UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
FORT LAUDERDALE DIVISION
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In re:

COMPREHENSIVE CLINICAL DEVELOPMENT, INC., et al.	CASE NO. 13-17273-BKC-JKO, et seq. CHAPTER 7 (JOINTLY ADMINISTERED)
Debtors. _____/	

RSM US LLP'S (I) MEMORANDUM IN SUPPORT OF TRUSTEE'S MOTION TO APPROVE SETTLEMENT AND COMPROMISE OF CONTROVERSY WITH MCGLADREY AND (II) RESPONSE TO THE OBJECTIONS FILED BY MARGARITA MORALES-PEREZ, STEPHEN M. KRUPA, DAVID EICHLER, JOHN DOCHERTY, AND JOSEPH RILEY (ECF NO. 1035) AND JOHN J. MCGOVERN (ECF NO. 1036)[1]

RSM US LLP (formerly known as McGladrey LLP) ("McGladrey")[2] files this memorandum in support of the *Motion of Chapter 7 Trustee: (i) To Approve Settlement and Compromise of Controversy with McGladrey, LLP f/k/a McGladrey & Pullen, LLP, RSM McGladrey, Inc., and McGladrey, Inc. and Request for Entry of Bar Order; and (ii) Requesting Authorization to Approve and Pay Earned Contingency Fee of $61,250 to the Trustee's Special Litigation Counsel* (Dkt. 1008) (the "Motion") and in response to the objections filed by Margarita Morales-Perez, Stephen M. Krupa, David Eichler, John Docherty, and Joseph Riley (Dkt. 1035) and John J. McGovern (Dkt. 1036) (collectively, the "D&O Objections").

[1] This pleading replaces ECF No. 1051 and is identical to ECF No. 1050 except for its revised title, which sets forth that it is also a response to ECF Nos. 1035 and 1036.

[2] This memorandum is on behalf of all defendants in the McGladrey adversary proceeding. The entity formerly known as RSM McGladrey, Inc. is now known as McGladrey Wealth Management LLC; its parent company and sole member was McGladrey LLP, which is now known as RSM US LLP. "McGladrey, Inc." does not exist.

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INTRODUCTION

The directors and officers raise a single challenge to McGladrey's proposed settlement with the Trustee: the inclusion of a bar order. Their objection has no merit. The Eleventh Circuit has instructed that bar orders play an "integral role" in the furtherance of a public policy that "strongly favors pretrial settlement." *In re Munford, Inc.*, 97 F.3d 449, 455 (11th Cir. 1996) (internal quotation marks omitted). Indeed, McGladrey would not have settled this case without one. Here, in particular, there is no valid reason to refuse the entry of a bar order, as the D&Os have no viable cause of action to assert against McGladrey. The only potential claims suggested by the D&Os are for contribution and indemnification—and both would be foreclosed by controlling law. The Florida contribution statute explicitly states that there is no right of contribution arising out of a claim for breach of fiduciary duty, which is the lone tort claim asserted against the D&Os by the Trustee. And it is settled Florida law that indemnification is available only when the indemnitee is "without fault." Of course, any successful tort claim by the Trustee that could possibly trigger an indemnification claim would be predicated upon a finding of fault. Thus, both a contribution claim and an indemnification claim would be barred as a matter of law.

The Bar Order allows the D&Os to seek the benefit of a setoff for amounts paid by McGladrey to the Trustee. That is more than enough compensation for the loss of their theoretical but defective claims. The settlement should be approved with the inclusion of the bargained-for bar order.

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ARGUMENT

I. THE COURT HAS JURISDICTION TO APPROVE THE SETTLEMENT AND ISSUE THE BAR ORDER.

The Eleventh Circuit has consistently held that bankruptcy courts have jurisdiction to enter bar orders. That was true in the seminal case of *Munford*, *see* 97 F.3d at 454 ("We therefore hold that the bankruptcy court has jurisdiction over the non-settling defendants' claims to enter a settlement bar order."), and it remains true today, *see In re Super. Homes & Invs., LLC*, 521 F. App'x 895, 898 (11th Cir. 2013) (per curiam) ("Appellants first contend that the bankruptcy court did not have subject matter jurisdiction over Appellants' state-court litigation against the Non-Debtor Defendants. We disagree.").

Notwithstanding this ample and consistent line of authority, the D&Os contend that the Supreme Court's decision in *Stern v. Marshall*, 131 S. Ct. 2594 (2011), stripped this Court of jurisdiction to issue a bar order by eliminating bankruptcy jurisdiction over the state common law rights between private parties. D&O Br. at 4-5. This is not correct. "Courts considering *Stern*'s reach have uniformly concluded that *Stern* had little impact on bankruptcy courts' authority to enter final orders and judgments on motions to approve a settlement pursuant to Bankruptcy Rule 9019, *including those containing bar orders*." *In re Land Res., LLC*, 505 B.R. 571, 580 (M.D. Fla. 2014) (emphasis added) (collecting cases). The D&Os tellingly do not cite a single case supporting their interpretation of *Stern*. Nor do they offer any explanation for the continued entry of bankruptcy bar orders in the years since *Stern*. *See, e.g.*, *id.*; *In re Superior Homes*, 521 F. App'x at 898. In short, "*Stern* is inapposite," and does not have any bearing on this Court's jurisdiction. *In re Land Res.*, 505 B.R. at 582.[3]

[3] Counsel for the D&Os represented the Trustee in *In re Land Resources*. In that earlier case, she argued, with success, that "The Bankruptcy Court Had Authority Under *Stern* to Enter the Bar

The D&Os also argue that the Court lacks jurisdiction to enter a bar order because they have not filed proofs of claim or consented to the entry of final orders. D&O Br. at 4. But "the Eleventh Circuit has expanded the reach of acceptable bar orders to include those enjoining third parties that are not involved in any adversary proceeding between the debtor and the settling defendant." *In re Land Res.*, 505 B.R. at 583 (citing *In re Superior Homes*); *see also In re Sentinel Funds, Inc.*, 380 B.R. 902, 905 (Bankr. S.D. Fla. 2008) (acknowledging that "the entry of bar orders which preclude third parties from pursuing independent claims is permitted under 11 U.S.C. § 105"). Just as in *In re Superior Homes*, "the state-court litigation at issue here would directly impact the Estate because the Trustee would not have received the [settlement amount] in the absence of the Bar Order." 521 F. App'x at 898. That is all the Eleventh Circuit requires to find a sufficient "nexus." *Id.*[4] Thus, the Court has jurisdiction to bar the D&Os' purported claims against McGladrey. *Id.*; *see also In re Land Res., LLC*, 505 B.R. at 582-84.

Order." Answer Br. of Trustee, *In re Land Res.*, No. 6:13-cv-00476 at 8 (Dkt. No. 22). Counsel explained that "nothing in *Stern*'s self-described 'narrow' holding addresses a Rule 9019 Motion" *id.*, and cited several decisions concluding that "*Stern* has little impact upon bankruptcy courts' authority to enter bar orders," *id.* at 10.

[4] The D&Os offer no recent authority to support their position that no nexus exists. *See* D&O Br. at 4-6. They cite a fifteen year-old decision where a court determined that it lacked jurisdiction to enter a bar order: *In re Covington Props, Inc.*, 255 B.R. 77 (Bankr. N.D. Fla. 2000). But the *Covington* court held that there was no substantial nexus to support jurisdiction because the state case in which the objecting parties had alleged personal liability of four of the directors and officers was completely unrelated to the bankruptcy proceeding. *See id.* at 79 (emphasizing that "the Trustee has *not* instituted an adversary proceeding nor has she asserted any claims against the [objectors]"). That is clearly different than the situation here; the Trustee does have an adversary proceeding against the D&Os based on essentially the same set of facts.

II. THE BAR ORDER IS "FAIR AND EQUITABLE" AND SHOULD BE APPROVED.

The Eleventh Circuit uses a four-factor test to determine whether a bar order is "fair and equitable." Courts should "consider [1] the interrelatedness of the claims that the bar order precludes, [2] the likelihood of nonsettling defendants to prevail on the barred claim, [3] the complexity of the litigation, and [4] the likelihood of depletion of the resources of the settling defendants." *Munford*, 97 F.3d at 455.[5] All four factors support approval of the Bar Order and settlement in this case.

A. The Claims Are "Interrelated."

The first factor is "the interrelatedness of the claims that the bar order precludes." *Munford*, 97 F.3d at 455. The question is simply whether "the cross-claims that the district court seeks to extinguish through the entry of a bar order arise out of the same facts as those underlying the litigation." *See In re U.S. Oil & Gas Litig.*, 967 F.2d 489, 496 (11th Cir. 1992). This factor is not seriously in dispute. The D&Os acknowledge that "the Trustee sued McGladrey asserting the *same conduct* and *same damages* as [were] asserted against the Movants in the Trustee's action against them." D&O Br. at 2 (emphases added); *see also* McGovern Br. at 2. Thus, their purported claims for contribution and indemnification would necessarily concern the same facts. *See, e.g.*, *In re U.S. Oil & Gas Litig.*, 967 F.2d at 495-96; *In re Goldschmidt*, 510 B.R. 387, 397 (S.D. Fla. 2014) (affirming bar order and finding claims

[5] The same core cases that establish jurisdiction also disprove the D&Os' assertion that "nondebtor releases should ordinarily only be granted under unique circumstances." D&O Br. at 9-10. The D&Os ignore that these circumstances include instances where "the bar order is integral to the settlement." *See In re Sentinel Funds*, 380 B.R. at 905. That is the case here, just as it was in *Munford*, *In re Superior Homes*, and *In re Land Resources*, among other cases. The same cannot be said for the lone case relied on by the D&Os, which is therefore inapposite. *See In re GunnAllen Fin., Inc.*, 443 B.R. 908, 917 (Bankr. M.D. Fla. 2011) (acknowledging that "the bar order [wa]s not necessary for [the settling defendant] to settle the Debtor's indemnity claims under the policy").

interrelated where the barred claims were "based on the same facts and transaction as the Trustee's [settled] claim").

Moreover, the Bar Order is limited on its face to claims that are "related to" McGladrey's work for the Debtors. *See* Motion ¶ 7. The Bar Order "is not intended to bar third party claims against the McGladrey Releasees arising out of matters completely unrelated to its involvement with the Debtors." *Id.* ¶ 8. *See, e.g., In re Land Res.*, 505 B.R. at 584 (finding barred claims are interrelated where "[t]he Bar Order only enjoins entities that had claims against the Debtors from pursuing litigation against the [settling defendants] that arises from, is related to, or is based upon or derives from such claims or the Debtors' activities").

The D&Os contend that the claims are not interrelated because their purported claims against McGladrey "are not claims where the Debtors[] are the cause of liability." D&O Br. at 6 (quotation marks omitted). But that is a distortion of the interrelation test, which looks to overlap in the underlying facts. If the D&Os were right that the debtors have to be "the cause of the liability," no bar order could ever be issued to protect a settling adversary defendant. The *In re Land Resources* court rejected this exact argument and found that a similar bar order was interrelated. *See* 505 B.R. at 584. This Court should do the same.

B. The D&Os Cannot Prevail on Their Purported Claims Against McGladrey.

The second and most important factor is "the likelihood of nonsettling defendants to prevail on the barred claim." *Munford*, 97 F.3d at 455. "A bankruptcy court is not obligated to actually rule on the merits of the various claims, 'only the *probability* of succeeding on those claims.'" *In re Van Diepen, P.A.*, 236 F. App'x 498, 503 (11th Cir. 2007) (per curiam) (emphasis original) (quoting *In re Justice Oaks II, Ltd.*, 898 F.2d 1544, 1549 (11th Cir. 1990)). The D&Os contend that they are likely to prevail against McGladrey on claims for contribution

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or indemnification. D&O Br. at 12; McGovern Br. at 5-6. But their papers are bereft of any meaningful argument or legal precedent to support this assertion. In fact, the authorities cited by the D&Os make clear that any contribution or indemnification claim would be barred as a matter of law.

The D&Os contend that "[i]n Florida, an entity is entitled to contribution from an entity that is jointly or severally liable for the same injuries," citing the Florida Uniform Contribution Among Tortfeasors Act, Fla. Stat. Ann. § 768.31. McGovern Br. at 5. But they ignore that the Act explicitly precludes contribution for "breaches of trust or of other fiduciary obligation." Fla. Stat. Ann. § 768.31(2)(g); *see also, e.g., In re Lugo*, 140 B.R. 917, 921 (Bankr. S.D. Fla. 1992) ("The Florida statute creating a right of contribution among joint tortfeasors[] expressly excludes 'breaches of trust or of other fiduciary obligation.'") (quoting the Act). Here, the D&Os' only tort exposure is for alleged breaches of their fiduciary duties to the company. *See* First Am. Compl., Case No. 15-01232-JKO (Bankr. S.D. Fla.) (Dkt. no. 101). Thus, as a matter of law, the D&Os have "no right of contribution" to assert for their exposure on these claims. *See* Rachel M. Kane, 12 Fla. Jur. 2d *Contribution* § 27 (West 2015).

The D&Os would be similarly prohibited from seeking indemnity. The only indemnification case they cite *rejected* the indemnification claim at issue, recognizing that "[i]ndemnity between tortfeasors is allowable only where the *whole fault* is in the one against whom indemnity is sought." *Atl. Nat'l Bank of Fla. v. Vest*, 480 So. 2d 1328, 1331 (Fla. Dist. Ct. App. 1985) (emphasis added); *see also, e.g., Porto Venezia Condo. Ass'n v. WB Fort Lauderdale, LLC*, No. 11-60665-CIV, 2012 WL 7635207, at *8 (S.D. Fla. Aug. 22, 2012) ("[T]o support indemnity, the indemnitee must be totally without fault."); *Houdaille Indus., Inc. v. Edwards*, 374 So. 2d 490, 493 (Fla. 1979) ("A weighing of the relative fault of tortfeasors has no

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place in the concept of indemnity for the one seeking indemnity must be without fault."). Here, it is *impossible* that the D&Os could ever bring a valid indemnity claim against McGladrey since they could have no damages to indemnify unless they were found to be in at least partial fault in the first place. If the D&Os are ultimately found to be liable for some breach of fiduciary duty, they will not be "totally without fault," and will be barred from pursuing indemnification as a matter of law.

Thus, because they have no viable claims to assert against McGladrey, the D&Os can claim no prejudice as a result of the Bar Order. *See, e.g., In re Solar Cosmetic Labs, Inc.*, No. 08-15793-BKC-LMI, 2010 WL 3447268, at *3 (Bankr. S.D. Fla. Aug. 27, 2010) ("[T]here being no claim that [the objectors] could raise, the fact that any such attempt to raise the claim is barred is of no moment.").

C. The McGladrey Litigation Would Be Complex.

The third factor is "the complexity of the litigation." *Munford*, 97 F.3d at 455. When evaluating this factor, courts take a holistic view of the case, considering the prospects for motion practice, fact and expert discovery, trial, and any appeals. *See, e.g., In re Jiangbo Pharm., Inc.*, 520 B.R. 316, 322, 324-25 (Bankr. S.D. Fla. 2014), *aff'd sub nom. Brophy v. Salkin*, No. 14-62780-CIV-COHN, 2015 WL 5604438 (S.D. Fla. Sept. 24, 2015). Absent dismissal or settlement, the litigation would have required extensive discovery, including substantial expert discovery into the Debtors' accounting practices and the audit work performed by both McGladrey and the Debtors' subsequent accounting firm. And in the extremely unlikely event that McGladrey lost at trial, McGladrey would have litigated the case through all avenues for appeal, a process that easily could have taken years. McGovern alone challenges this issue, but he fails to consider the protracted litigation that would be required to reach final judgment.

See, e.g., In re U.S. Oil & Gas Litig., 967 F.2d at 493 ("Complex litigation . . . can occupy a court's docket for years on end, depleting the resources of the parties and the taxpayers while rendering meaningful relief increasingly elusive.").[6]

D. The McGladrey Litigation Would Waste the Resources of the Parties.

The fourth factor is "the likelihood of depletion of the resources of the settling defendants." *Munford*, 97 F.3d at 455. Once again, McGovern is the only objector to challenge this prong. He asserts that McGladrey is a successful accounting company that can afford to litigate the case. McGovern Br. at 7. But he cannot dispute that the cost of litigating a major case through trial and appeal would result in substantial, unnecessary costs to the parties. In addition, the creditors would have to wait for the protracted litigation to resolve, with an uncertain outcome for the estate.

E. The Bar Order Allows for a Setoff and Would Not Prejudice the D&Os.

The proposed settlement agreement specifically permits the D&Os to pursue a setoff reflecting McGladrey's settlement. *See* Motion ¶ 7(c) ("nothing contained in this Order shall prevent a defendant in any pending or threatened litigation in any court from claiming, to the extent applicable in such litigation, that the damages sustained by any plaintiff should be subject to setoff or other reduction in accordance with applicable non-bankruptcy law"); *see also* Fla. Stat. Ann. § 768.041. Because the proposed Bar Order allows the D&Os to pursue a setoff, they cannot claim that that the Bar Order unduly prejudices them. McGovern concedes this point, acknowledging that a setoff would "provide the Trustee and McGladrey with all of the benefit of

[6] To the extent that McGovern argues the case is not complex because the Trustee's contingency fee arrangement will insulate the Debtors from expense, he ignores this critical cost of time and energy. Courts have found cases to be sufficiently "complex" even where the trustee has been retained on a contingent basis. *See, e.g., Jiangbo Pharm.*, 520 B.R. at 324-25.

their bargain *while simultaneously not unnecessarily prejudicing the Movants*." McGovern Br. at 8 (emphasis added).[7]

F. Public Policy Supports the Settlement and Bar Order.

The Eleventh Circuit has repeatedly emphasized that "public policy strongly favors pretrial settlement in all types of litigation because such cases, depending on their complexity, 'can occupy a court's docket for years on end, depleting the resources of parties and the taxpayers while rendering meaningful relief increasingly elusive.'" *Munford*, 97 F.3d at 455 (quoting *In re U.S. Oil & Gas Litig.*, 967 F.2d at 493). Bar orders play "'an integral role'" in enabling the achievement of that public policy objective, since "'[d]efendants buy little peace through settlement unless they are assured that they will be protected against codefendants' efforts to shift their losses through cross-claims for indemnity, contribution, and other causes related to the underlying litigation.'" *Id.* That is precisely the case here, where McGladrey would not have settled the case without the Bar Order. Thus, "public policy considerations support the position that the bar order should be entered in this case." *See In re S & I Invs.*, 421 B.R. 569, 586 (Bankr. S.D. Fla. 2009), *aff'd per curiam*, 424 F. App'x 85 (11th Cir. 2011); *Munford*, 97 F.3d at 455.

In short, there is no need for the Court to scuttle the McGladrey settlement. The Court can achieve its public policy goals by resolving the complex litigation before trial and expediting resolution of this bankruptcy proceeding, while also ensuring that the D&Os have a mechanism to pursue whatever adjustment they believe they deserve through a setoff.

[7] The D&Os raise the question of whether any setoff would be "dollar-for-dollar" or proportional. *See* D&O Br. at 10; McGovern Br. at 7. McGladrey's settlement agreement is completely agnostic as to the type of setoff that can be pursued. *See* Motion ¶ 7(c). This issue has no bearing on whether the Bar Order should be entered.

CONCLUSION

For the foregoing reasons, the Trustee's motion to approve the settlement and compromise of controversy with McGladrey should be granted.

Dated: December 14, 2015.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on December 14, 2015, a true and correct copy of the foregoing was served via the Court's Notice of Electronic Filing upon Registered Users set forth on the attached list on **Exhibit 1**

By: /s/ James C. Moon
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