**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
Shelby Division**

In re: **Maple Ridge Property Owners Association, Inc.**, Debtor.	Case Number: 25-40271 Chapter 11, Subchapter V

**DEBTOR'S *EX PARTE* APPLICATION TO EMPLOY
JOANNE POWELL, CPA, PA AS THE PUBLIC ACCOUNTANT FOR THE DEBTOR
AND FOR APPROVAL OF FLAT FEE COMPENSATION**

NOW COMES Maple Ridge Property Owners Association, Inc., the above-captioned debtor and debtor-in-possession (the "Debtor"), by and through counsel, which—pursuant to 11 U.S.C. § 327, Rules 2014 and 2016 of the Federal Rules of Civil Procedure (the "Bankruptcy Rules"), and Rule 9013-1(f)(8) of the Rules of Practice and Procedure of the United States Bankruptcy Court for the Western District of North Carolina (the "Local Rules")—files this application (this "Application") for entry of an *ex parte* order authorizing the Debtor to retain Joanne Powell, CPA, PA ("Accountant") to prepare 2025 and 2026 federal and state income tax returns and provide audit services and to approve compensation for such services of $6,400 annually as outlined in the engagement letter attached hereto as **Exhibit A** (the "Engagement Agreement"). In support of the Application, Debtor submits the *Declaration of Joanne Powell in Support of Debtor's Application to Employ Joanne Powell, CPA, PA as the Public Accountant for the Debtor*, attached hereto as **Exhibit B** (the "Powell Declaration"), and respectfully states as follows.

JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334(a). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and (M) in that it concerns the administration of the estate and use of property of the estate.

2. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory predicates for the relief requested herein is 11 U.S.C. §§ 327, 328 and 330, Bankruptcy Rules 2014 and 2016 and Local Rule 9013-1(f)(8).

BACKGROUND

4. On November 25, 2025 (the "Petition Date"), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "Chapter 11 Case") and has elected to proceed under Subchapter V of Chapter 11 of the Bankruptcy Code. Debtor is operating its business and managing its affairs as debtor in possession pursuant to section 1184 of the Bankruptcy Code. No official committee has been appointed in the Chapter 11 Case and no request has been made for removal of Debtor as debtor in possession.

5. Debtor is operating its business and managing its affairs as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

RELIEF REQUESTED

6. By this Application, Debtor seeks authorization to retain and employ the Accountant as its certified public accountant for tax preparation and audit purposes, effective as of the Petition Date, pursuant to sections 327, 328, and 330 of the Bankruptcy Code and Bankruptcy Rule 2014, to continue performing the Services (as defined below) during the pendency of the Chapter 11 Case, pursuant to the terms of the Engagement Agreement. Further, Debtor seeks authority to compensate Accountant in the amount of $6,400 annually for such Services.

7. Debtor believes that it is in the best interest of its estate to retain the Accountant as its certified public accountant in this Chapter 11 Case. The Accountant was employed by the Debtor prepetition to provide various tax and accounting services, including preparation of federal and state tax returns as well as auditing the Debtor's various financial statements (collectively, the "Services"). Debtor seeks to retain and employ the Accountant pursuant to 11 U.S.C. § 327 to continue to perform the Services in accordance with past practice as set forth herein.

ACCOUNTANT'S QUALIFICATIONS

9. Prior to the Petition Date, Debtor employed the Accountant to perform the Services. The Accountant has provided these Services to the Debtor for the past several years, endowing the Accountant with intimate knowledge of the Debtor's business and historical operations and financial data.

10. The Accountant is qualified to provide financial and accounting services to the public. The Accountant has prepared Debtor's tax returns previously and has assisted the Debtor in completing the financial statements, including by performing audits. In other words, the Accountant is familiar with Debtor's business and affairs and is best positioned to assist the Debtor in auditing the Debtor's financial statements going forward and preparing this year's (and, if necessary, any future years') tax returns.

SERVICES TO BE PROVIDED

11. Debtor seeks to retain the Accountant to render general public accounting Services throughout its Chapter 11 Case, as more particularly set forth in the Engagement Agreement, including but not limited to auditing the Debtor's various financial statements (including annual balance sheets and related statements of revenue, expenses and changes in fund balance and cash

flows) as well as preparing the Debtor's federal and state tax returns.[1] The Accountant will provide these Services in accordance with its past practice and, as set forth in the Engagement Agreement, on the same—or substantially similar—terms as it provided the Services to the Debtor prior to the Petition Date.

12. The Services are necessary for the Debtor to remain in compliance with its obligations under the Bankruptcy Code and in accordance with law and are in the best interest of the estate to continue.

PROFESSIONAL COMPENSATION

13. Subject to the Court's approval, in exchange for the provision of the Services and as set forth in the Engagement Agreement, Debtor has agreed to compensate the Accountant by an up-front, lump sum payment of $6,400 per year (the "Annual Payment"), as well as the reimbursement of actual, necessary, and documented expenses in connection therewith (such costs, the "Expenses"). Debtor seeks permission to make the Annual Payment as a flat fee to the Accountant as well as to reimburse up to $250 of Expenses, as part of the Accountant's retention.

14. Given the structure of the Accountant's compensation proposed in the Engagement Agreement, Debtor requests that the Accountant be excused from having to submit fee applications under sections 330 and 331 of the Bankruptcy Code, notwithstanding its retention under section 327(a) thereof. Debtor requests authority to make the Annual Payment and reimburse the Accountant for up to $250 of Expenses without submission of a further fee application. If the Accountant's Expenses exceed $250, Debtor and the Accountant will submit an itemized list of such expenses to the Bankruptcy Administrator and Subchapter V Trustee (collectively,

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[1] As set forth in more detail in the Engagement Agreement, the Services may be expanded only upon the execution of an additional engagement agreement, at which time, Debtor would file a supplement to this Application detailing such additional services and tasks. Such services may include assisting in investigations and audits by taxing authorities.

the "Notice Parties"). If any of the Notice Parties provides written notice of its objection to the proposed payment of additional Expenses, the Debtor shall not render any payment with respect to such contested Expenses until the resolution of such objection. Upon the receipt of any such objection, the parties shall confer regarding a consensual resolution thereof, and if they are unable to reach such a resolution, the Debtor shall notice the requested reimbursement of the additional Expenses for the next hearing date before the Court.

15. Debtor believes that the proposed compensation structure for the Accountant is fair and reasonable given the scope of Services to be provided and is comparable to the services provided by similar professionals. The proposed compensation outlined herein is consistent with the Accountant's normal and customary compensation structure and practices for clients of comparable size and complexity to the Debtor's situation—both inside and outside of bankruptcy and authorized by Section 328 of the Bankruptcy Code. Accordingly, Debtor believes the compensation is reasonable under section 330(a)(3) of the Bankruptcy Code.

16. The Accountant has neither shared nor agreed to share any of its compensation from the Debtor with any other person. No promises have been received by the Accountant as to compensation in connection with this Chapter 11 Case, other than as set forth in the Engagement Agreement.

DISINTERESTEDNESS

17. To the best of Debtor's knowledge, the Accountant does not hold or represent an interest adverse to Debtor's estate.

18. To the best of Debtor's knowledge, in reliance upon the disclosures made in the Powell Declaration (which is incorporated herein by reference), the Accountant is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code in that the Accountant, its partners, counsel, and associates:

a. are not creditors, equity security holders, or insiders of Debtor;

b. are not, and were not within two years of the Petition Date, directors, officers, or employees of Debtor; and

c. do not have an interest materially adverse to the interests of Debtor's estate or of any class of Debtor's creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, Debtor, or for any other reason.

19. The Accountant has reviewed its records to determine whether it has any relationship with the Debtor's creditors and other parties-in-interest. To the best of the Accountant's knowledge, it neither holds nor represents an interest materially adverse to the Debtor's estate nor has any connection to Debtor, its creditors, or related parties with respect to any matter for which the Accountant will be employed. The Accountant may have relationships with certain of the creditors and vendors in this Chapter 11 Case; however, given the nature of the Services, such relationships would not adversely impact the Accountant's ability to perform the Services, nor does it create any conflict of interest with respect to its proposed retention in the Chapter 11 Case.

20. The Powell Declaration describes the relationships that the Accountant has or had with creditors of Debtor and other interested parties. To the best of Debtor's knowledge, and except as disclosed herein and in the Powell Declaration, the Accountant has not represented Debtor, its creditors, or any other parties in-interest, or their respective attorneys, in any matter relating to Debtor or its estate.

AUTHORITY FOR RELIEF

21. Section 327(a) of the Bankruptcy Code authorizes a debtor in possession, with the court's approval, to "employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor in possession] in carrying out the [debtor in

possession's] duties under this title." 11 U.S.C. § 327(a). Moreover, section 1107(b) elaborates upon sections 101(14) and 327(a) of the Bankruptcy Code in cases under chapter 11 by explaining that "a person is not disqualified for employment under section 327 of [the Bankruptcy Code] by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case." 11 U.S.C. § 1107(b).

22. Bankruptcy Rule 2014(a) requires that an application for retention include:

> Specific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014(a).

23. Section 328 of the Bankruptcy Code authorizes a professional person to be employed "on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis." 11 U.S.C. § 328(a). Debtor requests approval of the employment of the Accountant effective as of the Petition Date for the Services described herein.

24. Debtor believes that employing the Accountant as Debtor's accountant is in the best interests of creditors and the estate because the firm's familiarity with Debtor's books and records will lend efficiency to the work, keeping costs down. For the reasons stated above and in the Powell Declaration, the retention of the Accountant as its public accountant, as described herein, is warranted. Accordingly, the retention of the Accountant as its public accountant should be approved.

NO PRIOR REQUEST

25. No prior request for the relief sought in this Application has been made to this Court or any other court.

NOTICE

26. Upon entry of an *ex parte* order on Debtor's Application, Debtor will provide notice thereof pursuant to Local Rule 9013-1(f)(8). Further notice of this Application will be made to the Bankruptcy Administrator and the Subchapter V trustee via electronic service.

CONCLUSION

WHEREFORE, the Debtor prays that the Court enter an order, substantially in the form filed contemporaneously herewith, (1) authorizing the Debtor to employ the Accountant in this case pursuant to the terms and conditions contained in the Engagement Agreement; (2) authorizing the Debtor to pay the Annual Payment and Expenses to the Accountant; and providing such other relief as is just and proper.

[Remainder of Page Left Intentionally Blank.]

Date: March 4, 2026

Respectfully submitted:

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Attorneys for the Debtor and Debtor-in-Possession

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Certified Public Accountant

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July 9, 2024

To the Board of Directors and Management of
Maple Ridge Property Association, Inc.
c/o Wyndham Vacation Ownership
6277 Sea Harbor Drive
Orlando, FL 32821

Dear Board of Directors and Wyndham Management:

We are pleased to confirm our understanding of the services we are to provide for Maple Ridge Property Association, Inc. for the year ended December 31, 2024. We will provide the same services for each year ended December 31, 2025 and December 31, 2026.

Audit Scope and Objectives

We will audit the financial statements of Maple Ridge Property Association, Inc., which comprise the balance sheet as of December 31, 2024, and the related statement of revenues, expenses and changes in fund balances, cash flows for the year then ended, and the disclosures to the financial statements. The financial statements will include supplementary information about future major repairs and replacements required by the Financial Accounting Standards Board (FASB). Although we will apply certain limited procedures with respect to the required supplementary information, we will not audit the information and will not express an opinion on it.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Association or to acts by management or employees acting on behalf of the Association.

EXHIBIT A

Auditor's Responsibilities for the Audit of the Financial Statements - continued

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Association and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Management override of controls.
2. Accounts receivable and revenue recognition are presumed to be significant risks. We will address these risks during our audit procedures and evaluate any unusual transactions to these accounts.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of certain assets and liabilities by correspondence with selected owners, customers, creditors, and financial institutions. Our procedures will not determine whether the funds designated for future major repairs and replacements are adequate to meet such future costs because such a determination is outside the scope of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Other Services

We will prepare the Association's federal and state income tax return for the year ended December 31, 2024, December 31, 2025 and December 31, 2026 for the Internal Revenue Service and state of North Carolina based on information provided by management. We will also assist in the preparation of the financial statements of Maple Ridge Property Association, Inc. in conformity with U.S. generally accepted accounting principles based on the information provided by management.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

EXHIBIT A

Other Services - continued

You agree to assume all management responsibilities for the tax services, financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Association from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Association involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Association received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Association complies with applicable laws and regulations. You are responsible for the preparation of the required supplementary information about future major repairs and replacements. You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. You are required to disclose the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or were available to be issued. You agree that you will not date the subsequent event disclosure earlier than the date of your management representation letter.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, receivables, other confirmations and audit schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the

Engagement Administration, Fees, and Other - continued

work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Joanne Powell, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for the audit and other services and the preparation of the tax returns will be $6,400 for each year ended December 31, 2024, December 31, 2025, and December 31, 2026.

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. We normally are able to obtain any bank confirmations by direct mail or fax, however, if an electronic bank confirmation is necessary, you will also be billed an additional $40 for each. Our invoices for these fees will be rendered after testing and when the audit is complete and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended through the date of termination.

Reporting

We will issue a written report upon completion of our audit of Maple Ridge Property Association, Inc.'s financial statements. Our report will be addressed to management and the board of directors. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter paragraph, other-matter paragraph, or separate section to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Joanne Powell, CPA

Joanne Powell, CPA, PA

RESPONSE:

This letter correctly sets forth the understanding of Maple Ridge Property Association, Inc.

Governance signature: A Iglesias

Title: Board Secretary/Treasurer

Date: September 10, 2024

EXHIBIT A

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
Shelby Division

In re: **Maple Ridge Property Owners Association, Inc.**, Debtor.	Case Number: 25-40271 Chapter 11, Subchapter V

DECLARATION OF JOANNE POWELL IN SUPPORT OF DEBTOR'S APPLICATION TO EMPLOY JOANNE POWELL, CPA, PA AS THE PUBLIC ACCOUNTANT FOR THE DEBTOR

I, Joanne Powell, state under penalty of perjury as follows:

1. I am the principal of Joanne Powell, CPA, PA (the "Accountant"), a firm that provides tax, audit and accounting services to businesses. In that capacity, I am authorized to submit this verified statement in support of the *Application to Employ Joanne Powell, CPA, PA as the Public Accountant for Debtor* (the "Application") filed by Maple Ridge Property Owners Association, Inc. (the "Debtor").

2. If called upon to testify, I would testify competently to the facts contained in this Declaration. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge after due and appropriate inquiry, information supplied to me by other professionals or paraprofessionals employed by the Accountant, and/or my review of relevant documents. To the extent any information disclosed herein requires amendment or modification, as additional information becomes available to me or the Accountant, I will submit a supplemental declaration to this Court reflecting such additional information.

3. As set forth in the Application, the scope of professional services to be rendered to Debtor includes various tax and accounting services, including preparation of federal and state tax returns as well as auditing the Debtor's various financial statements (collectively, the "Services").

EXHIBIT B

4. The Accountant's prior connection with Debtor is limited to its work in previous years as Debtor's accountant in providing substantially similar Services. To the best of my knowledge, information and belief, the Accountant has no prior connections with Debtor's creditors or any other parties in interest or their respective attorneys or accountants, or the Bankruptcy Administrator or any person employed by the Bankruptcy Administrator with respect to the subject matter of Debtor's case.

5. Any connections that the Accountant may have had with Debtor's creditors or other parties in interest have been wholly unrelated to the matters for which the Accountant is being retained as accountant for the Debtor.

6. To the best of my knowledge, no professional of the Accountant has any personal or family relationship with any judge to which this case may be assigned.

7. Despite efforts to identify and disclose the connections that the Accountant has with parties in this case, the Accountant is unable to state with certainty that every client relationship or other connection has been disclosed. If the Accountant discovers additional information that requires disclosure, an attorney for Debtor will file a supplemental disclosure with the Court.

8. The Accountant has agreed to provide tax and audit services to Debtor according to the terms described in the Engagement Agreement, dated as of July 9, 2024 (the "Engagement Agreement").

9. In exchange for the provision of the Services and as set forth in the Engagement Agreement, the Accountant by an up-front, lump sum payment of $6,400 per year, as well as the potential for reimbursement of actual, necessary, and documented expenses in connection therewith (such costs, the "Expenses"). With respect to the Expenses, the Accountant will provide

EXHIBIT B

written itemization thereof to the Debtor, the Bankruptcy Administrator, and the Subchapter V Trustee as set forth in more detail in the Application.

I state under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Joanne Powell, CPA

Joanne Powell, CPA

EXHIBIT B