UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF NEW YORK

In Re:

INTERCO SYSTEMS, INC, **BK. NO. 93-20144**

Debtor. **DECISION & ORDER**

BACKGROUND

This case was commenced on January 26, 1993 by the filing of an involuntary petition. Thereafter, the Debtor voluntarily operated in Chapter 11 from April 5, 1993 until July 20, 1993, when, after evidentiary hearings conducted on June 18, 21 and 23 and July 9 and 14 of 1993, the Court granted the motion of the Unsecured Creditors Committee (the "Committee") to convert the case to a Chapter 7 case.

The Court has before it applications for compensation pursuant to Section 330 filed by: (1) Nixon, Hargrave, Devans & Doyle ("Nixon, Hargrave"), the attorneys for the Committee; (2) Leonard Relin, Esq. ("Attorney Relin"), special litigation counsel for the Debtor in connection with the evidentiary hearings on the Motion to Convert; (3) Elliott, Stern, Calabrese & Higgins ("Elliott, Stern"), the attorneys for the Debtor; (4) Cortland Brovitz & Co., P.C. ("Brovitz"), the accountants for the Committee and (5) Bonadio, Insero & Co. ("Bonadio, Insero"), the accountants for the Debtor.

The application of Nixon, Hargrave, dated October 22, 1993 and noticed for the filing of any objections on November 15, 1993, requests fees of $105,867.00 and disbursements of $6,557.79 for the period from May 11, 1993 through October 22, 1993. The application of Attorney Relin, dated August 3, 1993 and noticed for objections on August 11, 1993, requests fees of $16,975.00 for the period from June 17, 1993 through July 20, 1993. The application of Elliott, Stern, dated October 22, 1993 and noticed for objections on November 15, 1993, requests fees of $93,848.75 and

disbursements of $1,594.25 for the period from February 8, 1993 through October 22, 1993. The application of Cortland Brovitz, dated September 30, 1993 and noticed for objections on November 15, 1993, requests fees of $63,596.25 for the period from May 24, 1993 through July 15, 1993. The application of Bonadio, Insero, dated October 21, 1993 and noticed for objections on November 15, 1993, requests fees of $38,034.00, from which a $10,000.00 retainer will be applied, and expenses of $1,727.00 for the period from June 18, 1993 through July 11, 1993.

The Office of the United States Trustee (the "U.S. Trustee") filed a November 23, 1993 Objection to the fees requested in the Nixon, Hargrave application on the grounds that: (1) the fee being requested for services in connection with the Motion to Convert appeared excessive, duplicative and unreasonable;[1] (2) the use of more than one attorney at the Hearings on the Motion to Convert and the duplicative nature of the attendance and preparation services set forth demonstrated a lack of billing judgment; (3) the request to compensate summer associates was unwarranted since it appeared that the services rendered constituted training of those associates with little if any benefit to the estate demonstrated; (4) the compensation for case management and case administration appeared to be matters of overhead given the hourly rates requested; and (5) the time for the preparation of the fee application (36.5 hours) was excessive and unreasonable.

The U.S. Trustee filed a November 10, 1993 Objection to the fees requested in the Brovitz application on the grounds that: (1) the application was not supported by detailed time records making it impossible to determine the reasonableness and necessity of the services rendered; and (2) the attendance of at least three accountants at all times at the Hearings on the Motion to Convert

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[1] The U.S. Trustee indicated in the Objection that it was not an active participant in the Motion to Convert and acknowledged that the Court, because of its involvement with the Motion, would have sufficient information to determine whether the services rendered were in fact excessive, duplicative and unreasonable.

appeared unnecessary and excessive.

The U.S. Trustee filed a November 23, 1993 Objection to the fees requested in the Elliott, Stern application on the grounds that: (1) there was insufficient detail set forth with regard to the hours of one of the partners making it impossible to determine the reasonableness and necessity of the services rendered; (2) the same partner requested compensation for services in preparing for and attending the Hearings on the Motion to Convert, even though the Debtor had special litigation counsel to handle the hearings and another associate of the firm prepared for and attended the hearings, therefore making the request for the payment of such services both unreasonable, duplicative and indicative of a lack of exercise of billing judgment; and (3) a number of the entries in the application appeared duplicative.

The U.S. Trustee filed an Objection to the fees requested in the Bonadio, Insero application on the grounds that: (1) the application was not supported by detailed time records making it impossible to determine the reasonableness and necessity of the services rendered; and (2) the attendance of at least three accountants at all times at the Hearings on the Motion to Convert appeared unnecessary and excessive.

By an Objection dated December 3, 1993, Special Counsel for the Committee objected to the compensation requested by Elliott, Stern on a number of specific grounds. Also by an Objection dated January 14, 1994, Special Counsel for the Committee objected to the compensation requested in the Elliott, Stern and Bonadio, Insero applications on the additional ground that the applicants were not disinterested persons without an interest adverse to the estate within the meaning of Section 327, and therefore, all compensation should be denied in accordance with the provisions of Section 328(c). The January 14, 1994 Objection contended these firms were not disinterested and had conflicts of interest because: (a) post-petition, while representing the Debtor, each firm provided

services in support of the Debtor's opposition to the Motion to Convert and assisted the Debtor in resisting the Committee's discovery into the Debtor's financial affairs and in covering up certain of the pre-petition and post-petition transactions between the Debtor and its president, Clifford Davie ("Davie"); and (b) in both its pre-petition and post-petition representation of the Debtor, each firm knowingly assisted Davie in promoting his personal interests to the detriment of the Debtor and its creditors.

DISCUSSION

I. Procedure for Awarding Reasonable Compensation.

Section 330(a) provides for the Court to award to a professional person employed under Section 327:

> (1) reasonable compensation for actual, necessary services rendered by such trustee, examiner, professional person, or attorney, as the case may be, and by any paraprofessional persons employed by such trustee, professional person, or attorney, as the case may be, based on the nature, the extent, and the value of such services, the time spent on such services, and the cost of comparable services other than in a case under this title; and
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> (2) reimbursement for actual, necessary expenses.

As do most other bankruptcy courts, this Court believes that it has not only the authority, but also the obligation to review and make appropriate awards with respect to all applications for compensation by professionals.[2] *See In re Bank of New England*, 134 B.R. 450, 453 (Bankr. D.Mass. 1991), *aff'd*, 142 B.R. 584 (D.Mass 1992). To assist it in discharging its obligation, this

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[2] This does not prevent the Court from setting guidelines for the approval of compensation for certain consumer case services which may eliminate the need for a formal application when such an application is not otherwise requested by an interested party.

Court has made it clear that it not only welcomes, but it encourages the input of interested parties. The Court has found that when it receives constructive input from interested parties, it is always better able to determine the reasonableness and necessity of the services for which compensation is requested, especially when those interested parties had direct involvement with the particular services performed. Perhaps of most assistance to the Court is when a debtor or debtor-in-possession reviews, analyzes and comments on the services performed in the same manner that it might have reviewed a statement for professional services pre-petition and will most likely do post-bankruptcy. Unfortunately, this kind of important input is seldom received.

In making an award of reasonable compensation, the Court's practice is to review fee applications in their entirety. Although this may sometimes delay the process in view of the Court's overall workload, the Court is not yet prepared to generally utilize the "sampling technique" employed by a number of courts.[3] *See, e.g., Evans v. City of Evanston*, 941 F.2d 473, 476 (7th Cir. 1991), *cert. denied,* 112 S.Ct. 3028, 120 L.Ed.2d 899 (1992). The courts using this technique sample either a specific period of time covered in the application or a discreet service or series of services, such as a motion to lift the stay, reviewing the applicable pleadings and time spent on research, court appearances and related services, and then apply the court's determination of the efficiency of the professionals in performing those services to the balance of their application. In utilizing this technique, courts attempt when possible to pick matters where the court actually observed the services performed. As expressed in *Evans v. Evanston*, "this sampling procedure operates on the reasonable premise that a lawyer's billing and work habits and practices are, in fact, habits and practices which will uniformly apply to all the lawyer's work." *See Evans,* 941 F.2d at 476 (quoting

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[3] The Court may, however, when it would be appropriate, utilize this technique on a case by case basis when reviewing a particular application or series of applications.

Evans v. City of Evanston, 1990 WL 129603, at 1 (N.D.Ill. Sept. 5, 1990)).

In reviewing fee applications and making its determination of an award of reasonable compensation, this Court begins with the "lodestar" approach established by the United States Supreme Court in *Hensley v. Eckerhart*, 461 U.S. 424, 433 (1983) where the court determines a reasonable number of hours for the work performed, then a reasonable hourly rate for the work performed, which is then multiplied to obtain a "lodestar" amount which may be adjusted upwards or downwards in light of statutory policies and purposes and other relevant factors. In arriving at a reasonable number of hours and a reasonable hourly rate for the work performed, many courts still consider the factors set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-719 (5th Cir. 1974)[4], as well as other relevant and appropriate factors warranted by the particular facts and circumstances presented.[5]

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[4] These factors are: (1) the time and labor required; (2) the novelty and difficulty of the questions; (3) the skill requisite to perform the legal service properly; (4) the preclusion of other employment by the attorney due to acceptance of the case; (5) the customary fee; (6) whether the fee is fixed or contingent; (7) time limitations imposed by the client or the circumstances; (8) the amount involved and the results obtained; (9) the experience, reputation, and ability of the attorneys; (10) the "undesirability" of the case; (11) the nature and length of the professional relationship with the client; and (12) awards in similar cases.

[5] The Court can not arrive at an appropriate "lodestar" amount and ultimately an award of reasonable compensation unless the applicants provide contemporaneous time records which clearly set forth in detail the particular tasks performed, the individual performing them and the time expended for each task performed without lumping or batching various dissimilar services together and setting forth only the aggregate time even if the tasks were performed consecutively and on the same day. Attorneys regularly practicing in this Bankruptcy Court are aware of the need to maintain and provide such contemporaneous time records in tenth of an hour maximum increments. Many accounting firms filing fee applications with this Court, however, still do not appear to clearly understand that this is a requirement if they are going to provide professional services in a bankruptcy case. Attorneys for parties seeking to employ accountants must focus better on the need to advise the accountants of this requirement. In the future, if such detailed time records have to be obtained by an interested party or the Court demanding them because they are not supplied initially by any professional requesting an award of compensation, this will be a factor which the Court will consider in arriving at a "lodestar"

In arriving at a "lodestar" amount (a reasonable number of hours and a reasonable hourly rate) and ultimately an appropriate award of reasonable compensation, this Court has consistently advised professionals that, since Section 330 and controlling case law requires the Court to consider the cost of comparable services other than in a case under Title 11, it expects to see in their fee applications, when appropriate, the exercise of the same kind of billing judgment that is required of professionals in today's marketplace. Billing judgment should be exercised, when appropriate, with regard to both a reasonable number of hours and a reasonable hourly rate. Although the provision in Section 330 was included to insure that professionals providing services in Bankruptcy Court were not arbitrarily paid less than professionals providing similar services outside of Bankruptcy Court for reasons of conservation of the estate and economy of administration, this Court believes that it also serves as a requirement that professionals providing services in Bankruptcy Court provide and bill for them in the context of the existing commercial marketplace. Today, more than ever, professionals providing services are required to be highly efficient in providing those services. Therefore, in awarding reasonable compensation, this Court looks for efficiency in managing the tasks performed. The Supreme Court of the United States has indicated that "[attorneys] should make a good-faith effort to exclude from a fee request hours that are excessive, redundant or otherwise unnecessary, just as a lawyer in private practice ethically is obligated to exclude such hours from his fee submission. 'In the private sector, "billing judgment" is an important component in fee setting. It is no less important here.'" *Hensley v. Eckerhart*, 461 U.S. 424, 434 (1983) (quoting *Copeland v. Marshall*, 641 F.2d 880, 891 (1980)). Therefore, this Court expects that where appropriate, professionals in their fee applications will indicate that "lodestar" related billing judgment has already been exercised by them and exactly how any request for reasonable

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amount and awarding reasonable compensation to that professional.

compensation has been reduced accordingly when there has been unnecessary duplication of services, excessive time spent for a particular task, the use of too many professionals, the use of high hourly rate professionals to complete tasks that could be performed by lower hourly rate professionals or paraprofessionals, time spent training professionals, unnecessary conferencing, excessive time spent because of inexperience and similar items which require the exercise of billing judgment in today's marketplace in order for professionals to retain important clients.[6]

Unfortunately, this Court continues to see much less exercise of billing judgment in fee applications by professionals than it knows is being exercised by those same professionals in commercial matters of similar complexity outside of Bankruptcy Court. In view of the manner in which commercial clients currently review and scrutinize their legal and accounting expenses, the Court does not believe that some of the bills that it receives in the form of fee applications would ever be presented to a commercial client. Such bills would only be presented after a careful exercise of billing judgment. Unfortunately, when appropriate billing judgment has not been exercised by an applicant, it makes the determination of a "lodestar" amount and an award of reasonable compensation unnecessarily time consuming and burdensome.

II. Awards of Reasonable Compensation.

Pursuant to Section 330, the Court will allow compensation on the pending applications as follows:

(a) to Nixon, Hargrave, Devans and Doyle, fees of $79,208.70 and disbursements of $6557.79;

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[6] *See In re Atwell*, 148 B.R. 483, 488-494 (Bankr. W.D.Ky. 1993) for an excellent summary of the "lodestar" approach, as well as the need for the exercise of billing judgment in both the computation of a reasonable number of hours and a reasonable hourly rate.

(b) to Leonard Relin, Esq., fees of $16,970.00;

(c) to Elliott, Stern, Calabrese & Higgins, fees of $73,611.25 and disbursements of $1594.25;

(d) to Cortland Brovitz & Co., P.C., fees of $63,596.25; and

(e) to Bonadio, Insero & Co., fees of $38,034.00 and disbursements of $1,727.00, less a $10,000.00 retainer.

During the hearings on the Motion to Convert, the Court was concerned with what it believes was the inefficient use of expert accounting witnesses by both the attorneys for the Committee and the Debtor and even expressed this to the attorneys. This was particularly distressing to the Court, because I believe that I have consistently expressed my desire to work with all parties to the bankruptcy system to develop, when appropriate, systems and procedures so that bankruptcy matters can be handled not only effectively from the parties perspective but also as efficiently as possible. My motivation is in part to reduce the overall costs of Bankruptcy proceedings to the parties and to the public without affecting any parties' rights and remedies. This is consistent with Rule 1001 of the Rules of Bankruptcy Procedure which indicates that the Rules "shall be construed to secure the just, speedy and inexpensive determination of every case and proceeding." In furtherance of this philosophy, the Court has developed a number of default procedures and has made it clear to as many entities as possible, including attorneys, that it is willing to work with them, even on a case by case and proceeding by proceeding basis to insure that individual cases and proceedings are handled as efficiently as possible.

Notwithstanding this, in light of the fact that before these Hearings on the Motion to Convert the Court had not conducted a lengthy evidentiary hearing on a Motion to Convert in a major Chapter 11 case and the hearings on the Motion were conducted on an emergency basis in the interests of justice and therefore without an opportunity for a meaningful pretrial conference, the Court is not

prepared to adjust the compensation of any of the professionals involved in this case for this arguably inefficient use of the accountants. In the future, however, the Court expects that all professionals, including accountants, who will directly or indirectly be seeking compensation from the assets of the estate, will be sensitive to the need to provide efficient services, including the efficient presentation of expert testimony at hearings and conduct of those hearings. Although subpoenaed experts who are attorneys and accountants may have less responsibility for the efficient conduct of similar hearings than would the attorneys conducting them, their sensitivity to the issue of overall efficiency and the advisability of having a dialogue with the attorneys conducting the hearings and perhaps the Court may help in insuring the more efficient use of the time of such professionals when they will be testifying as expert witnesses. The Court will also expect to be approached in connection with hearings which are expected to be lengthy to confirm its flexibility with respect to the conduct of the hearings, so that they can be conducted effectively, from the point of view of the litigants, but also efficiently.

The compensation requested by Attorney Relin and Brovitz is being granted without deduction since the services rendered were reasonable, necessary and benefitted the estate and the compensation requested was reasonable.

Similarly, the compensation requested by Bonadio, Insero is being granted without deduction, including any deduction pursuant to Sections 327 or 328 by reason of their alleged conflicts of interest or disinterestedness. Aside from the fact that the objection on this basis was not raised by Special Counsel to the Committee in a timely fashion (either while such services were being openly performed and requested by the Committee or its representatives or even during the Hearings on the Motion to Convert) there do not appear to be sufficient facts presented for the Court, in its discretion, to make a finding that the request by Bonadio, Insero for compensation should be reduced on this

basis or that the services rendered were not reasonable, necessary and of benefit to the estate. *See generally In re Office Products of America, Inc.,* 136 B.R. 983, 985-86 (Bankr. W.D.Tex. 1992) (for discussion of Section 328 conflict of interest issues).

From a review of the applications and the various submissions of the interested parties, it does not appear that Bonadio, Insero failed to provide requested information or affirmatively blocked the discovery efforts of the Committee or its professionals or covered up information or transactions. On the issue of whether an award of compensation to professionals assisting a debtor in opposing a creditor's committee's motion to convert, this Court believes that the attorneys and accountants for the Chapter 11 Debtor-in-Possession in this case should be compensated by the estate for their efforts, since the services were actual and necessary for the pursuit of a legitimate reorganization within the contemplation of the Bankruptcy Code. *See* 136 B.R. at 990. It further appears that Bonadio, Insero, as well as the attorneys for the Debtor, Elliott, Stern, believed that, with the cooperation of the Debtor's major creditors, who were also product suppliers to the members of the Debtor's buying groups, new management and subscribers to the buying groups, a business plan and ultimately a plan of reorganization could be developed which would be in the best interests of creditors. Therefore, the efforts of these professionals on behalf of the Debtor to assist it in opposing the Motion to Convert were not entirely without merit and were not provided primarily to benefit Davie. As previously indicated, this case began as an involuntary Chapter 7 case after which the petitioning creditors, some or all of which later became members of the Committee, apparently determined that there was sufficient economic potential viability remaining in the Interco entity that it might be possible for a business plan to be developed which would ultimately be better for creditors than a Chapter 7 liquidation. As a result, by a settlement between the Debtor and the petitioning creditors, the Debtor was allowed to operate in Chapter 11. It was only after the

Committee began investigating the Debtor's finances and the pre-petition and post-petition transactions between the Debtor and Davie in more detail that the Committee became convinced that there could never be an adequate assurance that the Debtor would go forward without any influence by Davie, that the Committee moved to convert the Debtor. The fact that the Debtor's professionals continued to promote this potential economic viability and possible business plan, which was proposed to be implemented without Davie, was not spurious or without merit. Further, it does not appear that Bonadio, Insero had a conflict of interest or was otherwise not disinterested within the meaning of Sections 101(14), 327 or 328 either at the time of its appointment or during the time it provided professional services for which it has applied for compensation.

The compensation requested by Elliott, Stern has been granted as set forth *supra* after making the following deductions[7]:

(a) $1250.00, representing a voluntary amendment of the fee application to correct a duplicate entry for June 28, 1993.

(b) $8050.00, representing the time spent by the partner of the firm who attended the Hearings on the Motion to Convert. In this Court's view, the time spent was duplicative and unnecessary since the Debtor was being represented at the trial by Special Counsel and an associate of the firm and the fee application requests compensation for extensive daily trial preparation involving Special Counsel and the associate as well as the partner and the principals of the Debtor and its accountants. To the extent that the fee application asserts that the presence of this partner was necessary to provide Special Counsel at the Hearings with information regarding the inner workings of the company, such information should have been supplied by the numerous accountants and employees of the Debtor present at the Hearings. Furthermore, the Court did not observe any actual contribution being made throughout the Hearings by the partner, and the few questions which the Court had of the Debtor during the Hearings, which allegedly could be provided by the partner, were never satisfactorily answered.

(c) $2937.50, representing a deduction from the compensation requested for the time

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[7] Either the U.S. Trustee or the Special Counsel for the Committee focused on these areas in their respective objections.

spent by the firm's associate at the Hearings on the Motion to Convert. This represents the Court's assessment of the reasonable value of the arguable necessity to have a second chair at these Hearings, which reasonable value is $3000.00.

(d) $4500.00, representing a deduction for the total time expended by the firm in preparing the Debtor's voluntary petition and related schedules and statements. Because the firm's partner appears to have rounded the aggregate time for lumped and batched services performed, it is impossible to determine exactly how much time that partner spent on these matters. Therefore, the Court has had to estimate such time. Schedules should, for the most part, be prepared by a commercial debtor such as this Debtor and be reviewed, not prepared, by the attorneys. The Court's review of the petition, schedules and statements has resulted in a determination that no more than $3000.00 should have been charged by the firm in connection with the preparation, review and filing of these documents.

(e) $1500.00, representing a deduction from the partner's trial preparation time. Again, because of the lumping and batching of services, it is impossible for the Court to determine the actual trial preparation time of the partner. Trial preparation time was also being expended by the Special Counsel and an associate of the firm making this deducted time duplicative, unnecessary and not of benefit to the estate.

(f) $2000.00, representing a deduction for what appears to be rounding up of the lumped and batched time of the partner. This Court requires time entries to be in a maximum of tenths of an hour. The entries for the partner in question, which in many cases consist almost exclusively of telephone conferences, appear to be so blatantly rounded up that an adjustment must be made. Furthermore, the firm failed to satisfactorily respond to the objection of the Special Counsel to the Committee and the U.S. Trustee in this regard. As has been expressed by many courts, lumping and batching of time entries is not itself improper, it just makes it difficult and sometimes impossible for the Court when awarding reasonable compensation to determine whether a reasonable number of hours was spent on the services performed or whether those services were in fact of benefit to the estate. The applicant bears the burden of providing sufficient information for the Court to make this determination, and as to the time entries for this partner, the applicant failed to meet that burden.

The contemporaneous time records presented by Nixon, Hargrave as part of its application for compensation in this case could be utilized in a Bar Association seminar to illustrate how to exercise billing judgment in presenting applications to a bankruptcy court for an award of professional compensation. Unfortunately, Nixon, Hargrave in preparing its request for compensation in the amount of $105,867.00 in fees and $6,557.79 in disbursements elected,

incredibly, to exercise no billing judgment whatsoever. The compensation requested by Nixon, Hargrave has been granted as set forth *supra* after making the following deductions:

(a) $4407.50, representing the difference between the amount requested and what the Court finds to be the reasonable time and hourly rate which it will allow for the preparation of a fee application for the services performed, especially when the fee application, notwithstanding its boilerplate assertions, did not reflect the exercise of any billing judgment.

(b) $660.30, representing time spent by C. Corcoran, a Legal Assistant with an hourly billing rate of $71.00 per hour, on June 10, 15 and 16 for what appears to have been purely secretarial and overhead services in the nature of mailing and making copies.

(c) $13,260.50, representing a reduction of the hourly rate charged by the firm for the associate who expended over 270 hours of time on this case. A detailed review of the various tasks that the attorney performed, including work on the issuance of subpoenas, legal research, trial preparation, acting as a second chair at the Hearings on the Motion to Convert, research regarding the Debtor's artwork and preparation of the fee application, indicated that this attorney apparently has no experience or expertise in the area of bankruptcy. In addition, the time spent on each of these tasks, including what appeared to be unnecessary and duplicative conferencing with other professionals, indicated an inefficient performance of the tasks over and above a lack of experience in bankruptcy matters. For this reason, the Court has reduced this attorney's hourly rate to $100.00 per hour and applied it to the services performed, other than in connection with the preparation of the fee application, rather than comment on and make deductions for each task performed by the attorney. This overall hourly rate applied is what the Court believes is a reasonable rate for the services performed based on their overall benefit to the estate.

(d) $5435.00, representing a reduction of the hourly rate of the partner in charge of this case to $200.00 per hour for services related to the Motion to Convert as separately broken out in the application. Notwithstanding the statements contained in the application with respect to the result achieved and the emergency nature of the Motion to Convert and expedited Hearings, from the Court's detailed review of the services performed by this partner and its direct observance of some of the services, as well as his management of the services of the other professionals, the Court believes that a reasonable rate for the services performed is $200.00 per hour. This rate represents the Court's determination of the benefit of these services to the estate and what many excellent national practitioners request in this Court for similar services generally performed much more efficiently.

(e) $1605.00, representing trial preparation and trial attendance time of one of the summer associates, which the Court believes was completely duplicative of the services that were or should have been performed by the partner and the associate involved in the Hearings on the Motion to Convert, and therefore unnecessary and

of no benefit to the estate.

(f) $1,290.00, representing a reduction of 50% of the billing rate requested for the remaining services performed by summer associates. Since it is clear to the Court that the firm's request for compensation did not include an exercise of billing judgment, and in the Court's experience summer associates seldom perform all work assigned to them effectively and efficiently in all respects, including research and other tasks, such time is almost always reduced when billed out by the exercise of billing judgment no matter what hourly rate is assigned to such summer associates. In this case, no such billing judgment was exercised.

It is a matter of considerable concern to this Court that a greater percentage than ever of the written decisions being issued by the Judges of the Bankruptcy Court for the Western District of New York address awards of professional compensation. This is so troublesome, because the decisions, as do most decisions issued by bankruptcy courts in connection with awards of professional compensation, seem to, as does this decision, emphasize over and over again the same matters and make the same kinds of deductions in requested compensation for the same failures.

CONCLUSION

Pursuant to Section 330 of the Bankruptcy Code, the Court allows compensation on the pending applications for professional compensation as follows:

(a) Nixon, Hargrave, Devans & Doyle - fees of $79,208.70 and disbursements of $6,557.79, for a total of $85,766.49.

(b) Leonard Relin, Esq. - fees of $16,970.00.

(c) Elliott, Stern, Calabrese & Higgins - fees of $73,611.25 and disbursements of $1,594.25, for a total of $75,205.50.

(d) Cortland Brovitz & Co., P.C. - fees of $63,596.25

(e) Bonadio, Insero & Co. - fees of $38,034.00 and disbursements of $1,727.00, less a $10,000.00 retainer, or a total of $29,761.00.

IT IS SO ORDERED.

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HON. JOHN C. NINFO, II
U.S. BANKRUPTCY COURT JUDGE

Dated: August 1, 1994