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Attorneys for Hamid R. Rafatjoo in his capacity as Chapter 11 Trustee

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION

In re:	Case No.: 2:22-bk-11471-NB
CHERRY MAN INDUSTRIES, INC.,	Chapter 11 Case
Debtor.	**APPLICATION OF CHAPTER 11 TRUSTEE TO EMPLOY RADBOD AND ASSOCIATES INC. AS BOOKKEEPER AND FOR THE PURPOSES OF PREPARING AN EMPLOYEE RETENTION TAX CREDIT STUDY PURSUANT TO 11 U.S.C. §§ 327 AND 330; DECLARATION OF RAYAN RADBOD IN SUPPORT THEREOF**
	[No Hearing Required]

TO THE HONORABLE NEIL W. BASON, UNITED STATES BANKRUPTCY JUDGE FOR THE CENTRAL DISTRICT OF CALIFORNIA:

Hamid R. Rafatjoo, solely in his capacity the chapter 11 trustee (the "Trustee") for the bankruptcy estate of Cherry Man Industries, Inc. (the "Debtor"), hereby applies for authority to employ Radbod and Associates Inc. ("Radbod"), as the Trustee's bookkeeper and for the purpose of providing professional services in connection with an Employee Retention Tax

Credit Study, pursuant to 11 U.S.C. §§ 327, 328 and 330, and effective as of August 16, 2022, and represents as follows:

I.

BACKGROUND

1. On March 17, 2022 (the "Petition Date"), the Debtor filed a voluntary Petition under chapter 11 of the Bankruptcy Code.

2. The Debtor was a nationwide importer and distributor of office furniture.

3. On or about May 10, 2022, the Trustee was appointed and presently is the acting Chapter 11 trustee of the Debtor's bankruptcy estate.

4. The Trustee has obtained Bankruptcy Court approval of the sale of substantially all of the estate's assets (but not accounts receivable or any employee retention credits), and such sale closed on August 25, 2022.

II.

PROPOSED EMPLOYMENT OF RADBOD

5. The Trustee understands that the Debtor's bankruptcy estate may be entitled to certain employee tax retention credits under the CARES Act and the Taxpayer Certainty and Disaster Tax Relief Act for the payroll period beginning March 13, 2020 through June 30, 2021. The Trustee requires the services of a professional such as Radbod for the purpose of evaluating the estate's qualification for such employee retention credits. Additionally, the Trustee seeks to retain Radbod for the purposes of providing certain bookkeeping services.

6. All of the terms and conditions of the Trustee's proposed retention of Radbod are set forth in the Engagement Agreement attached as Exhibit 1 to the annexed Declaration of Rayan Radbod (the "Declaration").

7. In summary, Radbod will provide two types of services:

   a. First, Radbod will provide monthly bookkeeping services to the Trustee as set forth in the Engagement Agreement ("Service 1"). Among other things, Radbod

will reconcile the estate's books and records, and issue statements of income and expenses.

b. Second, Radbod will provide professional services regarding possible employee retention tax credits for the payroll period beginning March 13, 2020 through and including June 30, 2021 ("Service 2"). In connection with Service 2, Radbod will evaluate the estate's qualification for employee retention tax credits, including by determining whether the estate qualifies for such credits and the applicable time period, review information provided by the Trustee to properly identify and document impacted employees, calculate and document qualified wages, review CARES Act provisions and employment tax benefits to help ensure accuracy of reporting, assist the Trustee with compliance with all procedural requirements to claim any applicable credits, and providing reconciled data for payroll tax returns.

8. Based on the foregoing, the Trustee desires to employ Radbod, whose address is 19730 Ventura Blvd., Suite 22, Woodland Hills, CA 91364, as his bookkeeper in this case upon the terms set forth in this Application.

9. The principal of Radbod is Rayan Radbod, whose professional biography is attached as Exhibit 2 to the Declaration.

III.

COMPENSATION OF RADBOD

10. Radbod has agreed to accept as compensation for its services such sums as may be allowed by this Court in accordance with law, based upon the time spent and services rendered, the results achieved, the difficulties encountered, the complexities involved, and other appropriate factors.

11. Radbod will comply with the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, promulgated by the U.S. Trustee Program and reprinted at 28 C.F.R. Part 58, Appendix A.

12. With respect to Service 1, Radbod has requested, and the Trustee has agreed to provide from estate funds, subject to Bankruptcy Court approval, a retainer in the amount of $20,000 (the "Service 1 Retainer"). The Trustee submits that such a retainer is reasonable and appropriate under the circumstances. Radbod will charge an hourly rate of $285 in connection with Service 1, and Radbod will keep detailed time records of all services performed. Radbod's fees in connection with Service 1 shall be capped at $15,000 for each monthly closing process, in other words August through December 2021 count as 5 months.

13. Furthermore, Radbod and the Trustee request authority for Radbod to draw down upon the Service 1 Retainer to pay for all fees and costs incurred in connection with Service 1 on a monthly basis, with all such fees and costs remaining subject to final approval of the Bankruptcy Court pursuant to a final fee application. Additionally, Radbod and the Trustee request authority to pay for any fees and costs incurred in connection with Service 1 and in excess of the Service 1 Retainer, on a monthly, interim basis, without further Court approval, provided that all such fees and costs shall remain subject to final approval of the Bankruptcy Court pursuant to a final fee application. Radbod submits that such procedure will assist Radbod with its cash flow needs and that requiring Radbod to submit interim fee applications prior to receiving payment or being able to apply the Service 1 Retainer would create an undue and unnecessary burden on Radbod, which is a small firm.

14. With respect to Service 2, Radbod has requested, and the Trustee has agreed to provide from estate funds, subject to Bankruptcy Court approval, a flat fee of $8,500 for each quarterly period for which Radbod conducts an employee retention tax creditors study as provided in the Engagement Agreement, with 50% of the total flat fee due upon Bankruptcy Court approval of this Application, and 50% due prior to the filing of Form 941-X with the Internal Revenue Service. The Trustee has submitted to Radbod a good faith deposit in the amount of $4,250 which will be applied to the flat fee due under the terms of this Application. Any additional services outside of the scope of Services 2, including any notices, letters, or query from the Internal Revenue Service, will be charged at the hourly rate of $285.

15. Radbod has not received a lien or interest in property of the Debtor or third parties with respect to its representation of the Trustee. No agreement exists for a division of fees between Radbod and any other person or entity except as among the members/shareholders of Radbod.

16. Except as set forth herein, no compensation will be paid by the Trustee to Radbod except upon application to and approval by this Court after notice and a hearing pursuant to sections 330 and 331 of the Bankruptcy Code, or as otherwise set forth in this Application.

17. There is no agreement between the Trustee and Radbod regarding Radbod's employment in this case other than as expressed in this Application and the Engagement Agreement.

18. The Trustee submits that, given the nature and scope of work to be performed by Radbod, the Service 1 Retainer is appropriate, the amount of the Service 1 Retainer is modest, and the provision of the Service 1 Retainer, and the terms and conditions set forth in the Engagement Agreement, are authorized by 11 U.S.C. 328(a), which provides in relevant part that the Trustee may, with the Court's approval, employ or authorize the employment of a professional person under section 327 of the Bankruptcy Code, on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingency fee basis. Here, the Trustee's proposed employment of Radbod is proposed to be on a retainer and an hourly basis with respect to Service 1, and on a flat fee basis with respect to Service 2, subject to final Bankruptcy Court approval of all fees and expenses incurred by Radbod.

IV.

RADBOD IS DISINTERESTED AND DOES NOT HOLD ANY INTEREST ADVERSE TO THE ESTATE

19. To the best of the Trustee's and Radbod's knowledge and based upon the Declaration, Radbod and all persons associated with Radbod who will render services in this matter are disinterested persons, do not hold or represent an interest adverse to the estate, and do not have any connections with the Debtor, the creditors of the estate, any other party in interest

in this case, or each of their respective attorneys or accountants, the OUST, or any person employed by the OUST. In the interests of full disclosure, the Trustee's financial advisor/investment banker Province, LLC (and, specifically, Paul Navid of Province, LLC), recommended and referred Radbod to the Trustee as a professional capable of providing the services requested by the Trustee.

20. To the best of the Trustee's knowledge and based upon the Declaration, Radbod:

a. is not and was not a creditor, an equity security holder, or an insider of the Debtor;

b. is not and was not, within 2 years of the Petition Date, a director, officer, or employee of the Debtor;

c. does not have an interest materially adverse to the interests of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor or any other reason; and

d. is not a relative or employee of the OUST or a United States Bankruptcy Court Judge.

V.

NOTICE OF THE APPLICATION IS SUFFICIENT

21. A notice advising creditors and other interested parties of the Trustee's Application to Employ Radbod, and summarizing the Application's contents, has been filed and served in accordance with Local Bankruptcy Rule 2014-1(b)(2).

WHEREFORE, the Trustee respectively requests authority to employ Radbod as set forth herein, effective as of August 16, 2022, with compensation to be paid in such amount as the Court may hereafter allow in accordance with the law and for such further and additional relief as the Court deems just and proper.

DATED: August 31, 2022

HAMID R. RAFATJOO
Chapter 11 Trustee

Presented by:

LEVENE, NEALE, BENDER, YOO & GOLUBCHIK L.L.P.

By: */s/ Krikor J. Meshefejian*
DAVID B. GOLUBCHIK
KRIKOR J. MESHEFEJIAN
JONATHAN D. GOTTLIEB
Attorneys for Hamid R. Rafatjoo
Chapter 11 Trustee

DECLARATION OF RAYAN RADBOD

I, Rayan Radbod, declare as follows:

1. I am the Chief Executive Officer of Radbod and Associates Inc. ("Radbod"). I have personal knowledge of the facts and stated herein, except where stated upon information and belief, and as to such statements, I believe them to be true. I make this Declaration in support of the application of Hamid R. Rafatjoo, as chapter 11 trustee (the "Trustee") to employ Radbod as the Trustee's bookkeeper and for the purpose of providing professional services in connection with an Employee Retention Tax Credit Study. Unless the context indicates otherwise, capitalized terms herein shall have the meanings as defined in the Application.

2. Radbod's proposed Engagement Agreement with the Trustee is attached as Exhibit 1 to this Application.

3. My professional biography is attached as Exhibit 2 to this Declaration.

4. All of the terms and conditions of the Trustee's proposed retention of Radbod are set forth in the Engagement Agreement.

5. In summary, Radbod will provide two types of services:

a. First, Radbod will provide monthly bookkeeping services to the Trustee as set forth in the Engagement Agreement ("Service 1"). Among other things, Radbod will reconcile the estate's books and records, and issue statements of income and expenses.

b. Second, Radbod will provide professional services regarding possible employee retention tax credits for the payroll period beginning March 13, 2020 through and including June 30, 2021 ("Service 2"). In connection with Service 2, Radbod will evaluate the estate's qualification for employee retention tax credits, including by determining whether the estate qualifies for such credits and the applicable time period, review information provided by the Trustee to properly identify and document impacted employees, calculate and document qualified wages, review CARES Act provisions and employment tax benefits to help ensure accuracy of reporting, assist the Trustee with compliance with all procedural

requirements to claim any applicable credits, and providing reconciled data for payroll tax returns.

6. Radbod has agreed to accept as compensation for its services such sums as may be allowed by this Court in accordance with law, based upon the time spent and services rendered, the results achieved, the difficulties encountered, the complexities involved, and other appropriate factors.

7. Radbod will comply with the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, promulgated by the U.S. Trustee Program and reprinted at 28 C.F.R. Part 58, Appendix A.

8. With respect to Service 1, Radbod has requested, and the Trustee has agreed to provide from estate funds, subject to Bankruptcy Court approval, a retainer in the amount of $20,000 (the "Service 1 Retainer"). Radbod will charge an hourly rate of $285 in connection with Service 1, and Radbod will keep detailed time records of all services performed. Radbod's fees in connection with Service 1 shall be capped at $15,000 for each monthly closing process.

9. Furthermore, Radbod requests authority to draw down upon the Service 1 Retainer to pay for all fees and costs incurred in connection with Service 1 on a monthly basis, with all such fees and costs remaining subject to final approval of the Bankruptcy Court pursuant to a final fee application. Additionally, Radbod requests authority to pay for any fees and costs incurred in connection with Service 1 and in excess of the Service 1 Retainer, on a monthly, interim basis, without further Court approval, provided that all such fees and costs shall remain subject to final approval of the Bankruptcy Court pursuant to a final fee application. I respectfully submit that such procedure will assist Radbod with its cash flow needs and that requiring Radbod to submit interim fee applications prior to receiving payment or being able to apply the Service 1 Retainer would create an undue and unnecessary burden on Radbod, which is a small firm.

10. With respect to Service 2, Radbod has requested, and the Trustee has agreed to provide from estate funds, subject to Bankruptcy Court approval, a flat fee of $8,500 for each quarterly period for which Radbod conducts an employee retention tax creditors study as provided in the Engagement Agreement, with 50% of the total flat fee due upon Bankruptcy Court

approval of this Application, and 50% due prior to the filing of Form 941-X with the Internal Revenue Service. The Trustee has submitted to Radbod a good faith deposit in the amount of $4,250 which will be applied to the flat fee due under the terms of this Application. Any additional services outside of the scope of Services 2, including any notices, letters, or query from the Internal Revenue Service, will be charged at the hourly rate of $285.

11. Radbod has not received a lien or interest in property of the Debtor or third parties with respect to its representation of the Trustee. No agreement exists for a division of fees between Radbod and any other person or entity except as among the members/shareholders of Radbod.

12. Except as otherwise set forth herein, no compensation will be paid by the Trustee to Radbod except upon application to and approval by this Court after notice and a hearing pursuant to sections 330 and 331 of the Bankruptcy Code, or as otherwise set forth in the Application.

13. There is no agreement between the Trustee and Radbod regarding Radbod's employment in this case other than as expressed in the Application and the Engagement Agreement.

14. To the best of my knowledge, Radbod and all persons associated with Radbod who will render services in this matter are disinterested persons, do not hold or represent an interest adverse to the estate, and do not have any connections with the Debtor, the creditors of the estate, any other party in interest in this case, or each of their respective attorneys or accountants, the OUST, or any person employed by the OUST. In the interests of full disclosure, the Trustee's financial advisor/investment banker Province, LLC (and, specifically, Paul Navid of Province, LLC), recommended and referred Radbod/me to the Trustee as a professional capable of providing the services requested by the Trustee.

15. To the best of my knowledge, Radbod:

a. is not and was not a creditor, an equity security holder, or an insider of the Debtor;

b. is not and was not, within 2 years of the Petition Date, a director, officer, or employee of the Debtor;

c. does not have an interest materially adverse to the interests of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor or any other reason; and

d. is not a relative or employee of the OUST or a United States Bankruptcy Court Judge.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that this declaration was executed on August 31, 2022, at Los Angeles, California.

RAYAN RADBOD

EXHIBIT "1"

RADBOD AND ASSOCIATES
BUSINESS MANAGEMENT AND ACCOUNTING

August 30th, 2022

Re: Bookkeeping Engagement Letter (Service I) and Employee Retention Tax Credit Study (Service II)

Service I

Radbod and Associates Inc ("We") are pleased to submit this proposal to You ("Client" or "Company" or "You"), to provide professional services regarding the monthly Bookkeeping service. This engagement will cover the bookkeeping service for the 4 months beginning on September 2021 up to and including December 2021, as well as any additional months you provide. This engagement letter and Conditions set forth an understanding of the nature and scope of the services to be performed, the fees we will charge for the services, and outline the responsibilities of Client necessary to ensure that our professional services are performed to achieve mutually agreed upon objectives. We appreciate the opportunity of providing you a proposal for Bookkeeping services to ensure a complete understanding between us.

What We'll Do

- Incorporating the transactions into client software, based on bank statements as well as credit card and loan statements
- Reconciliation of book and closing the books for year end.
- Preparing and closing the books and issuing Statement of income and expenses and Statement of Position for the Period(s) ending December 31, 2021 and additional period(s) requested.

What We Won't Do

We will make no attempt to adjust the records to reflect generally accepted accounting principles (GAAP). We will make no audit or other verification of the data you submit. We may provide reports which contain portions of financial information; these reports are for internal management use only. We will not provide any financial statements (other than those used for internal management purposes and subject to interpretation by your tax professional for tax purposes) and will not perform any compilation, review or audit of any of the financial information. We do not at any time provide legal services of any type. We have not been requested to discover errors, misrepresentations, fraud, illegal acts, or theft, and therefore, have not included any procedures designed or intended to discover such acts, and you agree we have no responsibility to do so.

What We Need from You

In order to complete the service, we will need to obtain information on a timely and periodic basis from your organization. These items include access to the client accounting software, bank and credit card statements, supporting documents, answers to any questions we might have, and any other information that we may require to complete the work of this engagement. These items and any other items that we obtain from you will be based on information provided by you and will be used without any further verification or investigation on our part.

Our Fee

Our fee for this service will be $285 an hour capped at $15,000 for each monthly closing process, in other words August through December 2021 count as 5 months. A $20,000 retainer will be due before work commences and the remainder of the fee will be collected upon completion of each month's work. For the tax year 2022, we will start the bookkeeping from January 2022 and the fee will remain the same however, we will discuss if there are any changes to our fee prior to beginning work on the engagement.

19730 Ventura Blvd Suite 22
Woodland Hills, CA 91364
Rayan@Radbodtax.com
Phone: (747) 230-5911
Direct: (818) 668-7695
Fax: (855) 299-3226

RADBOD AND ASSOCIATES
BUSINESS MANAGEMENT AND ACCOUNTING

Services outside the Scope of this Letter

You may request that we perform additional services at a future date not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services.

We are pleased to have you as a client and hope this will begin a long and pleasant association. Please date and sign a copy of this letter and return it to us to acknowledge your agreement with the terms of this engagement.

Service II

Radbod and Associates Inc ("We") are pleased to submit this proposal to You ("Client" or "Company" or "You"), to provide professional services regarding the Employee Retention Tax Credit Study (the "Credits" or "Study") for the Client's operations. This engagement will cover the payroll period beginning March 13, 2020 – June 30, 2021. This engagement letter and the Conditions set forth an understanding of the nature and scope of the services to be performed, the fees we will charge for the services, and outline the responsibilities of Client necessary to ensure that our professional services are performed to achieve mutually agreed upon objectives.

The Radbod and Associates Inc Advantage

Our Approach – Radbod and Associates Inc understands that all companies and accounting systems are different. As such, prior to beginning a study, we review your Company's available information and structure and tailor our studies to the information available.

Quality Assurance – Our work papers are organized, indexed and secured. We've designed our deliverables and workpapers to address many of the questions commonly asked during audit.

Efficiency and Timing – Our turnaround time for providing the required deliverables is usually within 10 business days of receiving all the requested information.

Credit Maximization – We will check all quarters provided to determine eligibility based on other provisions available for the ERC other than percentage of reduction in income and will keep you posted in order to maximize the ERC credit available to you.

Scope of Tax Credit Services to Be Provided

We will provide services under this engagement which shall consist of evaluating the Company's qualification for the Employee Retention Credit that was part of Section 2301 of the CARES act which was enacted in March 2020 and the Taxpayer Certainty and Disaster Tax Relief Act of 2020 enacted December 27, 2020.

Our services include:

- Determine if employer qualifies and for which periods
- Reviewing information to properly identify and document impacted employees
- Calculating and documenting qualified wages
- Reviewing other CARES Act provisions and employment tax benefits to help ensure no double-counting

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- Assisting with the procedural requirements to claim the credit
- Provide reconciled data for payroll tax returns

The eligibility determination we provide based on the reduction of income as per IRS guidelines that will be used to request the credit will be based solely on the information provided by you and/or your representative(s). We are not engaged to prepare or review your financial statements.

Any ERC claim submitted on your federal employment returns is subject to regulatory review and approval. We therefore cannot guarantee that the refund claim will be approved in full or part. Federal regulations are subject to change, and any changes which occur after the delivery of our work product may affect the refund claim. We are not obligated to communicate any changes to you or alter any prior work product delivered to you for any such changes.

As such, our fees related to the services are non-refundable and not dependent on the receipt of ERC refunds from the IRS and under no circumstances will our fees be refunded once we have submitted our deliverables to you.

Information and Resources Required

The Client's duties in connection with our tax credit services include providing Radbod and Associates Inc with accurate and reliable requested information, data, documents and records, as necessary and in a timely fashion. We will also need your cooperation by, among other things, providing timely decisions, explanations, information, reviews and ready access to necessary employee's and documentation so that Radbod and Associates Inc can properly fulfill its responsibilities. Information requested and not received in a timely manner may result in the increase of our fees and/or the removal of any free audit support that is part of this engagement letter.

We handle all information you provide to us with the confidentiality required of us under professional standards.

Client authorizes Radbod and Associates Inc to disclose Client's information received or generated in connection with services to our contractors, CPAs, enrolled agents, our affiliated firms, for the purpose of rendering the service for which you have engaged our firm.

Radbod and Associates Inc will preserve the confidential nature of the information received from the Client in accordance with Radbod and Associates Inc 's policies and procedures. Information received from Client will be housed on secure servers.

Fees & Payment Schedule

Our fee for services is $8,500 per quarter determined by our review to be eligible to file for the ERC credit. 50% is due upon signing this retainer and the balance is due before filing of Form 941-X.

Any additional work out of scope for this engagement, including any notices, letters, or query from the IRS, will be charged at the hourly rate of $285 per hour, as incurred.

19730 Ventura Blvd Suite 22
Woodland Hills, CA 91364
Rayan@Radbodtax.com

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Fax: (855) 299-3226

RADBOD AND ASSOCIATES
BUSINESS MANAGEMENT AND ACCOUNTING

Acceptance

This engagement letter constitutes the entire agreement between the Client and Radbod and Associates Inc with respect to this engagement. This agreement will supersede all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement between the Client and Radbod and Associates Inc.

If the terms of our engagement as outlined in this letter are acceptable, please sign and return this letter to my attention at your earliest convenience. We are very pleased to work with you on this project and look forward to a mutually beneficial outcome and relationship. If you have any questions or comments regarding the terms of this engagement letter, please do not hesitate to call us.

Respectfully,

Radbod and Associates Inc

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed by:

Client: _____

Signature: _____

Name: _____

Title: _____

Date: _____

19730 Ventura Blvd Suite 22
Woodland Hills, CA 91364
Rayan@Radbodtax.com

Phone: (747) 230-5911
Direct: (818) 668-7695
Fax: (855) 299-3226

EXHIBIT "2"

RADBOD AND ASSOCIATES
BUSINESS MANAGEMENT AND ACCOUNTING



Rayan Radbod

Accountant and IRS Enrolled Agent

Radbod and Associates Inc
19730 Ventura Blvd Suite 22
Woodland Hills, CA 91364

Direct: 818.668.7695
Office: 747.230.5911
Fax: 855.299.3226
Rayan@radbodtax.com

Background

Mr. Radbod is an Officer and CEO at Radbod and Associates Inc. Mr. Radbod is mainly involved with entrepreneurs and companies that have U.S tax implications and assist with various areas in tax and financial statement preparation for small to midsize companies. Mr. Radbod has well over a decade of experience preparing books, preparing taxes for corporations, partnerships, and high net worth individuals.

Professional and Industry Experience

Mr. Radbod has years of experience in both the private and public sector. He has served as controller of Nyko Technologies Inc., one of the leaders in the gaming industry. He has also worked as the internal accountant and assistant controller in Maria's Italian Kitchen Inc. with more than 10 locations and is proficient in all aspects of the books and records for the restaurant industry. Mr. Radbod has an extensive amount experience defending and helping clients with the IRS as well as state and local taxing authorities and resolving issues with delinquent taxes and/or returns for corporations and partnerships.

Mr. Radbod provides consulting and advisory as well as compliance services to a wide range of clients in many industries. Some of the clients he serves specialize in international import and export as well as manufacturing and construction companies and technology companies. His expertise extends to franchisees, including Subway, and online sale retailers. He deals with high-net-worth individuals in the real estate and healthcare space.

Education and Certifications

- Bachelor of Science in Accountancy California State University of Northridge
- Internal Revenue Service Enrolled Agent
- Intuit ProAdvisor Online and Desktop
- Payroll Certified

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 2818 La Cienega Avenue, Los Angeles, CA 90034.

A true and correct copy of the foregoing document entitled **APPLICATION OF CHAPTER 11 TRUSTEE TO EMPLOY RADBOD AND ASSOCIATES INC. AS BOOKKEEPER AND FOR THE PURPOSES OF PREPARING AN EMPLOYEE RETENTION TAX CREDIT STUDY PURSUANT TO 11 U.S.C. §§ 327 AND 330; DECLARATION OF RAYAN RADBOD IN SUPPORT THEREOF** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **September 2, 2022**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- **Michael Jay Berger michael.berger@bankruptcypower.com, yathida.nipha@bankruptcypower.com;michael.berger@ecf.inforuptcy.com**
- **Shraddha Bharatia notices@becket-lee.com**
- **Dustin P Branch branchd@ballardspahr.com, carolod@ballardspahr.com;hubenb@ballardspahr.com**
- **Ronald K Brown ron@rkbrownlaw.com**
- **Steve Burnell Steve.Burnell@gmlaw.com, sburnell@ecf.courtdrive.com;sburnell@ecf.inforuptcy.com;cheryl.caldwell@gmlaw.com**
- **Steven P Chang heidi@spclawoffice.com, schang@spclawoffice.com,assistant1@spclawoffice.com,attorney@spclawoffice.com;g9806@notify.cincompass.com;changsr75251@notify.bestcase.com**
- **Glen Dresser gombd@aol.com**
- **Alan W Forsley alan.forsley@flpllp.com, awf@fkllawfirm.com,awf@fl-lawyers.net,addy.flores@flpllp.com**
- **Todd S Garan ch11ecf@aldridgepite.com, TSG@ecf.inforuptcy.com;tgaran@aldridgepite.com**
- **David B Golubchik dbg@lnbyg.com, stephanie@lnbyb.com**
- **Michael J Gomez mgomez@frandzel.com, dmoore@frandzel.com**
- **Jonathan Gottlieb jdg@lnbyg.com**
- **Vanessa M Haberbush vhaberbush@lbinsolvency.com, dhaberbush@lbinsolvency.com,ahaberbush@lbinsolvency.com,abostic@lbinsolvency.com,haberbush.assistant@gmail.com,jborin@lbinsolvency.com,lbogard@lbinsolvency.com**
- **Asa S Hami asa.hami@gmlaw.com, ahami@ecf.courtdrive.com;patricia.dillamar@gmlaw.com;pdillamar@ecf.courtdrive.com**
- **Eric D. Houser scleere@houser-law.com**
- **David S Kupetz David.Kupetz@lockelord.com, mylene.ruiz@lockelord.com**
- **Christopher J Langley chris@slclawoffice.com, omar@slclawoffice.com;langleycr75251@notify.bestcase.com;ecf123@casedriver.com**
- **Dare Law dare.law@usdoj.gov, ron.maroko@usdoj.gov**
- **Elan S Levey elan.levey@usdoj.gov, julie.morales@usdoj.gov**
- **Peter W Lianides plianides@wghlawyers.com, jmartinez@wghlawyers.com;svillegas@wghlawyers.com**
- **Krikor J Meshefejian kjm@lnbyg.com**
- **Hamid R Rafatjoo hrafatjoo@raineslaw.com, bclark@raineslaw.com**
- **Hamid R. Rafatjoo (TR) hrafatjoo@raineslaw.com**
- **Victor A Sahn victor.sahn@gmlaw.com, vsahn@ecf.courtdrive.com;pdillamar@ecf.courtdrive.com;patricia.dillamar@gmlaw.com, Karen.Files@gmlaw.com**

- **Zev Shechtman zshechtman@DanningGill.com, danninggill@gmail.com;zshechtman@ecf.inforuptcy.com**
- **Louis F Solimine Louis.Solimine@thompsonhine.com**
- **Laurie A Spindler Dora.Casiano-Perez@lgbs.com**
- **United States Trustee (LA) ustpregion16.la.ecf@usdoj.gov**
- **Gerrick Warrington gwarrington@frandzel.com, sking@frandzel.com**
- **Eric R Wilson kdwbankruptcydepartment@kelleydrye.com, MVicinanza@ecf.inforuptcy.com**

2. SERVED BY UNITED STATES MAIL: On **September 2, 2022**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Cherry Man Industries
2100 E. Grand Ave. Suite #600
El Segundo, CA 90245

Dare Law
Office of the United States Trustee
915 Wilshire Blvd., Suite 1850
Los Angeles, CA 90017

☐ *Service information continued on attached page*

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **September 2, 2022**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

None.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

September 2, 2022	Lourdes Cruz	*/s/ Lourdes Cruz*
Date	*Type Name*	*Signature*