

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF GEORGIA
SAVANNAH DIVISION**

In Re:)	Chapter 7 Case 23-40569-EJC
)	
Master Lending Group, LLC)	
)	
Debtor(s).)	

APPLICATION FOR ALLOWANCE OF COMPENSATION

Judson C. Hill, attorney for the Debtor, respectfully moves the Court to approve and allow compensation in the amount of \$22,940.00 for professional services rendered and reimbursement of actual and necessary expenses in the amount of \$402.00, all incurred between June 5, 2023 and August 24, 2023. In support of this motion, the movant shows the Court:

1. The Debtor filed Chapter 7 on July 6, 2023 and is subject to the jurisdiction of the Court.
2. Prior to filing, the Debtor retained Judson C. Hill to serve as counsel in the Chapter 7 case.
3. This motion is brought pursuant to (i) 11 U.S.C. Section 330, and (ii) Rule 2016 of the Federal Rules of Bankruptcy Procedure.

Background

4. The Debtor, Master Lending Group, LLC (“MLG”) is a single member LLC that operated as an investment company in Savannah for many years.

5. The sole member of the LLC, Gregory Hirsch (“Hirsch”), operated the LLC and maintained the LLC’s records.

6. In 2019, Hirsch was diagnosed with a fatal disease.

7. Hirsch’s health deteriorated over time. In the early months of 2023, he reached the stage of his disease where he was no longer able to communicate. During this same time, investors began to approach Hirsch’s spouse, raising concerns about the corpus of funds that had been invested with MLG.

8. Mrs. Hirsch had no personal knowledge concerning MLG’s assets, liabilities or operations and had no business records of MLG in her possession.

9. Hirsch worked in the accounting firm of Hirsch & Tucke for many years. His partner, Jeff Tucker, had no personal knowledge concerning MLG’s assets, liabilities or operations and had no business records of MLG in his possession.

10. Upon retaining personal counsel, Mrs. Hirsch located several boxes of records in Hirsch’s office at Hirsch & Tucker. Her attorney, Timothy Roberts, took immediate steps to secure the records at his office.

11. Mr. Roberts and Mrs. Hirsch contacted the movant during the first week of June, 2023 to discuss a bankruptcy filing for MLG.

12. On June 5, 2023 the movant and his law firm began a thorough investigation of the available records and the documents that were found in Mr. Hirsch’s office. This investigation led to the conclusion that MLG’s liabilities greatly exceed its assets; that MLG had little if any revenue generating investments; and, that MLG was indebted to investors with claims in excess of \$40 million dollars. Upon reaching these conclusions, Mrs. Hirsch, via a power of attorney for Hirsch, executed the documents to file this Chapter 7 case.

13. The task of reconstructing MLG into a bankruptable business entity, without organized records or a person able to provide information, was a complex and labor intensive task.

Prayer

14. In sum, the fee contract between MLG and the movant provides for compensation as follows:

Client agrees to pay a \$40,000.00 retainer, having paid same to Attorney on 6/21/2023.

Attorney agrees to cap fees for this Chapter 7 case at \$40,000.00 and shall seek no further compensation from Client.

Attorney agrees that the filing fee and case costs, including costs incurred for experts, accountants, etc., shall be paid from the \$40,000 retainer.

Unearned fees, if any, shall be refunded to Client at such time as the bankruptcy case is closed.

Fees shall be billed against the retainer at the following rates:

Attorney Fees: \$300.00 per hour, billed against retainer.

Paralegal Fees: \$40.00 per hour, billed against retainer.

15. The movant, Judson C. Hill, submits the Exhibits attached hereto in support of this interim motion to approve fees:

Exhibit A: Prepetition Timesheet Report, including summary of total prepetition compensation, summary of prepetition compensation by individual, and summary of prepetition compensation by category.

Exhibit B: Postpetition Timesheet Report, including summary of total postpetition compensation, summary of postpetition compensation by individual, and summary of postpetition compensation by category.

Exhibit C: Summary of Costs Advanced

16. By attaching my signature hereto, I attest and certify to the Court that the information contained in this application is true and accurate.

Sanctions

17. During the time frame referenced above, I failed to obtain the required signatures on certain amendments to the schedules. At the request of the United States Trustee and the Chapter 7 trustee, I have agreed to disgorge to the bankruptcy estate the amount of \$6,000.00, representing \$1,000.00 for each of the six (6) amendments that were not reviewed or signed by a representative of the debtor. I will pay this sanction to the bankruptcy estate in addition to turning over all funds remaining from the retainer, as follows:

Retainer Paid:	\$40,000.00
Less Allowed Fees & Expenses:	\$23,342.00
= Unused Retainer	\$16,658.00
+ Sanctions	\$6,000.00
= Turnover of Funds to Bankruptcy Estate:	\$22,658.00

Wherefore, the movant respectfully prays that the Court approve:

- a) an award of fees in the amount of \$22,940.00 and reimbursement of costs in the amount of 402.00;
- b) payment to the bankruptcy estate of the proposed sanction of \$6,000.00; and,
- c) turnover to the bankruptcy estate of unused retainer funds in the amount of \$16,658.

This 20th day of November, 2023.



JUDSON C. HILL, GA BAR 354277
LAW OFFICE OF GASTIN & HILL
ATTORNEYS FOR DEBTOR

Judson C. Hill
1020 Drayton Street
Suite 201
Savannah, GA 31401
(912) 232-0203
bankruptcy@gastinhill.com

Exhibit A - Prepetition Timesheet Report

Dates: 6/5/23 – 7/6/23

Attorneys: Judson C. Hill (“Atty JCH”)
Jeremiah Gastin (“Atty JG”)

Paralegal: Karen Taggart (“Para KT”)

Debtor: Master Lending Group, LLC

Case No.: 23-40569-EJC

Chapter: 7

Summary of Total Prepetition Compensation

Total Attorney Hours:	59.50
Total Attorney Fees:	\$17,850.00
Total Paralegal Hours:	2.50
Total Paralegal Fees:	\$100.00

Summary of Prepetition Compensation by Individual

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Fee</u>
Judson C. Hill	Attorney	46.50	\$300.00	\$13,950.00
Jeremiah Gastin	Attorney	13.00	\$300.00	\$3,900.00
Karen Taggart	Paralegal	2.50	\$40.00	\$100.00

Summary of Prepetition Compensation by Category

<u>Category</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
1. Client Conference	Attorney	9.83	\$300.00	\$2,949.00
2. Case Administration	Attorney	7.90	\$300.00	\$2,370.00
3. Document Review	Attorney	18.50	\$300.00	\$5,550.00
4. Legal Research	Attorney	6.50	\$300.00	\$1,950.00
5. Document Preparation	Attorney	9.00	\$300.00	\$2,700.00
6. Creditor Correspondence	Attorney	3.32	\$300.00	\$996.00
7. Attorney Conference	Attorney	4.45	\$300.00	\$1,335.00
8. Fee Application	Attorney	0.00	\$300.00	\$0.00
9. Document Filing	Paralegal	2.50	\$40.00	\$100.00
10. Hearing Preparation	Attorney	0.00	\$300.00	\$0.00
11. Hearing Attendance	Attorney	0.00	\$300.00	\$0.00

<u>Date</u>	<u>Time</u>	<u>Position</u>	<u>Category</u>	<u>Description</u>	<u>Rate</u>	<u>Fee</u>
6/5/23	1.25	Atty JCH	7. Atty Conf	Review w/ T. Roberts	\$300.00	\$300.00
6/9/23	0.75	Atty JCH	7. Atty Conf	Review w/ T. Roberts	\$300.00	\$225.00
6/14/23	0.25	Atty JCH	7. Atty Conf	Review w/ T. Roberts	\$300.00	\$75.00
6/14/23	2.00	Atty JCH	4. Research	Legal	\$300.00	\$600.00
6/15/23	3.00	Atty JCH	1. Client Conf	Conference J. Hirsch	\$300.00	\$900.00
6/15/23	1.50	Atty JG	1. Client Conf	Conference J. Hirsch	\$300.00	\$450.00
6/15/23	0.10	Atty JCH	6. Creditor Conf	Email Segall	\$300.00	\$30.00
6/15/23	0.10	Atty JCH	7. Atty Conf	Email T. Roberts x2	\$300.00	\$30.00
6/15/23	0.10	Atty JCH	1. Client Conf	Email J. Hirsch	\$300.00	\$30.00
6/16/23	1.00	Atty JCH	4. Research	Property Records	\$300.00	\$300.00
6/16/23	1.50	Atty JCH	4. Research	Legal – Ponzi Issues	\$300.00	\$450.00
6/16/23	0.30	Atty JCH	6. Creditor Conf	Telephone Rabhan	\$300.00	\$90.00
6/16/23	0.20	Atty JCH	6. Creditor Conf	Email Rabhan x2	\$300.00	\$60.00
6/16/23	0.10	Atty JCH	6. Creditor Conf	Email Segall	\$300.00	\$30.00
6/19/23	0.50	Atty JCH	5. Doc Prep	Petition / Schedules	\$300.00	\$150.00
6/19/23	0.15	Atty JG	6. Creditor Conf	Telephone Geffen	\$300.00	\$45.00
6/19/23	0.10	Atty JCH	6. Creditor Conf	Email Segall	\$300.00	\$30.00
6/20/23	0.15	Atty JCH	6. Creditor Conf	Emails Klugman x2	\$300.00	\$45.00
6/20/23	0.32	Atty JCH	6. Creditor Conf	Letters Jacobowitz x4	\$300.00	\$100.00
6/20/23	0.10	Atty JCH	6. Creditor Conf	Email Segall x2	\$300.00	\$30.00
6/20/23	0.20	Atty JCH	7. Atty Conf	Email Atty re Halpern	\$300.00	\$60.00
6/20/23	0.75	Atty JCH	5. Doc Prep	Petition / Schedules	\$300.00	\$225.00
6/20/23	0.10	Atty JCH	1. Client Conf	Email J. Hirsch	\$300.00	\$30.00
6/21/23	0.15	Atty JG	6. Creditor Conf	Telephone Baruch	\$300.00	\$45.00
6/21/23	0.10	Atty JCH	6. Creditor Conf	Email Rabhan	\$300.00	\$30.00
6/21/23	0.20	Atty JCH	1. Client Conf	Email / Phone J. Hirsch	\$300.00	\$60.00
6/21/23	1.00	Atty JCH	4. Research	Legal – Ponzi Issues	\$300.00	\$300.00
6/22/23	0.75	Atty JCH	5. Doc Prep	Petition / Schedules	\$300.00	\$225.00
6/22/23	0.20	Atty JCH	1. Client Conf	Email J. Hirsch x2	\$300.00	\$60.00
6/22/23	1.00	Atty JCH	5. Doc Prep	LLC Resolution	\$300.00	\$300.00
6/22/23	1.00	Atty JCH	5. Doc Prep	Fee Contract	\$300.00	\$300.00
6/22/23	2.50	Atty JCH	1. Client Conf	Consult JDH	\$300.00	\$750.00
6/23/23	0.50	Atty JCH	7. Atty Conf	Review with T. Roberts	\$300.00	\$150.00
6/23/23	0.20	Atty JCH	1. Client Conf	Email J. Hirsch x2	\$300.00	\$60.00
6/23/23	0.20	Atty JCH	6. Creditor Conf	Email Segall x2	\$300.00	\$60.00
6/23/23	0.10	Atty JCH	6. Creditor Conf	Email Jacobowitz	\$300.00	\$30.00
6/24/23	0.10	Atty JCH	6. Creditor Conf	Email Lipsitz	\$300.00	\$30.00
6/25/23	5.50	Atty JCH	3. Doc Review	Review Records	\$300.00	\$1650.00
6/25/23	5.50	Atty JG	3. Doc Review	Review Records	\$300.00	\$1650.00

<u>Date</u>	<u>Time</u>	<u>Position</u>	<u>Category</u>	<u>Description</u>	<u>Rate</u>	<u>Fee</u>
6/26/23	3.50	Atty JCH	2, Case Admin	Prep Record Summary	\$300.00	\$1050.00
6/26/23	1.50	Atty JG	2, Case Admin	Prep Record Summary	\$300.00	\$450.00
6/26/23	0.50	Atty JCH	2, Case Admin	Conflict Check	\$300.00	\$150.00
6/26/23	0.25	Atty JG	7, Atty Conf	Telephone D. Chisholm	\$300.00	\$75.00
6/26/23	0.50	Atty JCH	7, Atty Conf	Telephone T. Roberts	\$300.00	\$150.00
6/26/23	0.25	Atty JCH	6, Creditor Conf	Email Workman Circle	\$300.00	\$75.00
6/27/23	2.00	Atty JCH	2, Case Admin	Document Review	\$300.00	\$600.00
6/27/23	2.00	Atty JCH	5, Doc Prep	Petition / Schedules	\$300.00	\$600.00
6/27/23	0.10	Atty JCH	7, Atty Conf	Email T. Roberts	\$300.00	\$30.00
6/27/23	0.10	Atty JCH	1, Client Conf	Email J. Hirsch	\$300.00	\$30.00
6/28/23	0.10	Atty JCH	6, Creditor Conf	Email Segall	\$300.00	\$30.00
6/28/23	0.10	Atty JCH	6, Creditor Conf	Email Feehley	\$300.00	\$30.00
6/29/23	0.35	Atty JG	7, Atty Conf	Telephone J. Drake	\$300.00	\$105.00
6/30/23	2.00	Atty JCH	3, Doc Review	Review Records	\$300.00	\$600.00
6/30/23	0.10	Atty JCH	2, Case Admin	Email J. Tucker	\$300.00	\$30.00
6/30/23	0.10	Atty JG	6, Creditor Conf	Email Kaminsky	\$00.00	\$30
7/1/23	0.10	Atty JCH	2, Case Admin	Email J. Tucker	\$300.00	\$30.00
7/3/23	0.33	Atty JCH	1, Client Conf	Telephone J. Hirsch	\$300.00	\$100.00
7/3/23	1.50	Atty JCH	3, Doc Review	Record Review	\$300.00	\$450.00
7/3/23	1.00	Atty JCH	4, Research	Legal	\$300.00	\$300.00
7/5/23	0.20	Atty JCH	2, Case Admin	Email J. Tucker x2	\$300.00	\$60.00
7/5/23	0.10	Atty JCH	1, Client Conf	Email J. Hirsch	\$300.00	\$30.00
7/5/23	0.10	Atty JCH	6, Creditor Conf	Email Rabhan	\$300.00	\$30.00
7/5/23	0.10	Atty JCH	6, Creditor Conf	Email Lipsitz	\$300.00	\$30.00
7/5/23	0.20	Atty JCH	7, Atty Conf	Email J. Carson	\$300.00	\$60.00
7/5/23	1.50	Atty JCH	5, Doc Prep	Petition / Schedules	\$300.00	\$450.00
7/5/23	1.50	Atty JG	1, Client Conf	Review Petition J. Hirsch	\$300.00	\$450.00
7/5/23	2.00	Atty JCH	3, Doc Review	19-22 tax returns	\$300.00	\$600.00
7/6/23	2.00	Atty JG	3, Doc Review	19-22 tax returns	\$300.00	\$600.00
7/6/23	1.50	Atty JCH	5, Doc Prep	Finalize Petition	\$300.00	\$450.00
7/6/23	1.50	Para KT	9, Doc Filing	Petition Filed	\$40.00	\$60.00
7/6/23	1.00	Para KT	9, Doc Filing	Deliver POA to Clerk	\$40.00	\$40.00
7/6/23	0.20	Atty JCH	6, Creditor Conf	Email Rabhan x2	\$300.00	\$60.00
7/6/23	0.10	Atty JCH	6, Creditor Conf	Email Kooden	\$300.00	\$30.00
7/6/23	0.10	Atty JCH	6, Creditor Conf	Email Lipsitz	\$300.00	\$30.00

Exhibit B - Postpetition Timesheet Report

Dates: 7/6/23 – 8/24/23

Attorneys: Judson C. Hill (“Atty JCH”)
Jeremiah Gustin (“Atty JG”)

Paralegal: Karen Taggart (“Para KT”)

Debtor: Master Lending Group, LLC

Case No.: 23-40569-EJC

Chapter: 7

Summary of Total Postpetition Compensation

Total Attorney Hours: 16.63
 Total Attorney Fees: \$4,990.00

Summary of Postpetition Compensation by Individual

<u>Name</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Fee</u>
Judson C. Hill	Attorney	16.63	\$300.00	\$4,990.00

Summary of Postpetition Compensation by Category

<u>Category</u>	<u>Position</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
1. Client Conference	Attorney	0.00	\$300.00	\$0.00
2. Case Administration	Attorney	8.50	\$300.00	\$2,550.00
3. Document Review	Attorney	0.00	\$300.00	\$0.00
4. Legal Research	Attorney	0.00	\$300.00	\$0.00
5. Document Preparation	Attorney	0.00	\$300.00	\$0.00
6. Creditor Correspondence	Attorney	0.00	\$300.00	\$0.00
7. Attorney Conference	Attorney	2.05	\$300.00	\$615.00
8. Fee Application	Attorney	3.00	\$300.00	\$900.00
9. Document Filing	Paralegal	0.00	\$40.00	\$0.00
10. Hearing Preparation	Attorney	1.00	\$300.00	\$300.00
11. Hearing Attendance	Attorney	2.08	\$300.00	\$625.00

<u>Date</u>	<u>Time</u>	<u>Position</u>	<u>Category</u>	<u>Description</u>	<u>Rate</u>	<u>Fee</u>
7/10/23	3.00	Atty JCH	2. Case Admin	Response to Trustee details & documents	\$300.00	\$900.00
7/11/23	2.50	Atty JCH	2. Case Admin	Response to Trustee: details & documents	\$300.00	\$750.00
7/11/23	1.25	Atty JCH	2. Case Admin	Meeting J. Tucker: MLG disbursement records	\$300.00	\$400.00
7/12/23	0.25	Atty JCH	2. Case Admin	UPS check to Trustee: funds on deposit	\$300.00	\$75.00
7/12/23	1.75	Atty JCH	7. Atty Conf	Teleconference UST: discussion re case	\$300.00	\$525.00
7/14/23	1.00	Atty JCH	2. Case Admin	Organize Records: prepare for delivery	\$300.00	\$300.00
7/16/23	0.50	Atty JCH	2. Case Admin	Deliver Records to UST	\$300.00	\$150.00
8/4/23	0.10	Atty JCH	7. Atty Conf	Trustee re Hirsch death: notification	\$300.00	\$5.00
8/8/23	0.25	Atty JCH	10. Hearing Prep	341 Prep	\$300.00	\$75.00
8/9/23	0.33	Atty JCH	11. Hearing	Initial 341 Hearing	\$300.00	\$100.00
8/15/23	0.20	Atty JCH	7. Atty Conf	Email Glisson, Trustee re 341 procedures	\$300.00	\$60.00
8/15/23	0.75	Atty JCH	10. Hearing Prep	341 Prep	\$300.00	\$225.00
8/15/23	1.75	Atty JCH	11. Hearing	341 Hearing	\$300.00	\$525.00
8/23/23	2.50	Atty JCH	8. Fee App	Application	\$300.00	\$750.00
8/24/23	0.50	Atty JCH	8. Fee App	Application	\$300.00	\$150.00

Exhibit C – Costs Paid

Debtor: Master Lending Group, LLC

Case No.: 23-40569-EJC

Chapter: 7

7/6/23	\$338.00	Bankruptcy Filing Fee
7/11/23	\$32.00	Schedule F Amendment Fee
8/8/23	\$32.00	Schedule F Amendment Fee

**IN THE UNITED STATES BANKRUPTCY COURT
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SAVANNAH DIVISION**

In Re:)	Chapter 7 Case 23-40569-EJC
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Master Lending Group, LLC)	
)	
Debtor(s).)	

ORDER

Attorney for the Debtor, Judson C. Hill, has filed this Application for Allowance of Compensation, requesting that the Court approve compensation in the amount of \$22,940.00 for professional services rendered and reimbursement of expenses in the amount of \$402.00, all incurred between June 5, 2023 and August 24, 2023. Upon consideration of the evidence, the Court approves the fees and costs in the amounts set forth herein.

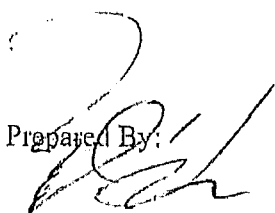
Mr. Hill failed to obtain the required signatures on certain amendments to the schedules. At the request of the United States Trustee and the Chapter 7 trustee, he has agreed to disgorge to the bankruptcy estate the amount of \$6,000.00, representing \$1,000.00 for each of the six (6)

amendments that were not reviewed or signed by a representative of the debtor. Upon consideration of the evidence, the Court approves this sanction and orders Mr. Hill to pay the \$6,000.00 to the bankruptcy estate.

The Debtor paid Mr. Hill a \$40,000.00 retainer prior to filing this bankruptcy case. It is hereby ordered that Mr. Hill shall turnover to the bankruptcy estate the unused retainer funds in the amount of \$16,658, in addition to the \$6,000.00 sanction set forth above, for a total of \$22,658.00.


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Prepared By:

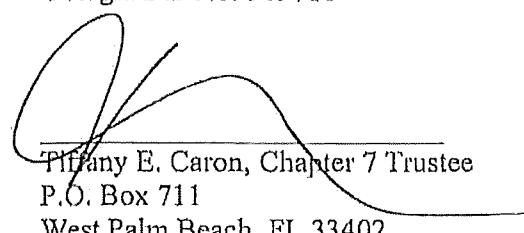


Judson C. Hill, Attorney for Debtor
1020 Drayton St., Suite 201
Savannah GA 31401
912 232 0203
Georgia Bar No. 354277

Agreed to by:



Matthew E. Mills, Asst. U.S. Trustee
Office of the U.S. Trustee
33 Bull Street, Suite 400
Savannah, GA 31401
912 652-4112
Georgia Bar No. 509718



Tiffany E. Caron, Chapter 7 Trustee
P.O. Box 711
West Palm Beach, FL 33402
404 647-4917
Georgia Bar No. 745089

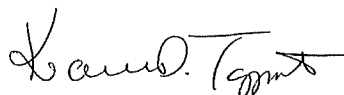
IN RE: Master Lending Group, LLC Debtor	Chapter 7 Case No.: 23-40569-EJC
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SOUTHERN DISTRICT OF GEORGIA
STATE OF GEORGIA

CERTIFICATE OF SERVICE

This is to certify that I have this day served a true and correct copy of the
Application for Allowance of Compensation and Order to the parties outlined below in
Exhibit "A" pursuant to Local ECF Rule 9.

This 21st day of November, 2023.



KAREN D. TAGGART, PARALEGAL

GASTIN & HILL
1020 Drayton Street
Suite 201
Savannah, Georgia 31401
(912) 232-0203

EXHIBIT "A"

Tiffany E. Caron, Chapter 7 Trustee
U.S. Trustee's Office

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF GEORGIA
SAVANNAH DIVISION**

In Re:)	Chapter 7 Case 23-40569-EJC
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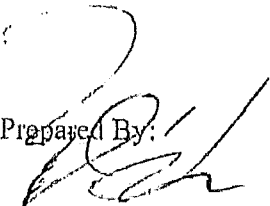
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amendments that were not reviewed or signed by a representative of the debtor. Upon consideration of the evidence, the Court approves this sanction and orders Mr. Hill to pay the \$6,000.00 to the bankruptcy estate.

The Debtor paid Mr. Hill a \$40,000.00 retainer prior to filing this bankruptcy case. It is hereby ordered that Mr. Hill shall turnover to the bankruptcy estate the unused retainer funds in the amount of \$16,658, in addition to the \$6,000.00 sanction set forth above, for a total of \$22,658.00.


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Prepared By:

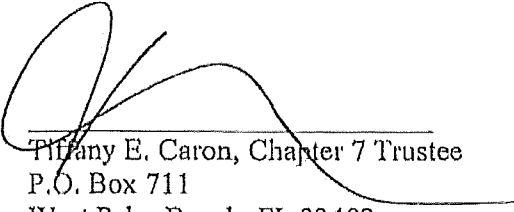


Judson C. Hill, Attorney for Debtor
1020 Drayton St., Suite 201
Savannah GA 31401
912 232 0203
Georgia Bar No. 354277

Agreed to by:



Matthew E. Mills, Asst. U.S. Trustee
Office of the U.S. Trustee
33 Bull Street, Suite 400
Savannah, GA 31401
912 652-4112
Georgia Bar No. 509718



Tiffany E. Caron, Chapter 7 Trustee
P.O. Box 711
West Palm Beach, FL 33402
404 647-4917
Georgia Bar No. 745089