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Proposed Attorneys for Michael F. Thomson, Chapter 11 Trustee

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

In re:

THE FALLS EVENT CENTER LLC,

Debtor.

Bankr. Case No. 18-25116

Chapter 11

The Honorable R. Kimball Mosier

**APPLICATION OF MICHAEL F. THOMSON, CHAPTER 11 TRUSTEE, FOR
ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT OF
ROCKY MOUNTAIN ADVISORY, LLC AS ACCOUNTANTS FOR THE TRUSTEE**

Michael F. Thomson, the duly appointed Chapter 11 trustee of the bankruptcy estate of The Falls Event Center LLC (the "Trustee"), hereby applies to the Court for an order pursuant to 11 U.S.C. § 327 and Federal Rule of Bankruptcy Procedure 2014, authorizing him to employ and retain Rocky Mountain Advisory, LLC ("RMA") as accountants for the Trustee in this case with RMA's employment effective as of November 26, 2018, the date on which RMA first provided services to the Trustee. This application is accompanied by the Declaration of Gil A. Miller ("Miller"). In support of this application, the Trustee represents as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

1. On July 11, 2018, The Falls Event Center LLC (“The Falls” or “Debtor”) filed a voluntary petition in this Court under Chapter 11 of the Bankruptcy Code.

2. On November 1, 2018, the UST, the Debtor, and the Official Committee of Unsecured Creditors (the “Committee”) filed its stipulation for the appointment of a Chapter 11 trustee [Docket No. 183] (the “Stipulation”).

3. On November 1, 2018, the UST filed his motion to appoint a Chapter 11 Trustee and approve the Stipulation [Docket No. 184].

4. On November 14, 2018, the Court entered the order granting the Stipulation and directing the UST to appoint a qualified person to serve as Chapter 11 trustee for The Falls estate. [Docket No. 204].

5. On November 26, 2018, the UST appointed the Trustee as Chapter 11 trustee in this case.

6. On November 27, 2018, the Court entered an order approving the appointment of the Trustee as the Chapter 11 trustee of The Falls’ estate. [Docket No. 214].

**PRIOR RETENTION OF RMA BY THE DEBTOR AS
CHIEF RESTRUCTURING ADVISOR**

7. On August 30, 2018, the Debtor filed its application for an order authorizing the employment of RMA, acting through its principal, Miller, to serve as the Debtors' Chief Restructuring Advisor (the "CRA") [Docket No. 99].

8. On September 4, 2018, the Court entered its Order granting the application [Docket No. 109] and Miller has acted as CRA for the Debtor since that date.

RETENTION OF RMA BY THE TRUSTEE

9. The Trustee deems it prudent to employ RMA as accountants in this case pursuant to the terms set forth below, and RMA is willing to provide such services to the Trustee.

10. The Trustee has selected RMA to serve as accountants in this case based upon the extensive experience of RMA's accountants as certified public accountants, who offer a wide range of tax, forensic, and valuation services. Furthermore, RMA's professionals have substantial experience serving bankruptcy trustees and other court-appointed fiduciaries.

11. The Trustee believes that RMA is qualified and able to provide accounting services in this case in an efficient and timely manner and that the retention of RMA is in the best interests of the Debtor's creditors.

RMA'S QUALIFICATIONS

12. The Trustee has selected RMA to serve as its accountant based upon the extensive knowledge and experience of RMA's professionals, including its principal Miller, offering a wide array of restructuring, forensic accounting, and business consulting services. All of the RMA professionals, and especially its principal Miller, have substantial experience in serving a broad range of clients, including bankruptcy trustees and other court-appointed fiduciaries.

13. Furthermore, Miller and the other accountants with RMA who will perform services for the Trustee and the estate have been involved in numerous matters providing forensic accounting analysis and investigations. Miller will be the Trustee's primary contact on this matter. Miller has extensive background and training in bankruptcy matters, and has served numerous times as both a bankruptcy trustee and as an accountant and financial advisor for various bankruptcy debtors and trustees.

14. In addition to Miller, it is anticipated that the following RMA professionals will or may perform services for the Trustee: John H. Curtis, David Bateman, Matt H. Connors, Daniel L. Johnson, K. Luke Houston, Elizabeth D. Williams, Brock Sargent, Josh Gifford, and/or Jordan Colohan. Biographical information for each of these individuals can be found on the Rocky Mountain Advisory website at www.rockymountainadvisory.com. Other accountants and assistants at RMA may be used, if and when necessary.

15. The Trustee believes that RMA is well-qualified to serve as the accountant to the Trustee and the estate in an efficient and timely manner, and that RMA's retention would be in the best interest of creditors and the estate.

DISINTERESTEDNESS

16. To the best of the Trustee's knowledge, none of the principals or staff members of RMA have any financial interest or business connection with it or any officer, director, employee or member of the Debtor.

17. As set forth in the Miller Declaration, RMA confirms that it is not aware of any conflicts in connection with the Agreement, and further confirms the following: (a) to the best of its knowledge, neither RMA nor any of its principals has any undisclosed connection with the

Debtor, or any of its creditors or any party in interest, or its respective attorneys or accountants, or any other interest adverse to the estate, (b) to the best of its knowledge, neither RMA nor any of its principals has any direct or indirect relationship to, connection with, or interest in the Debtor, any of the Debtor's creditors, any other party in interest, any of their respective attorneys and accounts, the United States Trustee, or any person employed by the office of the United States Trustee, and (c) to the best of RMA's knowledge, RMA and its principals are disinterested persons as provided in sections 101(14) and 327 of the Bankruptcy Code, and do not represent or hold an undisclosed interest adverse to the interest of the Debtor or its estate.

18. Based on the foregoing, to the best of the Trustee's knowledge, RMA and its professionals, including Miller, are disinterested persons as provided in Sections 101, 327, and 328 of the Bankruptcy Code, and do not represent or hold an interest adverse to the interests of the estate.

SCOPE OF REPRESENTATION BY RMA

19. The services of accountants are necessary to enable the Trustee to execute his duties in this case. RMA may be required to render all or some of the following services to the Trustee:

- (a) Prepare, on behalf of the Trustee for the Debtor, all necessary monthly operating reports, accounting, tax, and auditing services;
- (b) Counsel the Trustee with regard to the Debtor's finances, monthly operating reports, payroll processing, accounting, auditing and tax consequences;
- (c) Provide the Trustee with advice, and prepare necessary documents on behalf of the Trustee as requested;
- (d) Perform all other necessary or requested accounting services as may be prompted by the needs of the Trustee in this case.

COMPENSATION

20. RMA will charge the estate for the time it spends completing the foregoing services at the regular hourly rates of its professionals.

21. The current hourly rates for RMA's professionals range from \$140 to \$395.

22. RMA will keep detailed and contemporaneous records of time for its services, and RMA will use the most economical and practical methods when incurring fees and expenses in relation to its services performed.

23. RMA will abide by the Bankruptcy Code and any Order this Court may enter in relation to its fee application. RMA will apply to the Court for allowance of any compensation and reimbursement in this case, and RMA understands that its compensation in this case is subject to the prior approval of the Court, after notice and hearing, in accordance with the provisions of the Bankruptcy Code, the Local Rules of this Court, the applicable guidelines issued by the Office of the United States Trustee, and any applicable Order of the Court.

24. RMA received an initial retainer totaling \$200,000 from the Debtor in connection with its employment as Chief Restructuring Advisor.

NOTICE

25. Notice of this Application has been given to the Office of the United States Trustee for this region and all parties who receive service upon electronic filing through the Court's CM/ECF system.

CONCLUSION

26. The Trustee believes it is in the best interests of the Debtor's estate that RMA be employed pursuant to the terms and provisions in this Application.

WHEREFORE, the Trustee respectfully requests that the Trustee be authorized, pursuant to 11 U.S.C. § 327(a), and in accordance with Rule 2014(a) of the Federal Rules of Bankruptcy Procedure, to employ RMA as Accountants for the Trustee.

DATED this 13th day of December, 2018.

/s/ Michael F. Thomson

Michael F. Thomson

Peggy Hunt

Nathan S. Seim

DORSEY & WHITNEY LLP

Attorneys for Chapter 11 Trustee

CERTIFICATE OF SERVICE, BY NOTICE OF ELECTRONIC FILING

I hereby certify that on the 13th day of December, 2018, I electronically filed the foregoing **APPLICATION OF MICHAEL F. THOMSON, CHAPTER 11 TRUSTEE, FOR ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT OF ROCKY MOUNTAIN ADVISORY, LLC AS ACCOUNTANTS FOR THE TRUSTEE** with the United States Bankruptcy Court for the District of Utah by using the CM/ECF system. I further certify that the parties of record in this case, as identified below, are registered CM/ECF users and will be served through the CM/ECF system.

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CERTIFICATE OF SERVICE – MAIL, OTHER

I hereby certify that on this 13th day of December, 2018 I caused to be served a true and correct copy of the foregoing **APPLICATION OF MICHAEL F. THOMSON, CHAPTER 11 TRUSTEE, FOR ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT OF**

ROCKY MOUNTAIN ADVISORY, LLC AS ACCOUNTANTS FOR THE TRUSTEE as follows:

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*/s/ Erin Johnson*_____