

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA**

---

In re:

Case No. 03-33611

Virgil Moeller,

Chapter 11

Debtor.

**NOTICE OF HEARING AND MOTION FOR REIMBURSEMENT OF  
COMPENSATION BY DIVINE, SCHERZER & BRODY, LTD.,  
ACCOUNTANTS FOR CHAPTER 11 TRUSTEE**

1. Divine, Scherzer & Brody, Ltd., ("Applicant"), by and through the undersigned hereby moves the Court for entry of an Order approving its Application for Allowance of Reimbursement of Compensation ("Application").

2. The Court will hold a hearing on this motion on **September 27, 2004 at 2:00 p.m.**, before the Honorable Gregory F. Kishel, Chief Judge of the U.S. Bankruptcy Court, in Courtroom Number 228B, U.S. Courthouse, 316 North Robert Street, St. Paul, Minnesota.

3. Any objection to the relief requested herein must be filed and delivered not later than September 20, 2004, which is seven (7) days (including Saturdays, Sundays, and legal holidays) before the time set for the hearing, or filed and served by mail not later than September 17, 2004, which is ten (10) days (including Saturdays, Sundays, and legal holidays) before the time set for the hearing. **UNLESS A WRITTEN RESPONSE IS TIMELY SERVED AND FILED, THE COURT MAY ENTER AN ORDER GRANTING THE REQUESTED RELIEF WITHOUT A HEARING.**

**JURISDICTION**

4. The above-captioned case was commenced by the filing of a petition for relief under

Chapter 11 on May 19, 2003. This Court has jurisdiction over this Application under 28 U.S.C. §§ 157 and 1334, Bankruptcy Rule 5005 and Local Rule 1070-1. This Application arises under 11 U.S.C. §§ 327 and 330, Local Rules 2016-1 and 9013-4.

**APPLICANT'S APPOINTMENT AS  
ACCOUNTANT FOR THE DEBTOR**

5. On April 16, 2004, the Court approved Applicant's employment as Accountant for the Chapter 11 Trustee ("Trustee"). A copy of the Order approving the Trustee's retention of Applicant is attached as Exhibit A.

6. In connection with its appointment as Accountant for the Trustee, Applicant did not receive a retainer.

**PRIOR ALLOWANCE OF FEES AND EXPENSES**

7. Applicant has not filed any prior applications for fees and expenses in this case.

**UNPAID ADMINISTRATIVE EXPENSES**

8. To the best of Applicant's belief, the only other unpaid administrative expenses which must be paid are that of the Trustee's attorney, Rider Bennett, LLP, in the amount of \$29,984.00 for fees and \$2,729.87 for expenses, and that of the Trustee.

**DESCRIPTION OF SERVICES AS  
ACCOUNTANT FOR TRUSTEE**

9. Applicant assisted the Trustee in the analysis of estimated gain/loss on the sale of personal and real property and in the preparation of the monthly financial reports.

<b>Accountant</b>	<b>Billing Rate</b>	<b>Hours Billed</b>	<b>Billed Value</b>
Christine Abell	\$175.00	78.50	\$13,738.00
Paul Simons	\$260.00	.50	\$130.00
Barry Divine	\$285.00	1.25	\$356.00
Jerry Riegel	\$180.00	.58	\$104.00

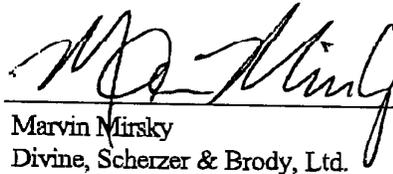
Jerry Riegel	\$180.00	.58	\$104.00
--------------	----------	-----	----------

10. Attached as Exhibit B is a statement of fees incurred on behalf of the Accountant for the Trustee. Applicant requests allowance of compensation for services rendered as accountant on behalf of the Trustee in the total amount of \$14,328.00.

WHEREFORE, Applicant requests the Court to enter an Order:

1. Allowing Applicant compensation for services rendered as accountant for the Trustee of the estate of Virgil Moeller in the amount of \$14,328.00.
2. Directing the Trustee to pay to Applicant the sum of \$14,328.00 representing total fees incurred to date.

Dated this 3<sup>rd</sup> day of September, 2004

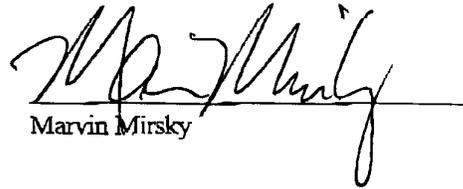


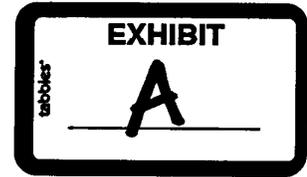
Marvin Mirsky  
Divine, Scherzer & Brody, Ltd.  
222 South Ninth Street, #3000  
Minneapolis, MN 55402-3340  
(612) 359-9630

**CERTIFICATE OF VERIFICATION**

I, Marvin Mirsky, declare under penalty of perjury that the foregoing facts are true and correct to the best of my knowledge, information and belief.

Dated this 3<sup>rd</sup> day of September, 2004.

  
Marvin Mirsky



UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

In re:

Virgil Moeller, VAMCO Trucking Inc.  
Moeller Farms,

Bankr. No. 03-33611

Debtor.

Chapter 11

---

**ORDER**

---

On April 16, 2004, the Application to Employ Divine, Scherzer & Brody, Ltd., 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.

April 16, 2004

A handwritten signature in black ink, appearing to read "1E1 Gregory S. Kishel".

---

United States Bankruptcy Judge

NOTICE OF ELECTRONIC ENTRY AND  
FILING OF DOCUMENTS  
Filed and Docket Entry made on 04/16/04  
Lori Vosejka, Acting Clerk, By je



**DIVINE, SCHERZER & BRODY, LTD.**

*Certified Public Accountants & Business Advisors*

222 SOUTH NINTH STREET, SUITE 3000  
MINNEAPOLIS, MN 55402-3340  
(612) 359-9630 / (612) 359-0572 FAX  
WWW.DSB-CPA.COM



VIRGIL & KATHERINE MOELLER  
C/O RIDER BENNETT, LLP  
ATTN: NAUNI MANTY  
333 S 7TH ST STE 2000  
MINNEAPOLIS MN 55402-2414

Invoice Date: August 31, 2004  
Invoice Number: 00161633  
Client Number: 00230 013

**INVOICE**

For services rendered for the period May 1, 2004 through August 31, 2004

\$14,328.00

Detail Attached

**Net Due**

**\$14,328.00**

*Interest will be charged on accounts over 30 days old  
at the lower of 18% per annum or the highest rate permitted by law.*

VIRGIL AND KATHERINE MOELLER  
BILLING  
FOR THE FOUR MONTHS ENDED AUGUST 31, 2004

	<u>Time</u>	<u>Total</u>
May-04		
Preparation and review of estimated gain/loss schedule on sale of equipment		
Preparation and review of estimated gain/loss schedule on sale of land		
June-04		
Preparation of monthly financial statements according to the bankruptcy court for the months March 2004, April 2004 and May 2004		
Various teleconferences with Nauni Manty re: additional information received re: gain schedules		
Revisions of estimated gain schedules based on additional information received		
Christine Abell	42.09	\$ 7,366
Jerry Riegel	0.58	104
Paul Simons	0.50	130
July-04		
Preparation and review of revised estimated gain/loss schedule on sale of equipment		
Preparation and review of revised estimated gain/loss schedule on sale of land		
Several telephone conversations with Lloyd Johnson re: additional cost basis information		
Preparation of monthly financial statements according to the bankruptcy court for the month June 2004		
Christine Abell	14.58	2,552
August-04		
Review debtor's objections to tax calculations by the debtor's CPA		
Preparation of revised gain/loss on sale of equipment and land and revised tax calculations based upon additional information received		
Meetings with Nauni Manty and Bill Wassweiller re: possible testimony at hearing		
Attendance at hearing on August 16, 2004		
Preparation of monthly financial statements according to the bankruptcy court for the month July 2004		
Christine Abell	21.83	3,820
Barry Divine	1.25	356
		<hr/>
<b>Total</b>		<b><u>\$ 14,328</u></b>

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MINNESOTA

In Re:

Virgil Moeller, asf Vamco Trucking, Inc.  
and Moeller Farms

Court File No. BKY 03-33611

Chapter 11 Case

Debtor.

**UNSWORN CERTIFICATE OF SERVICE**

I, Donna M. Voth declare under penalty of perjury that on September 3, 2004, I mailed copies of the Notice of Hearing and Motion for Reimbursement of Compensation by Divine, Scherzer and Brody, Ltd., Accountants for Chapter 11 Trustee and Proposed Order to each entity below at the address stated below for each entity:

VIRGIL MOELLER PO BOX 109 SPRING VALLEY MN 55975
KURT M ANDERSON PO BOX 2434 MINNEAPOLIS MN 55402-0434
US TRUSTEE 1015 US COURTHOUSE 300 SOUTH FOURTH STREET MINNEAPOLIS MN 55415
US ATTORNEY 600 US COURTHOUSE 300 SOUTH FOURTH STREET MINNEAPOLIS MN 55415
MN DEPT OF REVENUE COLLECTION ENFORCEMENT 551 BANKRUPTCY SECTION PO BOX 64447 ST PAUL MN 55164
INTERNAL REVENUE SERVICE SPECIAL PROCEDURES BRANCH 316 N ROBERT ST STOP 5700 ST PAUL MN 55101
IRS DISTRICT COUNSEL 650 GALTIER PLAZA 175 E 5TH ST ST PAUL MN 55101
SECURITIES & EXCHANGE COMM BANKRUPTCY SECTION 500 W MADISON #1400 CHICAGO IL 60661-2511

AGCO FINANCE LLC PO BOX 3794 URBANDALE IA 50322-9714
AGSTAR FINANCIAL SERVICES 1921 PREMIER DR PO BOX 4249 MANKATO MN 56002-4249
CATERPILLAR FINANCIAL SERVICES PO BOX 340001 2120 WEST END AVE NASHVILLE TN 37203
PACCAR PO BOX 642945 PITTSBURGH PA 15264
AGSTAR FINANCIAL SERVICES C/O DUNLAP AND SEEGER -- ATTN: PAUL BUCHER PO BOX 549 ROCHESTER MN 55903-0549
MR. DENNIS RUTGERS EVAVOLD & RUTGERS LAW OFFICE, LLC PO BOX 39 RUSHFORD, MN 55971 ATTORNEY FOR KATHERINE MARIE MOELLER
U S DEPT OF AGRICULTURE - FARM SERVICE AGENCY C/O ROYLENE A CHAMPEAUX 600 U S COURTHOUSE 300 S 4TH ST MINNEAPOLIS MN 55415
COMMODITY CREDIT CORP USDA-FSA 413 FARMERS STREET NW PRESTON, MN 55965
FIRST NATIONAL EQUIPMENT FINANCING PO BOX 2137 OMAHA NE 68103-2137
SECURITY STATE BANK 310 MAIN ST OSTRANDER MN 55961-0037
WELLS FARGO ATTN: DANNY STROH 21 FIRST ST SW ROCHESTER MN 55902
CITI CAPITAL PO BOX 672032 DALLAS TX 75267-2032
CATERPILLAR FINANCIAL SERVICES CORP. C/O ALPHA KHALDI DORSEY & WHITNEY 50 S. 6 <sup>TH</sup> STREET STE 1500 MINNEAPOLIS MN 55402-1498

HOME FEDERAL 715 N. BROADWAY SPRING VALLEY, MN 55975
HAMMELL EQUIPMENT INC. BOX 448 CHATFIELD MN 55923
DIVINE SCHERZER & BRODY LTD ATTN: CHRIS ABEL 22 S 9 <sup>TH</sup> STREET STE 3000 MINNEAPOLIS, MN 55402-3340
CHARLES W. RIES 200 UNION SQUARE BUSINESS CENTER 201 NORTH BROAD STREET P.O. BOX 7 MANKATO, MN 56002-0007
HENRY WANG GRAY PLANT MOOTY 500 IDS CENTER 80 SOUTH EIGHTH STREET MINNEAPOLIS, MN 55402-3796 ATTORNEYS FOR FIRST NATIONAL EQUIPMENT FINANCIAL CORPORATION
PRINS TRUCKING INC. 414 OXFORD STREET WORTHINGTON MN 56187
SUNDRUP TRANSFER, INC. PO BOX 105 ARCADIA IA 51435
MIDWEST LABS 13611 "B" STREET OMAHA NE 68144
KWIK TRIP PO BOX 1597 LACROSSE WI 54601

Dated: September 3, 2004

/e/ Donne M. Voth  
Donna M. Voth

**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF MINNESOTA**

---

In re:  
Virgil Moeller,

Case No. 03-33611-GFK  
Chapter 11

Debtor.

---

**ORDER ALLOWING REIMBURSEMENT OF COMPENSATION**  
**BY DIVINE, SCHERZER & BRODY, LTD., ACCOUNTANTS FOR CHAPTER 11**  
**TRUSTEE**

This matter came before the Court on the Application of Divine, Scherzer & Brody, LTD., for Reimbursement of Compensation (the "Application"). Appearances were as noted in the record. Based upon the Application,

**IT IS HEREBY ORDERED:**

1. The Application is approved in the amount of \$14,328.00 for fees.
2. The Trustee shall forthwith to Divine, Scherzer & Brody, LTD., the sum of \$14,328.00 which represents an award of fees.

Dated this \_\_\_\_ day of September, 2004.

BY THE COURT:

---

The Honorable Gregory F. Kishel  
Chief, United States Bankruptcy Court Judge