

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION**

IN RE: SAM G. DICKSON, Debtor.	CASE NO. 14-29781-BKC-LMI CHAPTER 11
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**DEBTOR'S APPLICATION
FOR ENTRY OF AN ORDER AUTHORIZING
EMPLOYMENT OF JOHN C. HALL AS ACCOUNTANT FOR DEBTOR-IN-
POSSESSION**

SAM G. DICKSON (the "Debtor"), respectfully requests entry of interim and final orders of the Court authorizing the employment of JOHN C. HALL, JR. CPA PC to serve as the Debtor's accountant in this case (the "Case"), and state as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicate for relief requested is U.S.C. § 327(a).

GENERAL BACKGROUND

3. The Debtor is engaged, directly and indirectly, in the ownership of various real property located in Florida, Georgia and North Carolina, and is also a mortgagee on properties located in Georgia. The following properties are operated as vacation rentals and are located in Monroe County, Florida: (1) 512-516 Angela Street, Key West, Florida 33040 (these properties are owned by 512 Angela, LLC and 516 Angela, LLC, both of which are owned 100% by the Debtor); (2) 518-522 Rear Angela Street, Key West, Florida 33040 (this property is co-owned by the Debtor and Jane F. Goodwin and the Debtor resides in Apartment 2 at this property); (3) 522

Angela Street, Key West, Florida 33040 (co-owned by the Debtor and Jane F. Goodwin); and (4) 1124-26 Margaret Street, Key West, Florida 33040 (co-owned by the Debtor and Jane F. Goodwin). The Debtor, the related entities and Ms. Goodwin operate a vacation rental business called Villas Key West, which is a trade name and the operating entity for the rental business is 512 Angela, LLC.

4. In addition to the vacation rental business, the following properties are operated as long-term rentals: (1) 504 Angela Street, Key West, Florida 33040 (this property is owned by Mirador del Mar, LLC, which is owned 50% each by the Debtor and Jane F. Goodwin); (2) 518 Margaret Street, Key West, Florida 33040 (this property is co-owned by the Debtor and Jane F. Goodwin); (3) 1128 Margaret Street, Key West, Florida 33040 (this property is co-owned by the Debtor and Jane F. Goodwin); (4) 115-121 Ridgeland Way, Atlanta, GA 30305 (this property is owned by Hickory Hill 1185, LLC, which entity is owned 100% by the Debtor); and (5) 1185 Hickory Hill Road, Highlands, North Carolina 28741 (this property is owned by Hickory Hill 1185, LLC). The operating entity for the long-term rental business is 516 Angela, LLC.

5. In addition, the Debtor holds, directly or indirectly, interests in the following real estate: (1) 000 Donnelly Avenue, Atlanta, Georgia 30316 (title held in the name of Hickory Hill 1185, LLC and The Hartford Trust); (2) 1034 Donnelly Avenue, Atlanta, Georgia 30316; (3) 000 Rosewood Drive, Atlanta, Georgia 30306 (title held in the name of Hickory Hill 1185, LLC); (4) 4136 Wieuca Road, Atlanta, Georgia (title held in the name of Teutoberg Collections, LLC, which is owned 100% by the Debtor); (5) 226 Holtzclaw Street, Atlanta, Georgia 30316 (title held in the name of Community Renewal and Redemption LLC, which is owned 100% by the Debtor); (6) 000 Holtzclaw Street, Atlanta, Georgia, 30316 (title held in the name of Community Renewal and Redemption, LLC); and (7) 000 Rhodesia Avenue, Atlanta, Georgia 30310 (title

held in the name of Hickory Hill 1185, LLC and Rhodesia Lakewood Extension, LLC, which is also owned 100% by the Debtor).

6. Finally, the Debtor is, directly or indirectly, mortgagee with respect to the following properties: (1) Zion Circle, Roswell, Georgia 30075; (2) 2424 Memorial Drive, Atlanta, Georgia 30317 (the mortgagee is Community Renewal and Redemption, LLC); (3) 431 Edgewood Avenue, Atlanta, Georgia (the mortgagee is Old Fourth Forward, LLC, which is owned by the Debtor and Thomas J. Hills). The Debtor is also mortgagee as to various vacant properties located in Atlanta, Georgia.

7. Over the past year, lenders on several of the above-listed properties have filed foreclosure actions. Specifically, Bank of America, N.A. filed a foreclosure action against the properties located at 1124-1126 Margaret Street, Key West, Florida; Ocwen Loan Servicing filed a foreclosure action for the property located at 1128 Margaret Street, Key West, Florida; and Bank of America, N.A. filed a foreclosure action against the property located at 1185 Hickory Hill Road, Highlands, North Carolina. Additionally, Guaranty Bank foreclosed property located at 522 Margaret Street in Key West, Florida only hours before the Debtor filed his petition; the Debtor is challenging the foreclosure sale and issuance of certificates of sale and title with respect to this property.

8. Because the Debtor believes that many of the above-listed properties have equity in them, on September 2, 2014 the Debtor filed for protection under Chapter 11 to explore restructuring transactions with his various lenders, which will allow the Debtor to preserve his equity in these properties for the benefit of all constituents.

RELIEF REQUESTED

9. The Debtor desires to employ JOHN C. HALL, JR. CPA PC (“Hall”) as his accountant in this Case.

10. Hall is well-experienced in accounting matters, with almost thirty (30) years experience as an accountant. Hall is also experienced with respect to the Debtor’s affairs, which, given their complexity, will provide for cost-effective services.

SERVICES TO BE RENDERED

12. Hall’s services are necessary and will enable and assist the Debtor in performing his duties as debtor and debtor-in-possession. In connection with this Case, Hall will render the following types of professional services:

- a. Advise the Debtor generally regarding matters of accounting in connection with these Cases;
- b. Prepare the Debtor’s tax returns;
- c. Prepare the Debtor’s monthly operating reports and cash collateral budgets;
- d. To render such other advice and services as the Debtor may require.

DISINTRESTEDNESS OF PROFESSIONALS

21. To the best of the Debtor’s knowledge, neither said attorneys nor said law firm has any connection with the creditors or other parties in interest or their respective attorneys, except as disclosed in the Affidavit in support of this Application.

22. Hall has agreed to accept the following as compensation for the services to be rendered and expenses to be incurred in connection with representation of the Debtor:

- a. a general retainer in the amount of \$1,000.00; and
- b. any such additional sums as may be allowed by this Court based on the time spent and services rendered, the result achieved, the difficulty and complexity encountered, and other appropriate factors.

Hall will not be paid any compensation by the Debtor except upon application to and approval by the Court after notice and hearing.

23. To the best of the Debtor's knowledge and based on the Affidavit of Hall submitted in connection with this Application, there are no arrangements between Hall and any other entity to share compensation to be received in connection with this Case, other than as permitted by section 504 of the Bankruptcy Code.

24. Under applicable provisions of the Bankruptcy Code, and subject to the approval of this Court, the Debtor proposes to pay Hall its standard hourly rates and reimburse Hall for expenses according to Hall's customary reimbursement policies. The hourly rates of Hall's staff are as follows: (i) Hall charges \$100.00 per hour; and (ii) bookkeepers charge \$35.00 per hour.

25. The hourly rates discussed above are Hall's standard hourly rates charged to all clients. These rates are subject to adjustment, generally on an annual basis to reflect, among other things, seniority.

26. Attached to this Motion is the proposed affidavit demonstrating that JOHN C. HALL, JR. CPA PC is "disinterested" as required by 11 U.S.C. § 327(a) and a verified statement as required under Bankruptcy Rule 2014.

WHEREFORE, the Debtor respectfully requests the entry of interim and final orders: (i) authorizing the retention of Hall on a general retainer, pursuant to 11 U.S.C. §§ 327 and 330, *nunc pro tunc* to January 2, 2015 and (ii) granting such other and further relief as this Court deems proper.

DATED January 22, 2015

I HEREBY CERTIFY that I am admitted to the Bar of the United States District Court for the Southern District of Florida and I am in compliance with the additional qualifications to practice in this Court set forth in Local Rule 2090-1(A).

s/Steven E. Seward

Steven E. Seward

Florida Bar No. 29546

Seese, P.A.

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Telephone: 954-745-5897

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AFFIDAVIT OF PROPOSED ACCOUNTANT FOR DEBTOR

STATE OF GEORGIA)
)ss
COUNTY OF LAURENS)

JOHN C. HALL, JR. being duly sworn, says:

1. I am a certified public account with offices located at 307 West Gaines Street, Dublin, Georgia 31021.
2. I submit this Affidavit in support of the *Application for Entry of Order Authorizing Employment of John C. Hall as Accountant for the Debtor*, in which the Debtor requests authorization of my employment as the Debtor's accountant for purposes of preparing the Debtor's tax returns, as well as other accounting work that the Debtor may need to be performed.
3. There are no arrangements between myself and any other entity to share compensation received or to be received in connection with these cases, except as permitted under section 504 of the Bankruptcy Code.
4. I acknowledge that all amounts paid to Integra during this case is subject to final allowance by the Court. In the event that the Court disallows any fees or expenses paid to my firm

the fees and expenses (to the extent previously paid) will be disgorged by me and returned to the appropriate party or as otherwise ordered by the Court.

Disinterestedness:

5. I do not have any connection with the Debtor or any creditors, pre-petition lenders of the Debtor or any other parties in interest, or their respective attorneys and accountants, and the United States Trustee or any person employed in the office of the United States Trustee, except that I served as the Debtor's accountant prepetition for preparing the Debtor's tax returns.

6. Except as otherwise provided herein, to the best of my knowledge, and based upon the foregoing efforts, I am a disinterested person who does not hold or represent an interest adverse to the estates, and except as set forth above, do not have any connection either with the Debtor, his creditors, or any other party in interest in this Case or with their respective attorneys and accountants, with the judges of this Court, or with the United States Trustee or any person employed in the Office of the United States Trustee. Therefore, neither I nor the firm represent any interest adverse to the Debtor or the estate, and I am a "disinterested" person as defined in section 101(14) and as required by section 327(a) of the Bankruptcy Code.

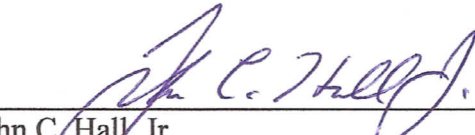
7. I make the following additional disclosures with respect to my disinterestedness:

(a) I am not and was not a creditor or insider of the Debtor; and

(b) I am not and was not, within two years before the date of filing of the petition herein, a director, officer or employee of the Debtor; and

(c) I have no interest materially adverse to the interest 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 for any other reason.

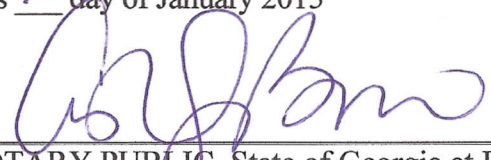
FURTHER AFFIANT SAYETH NAUGHT.



John C. Hall, Jr.

SWORN TO AND SUBSCRIBED before me this 15 day of January 2015





NOTARY PUBLIC, State of Georgia at Large
Commission expires: 03/07/2017

Member Georgia Society of CPA's
JCHJrCPA@Gmail.com

JOHN C. HALL, Jr.
CERTIFIED PUBLIC ACCOUNTANT
307 WEST GAINES STREET
DUBLIN, GEORGIA 31021

Cell 404-964-6896
Fax 478-304-0561

ENGAGEMENT LETTER

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services I will provide. If you agree that the statements made herein are correct and correctly express your understanding of our engagement, please sign at the bottom where indicated and return the letter to me. The copy is for your files.

I will perform the following services:

Tax return preparation and accounting on an as needed basis including consultation and any other CPA service required.

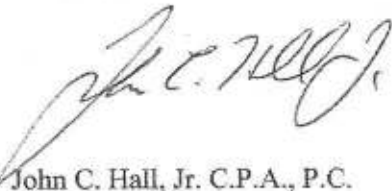
My fees for management and tax consultation are based on my time spent at \$100 an hour for CPA work and \$35 an hour for bookkeeping done by one of the members of my staff. My invoices are due and payable on demand.

A retainer fee of \$1,000 shall be paid upon acceptance of this engagement.

Our engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud or defalcations that may exist. However, I will inform you of any such matters that come to my attention.

I look forward to working with you.

Sincerely,



John C. Hall, Jr. C.P.A., P.C.
Certified Public Accountant

Accepted By: Sam G. Dickson

For: Sam G. Dickson + Villas Key West

Date: 1/02/2014

JCHJRCPA.BLOGSPOT.COM