

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

In re: )  
 ) Case No. 23-14996  
Global Sourcing Connection, Ltd., )  
 ) Chapter 11  
Debtor(s). )  
 ) Judge Timothy A. Barnes

FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER  
AWARDING TO LEAF, DAHL AND COMPANY, LTD, ACCOUNTANTS FOR GLOBAL  
SOURCING CONNECTION, LTD FOR ALLOWANCE AND PAYMENT OF INTERIM  
AND FINAL COMPENSATION AND REIMBURSEMENT OF EXPENSES

TOTAL FEES REQUESTED:	\$4,200.00	TOTAL COSTS REQUESTED:	\$ 0.00
TOTAL FEES REDUCED:	\$434.25	TOTAL COSTS REDUCED:	\$ 0.00
TOTAL FEES ALLOWED:	\$3,765.75	TOTAL COSTS ALLOWED:	\$ 0.00

TOTAL FEES AND COSTS ALLOWED: \$3,765.75

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) Insufficient Description – TOTAL of disallowed amounts: \$177.50

The Court denies the allowance of compensation for the indicated task(s) as the description of each task fails to identify in a reasonable manner the service rendered. *In re Pettibone*, 74 B.R. 293, 301 (Bankr. N.D. Ill. 1987) (Schmetterer, J.) (“A proper fee application must list each activity, its date, the attorney who performed the work, a description of the nature and substance of the work performed, and the time spent on the work. [Citation omitted]. Records which give no explanation of the activities performed are not compensable.”); *In re Wildman*, 72 B.R. 700, 708-09 (Bankr. N.D. Ill. 1987) (Schmetterer, J.) (same).

(2) Improper Time Increments for Billing – TOTAL of disallowed amounts: \$164.25

The court may impose a ten percent penalty for using improper time increments for billing. “Professional persons . . . cannot, in all honesty and reasonableness, charge their clients for increments in excess of one-tenth of an hour.” *In re Wildman*, 72 B.R. 700, 726 (Bankr. N.D. Ill. 1987) (Schmetterer, J.). This penalty will be imposed where time increments larger than one-tenth of an hour are being used. For example, applicants who bill time using quarter-hour increments risk the ten percent penalty.

(3) Duplication of Services – TOTAL of disallowed amounts: \$92.50

The Court denies the allowance of compensation for services that duplicate those of another professional or paraprofessional. *See* 11 U.S.C. § 330(a)(4)(A)(i). Reduction in fees is warranted if multiple attorneys from the same firm appear in court on a motion or argument or for a conference, unless counsel adequately demonstrates that each attorney present contributed in some meaningful way. *In re Pettibone*, 74 B.R. 293, 307 (Bankr. N.D. Ill. 1987) (Schmetterer, J.) (“A debtor’s estate should not bear the burden of duplication of services. If found in the record, such duplication shall be disallowed by the court as unnecessary.”). It is also an accepted principle that generally no more than one attorney may bill for time spent in an intra-office conference or meeting absent an adequate explanation. *See In re Adventist Living Ctrs., Inc.*, 137 B.R. 701, 716 (Bankr. N.D. Ill. 1991) (Sonderby, J.); *In re Pettibone*, 74 B.R. at 303; *But see In re MEP Infrastructure Sols., Inc.*, 654 B.R. 922, 925 (Bankr. N.D. Ill. 2023) (Goldgar, J.) (incorrectly citing *In re Stainless Sales Corp.*, Case No. 17 B 3148, 2017 WL 2829675, at \*2 (Bankr. N.D. Ill. June 27, 2017) (Barnes, J.) for the proposition that intra-office meetings between multiple lawyers are never compensable when *Stainless* cites to *Pettibone* for the foregoing—that an application must “adequately demonstrate[] that each attorney present contributed in some meaningful way” and thus satisfy 11 U.S.C. § 330(a)(3)(D) by demonstrating that the meeting is “necessary” or “beneficial” and must have taken a “reasonable amount of time.”).

Dated: September 25, 2024



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Timothy A. Barnes, Judge  
United States Bankruptcy Court

GLOBAL SOURCING CONNECTION LTD

YEAR 2024

DATE	STAFF	TIME HOURS				Work
1-Feb	JND	0.50				MISC. CORRESPONDENCE RE INFO AND OTHER RELATED BANKRUPTCY MATTERS 2/29/24 (1) Insufficient Description
8-Feb	JND	0.50				CONFERENCE CALL W/BANKRUPTCY ATTY & JA RE VARIOUS ACCOUNTING AND TAX MATTERS 2/29/24
2-May	JND	0.75				MISC. CORRESPONDENCE RE SUBPOENA'S RECEIVED 12/31/24 (2) Improper Time Increments for Billing
15-May	JND	0.50				PREP VARIOUS SCHEDULES RE LOANS MADE TO ENTITY BY ARENSONS FOR BANKRUPTCY & PRELIM 2023 YE WORK 12/31/24
10-Jun	JND	0.50				MISC. ACCOUNTING AND PRELIMINARY 2023 YE ACCOUNTING 12/31/23
25-Jun	JND	0.50				RESPOND TO SUMMONS REQUESTS FROM ATTORNEYS RE GSC LEASE LAWSUIT 12/31/24
9-Jul	JND	0.75				MISC. ACCOUNTING AND PRELIMINARY 2023 YE ACCOUNTING 12/31/23 (2)
4-Aug	JND	0.50	4.50	335.00	1,507.50	CONF CALL W/ MA & JA RE STATUS OF 2023 YE ACCOUNTING & BANKRUPTCY ISSUE 12/31/2023
6-Feb	NB	0.25				RESEARCH AND RESPOND TO EMAILS 2/29/24 (2)
8-Feb	NB	0.50				PROCESS P/R, DOWNLOAD P/R REPORTS 2/29/24
22-Feb	NB	0.50				PROCESS P/R 2/29/24
11-Mar	NB	0.50				PROCESS P/R, P/R CORRESPONDENCE 3/31/24
25-Mar	NB	0.50				PROCESS & RESPOND TO EMAILS, T/C W/JENNIFER, PROCESS P/R 3/31/24
9-Apr	NB	0.50				PROCESS P/R 4/30/24
24-Apr	NB	0.50				PROCESS P/R 4/30/24 (3) Duplication of Services
2-May	NB	0.50				SUMMONS SERVED 4/30/24
9-May	NB	0.75				PROCESS P/R 5/31/24 (2)
13-May	NB	0.50				DISCUSS & GATHER INFO FOR SUMMONS 5/31/24
14-May	NB	0.75				REVIEW BOTH QB VERSIONS AND INFO IN Q DRIVE 12/31/23 (2)
15-May	NB	0.50				SEND INFO THRU DROPBOX 5/31/24
10-May	NB	0.75				REVIEW Q DRIVE AND QB ONLINE FOR 2023 INFO, TALK TO BARB 12/31/23 (2)
23-May	NB	1.25				PROCESS P/R, 2023 INCOME - CASH BASIS 5/31/24 (2)
29-May	NB	0.50				P/R INFORMATION FOR JENNIFER 5/31/24
10-Jun	NB	0.50				PROCESS P/R, P/R CORRESPONDENCE 6/30/24
24-Jun	NB	0.50				PROCESS P/R 6/30/24
25-Jun	NB	0.75				GATHER INFO AND SUBMIT WC AUDIT 6/30/24 (2)
22-Jul	NB	0.50				REVIEW INFO FOR LIBERTY MUTUAL AUDIT & SUBMIT 7/31/2024
25-Jul	NB	0.75				PROCESS PAYROLL, REVIEW QB 7/31/2024 (2)
8-Aug	NB	0.50				PROCESS P/R 8/31/24
20-Aug	NB	1.00				REVIEW QB & 2023 ACTIVITY 12/31/2023
26-Aug	NB	0.50				PROCESS P/R 8/30/24
27-Aug	NB	0.50				PAYROLL CORRESPONDENCE
9-Jul	NB	0.75	15.00	185.00	2,775.00	PROCESS PAYROLL PTO ISSUES 7/31/2024 (2)
26-Mar	NCE	0.50	0.50	225.00	112.50	FILED WA ANNUAL REPORT 12/31/24
		20.00	20.00		4,395.00	
					(195.00)	Less: Allowance
					4,200.00	