

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA

In re:)	
)	
ATLANTIC FABRICATION & DESIGN)	Case No. 17-14891
LLC,)	Chapter 11
)	
Debtor.)	
<hr/>		

**APPLICATION OF DEBTOR TO EMPLOY ACCOUNTANTS
AND NOTICE OF OPPORTUNITY FOR HEARING**

Your rights may be affected. You should read this document carefully and consult your attorney about your rights and the effect of this document. If you do not want the Court to grant the requested relief, or you wish to have your views considered, you must file a written response or objection to the requested relief with the Clerk of the United States Bankruptcy Court for the Western District of Oklahoma, 215 Dean A. McGee Ave., Oklahoma City, OK 73102 no later than fourteen (14) days from the date of filing of this request for relief. You should also serve a file-stamped copy of your response or objection to the undersigned movant’s attorney and all others required to be served and file a certificate of service with the Court. If no response or objection is timely filed, the Court may grant the requested relief without a hearing or further notice.

The 14-day period for response includes the three (3) days allowed for mailing provided for in Bankruptcy Rule 9006(f).

Atlantic Fabrication & Design LLC, debtor in the above-captioned case (“Debtor”), pursuant to 11 U.S.C. § 327(a), FRBP 2014, and Rule 2014-1 of the Local Bankruptcy Rules, hereby submits this application (“Application”) requesting an order from the Court authorizing the employment and retention of Polston Tax Resolution & Accounting (“Polston”), as tax accountant for Debtor. In support of this Application, Debtor shows the Court as follows:

Background and Services Requested By Debtor

1. On December 4th, 2017, Debtor filed its Voluntary Petition herein under Chapter

11 of the United States Bankruptcy Code. Debtor has continued in possession of its property, and as debtor-in-possession is now operating its businesses and managing its property.

2. Debtor requires support in the form of tax preparation and payroll services in order to meet its obligations to the Internal Revenue Service and Oklahoma Tax Commission regarding tax filings. Polston is a firm organized by professionals having experience with tax guidance and preparation. Specifically, Whitney Craig, the Firm's Director of Tax & Accounting for Polston has substantial experience with a variety of tax matters. The Debtor and Polston have entered into an engagement letter (**Exhibit "A"**) which is subject to entry of an order approving this Application. Debtor believes it requires the services of Polston for tax preparation and payroll services as set forth below:

Polston Services

a. Complete Quarterly Form 941 federal tax returns, Quarterly WTH10001 (Oklahoma payroll withholding), Quarterly OES-3 (Oklahoma Employer's Unemployment), Annual Form 940 FUTA tax return, Annual W-2's/W-3.

b. Complete annual Form 1099s.

c. Annual business tax return and personal returns.

3. Because of the training and experience of Polston personnel, the Debtor believes the firm is qualified to represent it in the matter set forth above. Polston reasonably expects that the majority of Polston's time will be provided by Ms. Craig and/or staff assisting Ms. Craig.

4. The Debtor believes that Polston does not hold or represent any interest adverse to the Estate, and that Polston is a "disinterested person" as defined in 11 U.S.C. § 101(14).

Attached hereto as **Exhibit "B"** in support of the Application is the Declaration of Whitney Craig, who is the Firm's Managing Director of Tax and Accounting at Polston.

Relief Requested

5. The Debtor seeks entry of an order, authorizing the employment and retention of Polston as tax accountants. The relief sought herein is in accordance with the terms and conditions set forth in the Engagement Letter.

Professional Compensation

6. Polston shall be compensated according to the terms of the Engagement Letter which is summarized as follows:

a. The Debtor will compensate Polston for ongoing payroll and tax services at its normal monthly rate of \$285.00.

b. The Debtor will pay an initial \$2,700.00 post-petition retainer to Polston in accordance with the terms set forth on Exhibit A. The payments to Polston are subject to the filing of a fee application and submission of time records pursuant to 11 U.S.C. §§ 327, 330 and 331 with this Court.

No Previous Request

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

WHEREFORE, the Debtor respectfully requests that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Respectfully Submitted,
SANSONE HOWELL PLLC

/s/ Jason A. Sansone

Jason A. Sansone, OBA No. 30913
Sansone Howell PLLC
4600 SE 29th St., Suite 500
Del City, Oklahoma 73115
Telephone: (405) 455-1032
Facsimile: (866) 679-1329
Email: JSansone@SansoneHowell.com
COUNSEL FOR DEBTOR

Dated: March 1, 2018

CERTIFICATE OF MAILING/ELECTRONIC TRANSMISSION

I, Jason A. Sansone, hereby certify that on March 1, 2018, a true and correct copy of the above Application was electronically served using the CM/ECF system to all registrants and served by U.S. Mail, first class, postage prepaid on the attached mailing matrix.

/s/ Jason A. Sansone

Jason A. Sansone, OBA 30913



Your IRS Problems Don't Care Who You Are But We Do
www.PolstonTax.com

March 1, 2018

Michael L Johnson/ Paul Stitt
Atlantic Fabrication and Design
901 SE 29th St.
Oklahoma City, OK 73129

PERSONAL AND CONFIDENTIAL

RE: 2017 and ongoing Tax Accounting Engagement Letter –

Dear Mike and Paul:

The purpose of the letter is to confirm your accounting and tax arrangements for the year(s) 2017 and ongoing financial statements and other services, and to preclude any misunderstanding in regard to the types of services to be provided. We have provided a partial list of the services provided by Polston Tax Resolution and Accounting. By clearly identifying the specific services that we will provide, we hope to better meet your expectations.

You are responsible for management decisions and functions, and for the designation of a competent employee to oversee your bookkeeping, payroll, or others services that we provide. We will not audit or verify the data that you submit, although we may ask you to clarify the information or transactions that you provide. You are responsible for evaluating the adequacy and results of the services provided and accept responsibility for these services. You are responsible for establishing and maintaining your internal controls and monitoring ongoing activities.

None of the services provided can be relied on to detect errors, fraud, or illegal acts that may exist. We will inform you of any substantial material errors, and any fraud or illegal acts that come to our attention, unless they are clearly inconsequential. We have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal controls as a part of this engagement.

The following indicates the services and frequency of those services which we expect to provide. Please review this information and contact us regarding any changes that are necessary.



Your IRS Problems Don't Care Who You Are But We Do
www.PolstonTax.com

Bookkeeping Services	Monthly	Quarterly	Annually
Record journals (transactions) (Cash receipts, disbursements, sales, purchases)			
Post General Ledger (A/R, Assets, Liabilities, A/P, Inventory)			
General Journal entries			
Reconcile bank and credit card statements			
<u>Other Bookkeeping Services</u>			
Sales tax return preparation			
Bookkeeping Review			
<hr/>			
Payroll Services			
Post earnings records	X	X	X
Prepare monthly &/or quarterly and annual payroll tax returns	X	X	X
	X	X	X
Prepare W-3 and W-2s forms			X
Prepare 1096 and 1099 forms			X
<u>Other Payroll Services</u>			
Payroll processing			
<hr/>			
Financial Statements			
Financial Statement Compilation			
Balance Sheet			
Profit and Loss Statement			
Supplementary Information			
<hr/>			
Tax Services			
U.S. and Oklahoma Business Income Tax Returns			X
Oklahoma Franchise Tax Returns			
U.S. and Oklahoma Personal Income Tax Returns (2 personal tax returns- Mike and Paul)			X
<u>Other Services</u>			
Estimated tax calculations-			
<hr/>			

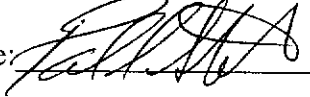


Your IRS Problems Don't Care Who You Are But We Do
www.PolstonTax.com

We will not perform management functions or make management decisions on behalf your company. We will provide advice and recommendations to assist management in performing its functions and making decisions.

The fee will be paid in the amount of \$285.00 per month totaling \$3,420.00 for the months of January through Decemeber 2018. Additionally, the client will be paying for the remaining balance of 2017 tax preparation fees in the amount of \$700.00. Upon Court approval, client will pay firm a \$2700 retainer.

We are honored that you have decided to trust us with your tax and accounting needs. Our goal will always be to provide you with the most excellent services. If you agree with the terms of our engagement as described in this letter, please sign and return to us.

Signature:  Date: 3/1/2018

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA

In re:)	
)	Case No. 17-14891
Atlantic Fabrication & Design, LLC)	Chapter 11
)	
Debtor.)	

**DECLARATION OF WHITNEY CRAIG IN SUPPORT OF APPLICATION
FOR ENTRY OF AN ORDER AUTHORIZING THE DEBTOR TO EMPLOY
AND RETAIN POLSTON TAX RESOLUTION & ACCOUNTING LLC.
AS TAX ACCOUNTANTS TO THE ESTATE**

Pursuant to 28 U.S.C. § 1746, I, Whitney Craig, hereby declares the following to be true and correct under penalty of perjury:

1. My name is Whitney Craig, and I submit this Declaration of Whitney Craig in Support of Application for Approval of Employment of Polston Tax Resolution & Accounting (“Polston”) as Tax Accountants. I am a Certified Public Accountant and the Director of Tax & Accounting with Polston.

2. The Debtor and Polston have agreed to the terms contained in the **Engagement Letter (the "Engagement Letter")**, which is attached to the application as Exhibits “A”. The **Engagement Letter** was executed by the Debtor on or about March 1, 2018.

3. Final approval and allowance of Polston’s fees and expenses will be subject to notices and/or application and approval by this Court pursuant to the standard set forth in Bankruptcy Code §§ 330 and 331, and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, corresponding local rules, prior orders of this Court, and guidelines established by the Office of the United States Trustee.

4. Polston has reviewed a list setting forth the names of the Estate's creditors. Polston reports that they have no connections with creditors or with any of the parties described in Bankruptcy Code section 2014(a) except as disclosed in item 5 following.

5. Polston has previously performed certain engagements indirectly for clients represented by certain law firms. It is possible that Polston has represented other entities who are creditors or parties-in-interest in this case. However, Polston believes that in each case, Polston's representation of any such entity was on matters unrelated to the Estate.

6. To the best of my knowledge and belief, neither Polston nor I have any connection with parties with interests adverse to the Estate that would be material to Polston's ability to assist the Debtor under the provisions of the Bankruptcy Code. Polston further believes that they are a "disinterested person" as that term is defined in Section 101(14) of the Bankruptcy Code.

POLSTON TAX RESOLUTION & ACCOUNTING

By: Whitney Craig
Whitney Craig, Director of Tax and Accounting

Label Matrix for local noticing
1087-5
Case 17-14891
Western District of Oklahoma
Oklahoma City
Mon Feb 26 14:18:53 CST 2018
IRS
U.S. Attorney's Office
210 Park, Suite 400
Oklahoma City, OK 73102-5628

Atlantic Fabrication & Design LLC
PO Box 94036
Oklahoma City, OK 73143-4036

Bank of Kremlin
c/o J. David Ezzell
1010 W. Maple
P.O. Box 5189
Enid, OK 73702-5189

USBC Western District of Oklahoma
215 Dean A. McGee
Oklahoma City, OK 73102-3426

APEX Remington
4608 S Garnett Road, Suite 600
Tulsa OK 74146-5226

Allied Services
710 West Broadway
Ardmore OK 73401-4525

Ally Financial
Po Box 380901
Bloomington MN 55438-0901

Aubrey Law Firm, PC
c/o Anitra Walker
12 Powder Springs St., Suite 240
Marietta GA 30064-7205

Baker Tankhead
PO Box 77021
Fort Worth TX 76177-0021

Bank of Kremlin
PO Box 197
Kremlin OK 73753-0197

Bank of Kremlin
c/o Ben Ezzell
1010 W. Maple
PO Box 5189
Enid, Oklahoma 73702-5189

Boone & Boone
3907 N Stiles
Oklahoma City OK 73105-3762

Chris Harper Inc
2300 W Danforth Rd # 120
Edmond OK 73012-4341

Crowe & Dunlevy
324 N Robinson Ave #100
Oklahoma City OK 73102-6417

Dnow L.P.
7402 N Eldridge Pkwy
Houston TX 77041-1902

EULER HERMES N.A. as Agent for Peoplesource,
800 Red Brook Blvd, #400C
Owings Mills, MD 21117-5173

Earthsmart Controls
5305 N Santa Fe Ave
Oklahoma City OK 73118-7513

Engineered Equipment Inc
PO Box 108819
Oklahoma City OK 73101-8819

Ferguson Enterprises
PO Box 847411
Dallas TX 75284-7411

Ferguson Enterprises Inc
3901 W Reno Ave
Oklahoma City OK 73107-6600

Fora Financial
519 8th Avenue, 11th Floor
New York NY 10018-4581

Freedom Scaffold
6336 E Tecumseh
Tulsa OK 74115-4336

Heartland Hotel Corp
4403 First Ave. SE, Suite 114
Cedar Rapids IA 52402-3255

Hirecall
PO Box 720614
Norman OK 73070-4462

Hoyle Holt Allied Services
Allied Services
710 W Broadway
Ardmore OK 73401-4525

(p)INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPERATIONS
PO BOX 7346
PHILADELPHIA PA 19101-7346

IWTS
5413 W Reno
Oklahoma City OK 73127-6333

Jennings Cook & Teague PC
204 N Robinson Ave # 1000
Oklahoma City OK 73102-6816

Jonathan Neil & Associates
18321 Ventura Boulevard, Suite 1000
Tarzana CA 91356-4255

Jonathan Neil & Associates Inc
PO Box 7000
Tarzana CA 91357-7000

Keyes Construction & Excavation, Inc.
2104 Pole Rd
Moore OK 73160-4241

M&M Insulation
1625 S Missouri Ave
Oklahoma City OK 73129-7455

MetalsUSA Plates and Shapes SouthCentral
3101 Charles Page Blvd.
Tulsa, OK 74127-8308

Michael Johnson
1212 Dodd Dr.
Midwest City OK 73130-6047

N C Corff Partnership LTD
PO Box 30485
Edmond OK 73003-0009

Northwest Crane
1125 40th Street Suite B
Woodward OK 73801-1700

Oklahoma Employment Security Commission
2401 N Lincoln Blvd
Oklahoma City OK 73105-4402

Oklahoma Roofing & Sheet Metal
PO Box 96528
Oklahoma City OK 73143-6528

Oklahoma Sandblasting
1240 Exchange Ave
Oklahoma City OK 73108-1428

(p)OKLAHOMA TAX COMMISSION
GENERAL COUNSEL S OFFICE
100 N BROADWAY AVE SUITE 1500
OKLAHOMA CITY OK 73102-8601

Ontrack Staffing
PO Box 823424
Philadelphia PA 19182-3424

Paul D Stitt
10020 Thompson Ave.
Yukon OK 73099-7927

People Source Staffing Professionals LLC
2925 United Founders Blvd
Oklahoma City, OK 73112-4248

People Source Staffing Professionals LLC
Anthony J Hendricks
324 N Robinson Ave Suite 100
Oklahoma City OK 73102-6417

People Source Staffing Professionals LLP
5350 S Western Ave.
Oklahoma City OK 73109-4520

Port City Metal
3101 Charles Page Blvd., Suite 102
Tulsa OK 74127-8327

ResourceMFG
7249 S Western Ave #203
Oklahoma City OK 73139-2011

Reynolds, Ridings, Vogt & McCart, PLLC
101 Park Ave #1010
Oklahoma City OK 73102-7251

Security Bankcard
PO Box 6139
Norman OK 73070-6139

United States Trustee
United States Trustee
215 Dean A. McGee Ave., 4th Floor
Oklahoma City, OK 73102-3479

Jason A Sansone
Sansone Howell PLLC
Arvest Bank Tower, Suite 500
4600 SE 29th St.
Del City, OK 73115-3406

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

IRS
Centralized Insolvency Operation
Post Office Box 21126
Philadelphia PA 19114-0326

Oklahoma Tax Commission
Office of General Counsel
Bankruptcy Section
120 N Robinson, Suite 2000W
Oklahoma City OK 73102

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(d)Apex Remington, Inc
4608 S Garnett Rd
Suite 600
Tulsa, OK 74146-5226

(d)Oklahoma Roofing & Sheet Metal LLC
P. O. Box 96528
Oklahoma City, OK 73143-6528

End of Label Matrix	
Mailable recipients	51
Bypassed recipients	2
Total	53