

UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF NEW YORK

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In re

GROSS PLUMBING & HEATING CO., INC.      Case No. 91-12445 K  
Debtor

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MEMORANDUM OF DECISION

The United States Trustee's objection to the application of debtor to pay D.F. Cubello, C.P.A. \$9655 appears to be based on the belief that some services performed by him are services which non-debtor business could obtain less expensively through competitive bidding. Presumably the United States Trustee is referring to the fact that matters such as those related to proper posting and reconciliation of payroll and payroll-related expenses and deductions may be turned over by the D-I-P's accountants to a specialized service, such as a payroll service, at lesser cost to the estate.

What a payroll service, for example, might bid as to a Chapter 11 debtor as opposed to an entity with whom a long-term relationship is more certain, is too speculative to be given effect.

Moreover, such concerns should be raised prospectively. They are suitable for discussion at the time the application to

employ is presented to the Court, at creditors' meetings, or at any time, with regard to future activities. The application is approved in full.

SO ORDERED.

Dated: Buffalo, New York  
January 15, 1992

**/S/ MICHAEL J. KAPLAN**

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U.S.B.J.