plan as are consistent with the terms of the Plan;
  - f. To compute and certify to Servicing Agent and to the Client from time to time the sums of money necessary or desirable to be contributed to the trust fund;
  - g. To assist any participant, beneficiary or alternate payee regarding his or her rights, benefits or elections available under the Plan.
  - h. To review investment information and keep participants, beneficiary or alternate payee informed regarding investment information as required by ERISA.
  - i. To determine if a domestic relations order constitutes a qualified domestic relations order.
4. Excluded Services. The Client, Plan Administrator and Trustee, shall retain all final authority and responsibility for the operation and maintenance of the Plan. Notwithstanding any provision contained in the Agreement to the contrary, the Servicing Agent shall not be responsible for any of the following:
- a. Filing of any return, statement, document or other information regarding the Plan.

- b. Rendering legal, accounting, investments, tax, or insurance advice or any advice or service not specified herein.
  - c. Act as a fiduciary of the Plan. The Services to be performed by Servicing Agent hereunder shall be ministerial in nature only.
  - d. Those matters described in Sections 3 and 4 above.
  - e. All communications regarding the Plan shall be between Client and Servicing Agent. Servicing Agent has no obligation to communicate directly with participants, beneficiaries or alternate payees.
5. Prior Administration.
- a. Servicing Agent shall have no accountability or liability for actions taken or omitted to be taken with respect to the Plan or any predecessor plan by the Client, the Trustee or by the Plan Administrator, its officers, directors, employees or agents prior to the date of this Agreement, nor shall the Servicing Agent have any duty to inquire into the prior administration of the Plan or review any prior Plan documents. Servicing Agent shall be entitled to rely on information provided by any prior servicing agent as if the same were provided directly by the Plan Administrator.
  - b. Servicing Agent shall not be responsible for any losses resulting from the services provided by other servicing agents and service providers or which are uncured as a result of actions or decisions which were undertaken or made by any such prior servicing agent or service provider to the Client or the Plan. The Servicing Agent shall not (and shall have no obligation to) review prior plan documents or amendments, prior administrative service work, or tax or other filings made, by such other servicing agent and service providers prior to the date of this Agreement.
  - c. If the Plan is an existing Plan as of the date of the execution of this Agreement, and Servicing Agent is assuming record keeping duties of such existing Plan, Client will:
    - i. Provide Servicing Agent copies of the most recent Plan and Trust documents for which and IRS letter of determination has been received, as well as all subsequently adopted amendments.
    - ii. Providing Servicing Agent a listing of all loans and their current status (paid according to terms, in default or a deemed distribution).
    - iii. Provide other Plan information as requested by Servicing Agent.
  - d. When Client is using documents not provided by Servicing Agent, it shall be the responsibility of the Client to verify that such documents conform to legal or regulatory changes and that such documents are amended and are properly adopted and to promptly notify all participants and the Servicing Agent, of all such amendments. The Client shall promptly provide the Servicing Agent with copies of all such amendments. Servicing Agent shall not be obligated to provide Services for Client's Plan documents until Servicing Agent has reviewed and accepted the Client documents. Servicing Agent may bill the Client in advance for review of Client Plan documents and amendments.
6. Compliance Issues. Client has sole responsibility, with the advice of counsel or other appropriate advisors, for determining if Client has any special ownership or working relationships with other businesses, organizations, employees or other individuals that could affect the operation of the Plan. (e.g., leased employees, independent contractors, union employees, shared employees, controlled groups, affiliated service groups, management service arrangements, etc.). If client determines any such special relationship exists, Client will timely notify and instruct Servicing Agent how Client desires to operate and maintain the Plan.

7. Notices.

- a. Each party giving or making any instruction notice, request, demand or other communication (each, a "Notice") pursuant to this Agreement shall give the Notice in writing and use one of the following methods of delivery, each of which for purposes of this Agreement is a writing: personal deliver, Registered or Certified Mail (in each case, return receipt requested and postage prepaid), nationally recognized overnight courier, (with all fees prepaid), facsimile or e-mail.
- b. Any party giving a Notice shall address the Notice to the appropriate person at the receiving party (the "Addressee") at the address listed on the signature page of this Agreement or to another Addressee or another address as designated by a party in a Notice pursuant to this Section.
- c. Effectiveness of a Notice. Except as provided elsewhere in this Agreement, a Notice is effective only in the party giving the Notice has complied with subsections a and b and if the Addressee has received the Notice.
- d. Servicing Agent shall be authorized to rely upon a Notice from any person reasonably believed by Servicing Agent to be an officer of the Trustee, Plan Administrator or Client or otherwise legally authorized to act on their behalf.

8. Term. This Agreement shall commence on the date of its execution. This Agreement may be terminated by Client or Servicing Agent, without cause or liability by reason of such termination, with a written notice of not less than (30) days. Such termination shall not result in the refund of any fees previously paid for Services rendered, or otherwise relieve Client from its obligation to pay for all Services rendered prior to the date of termination. Upon termination of this Agreement, the Plan if adopted as Volume Submitter Plan will cease to be a Volume Submitter Plan and the Client, the Plan Administrator and the Trustee will have to obligation to maintain the Plan as an individually designed plan.

9. Indemnification.

- a. Servicing Agent shall not be liable for, and the Client, the Plan Administrator and the Trustee, and their respective officers, directors, shareholders, employees, agents and representatives (collectively referred to as the "Indemnitors") jointly and severally, each agree to indemnify, defend and hold Servicing Agent and its officers, directors, shareholders, employees, agents and representatives (collectively referred to as the "Indemnitees") harmless from any claim, loss, attorney fees, costs, penalty, tax, liability or other damage which may directly or indirectly arise out of, or be incident to, the Servicing Agent's performance of its duties under this Agreement, or which otherwise may be related in any way to the Plan, or any predecessor plan or any other currently effective plan of the Client, its past, present or future operation or administration, except insofar as such claim, loss, or other damage is the direct result of Servicing Agent's failure to perform its obligations under this Agreement. Without limiting the foregoing, Indemnitees shall not be liable for, and the Indemnitors, jointly and severally, agree to indemnify, defend and hold Indemnitees harmless from any claim, loss, attorney fees, costs, penalty, tax, expense, or other damage caused directly or indirectly by reason of (a) and act or failure to act which is due to any incomplete, inaccurate or incorrect data, advice, or Plan documents supplied to Servicing Agent by or on behalf of Client or (b) any acts, errors or omissions committed by any person or entity prior to the date of this Agreement, or following its termination, and which relate in any way to Client's current or former retirement program, or any failure to Client to comply with ERISA, IRS, DOL or other governmental laws or regulations.

- b. Whenever any claim shall arise for indemnification under this Agreement, the Indemnitees shall notify the indemnitors within a reasonable time after such Indemnitee has actual knowledge of the facts constituting the basis for such claim; provided that failure to provide notice of such claim on a timely basis shall not limit the Indemnitees right to indemnity except to the extent that the Indemnitors are actually prejudiced thereby. Any notice of claim shall specify in reasonable detail all material facts known to the Indemnitee giving rise to such indemnification claim. With respect to any such claim, the Indemnitors shall be entitled (without prejudice to the right of the Indemnitees to participate through counsel of its own choosing but at its own expense) to contest or defend such claim at the expense of the Indemnitors and through counsel selected by the Indemnitors Party. If the Indemnitors fail to provide notice of their intention to defend within thirty (30) days following delivery of the notice of claim, the Indemnitees Party may defend such claim and shall be entitled to reimbursement of its costs and expenses, including without limitation, reasonable attorney's fees and disbursements.
- c. The provisions of this Section shall survive the termination of this Agreement.
10. Assignment; Binding Effect; Further Assurances. This Agreement shall be assignable by Servicing Agent, but not by any other party without the prior written consent of the Servicing Agent. Subject to the foregoing, this Agreement shall insure to the benefit of and shall be binding upon all of the parties hereto and their respective heirs, personal representatives, administrators, successors and assigns and the parties hereby agree for themselves and their heirs, personal representatives, administrators, successors and assigns to execute any instruments and to perform any acts which may be necessary or helpful to carry out the purposes of this Agreement.
11. Counterparts. This agreement may be executed in any number of counterparts, each of which shall be deemed an original of this Agreement, but all of which together shall constitute one and the same instrument, and it shall not be necessary in making proof of this Agreement to produce or account for more than one counterpart.
12. Choice of Law. The validity, interpretation and enforcement of this Agreement and all other instruments and documents executed in connection with this transaction shall be governed by the laws of the State of Florida, excluding those laws relation to the resolution of conflicts between laws of different jurisdictions. The parties agree that the proper venue for any action brought hereunder shall be in Broward County, Florida.
13. Interpretation; Rules of Construction. The section headings and captions contained in this Agreement are for reference purpose only and shall not affect in any way the meaning or interpretation of this Agreement. Whenever the context shall require, all words herein in the masculine gender shall be deemed to include the feminine or neuter gender, all singular words shall include the plural, and all plural words shall include the singular. The parties acknowledge and agree that each party has reviewed this Agreement and that any rule of construction resolving ambiguities against the drafting party shall not be employed in the interpretation of this Agreement or any amendment, exhibit or schedule hereto.
14. Waiver. Any party may, at its discretion, waive in writing any or all of the conditions herein contained to which its obligations hereunder are subject, provided that neither failure nor delay on the part of a party to exercise any right, power or privilege hereunder shall operate as a waiver thereof, nor shall any singular or partial exercise of any right, power or privilege. No waiver of any of the provisions of this Agreement shall be deemed or shall constitute a waiver of any other provisions hereof (whether or not similar) nor shall such waiver constitute a continuing waiver unless otherwise expressly provided. No course of dealing

between the parties shall be effective to change, modify or discharge any provision of this Agreement or to constitute a waiver of any default.

15. Severability. If any provision of this Agreement shall be determined by a court of competent jurisdiction to be invalid, illegal or unenforceable, such determination shall not affect or impair the validity, legality, or enforceability of the remaining provisions contained herein.
16. Third Party Beneficiaries. Nothing expressed or implied in this Agreement is intended, or shall be construed, to confer upon or give any person (including, without limitation, participant, beneficiaries, and alternate payees, firm or corporation other than the parties hereto, their subsidiaries and their heirs, personal representatives, successors, administrators or assigns, any rights, remedies, obligations or liabilities under or by reason of this Agreement, or result in their being deemed a third party beneficiary of the Agreement.
17. Entire Agreement; Amendment. This Agreement (including the exhibits annexed hereto) expresses the entire and exclusive understanding of the parties hereto with respect to the matters covered hereby and incorporated any and all prior agreements, understandings, negotiations and discussions relating hereto, whether written or oral, all of which are hereby terminated and cancelled. This Agreement may be modified or amended only by an instrument in writing executed by all parties hereto.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as of the day and year first above written.

**PLAN ADMINISTRATOR**

Mark Barmat, Trustee

**CLIENT**

Comprehensive Neuroscience, Inc.

**TRUSTEE**

Marc Barmat, Trustee

MARC BARMAT, Trustee

**SERVICING AGENT**

KENNETH F. HACKETT & ASSOCIATES, INC.

By Kim Daugherty  
KIM DAUGHERTY, President

**EXHIBIT "A"**  
**TO**  
**SERVICING AGREEMENT**

**SERVICES**

1. **Services.** The services offered for qualified retirement programs are divided into four major categories: (1) Plan Installation/Takeover (2) Plan Recordkeeping (3) Plan Termination and (4) Plan Amendment(s).
  - a. **PLAN INSTALLATION/TAKEOVER SERVICES.** Servicing Agent will provide, as requested by Client, the following materials to establish a new plan and/or restate Client's current plan:
    - Plan documents and related items for review, approval, and adoption by Client.
    - Forms and related materials for submission of the Plan to the IRS, if required.
    - Summary Plan Description.
    - Employee enrollment and election forms.
  - b. **PLAN RECORDKEEPING SERVICES.** Servicing Agent will provide, as needed the following standard plan recordkeeping services based upon census, payroll and other data provided by the Client:
    - Calculation of plan contributions as requested by Client. Allocations of contributions, forfeitures, investment gains or losses and loan repayments to plan participants.
    - Calculation of maximum loan amount available, loan amortization schedule and processing of loan withdrawal and repayment.
    - Preparation of participant account benefits statements.
    - Maintenance of pending forfeitures and break-in-service records.
    - Preparation of participant distribution packages (retirement, death, disability, separation from service or hardship withdrawal)
    - Preparation of Summary Annual Reports.
    - Preparation and electronic submittal of Pension Benefit Guaranty Corporation filing and certification (if applicable), with calculated premium payment submitted timely to PBGC by client.
    - Actuarial certification, if required.
    - Preparation of appropriate IRS 5500 Series Return/Report of employee benefit plan annually for review, signature and filing by Client. Does not include other tax returns such as 990T or 5330.
    - Preparation of Forms 1096 and 1099R (if requested).
    - Perform the following tests based upon information provided by the Client, as required.
      1. Actual Deferral Percentage as required by Section 401(k)
      2. Average Contribution Percentage as required by Section 4010(m)
      3. Minimum coverage as required by Section 410(b)(1)
      4. Top Heavy determination under Section 416, upon written request by client during the plan year, acknowledged in writing by record keeping; and following the end of each plan year, after client has provided

Servicing Agent with all required information needed to perform Top Heavy testing.

5. Excess deferrals under Section 402(g), for Calendar Year plans only.
  6. Excess annual additions under Section 415 (perform combined testing under Section 415(e) for any defined benefit plan operated at any time by Client, if required by IRS regulations)
- Prepare reports for Client showing summary of account activity and all plan assets
  - If requested by Client or required by plan design, Servicing Agent in its discretion may perform additional tests (e.g., Sections 401(a)(4), 410(b)(2), and 414(s)), or more frequent tests or tests requiring or taking into account contribution to or balances in other plans. Such additional testing and consulting will be billed at the rates agreed upon between the Client and Servicing Agent or at such other rates or upon such other terms as may be agreed between the Client and the Servicing Agent.
- c. PLAN TERMINATION SERVICES. Servicing Agent will provide, as requested by Client, the following materials with respect to the termination of the Plan:
- Plan amendments, if required.
  - Notice of Termination to participants, if required.
  - Participant distribution forms and required notices regarding distribution of benefits.
  - Forms and related materials for submission of the Plan to the IRS.
- d. PLAN AMENDMENT SERVICES. If the Client has chosen to use the Servicing Agent's Volume Submitter or other Service Agent Plan documents, the Servicing Agent will prepare amendments and restatements of Plan documents as needed or as required by law or regulation.

**EXHIBIT "B"  
TO  
SERVICING AGREEMENT**

**FEES**

**DOCUMENT COSTS**

THE PLAN DOCUMENTS, SUMMARY PLAN DESCRIPTION AND IRS SUBMISSION WILL BE \$ 1,250.  
FINAL TAX RETURN WILL BE \$500

**ANNUAL ADMINISTRATIVE CHARGE**

\$ 1,250 PER YEAR PLUS \$ 30.00 PER PARTICIPANT.

**TRUST ACCOUNTING CHARGES**

\$ 95.00 PER HOUR UNLESS THIS SERVICE IS PROVIDED BY THE CPA OR THE INVESTMENTS ARE  
IN AN INVESTMENT PACKAGE WHERE TRUST ACCOUNTING IS NOT REQUIRED.

**TERMINATED PARTICIPANT CHARGES**

IF THE PARTICIPANT HAS AN ACCOUNT BALANCE THE CHARGE IS \$ 95.00

**PROPOSED**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF FLORIDA  
Fort Lauderdale Division  
www.flsb.uscourts.gov**

**In re:**

**COMPREHENSIVE CLINICAL  
DEVELOPMENT, INC.,**

**Case No. 13-17273-JKO**

**COMPREHENSIVE CLINICAL  
DEVELOPMENT NW, INC.,**

**Case No. 13-17282-JKO**

**Debtors.**

**Chapter 7  
(Jointly Administered)**

**ORDER APPROVING TRUSTEE'S EMERGENCY MOTION TO EMPLOY KIM  
DAUGHTERY AND KENNETH F. HACKETT & ASSOCIATES, INC. TO  
ASSIST IN THE TERMINATION AND LIQUIDATION  
OF THE DEBTOR'S 401 (K) RETIREMENT PLAN**

THIS MATTER came before the Court in Fort Lauderdale, Florida, on the \_\_\_\_ day of \_\_\_\_\_, 2013 pursuant to the application of the Trustee's, Marc P. Barmat, (the "Trustee"), pursuant to 11 U.S.C. §105, seeking the entry of an order approving the retention of Kim Daugherty and Kenneth F. Hackett & Associates, Inc., subject to the terms and conditions delineated therein, relative to the termination of the Debtor's 401(k)

plan referenced in the motion. The Court having heard argument of counsel, having considered the records, as relates to the termination of the Debtor's 401 (k) plan, finds good cause to approve the retention and compensation of Kim Daugherty and Kenneth F. Hackett & Associates, Inc., pursuant to the terms and conditions stated in the application, and the Court having been fully advised in the premises, it is

ORDERED AND ADJUGED as follows:

1. The retention of Kim Daugherty and Kenneth F. Hackett & Associates, Inc., (“**Daugherty**”) is approved.
2. Kim Daugherty and Kenneth F. Hackett & Associates, Inc. are disinterested parties as defined in the Bankruptcy Code pursuant to the Affidavit of Kim Daugherty, attached to the application. Kenneth F. Hackett & Associates, Inc. is insured and is authorized to terminate the Debtor's 401(k) plan (“**Plan**”).
3. Kim Daugherty and Kenneth F. Hackett & Associates, Inc. will be responsible for the performance of the duties outlined in the Service Agreement.
4. The Plan sponsor shall coordinate with service providers to ensure that the Plan is properly administered from the time of the termination resolutions are adopted until the assets of the Plan are fully distributed. This includes the filing of a final Form 5550 within 210 days after such final distribution.
5. Upon completion of the termination of the Debtor's 401(k) plan, Daugherty shall file a final tax return notifying the IRS that the 401(k) plan has been terminated and the assets distributed, and provide the Trustee with a copy of the final tax return.

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Submitted by:

Aaron A. Wernick, Esquire

Furr and Cohen, P.A.

*Attorneys for Trustee*

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*Attorney Aaron A. Wernick is directed to serve a copy of this Order on all parties listed below and file a Certificate of Service with the Court.*