

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:)
) Case No. 24bk08599
Kumas Holdings, LLC,)
) Chapter 11
Debtor.)
) Judge Timothy A. Barnes

FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER
AWARDING TO BURKE, WARREN, MACKAY & SERRITELLA, P.C., ATTORNEYS FOR
DEBTOR, FOR ALLOWANCE AND PAYMENT OF INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES

TOTAL FEES REQUESTED:	\$ 29,739.00	TOTAL COSTS REQUESTED:	\$ 53.83
TOTAL FEES REDUCED:	\$ 3,685.00	TOTAL COSTS REDUCED:	\$ 0.00
TOTAL FEES ALLOWED:	\$ 26,054.00	TOTAL COSTS ALLOWED:	\$ 53.83

TOTAL FEES AND COSTS ALLOWED: \$ 26,107.83

The attached time and expense entries have been underlined to reflect disallowance in whole or in part. The basis for each disallowance is reflected by numerical notations that appear on the left of each underlined entry. The numerical notations correspond to the enumerated paragraphs below.

(1) Unauthorized Work – TOTAL of disallowed amounts \$ 3,685.00

The Court denies the allowance of compensation for work done prior to the authorization of retention. *In re Spanjer Bros., Inc.*, 203 B.R. 85, 94 (Bankr. N.D. Ill. 1996) (Squires, J.) (“The Court will not retrospectively allow any of the time expended prior to the time of the authorized retention because to do so would be to reward any delay or tardiness in promptly seeking retention. To allow bootstrapping of objected to fees paid at the expense of unsecured creditors undermines the policy in favor of prompt application for retention by professionals who will be seeking compensation from the bankruptcy estate. *See generally* 11 U.S.C. § 327 (prerequisite to the allowance of any fees or expenses that professional be employed); *In re Peoples Sav. Corp.*, 114 B.R. 151, 154 (Bankr. N.D. Ill. 1990) (“In the absence of a court order approving the Applicant’s employment, there is no statutory basis upon which the Court can make a fee award.”)).

Dated: October 23, 2024



Timothy A. Barnes, Judge
United States Bankruptcy Court

September 24, 2024

Invoice No. 369350

Kuma's Holdings, LLC
Chicago, IL 60618

Matter No.: 17743 - 00006

RE: Chapter 11 Filing Issues

PROFESSIONAL SERVICES

Date	Tkpr	Description	Hours
6/04/24	DKW	Drafting of Holdings Chapter 11 engagement letter.	.30
6/05/24	DKW	Emails to/from client re: Chapter 11 filing issues.	.30
6/05/24	DKW	Two (2) teleconferences with R. Cain re: Chapter 11 filing issues.	.30
6/05/24	DKW	Emails to/from D. Kaminski and R. Cain re: Chapter 11 strategy.	.30
6/05/24	DKW	Telephone conference with R. Cain and D. Kaminski re: authorization to file Chapter 11 case.	.30
6/05/24	DKW	Edit/Revision of corporate resolution authorizing Chapter 11 filing.	.10
6/05/24	DKW	Email to D. Kaminski and R. Cain re: revised corporate resolution.	.10
6/07/24	DKW	Drafting of initial Chapter 11 filing documents.	1.00
6/08/24	DKW	Edit/Revision of initial Chapter 11 filing documents.	.30
6/09/24	DKW	Telephone conference with client re: Chapter 11 filing.	.20
6/10/24	DKW	Drafting of initial Chapter 11 filing documents.	1.00
6/10/24	DKW	Emails to/from client re: Chapter 11 issues.	.20
6/10/24	DKW	Two (2) teleconferences with client re: Chapter 11 issues.	.40
6/11/24	DKW	Two (2) teleconferences with client re: Chapter 11 filing.	.30
6/11/24	DKW	Edit/Revision of initial Chapter 11 filing documents.	.40
6/11/24	DKW	Telephone conference with J. Hiltz re: Chapter 11 filing.	.10
6/11/24	DKW	Numerous emails to/from client re: Chapter 11 filing and related issues.	.40
6/11/24	DKW	Reading and analysis of relatedness rule; drafting of relatedness verification.	.40
6/11/24	BPW	Edit/revise initial chapter 11 filing documents.	.40
6/12/24	DKW	Telephone conference with client re: chapter 11 administrative issues.	.20
6/12/24	DKW	Emails to/from E. Carruthers re: IDI and creditors' meeting.	.20
6/12/24	DKW	Emails to/from S. Ramirez re: creditors' meeting.	.10
6/12/24	DKW	Emails to/from M. Brash re: relationship to Cain chapter 11 case.	.20
6/12/24	DKW	Telephone conference with J. Hiltz re: Chapter 11 filing.	.20
6/13/24	DKW	Two (2) teleconferences with client re: Chapter 11 issues.	.30



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September 24, 2024

Invoice No. 369351

Kuma's Holdings, LLC
Chicago, IL 60618

Matter No.: 17743 - 00007

RE: Cash Collateral

PROFESSIONAL SERVICES

Date	Tkpr	Description	Hours
6/06/24	DKW	Emails to/from client re: cash flow projections; creditor list.	.20
6/08/24	DKW	Review of draft cash flow projections.	.20
6/11/24	DKW	Reading and analysis of revised cash collateral projections.	.20
6/11/24	DKW	Drafting of interim cash collateral order.	.80
6/12/24	DKW	Drafting of Cash Collateral Motion.	1.30
6/12/24	DKW	Drafting of initial interim cash collateral order.	.90
6/12/24	DKW	Edit/Revision of cash collateral motion and interim order.	.50
6/12/24	DKW	Two (2) teleconferences with client re: cash collateral issues.	.40
6/12/24	BPW	Edit/revise Cash Collateral Motion and Order.	.50
6/14/24	DKW	Emails to/from client re: cash collateral issues.	.20
6/14/24	DKW	Telephone conference with R. Cain re: cash collateral usage and related issues.	.30
6/24/24	DKW	Emails to/from client re: cash collateral issues.	.20
6/25/24	DKW	Emails to/from J. Seyedin re: payroll; cash collateral issues.	.20
6/26/24	DKW	Preparation for Court re: initial hearing on motion to use cash collateral.	.30
6/26/24	DKW	Court appearance re: initial hearing on motion to use cash collateral.	.80
6/26/24	DKW	Two (2) teleconferences with client re: use of cash collateral.	.30
6/26/24	DKW	Telephone conference with J. Seyedin re: use of cash collateral.	.20
6/26/24	DKW	Email to J. Seyedin re: use of cash collateral.	.10
7/02/24	DKW	Telephone conference with client re: payroll and cash collateral issues.	.20
7/17/24	DKW	Emails to/from J. Seyedin re: cash collateral budget and related issues.	.20
7/29/24	DKW	Telephone conference with client re: continued use of cash collateral.	.10
8/22/24	DKW	Emails to/from client re: continued use of cash collateral.	.20
8/27/24	DKW	Telephone conference with client re: continued use of cash collateral.	.20
8/28/24	DKW	Email to client re: new cash collateral projections.	.10
8/28/24	DKW	Drafting of order extending interim use of cash collateral.	.30

September 24, 2024

Invoice No. 369352

Kuma's Holdings, LLC
Chicago, IL 60618

Matter No.: 17743 - 00008

RE: General Business Issues

PROFESSIONAL SERVICES

Date	Tkpr	Description	Hours
6/04/24	DKW	Review of amended Holdings operating agreement.	.40
6/05/24	DKW	Drafting of promissory note re: loan from KBIV.	.30
6/06/24	DKW	Review of 2021 and 2022 tax returns; 2023 and 2024 financials.	.80
6/18/24	DKW	Emails to/from R. Cain and D. Kaminski re: Hackett contract and claims.	.30
6/18/24	DKW	Telephone conference with client re: license fees and related issues.	.20
6/18/24	DKW	Emails to/from client re: license fees and related issues.	.30
6/19/24	DKW	Telephone conference with client re: license fees from Indianapolis restaurant.	.20
6/19/24	DKW	Review of Regency lease documents and guaranty.	.40
6/20/24	DKW	Review of documents relating to license fees from Indianapolis restaurant.	.40
6/20/24	DKW	Telephone conference with client re: license fees for Indianapolis restaurant.	.30
6/21/24	DKW	Telephone conference with client re: liquor sale issues.	.20
6/21/24	DKW	Emails to/from R. Mendoza and client re: hold on liquor sales.	.40
6/21/24	DKW	Emails to/from client re: Indy license fees.	.20
6/21/24	DKW	Email to J. Toth re: insurance; corporate organization chart.	.10
6/21/24	DKW	Email to J. Seyedin re: corporate governance issues.	.10
6/21/24	DKW	Emails to/from client re: insurance.	.10
6/24/24	DKW	Emails to/from J. Toth re: insurance.	.10
6/27/24	DKW	Emails to/from J. Harrelson re: PNC freeze on bank account.	.30
6/27/24	DKW	Two (2) teleconferences with client re: resolution of freeze on PNC bank account.	.30
6/27/24	DKW	Emails to/from re: freeze on PNC bank account.	.20
6/28/24	DKW	Emails to/from R. Cain re: PNC bank account issues.	.30
6/28/24	DKW	Telephone conference with client re: PNC bank account issues.	.20
7/01/24	DKW	Drafting of Letter of Direction to Kuma's Indy re: royalty payments.	.40
7/01/24	DKW	Email to client and J. Hiltz re: Laduzinsky letter of director.	.10