UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION
www.flsb.uscourts.gov

In re:

THE PROPERTY ADVOCATES, P.A.,

Debtor.

_____/

Case No. 23-16797-RAM
Chapter 11

DEBTOR IN POSSESSION'S APPLICATION TO EMPLOY ACCOUNTANT BRETT NESBIT, CPA, MBA, MSA AND THE FIRM OF REHMANN ROBSON, LLC AS ACCOUNTANT FOR RECOVERY OF EMPLOYEE RETENTION CREDIT

The Property Advocates (the "Debtor"), Debtor and Debtor-in-Possession, hereby files this application seeking authorization to employ Brett Nesbit, CPA, MBA, MSA and the firm of Rehmann Robson, LLC ("Accountant"), for recovery of employee retention credit in this case, effective to the date of this Application, in support thereof states:

Background

1. Chapter 11 Case. On August 25, 2023, the Debtor filed voluntary petition for relief under Chapter 11 of the Bankruptcy Code. Pursuant to the Court's order (Doc. No. 4), The Debtor continues to operate its business as Debtor-in-Possession.

2. Business of Debtor. The Debtor is a Florida law firm specializing in first party property insurance claims.

3. Jurisdiction. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue of this proceeding and this Application is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicate for the relief sought herein is § 327(a) of the Bankruptcy Code.

4. Qualifications. The Accountant has been selected because the Accountant (i) has considerable experience in matters of this nature; (ii) is well-qualified to provide the necessary services for the Debtor-in-Possession.

5. Services. Debtor seeks to employ Accountant for the purpose of preparing Debtor's Employee Retention Credit Calculation; determination and documentation of credit eligibility in accordance with IRS requirements; Preparing Debtor's Amended Form 941s-Employers Quarterly Federal Tax Return and conducting an analysis of PPP loan integration with Employee Retention Credit calculations.

6. Fees. The total of the Accountant's fees are $187,000.00 payable in nine (9) monthly installments beginning November 2023 in the monthly amount of $10,000.00 with the final installment in the amount of $87,000.00 payable September 15, 2024. See Agreement attached as **Composite Exhibit A**. The fees will be paid by the Debtor upon approval by the Court.

7. Disinterested. To the best of the Debtor's knowledge, said Accountant does not have any connection with the Creditors or other parties in interest or their respective attorneys, the United States Trustee, or any person employed in the Office of the U.S. Trustee as required by Bankruptcy Rule 2014. The Accountant does not represent any interest adverse to the Debtor.

8. Verified Statement. Attached is the verified statement of the Accountant in support of this Application.

Legal Authority

Bankruptcy Code section 327(a) provides in relevant part:

> . . . the trustee, with the court's approval, may employ one of more. . . accountants, . . ., that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

Section 1107(b) provides "Notwithstanding section 327(a) of this title, a person is not disqualified under section 327 of this title by a Debtor in Possession solely because of such person's employment by or representation of the debtor before the commencement of the case." To give meaning to the language in the introductory clause in 1107(b) ". . . the more sensible interpretation of section 1107(b) is that Congress intended to allow employment by a debtor in possession of its prepetition professionals 'in spite of' section 327(a)—i.e., regardless of whether they held claims against the debtor in possession so long as the otherwise disqualifying fact is necessarily coupled to the professional's prepetition employment." *In re Talsma*, 436 B.R. 908, 913 (Bankr., N.D. Tex 2010).

WHEREFORE, the Debtor requests the entry of an order: (i) authorizing the Debtor to retain and employ Brett Nesbit and the firm of Rehmann Robson, LLC., as Accountant for the purpose of recovery of employee retention credit (ii) for such other and further relief as is just and proper in the circumstances.

THE PROPERTY ADVOCATES

By_____
Hunter Patterson, President

CERTIFICATE OF SERVICE

I certify that a true and correct copy of this application was mailed on November 22, 2023, to the parties indicated below:

/s/Paul N. Mascia
Michael A. Nardella, Esq.
Florida Bar No. 051265
Paul N. Mascia, Esq.
Florida Bar No. 0489670
Nardella & Nardella, PLLC
135 W. Central Blvd., Suite 300

Orlando, FL 32801
(407) 966-2680
pmascia@nardellalaw.com
mnardella@nardellalaw.com
klynch@nardellalaw.com

COUNSEL TO DEBTOR

Copies to: U.S. Trustee
Rehmann Robson, LLC
20 Largest Unsecured Creditors (list attached)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
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In re:

THE PROPERTY ADVOCATES, P.A.,

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_____/

Case No. 23-16797-RAM
Chapter 11

AFFIDAVIT OF BRETT NESBIT, CPA, MBA, MSA IN SUPPORT OF DEBTOR'S APPLICATION TO EMPLOY ACCOUNTANT

STATE OF MICHGAN
COUNTY OF WAYNE

BEFORE ME, the undersigned authority, personally appeared Brett Nesbitt, a certified public accountant with Rehmann Robson, LLC, who, being duly sworn, submits the following statement in compliance with 11 U.S.C. §§ 327, 328 and 329 and Bankruptcy Rules 2014 and 2016 and deposes and says:

1. Accountant. I am a certified public accountant with the firm of Rehmann Robson, LLC and have been practicing for 15 years in the State of Florida. I have personal knowledge of the allegations of this declaration.

2. Disinterestedness. Except as set forth below, to the best of my knowledge, neither I nor the other members, associates or employees of Accountant:

a. have any connections with the Debtor, creditors, or any other party in interest in this case, their respective attorneys and accountants, with the United States Trustee, or with any person employed in the office of the United States Trustee, except the Accountant: has previously provided accounting services to the Debtor in prior years;

b. hold any interest adverse to the estate;

c. is a creditor, equity security holder, or an insider of Debtor:;

d. is an investment banker for any outstanding security of Debtor;

e. has been, within three years before the date of the filing of this petition, an investment banker for a security of Debtor, or an accountant for such an investment banker in connection with the offer, sale, or issuance of a security of Debtor;

f. has been, within two years before the date of the filing of the petition, a director, officer, or employee of the Debtor or of an investment banker specified in paragraphs 2d and 2e above; and

g. has an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of an direct or indirect relationship to, connection with, or interest in, the Debtor or an investment banker specified in paragraphs 2d or 2e above, or for any other reason.

3. Services. . Debtor seeks to employ Accountant for the purpose of preparing Debtor's Employee Retention Credit Calculation; determination and documentation of credit eligibility in accordance with IRS requirements; Preparing Debtor's Amended Form 941s-Employers Quarterly Federal Tax Return and conducting an analysis of PPP loan integration with Employee Retention Credit calculations.

4. Fees and Costs. Subject to approval of the Court, the Accountant's total fees of $187,000.00 as outlined in the invoice attached as **Composite Exhibit A**. The fees will be paid by the Debtor.

FURTHER AFFIANT SAYETH NAUGHT. SIGNATURE TO FOLLOW ON NEXT PAGE.

STATE OF Florida)

COUNTY OF Collier)

Brett Nesbit, CPA, MBA, MSA

SWORN AND SUBSCRIBED BEFORE ME on this 22 day of Nov., 2023, by Brett Nesbit who is personally known to me or produced FL DL as identification and who did not take an oath.

Notary Public, State of Florida

NOTARY PUBLIC STATE OF FLORIDA

TRISTAN LEIGH HARTLINE
Commission # HH 061446
Expires January 31, 2025
Bonded Thru Budget Notary Services

Rehmann
EMPOWER YOUR PURPOSE

October 25, 2023

The Property Advocates PA
2525 Ponce de Leon Blvd, Ste 600
Coral Gables, FL 33134

Dear Mr. Patterson:

We appreciate the opportunity to provide our services to you. In order to ensure an understanding of our mutual responsibilities, we are asking our clients for whom we provide tax services, and in accordance with our professional standards as promulgated by the American Institute of Certified Public Accountants, to acknowledge the nature and extent of the services we will provide.

Tax Consulting Services

We will calculate the amount of your Employee Retention Credit for the year 2021 including assistance with analysis on eligibility for the credit and integration with any PPP loans you have received. We will provide you with the credit information that needs to be reported on your Employer's Quarterly Federal Tax Return Form 941. We will advise on the logistics of retaining employment taxes against the credit and upon request we can assist with or prepare the 941 forms.

We will not audit nor independently verify the data you provide us. Our engagement cannot be relied upon to uncover errors in the underlying information incorporated into the tax return(s), or irregularities, should any exist. We will not investigate nor verify any facts underlying the transactions reported. If the actual facts differ from the facts represented to or understood by us, or if there are other facts of which we are not aware, the determinations that are made pursuant to this engagement could be materially different than that which would be the case had the facts been correctly provided to us. You will assume responsibility for providing accurate information and for the outcome should inaccurate information be provided to us. Further, you agree to release, indemnify, defend and hold Rehmann Robson LLC ("Rehmann") harmless from any liability and costs resulting from the knowing or negligent misrepresentations by you of facts relevant to any analysis undertaken pursuant to this consulting engagement.

We will maintain the information you provide to us in confidence within our firm and will not disclose to others your confidential information except with your consent, or as required by law, or permitted under the standards of the accounting profession.

We provide no guarantee as to the outcome of the above consulting services. We will base our tax analysis and conclusions on the facts that you provide to us and on tax law applicable to the years involved. Written advice provided by us is for your information only and is not to be provided to any third party without our express written consent. Unless you specifically engage us to do so in a separate written document, we will not monitor and update our advice for subsequent changes or modifications to the tax law and regulations nor to the related judicial and administrative interpretations.

Engagement Administration, Fees and Other

Our fees for the above tax consulting services will be based on the nature and complexity of the engagement, the degree of responsibility involved, the time spent on performing the services, and the experience level of the personnel assigned, plus reimbursement of our out-of-pocket expenses, including but not limited to filing fees, travel, postage, or the services of an outside consultant, if necessary and agreed to in advance. We will bill you for fees and expenses at least monthly as they are incurred. You agree to pay our invoices upon receipt. A late payment charge at the rate of 18 percent per annum will be imposed on amounts 30 days or more past due.

Our fee for this engagement will be $187,000. If you have any questions, please do not hesitate to discuss with your Rehmann advisor.

Any questions or objections to any bill or statement rendered by us to you must be made within 60 days of the billing date. If you do not question or object to a bill or statement within 60 days of the billing date, the bill or statement will be deemed to be accurate and correct and fully due and payable. Further, the obligation for the payment of our fees and out-of-pocket expenses is not contingent on the outcome of the engagement.

Where there is significant change in the scope of this engagement, we will discuss the circumstances with you and estimate the amount of additional fees, which may or may not occur before we incur additional time. In these circumstances, we may also issue a change order form.

Unless terminated sooner, this engagement shall terminate upon the completion of the services that are specified in this agreement. In addition, either party may terminate this engagement at any time by giving written notice to the other party at the addresses reflected in this engagement letter. Such written notice shall be delivered not less than 30 calendar days before the effective date of termination. In the event of such termination, you agree to pay Rehmann for the unpaid services performed up to such effective date of termination at our standard hourly rates plus costs and expenses.

This engagement letter and the attached Rehmann Tax Engagement Terms and Conditions, which are incorporated herein by reference as if set forth within the body of this engagement letter in their entirety, is the entire understanding and agreement between the parties with respect to the subject matter covered and all prior agreements, understandings, covenants, promises, warranties and representations, oral or written, expressed or implied, not incorporated in this agreement are superseded. This agreement may not be amended or supplemented in any way except in writing, dated and signed by authorized representatives of both parties.

Please sign and date this letter to confirm our agreement and return all pages to us at your earliest convenience. You should make a copy for your files or one can be made available to you upon request. We will begin our consultation services upon receipt of this signed engagement letter.

We are pleased to have you as a client and look forward to our mutually beneficial relationship. Thank you for your confidence in Rehmann.

Sincerely,

Rehmann Lohan LLC

Brett W. Nesbit, CPA, MBA, MSA
Principal

ACCEPTED ***(Please return all pages):***

_____
Signature

_____
Printed Name

_____
Title (if applicable)

_____
Date

Rehmann Tax Engagement Terms and Conditions

USE OF PRONOUNS – The use of the pronouns "you" and "your" throughout these terms and conditions includes, as the case may be, the individual, company, officer, employee, partnership, trustee, fiduciary or organization for which this engagement is being performed.

DIVISIONS OF RESPONSIBILITIES – In connection with this engagement, we assume no fiduciary responsibilities with respect to your income tax return(s). We will exercise professional care to include all pertinent information in your tax return(s); but you are ultimately responsible for your tax return(s). By signing the return(s) you are verifying that they are true, correct and complete. You should carefully review each tax return before signing it and bring any questionable items or omissions to our attention.

NO REVIEW OF FACTS – We will not investigate or verify any facts underlying the transactions reported on your tax return(s). If the facts differ from the facts represented to, or understood by, us or if there are other facts of which we are not aware, the reporting of the transactions could be materially different than that reported on the return(s) prepared by us.

DISCLOSURE OF REPORTABLE TRANSACTIONS - The law provides substantial penalties for failure to disclose "reportable transactions" and "tax shelters." Generally, reportable transactions include transactions identified by the IRS as primarily tax motivated. Tax shelters are defined as a partnership or other entity, any investment plan or arrangement, or any other plan or arrangement which has a significant purpose to avoid or evade federal income tax. The rules are complex, and whether or not a transaction is "reportable" or a "tax shelter" may be open to interpretation. In any event, you agree to advise us of any transaction you engage in that is a "listed transaction" as identified in published IRS guidance, a transaction whose primary purpose is tax avoidance, or is a tax shelter as defined above. Because the law imposes penalties on preparers as well as taxpayers for failure to disclose reportable transactions and tax shelters, you agree to disclose any such transaction in the return(s). In the event you disagree with the decision to disclose a reportable transaction or tax shelter, we cannot complete the return(s) and you agree to pay all fees and expenses incurred up to that time.

TAX RETURN PREPARER STANDARDS - We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Pursuant to the standards prescribed in IRS Circular 230 and IRC 6694, or other professional standards, we are forbidden from signing a tax return unless we have a reasonable belief that there is substantial authority for a tax position taken on the return or we have a reasonable basis for the tax position taken on the return and we disclose this tax position on a separate attachment to the tax return. Substantial authority may be viewed as requiring at least a 40% probability that the tax position taken will be sustained on its merits.

RECORD RETENTION - Based on our present policies, we will maintain your tax return file(s) and related documentation, either in hard copy or electronic format, for a period of 7 years, after which they will be destroyed. We may modify our record retention policies from time to time in accordance with our professional obligations. Therefore, it is important for you to keep copies of tax return(s) and related supporting data in your own files.

STORING OF INFORMATION – We are not hosts for any client information. You are expected to retain all financial and non-financial information that you upload to a portal, and are responsible for downloading and retaining, in a timely manner, anything we upload. Portals are meant only as a method of transferring and sharing data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or backup services for any of your data or records. Giving us access to your financial and non-financial information does not make us hosts of that information.

E-MAIL LIMITATIONS - You acknowledge that (a) Rehmann, you, and others, if any, participating in this engagement may correspond or convey documentation via Internet e-mail unless you expressly request otherwise, (b) no party has control over the performance, reliability, availability, or security of Internet e-mail, and (c) Rehmann shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet e-mail due to any reason beyond Rehmann's reasonable control.

OFFERS OF EMPLOYMENT – Neither party shall, during the term of this engagement letter and for one (1) year after its termination, solicit for hire as an employee, consultant or otherwise any of the other party's personnel without such other party's express written consent. If the Company desires to offer employment to a Rehmann associate and the associate is hired in any capacity by the Company, a market-drive compensation placement fee may apply.

LIMITATIONS OF DAMAGES; LIMITATIONS PERIOD FOR BRINGING A LAWSUIT; INDEMNIFICATION - In order to help avoid a prolonged lawsuit in the event of a disagreement arising out of our performance of services under this engagement, and to help determine the value of the damages, if proven, you agree that our maximum liability to you for any wrongful action committed by us in the performance of any services contracted for under the terms of this engagement, is limited to 2 times the amount of our fees for this engagement. This limitation applies as well to any consulting services contracted for under this engagement. This limitation shall not, however, apply to the extent that damages arose out of our gross negligence or willful misconduct.

Further, because of the difficulties inherent in recalling communications and preserving all relevant information, you further agree that, notwithstanding the applicable period of limitations for bringing a lawsuit based upon services performed under this engagement, any such lawsuit, except actions brought by us to enforce payment of our invoices, must be brought within 12 months from the date of the completion of the services giving rise to such claim, unless you, within this same 12 month period provide us with a written notice of the specific defect in our services that forms the basis of the claim.

In the event that we become obligated to pay any penalties, assessments, judgments or similar awards related to, arising out of or resulting from inaccurate or incomplete information that you provided us in the course of the engagement, you agree to pay, indemnify, defend, and hold us harmless against all such obligations and costs.

MEDIATION – If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the

dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to binding arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties.

THIRD PARTY PROCEEDINGS - If you or an affiliate become involved in civil litigation, criminal investigations, regulatory proceedings or other disputed matters that Rehmann is not a party to, you recognize that we may be requested or subpoenaed to perform additional services including, but not limited to, gathering documents, appearing in court, responding to legal summons, providing testimony or other information or performing additional tax research. These types of additional services may be performed voluntarily or involuntarily such as pursuant to subpoena or otherwise. Any such services that we perform, whether voluntary or involuntary, are not included in our basic fees for the preparation of the federal and/or state income tax return(s) and will be itemized and billed separately based upon our standard hourly rates along with any out-of-pocket costs, including our legal fees, we incur. This paragraph will survive the termination of this agreement for any reason and will be binding on successors to the parties to this agreement.

GOVERNING LAW - This agreement shall be governed by and construed in accordance with the internal laws of the jurisdiction of the Rehmann office issuing this engagement letter, without reference to rules regarding choice of law.

SEVERABILITY; WAIVER - The invalidity or unenforceability of any provision of this agreement shall not affect the validity or enforceability of any other provision of this agreement. Any delay or waiver by a party to declare a breach or seek any remedy available to it under this agreement or by law will not constitute a waiver as to any past or future breaches or remedies.

Rehmann
EMPOWER YOUR PURPOSE

INVOICE

Page: 1
Date: 9/26/23
Client: 471663
Job: 1468003
Inv#: DRAFT

The Property Advocates PA
2525 Ponce de Leon Blvd Suite 600
Coral Gables, FL 33134

Rehmann Robson
Orlando Office
407.843.4433

Employee Retention Credit 10,000.00

- Preparation of your Employee Retention Credit calculation
- Determination and documentation of credit eligibility in accordance with IRS substantiation requirements
- Preparation of Amended Form 941s - Employers Quarterly Federal Tax Return
- Analysis of PPP loan integration with Employee Retention Credit calculation

Billing schedule as follows:

11/15/23	$10,000
12/15/23	$10,000
01/15/24	$10,000
02/15/24	$10,000
03/15/24	$10,000
04/15/23	$10,000
05/15/24	$10,000
06/15/24	$10,000
07/15/24	$10,000
08/15/24	$10,000
09/15/24	$87,000

We appreciate your business.

Current Total $10,000.00

Please detach and return with payment

Please make all checks payable to "Rehmann"
To pay by eCheck or Credit Card visit www.rehmann.com and select Pay Bill.
For Wire Transfers call 989-797-8443
Rehmann now charges a 3% convenience fee on credit card payments
(For account questions email: accounts.receivable@rehmann.com)

Amount Due: $10,000.00

Amount Paid: _____

Date: 9/26/23
Inv#: DRAFT
Client: 471663
Job: 1468003

The Property Advocates PA
2525 Ponce de Leon Blvd Suite 600
Coral Gables, FL 33134

Rehmann Robson
Vero Beach Office
5070 Highway A1A
Suite 250
Vero Beach, FL 32963

Credit terms: Unpaid invoices 30 days after the invoice date are subject to a finance charge of 1 1/2% per month (18% per annum).

TWENTY LARGEST UNSECURED CREDITORS

Bananas Group Inc. 15600 SW 288th St Ste 310 Homestead, FL 33033	Luis Mena, Esq. 9700 S. Dixie Highway, Suite 600 Miami, FL 33156
Brenda Oramas 8258 SW 148 PLACE Miami, FL 33193	Legacy Parking Company 255 S. Orange Ave Suite 106 Orlando, FL 32801
Career Builder 13047 Collection Center Drive Chicago, IL 60693	Michael Patrick c/o Sean McCleary, Esq. 100 N Tampa St Ste 2050 Tampa, FL 33602
FP Mailing Solutions 140 N. Mitchell Ct Suite 200 Addison, IL 60101-5629	Seven One Seven Parking 1523 N. Franklin Street Tampa, FL 33602
Gregory Saldamando c/o Craig Lewis, Esq Blilie Law 235 Lincoln Rd, Ste. 310 Miami Beach, FL 33139	Small business Admin 409 3rd St., SW Washington, DC 20416
Gunster 777 South Flagler Drive Suite 500 West Palm Beach, FL 33401	Sonia Ortiz c/o Lee Jacobson, Esq. hale, Hale & Jacobson PA 2876 South Osceola Ave Orlando, FL 32806
Law Office of Hernan Hernandez 5900 Hiatus Road Fort Lauderdale, FL 33321	Yave Yire Enterprises d/b/a Roof Depot, Inc 390 N. Orange Ave Suite 2300 Orlando, FL 32801