

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA**

In Re:

Bruce P. & Barbara A. Bren,

BKY 01-45166(RJK)

Chapter 7 case

Debtor(s).

**APPLICATION FOR FINAL ALLOWANCE AND PAYMENT OF COMPENSATION
AND REIMBURSEMENT OF ACCOUNTANT FOR TRUSTEE**

To: The Honorable Robert J. Kressel, Bankruptcy Judge, the United States Trustee and other parties in interest.

1. The undersigned, Linda M. Berreau, CPA CMA CFE, accountant for the Trustee of the above captioned bankruptcy case, submits this final application for allowance and payment of compensation for services rendered and reimbursement of expenses incurred from September 30, 2004, through October 4, 2004 as requested in the Applicant's prior application for approval of employment;

2. The bankruptcy case was filed on December 3, 2001. This case is pending in this Court. This Court has jurisdiction over this application pursuant to 28 U.S.C. § 157 and § 1334 and Local Rule 201. This is a core proceeding;

3. This Application arises under 11 U.S.C. § 330 and is filed under Fed.R.Bankr.P. 2016 and Loc.R.Bankr.P. 406. Applicant requests final allowance and payment of compensation for professional services rendered and for reimbursement of expenses. Linda M. Berreau has already received \$4,164.50 as interim compensation and now requests an additional \$3,273.40 in compensation for total compensation in the amount of \$7,437.90;

4. Pursuant to Order dated March 7, 2003, Linda M. Berreau was appointed to represent Trustee in preparation of all fiduciary income tax returns and for such other professional accounting services as became necessary in the administration of this estate;

5. This is a final application for compensation. Applicant has made previous application for allowance of fees and reimbursement of expenses in this case as outlined in paragraph 3 above;

6. No retainer was paid in this case by the Trustee. There has been a prior fee application made by applicant in the amount of \$4,164.50 and this amount was received from estate funds. The Applicant now requests payment of final compensation;

7. All services for which compensation is requested by Applicant were performed for and on behalf of the Trustee and not on behalf of any committee, creditor or other persons;

8. Applicant charged the estate \$145.00 per hour for services rendered. This is the same hourly fee schedule that the Applicant charges nonbankruptcy clients;

9. All services have been performed by the Applicant prior to the preparation of the Final Account as interim and final services;

10. The amount requested herein constitutes reasonable compensation for actual necessary services rendered by Applicant based on the nature, the extent and the value of such services, the time spent on such services and the costs of comparable services in other cases. The Chapter 7 trustee in this case reviewed this application and approves of same;

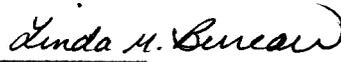
11. The attached final billing is a true and accurate record of the accountant's time in representing the estate. See attached billing in the amount of \$3,273.40.

12. Applicant has not entered into any agreement, express, or implied, for the sharing of compensation received or to be received for services rendered in this proceeding on behalf of the Trustee; and

13. The estate consists of cash in the hands of the Trustee amounting to approximately \$118,000. To the best of Applicant's knowledge, there are no unpaid administrative expenses except as may be detailed in the Trustee's Interim Account Before Distribution which is being submitted herewith.

WHEREFORE, the undersigned respectfully requests that the Court approve and authorize payment of her fees in the amount of \$3,248.00 and reimbursement of expenses in the sum of \$25.40 for a total final allowance of \$3,273.40. This amount is in addition to the interim fees in the amount of \$4,164.50 that have already been received by the applicant for a total in the amount of \$7,437.90 and that the Trustee be authorized to pay the requested final fee request in the amount of \$3,273.40.

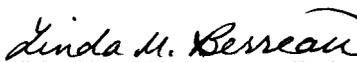
Dated: 10/5/04


Linda M. Berreau, CPA CMA CFE
Accountants for Trustee
16418 Gladys Lane
Minnetonka, MN 55345
(952) 933-6420

VERIFICATION

I, Linda M. Berreau, accountant for the Trustee and the moving party in the within Application, declare under penalty of perjury that the facts asserted in the within Application are true and correct.

Executed: 10/5/04


Linda M. Berreau

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

In re:

Bruce Peter Bren, and Barbara Bren,
asf Bruce Bren Homes Inc.,

BKY No. 01-45166(RJK)
Chapter 7

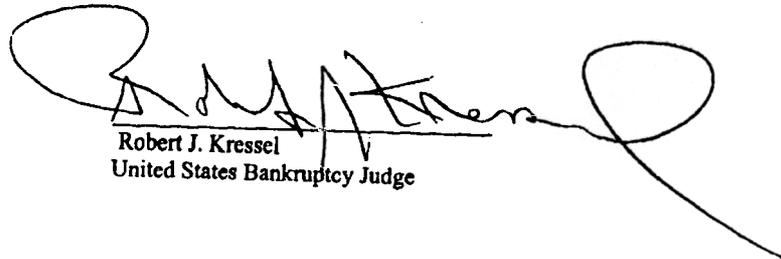
Debtor(s).

ORDER

On March 7, 2003, the Application to Employ Linda M. Berreau, CPA CMA CFE,
as accountant of the estate came before the undersigned. Based on the Application, the Recommendation
of the United States Trustee, and pursuant to the provisions of Title 11, United States Code, § 327,

IT IS HEREBY ORDERED the professional employment applied for is hereby approved subject
to the limitations on compensation provided by Title 11, United States Code, § 328.

Dated: 3/13/03



Robert J. Kressel
United States Bankruptcy Judge

NOTICE OF ENTRY AND FILING ORDER OR JUDGMENT
Filed and Docket Entry made on 3/13/03
Patrick G. De Wane, Clerk, By 

89-1

Linda M. Berreau, CPA CMA CFE
16418 Gladys Lane
Minnetonka, MN 55345
(952) 933-6420

Statement submitted to:

The Bankruptcy Estate of Bruce P. & Barbara Bren
c/o Mr. James E. Ramette, Bankruptcy Trustee
P.O. Box 940
Chanhassen, MN 55317

October 5, 2004

In reference to: Representation Of Bankruptcy Estate

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|----------|---|-------------------|---------------|
| 09/30/04 | LMB Research re various tax issues and claims affecting the estate's deductibility of payments made pursuant to interim account; review of claims that were paid in the interim account | 3.70 145.00/hr | 536.50 |
| 10/01/04 | LMB Review of bankruptcy court filings re sale of real estate; begin preparation of 2003 fiduciary income tax returns and related schedules; preparation of the prompt audit notices pursuant to bankruptcy code section 505(b) | 5.10 145.00/hr | 739.50 |
| 10/02/04 | LMB Preparation of the 2003 and 2004 income tax returns and related schedules; preparation of the prompt audit notices pursuant to Bankruptcy Code Sec. 505(b); review of Court file | 9.30 145.00/hr | 1348.50 |

| | | |
|---|-------------------|------------|
| 10/04/04 LMB Finalize 2003 and 2004 fiduciary income tax returns and schedules; telephone conversation with trustee re same | 4.30 145.00/hr | 623.50 |
| | ----- | ----- |
| For Professional Services Rendered | 28.50 | \$3,248.00 |
| <u>Other Expenses:</u> | | |
| Certified Mail-Return Receipt | | 15.60 |
| Copies (49 @ .20) | | 9.80 |
| | | ----- |
| Total Professional Fees And Expenses: | | \$3,273.40 |

Please make check payable to, "Linda M. Berreau, CPA". Thank you.