

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

---

In re:	:	Chapter 7
	:	
POWHATAN ENERGY FUND, LLC,	:	Case No. 22-10142 (KBO)
	:	
Debtor.	:	<b>Hearing Date: To be heard with TFR</b>
	:	<b>Obj. Deadline: TBD</b>

---

**FIRST AND FINAL APPLICATION OF GIULIANO MILLER  
AND COMPANY, LLC FOR ALLOWANCE OF COMPENSATION  
AND REIMBURSEMENT OF EXPENSES AS ACCOUNTANTS  
AND FINANCIAL ADVISORS TO THE CHAPTER 7 TRUSTEE FOR  
THE PERIOD MARCH 1, 2024 THROUGH NOVEMBER 14, 2024**

Name of Applicant:	<u>Giuliano Miller &amp; Company, LLC</u>
Authorized to Provide Professional Services to:	<u>David W. Carickhoff, Chapter 7 Trustee</u>
Date Appointed:	<u>June 28, 2024, effective as of March 1, 2024</u>
Period for which First & Final Compensation and reimbursement is sought:	<u>March 1, 2024 through November 14, 2024</u>
Amount of compensation sought as actual, reasonable and necessary:	<u>\$ 8,501.50</u>
Amount of expense reimbursement sought as actual, reasonable and necessary:	<u>\$ 36.25</u>
This is a: <input type="checkbox"/> interim <input checked="" type="checkbox"/> final application	

*Fee application preparation totaled \$390.00 or 4.6% of the total fees.*

Prior Fee Applications: None.

**ATTACHMENT B – LOCAL FORM 102/RULE 2016-2  
 COMPENSATION BY PROJECT CATEGORY FOR THE PERIOD  
MARCH 1, 2024 THROUGH NOVEMBER 14, 2024**

<b>PROJECT CATEGORY</b>	<b>TOTAL HOURS</b>	<b>GROSS FEES (\$)</b>
<b>1. Case Background &amp; Administration</b> – Review of petition, docket, and other case background information.	1.5	975.00
<b>2. Fee Applications</b> – Prepare firm’s employment and fee applications and motions to employ.	0.6	390.00
<b>3. Tax Preparation and Services</b> – Review and respond to various tax notices (including income, payroll, sales and use), preparing and filing returns when necessary.	12.1	7,136.50
<b>Total:</b>	14.2	\$8,501.50

**ATTACHMENT B – LOCAL FORM 102/RULE 2016-2  
 COMPENSATION BY PROFESSIONAL  
MARCH 1, 2024 THROUGH NOVEMBER 14, 2024**

<b>Name of Professional</b>	<b>Position of Applicant/ Certifications</b>	<b>BS/BA Degree</b>	<b>Total Hours Billed</b>	<b>Hourly Rate (\$)</b>	<b>Amount (\$)</b>
Alfred T. Giuliano	Member CPA, CIRA, CFE, CDBV	1978	0.3	825	247.50
Donna M. Miller	Manager CPA, CIRA, MBA, CDBV	1980	2.5	650	1,625.00
Robert L. Edwards	Manager CIRA	1980	0.4	650	260.00
Michael G. Infanti	Senior Staff CPA, CIRA, CFE, CDBV	2003	10.2	595	6,069.00
Marc S. Giuliano	IT Staff	1984	0.8	375	300.00
<b>Totals:</b>			<b>14.2</b>	<b>-</b>	<b>\$8,501.50</b>

**ATTACHMENT B – LOCAL FORM 102/RULE 2016-2  
EXPENSE SUMMARY FOR THE PERIOD  
MARCH 1, 2024 THROUGH NOVEMBER 14, 2024**

<b>EXPENSE CATEGORY:</b>	<b>SERVICES PROVIDER:</b>	<b>TOTAL EXPENSES:</b>
Postage/Certified Mail		10.35
In-House Reproduction (\$.10 per page)	259 copies @ \$.10/ page	25.90
<b>Total:</b>		<b>\$36.25</b>

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

---

In re:	:	Chapter 7
	:	
POWHATAN ENERGY FUND, LLC,	:	Case No. 22-10142 (KBO)
	:	
Debtor.	:	<b>Hearing Date: To be heard with TFR</b>
	:	<b>Obj. Deadline: TBD</b>

---

**FIRST AND FINAL APPLICATION OF GIULIANO MILLER  
AND COMPANY, LLC FOR ALLOWANCE OF COMPENSATION  
AND REIMBURSEMENT OF EXPENSES AS ACCOUNTANTS  
AND FINANCIAL ADVISORS TO THE CHAPTER 7 TRUSTEE FOR  
THE PERIOD MARCH 1, 2024 THROUGH NOVEMBER 14, 2024**

Pursuant to Sections 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Del. Bankr. LR 2016–2, Giuliano Miller and Company, LLC (“GMCO”), files this Application for an Order Granting First and Final Compensation and Reimbursement of Expenses (the “Application”) for services rendered as accountants and financial advisors for David W. Carickhoff, Chapter 7 Trustee (the “Trustee”), for the period March 1, 2024 Through November 14, 2024 (“Application Period”) and, in support thereof, states:

**Jurisdiction**

1. This Court has jurisdiction to hear this matter pursuant to 28 U.S.C. §§157 and 1334. The statutory basis for the relief sought herein are 11 U.S.C. §§328, 330 and 331, Bankruptcy Rule 2016.

**Background**

1. On February 16, 2022 (the “Petition Date”), a voluntary petition for relief was filed by the Debtor under chapter 7 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the “Court”).

2. On February 17, 2022, David W. Carickhoff was appointed as chapter 7 trustee of the Debtor’s estate (the “Chapter 7 Trustee”) pursuant to section 701(a) of the Bankruptcy Code.

3. On May 31, 2024, the Application to Employ and Retain Giuliano Miller and Company, LLC as Accountants and Financial Advisors to the Chapter 7 Trustee, Effective as of March 1, 2024 was filed [Docket No. 21].

4. On June 28, 2024, the Court approved the retention and employment of GMCO, effective as of March 1, 2024 [Docket No. 23, “The Retention Order”]. The Retention Order authorizes GMCO to be compensated on an hourly basis and to be reimbursed for actual and necessary out-of-pocket expenses it incurred.

5. At all relevant times, GMCO has been a disinterested person as that term is defined in Section 101(14) of the Bankruptcy Code and has not represented nor held any interest adverse to the estate.

6. Except as noted above, no payments have heretofore been made or promised to GMCO for services rendered or to be rendered in any capacity whatsoever in connection with these cases. There is no agreement or understanding between GMCO and any other person other than among the members of GMCO for the sharing of compensation to be received for services rendered in this case.

7. The employees of GMCO who have rendered professional services in this case during the Application Period are included in Attachment B of this Application, which form is included directly behind the cover sheet of this application. In conformance with the employment application, the terms of GMCO's employment are as follows: GMCO charges accounting fees on an hourly basis at its normal and customary hourly rates, which are set in accordance with each accountant's position, seniority and expertise. For each professional, years of professional experience, hourly rate and total hours of service rendered are detailed in Attachment B of this Application.

8. During the period covered by this application, GMCO provided accounting and financial advisory services to the Trustee in connection with the estate of the Debtor. The services performed by GMCO on behalf of the Trustee include, without limitation, the following:

- a. Prepared tax trial balances for the years 2022 and 2023.
- b. Prepared the Form 1065 US Partnership Income for each year 2022 and 2023.
- c. The returns were separately reviewed.

9. The nature of the work performed by these persons is fully detailed in the billing entries kept by each accountant and paraprofessional. The detailed billing entries are attached hereto and made a part hereof as **Exhibit "A"**. In accordance with Local Rule 2016-2, a summary and breakdown by project category of the services performed is set forth in Attachment B located directly behind the coversheet of this application. The fees for travel time, have been reduced by one-half in accordance with Local Rule 2016-2, and this adjustment, is reflected in the net fees on Attachment B.

10. Applicant charged its normal hourly rates for work of this type. The reasonable value of the services rendered by the Applicant to the Trustee is \$8,501.50 (as reflected on the invoice, **Exhibit “A”**). In accordance with Local Rule 2016-2, a summary of actual and necessary expenses incurred by GMCO for the Application Period is also set forth in Attachment B. GMCO adjusted the copying costs to comport with the Court’s allowance of \$.10 per page.

11. In accordance with Local Rule 2016-2, GMCO certifies that this Application complies with the Local Rules. See Affidavit of Donna M. Miller attached hereto as **Exhibit “B”**.

**Relief Requested**

12. GMCO seeks first and final allowance and payment of \$8,501.50 in fees and reimbursement of \$36.25 in actual expenses for the period March 1, 2024 through November 14, 2024.

13. Pursuant to Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by GMCO for its accounting fees and costs is fair and reasonable given (a) the complexity of the case; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under this title. See 11 U.S.C. § 330. Furthermore, the request for reimbursement of expenses is for disbursements made by GMCO.

14. GMCO hereby certifies that this Fee Application complies with Del. Bankr. LR 2016-2.

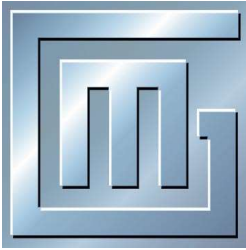


WHEREFORE, GMCO respectfully requests that the Court enter the Order submitted herewith granting GMCO, for the period March 1, 2024 through November 14, 2024, a first and final allowance of \$8,501.50 as compensation for actual and necessary accounting services rendered, and \$36.25 for reimbursement of actual expenses incurred, for a total of \$8,537.75 and grant such other and further relief as this Court may deem just and proper.

Giuliano Miller and Company, LLC

Dated: November 21, 2024

By: /s/ Donna M. Miller  
Donna M. Miller, Manager  
2301 E. Evesham Road  
Pavilion 800, Suite 210  
Voorhees, NJ 08043



## Giuliano Miller & Company, LLC

Pavillion 800, Suite 210

2301 E. Evesham Road

Voorhees, NJ 08043

Phone: 856-767-3000 Fax: 856-767-3500

Powhatan Energy Fund, LLC  
 c/o David W. Carickhoff, Chapter 7 Trustee  
 Chipman Brown Cicero & Cole, LLP  
 1313 N. market Street, Suite 5400  
 Wilmington, DE 19801

*Invoice #:* 27691  
*Date:* 11/14/2024  
*Due Date:* 12/14/2024  
*Client ID:* 20591

Please return top portion with remittance.

Amount Enclosed \$ \_\_\_\_\_

For professional service rendered as follows:

### 951 1 Case Background/Administration

<u>Date</u>	<u>Description</u>	<u>Staff</u>	<u>Hours</u>	<u>Amount</u>
5/15/24	emails to/from SSH and counsel re: appointment documents	DMM	0.30	195.00
5/15/24	review for prior documents prepared	DMM	0.20	130.00
5/20/24	reply re: appointment and follow up with ATG re: resolution	DMM	0.10	65.00
5/31/24	review appointment documents and emails to counsel	DMM	0.80	520.00
6/28/24	email from/to trustee re: appointment order	DMM	0.10	65.00
Subtotal			<b>1.50</b>	<b>\$975.00</b>

### 955 5 Fee Applications

<u>Date</u>	<u>Description</u>	<u>Staff</u>	<u>Hours</u>	<u>Amount</u>
5/14/24	prepare fee application	DMM	0.60	390.00
Subtotal			<b>0.60</b>	<b>\$390.00</b>

### 962 12 Tax Preparation and Services

<u>Date</u>	<u>Description</u>	<u>Staff</u>	<u>Hours</u>	<u>Amount</u>
3/1/24	Phone call with David Carickhoff regarding status of tax returns and items needed for 2023 return.	MGI	0.20	119.00
3/6/24	Create Trial Balance for 2022. Create template for 2022 return.	MGI	2.40	1428.00
3/7/24	Prepare 2022 Form 1065 for Powhatan	MGI	1.80	1071.00
3/7/24	Prepare 2023 Form 1065 for Powhatan	MGI	1.30	773.50
3/7/24	File Extension for 2023 Partnership return.	MGI	0.20	119.00
3/10/24	Update tracking report for tax return requirements per Donna Miller request.	MGI	0.20	119.00
3/13/24	Review processing questions. Revise 2023 return per review.	MGI	0.60	357.00
3/25/24	Review 2022 and 2023 1065's	ATG	0.30	247.50
3/25/24	Final review / processing of 2023 return. Prepare for ATG review.	MGI	0.90	535.50
3/26/24	Meet with Marc Giuliano and ATG to obtain approval for 2022 / 2023 return and Process Return	MGI	1.50	892.50

Giuliano Miller &amp; Company, LLC

Invoice #: 27691  
Client ID: 20591

Date	Description	Staff	Hours	Amount
3/27/24	Prepare final review of exhibits and compliance of 2022 1065 tax returns for D Carickhoff per MGI request	MSG	0.40	150.00
3/27/24	Prepare final review of exhibits and compliance of 2023 final 1065 tax returns for D Carickhoff per MGI request	MSG	0.40	150.00
5/14/24	provide DMM with status re: tax returns.	MGI	0.30	178.50
5/14/24	review for tax return completion and email MGI	DMM	0.20	130.00
10/29/24	Emails from Rosanne D on IRS tax notice Powhatan.	RLE	0.20	130.00
10/29/24	Emails from//to Rosanne D on IRS tax notice	RLE	0.20	130.00
10/31/24	Draft response to IRS notice.	MGI	0.60	357.00
11/5/24	Send response to tax notice.	MGI	0.20	119.00
11/13/24	emails to/from MGI re: tax notice and tax status of case	DMM	0.20	130.00
	Subtotal		<b>12.10</b>	<b>\$7,136.50</b>
	FEES TOTAL		14.20	\$8,501.50

## 7011 Copies

Date	Description	Staff	Hours	Amount
3/31/24	228 copies @ .10 each	ALL		22.80
5/14/24	31 copies @ .10 each	ALL		3.10
	Subtotal			<b>\$25.90</b>

## 7030 Postage/Certified Mail

Date	Description	Staff	Hours	Amount
3/27/24	Postage for 2022, 2023 final returns to Trustee.	ALL		10.35
	Subtotal			<b>\$10.35</b>
	EXPENSES TOTAL			\$36.25

Invoice Total **\$8,537.75**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:	:	Chapter 7
POWHATAN ENERGY FUND, LLC,	:	Case No. 22-10142 (KBO)
Debtor.	:	

**CERTIFICATION OF DONNA M. MILLER**

**DONNA M. MILLER**, and being duly sworn according to law, deposes and says as follows:

1. I am an employee in the firm of Giuliano Miller and Company, LLC ("GMCO") which has served as accountants and financial advisors to David W. Carickhoff, Chapter 7 Trustee of the estate of Powhatan Energy Fund, LLC (the "Debtor") in the above captioned chapter 7 case.
2. I have read the foregoing Motion of GMCO for allowance of compensation and reimbursement of expenses and know the contents thereof and that the same are true and correct, to the best of my knowledge, information and belief.
3. There is no agreement or understanding between GMCO and any other person for a division of compensation as accountants to the Chapter 7 Trustee.
4. No division prohibited by the Bankruptcy Code will be made by GMCO.
5. No agreement prohibited by Title 18, Section 155 has been made.
6. I have reviewed the requirements of Local Rule 2016-2. The foregoing Motion complies with this rule.

Dated: November 21, 2024

/s/ Donna M. Miller  
Donna M. Miller, CPA

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

---

In re:	:	Chapter 7
	:	
POWHATAN ENERGY FUND, LLC,	:	Case No. 22-10142 (KBO)
	:	
Debtor.	:	

---

**ORDER GRANTING FIRST AND FINAL APPLICATION OF  
GIULIANO MILLER AND COMPANY, LLC FOR ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES AS  
ACCOUNTANTS AND FINANCIAL ADVISORS TO THE CHAPTER 7  
TRUSTEE FOR THE PERIOD MARCH 1, 2024 THROUGH NOVEMBER 14, 2024**

Giuliano Miller and Company, LLC (“GMCO”), Accountants and Financial Advisors to David W. Carickhoff, Chapter 7 Trustee for the estate of Powhatan Energy Fund, LLC (the “Debtor”), having filed its First and Final Application for an Order Allowing Compensation and Reimbursement of Expenses (the “Application”) for services rendered as Accountants and Financial Advisors for David W. Carickhoff, the Chapter 7 Trustee (the “Trustee”) for the period March 1, 2024 through November 14, 2024 (the “Final Period”), and the Court having reviewed the Application; and the Court finding that: (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; (b) notice of the Application, and any hearing on the Application, was adequate and proper under the circumstances; and (c) all persons with standing have been afforded the opportunity to be heard on the Application; and after due deliberation and for other and good cause:

**IT IS HEREBY ORDERED THAT:**

1. The Application is GRANTED.

2. GMCO be and hereby is awarded final compensation of fees for the final period in the amount of \$8,501.50 and final reimbursement of expenses in the amount of \$36.25, for a total of \$8,537.75.

3. Any unpaid amounts awarded shall be paid pursuant to the Order of Distribution in connection with the Trustee's Final Report.