

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

In re:

CD LIQUIDATION CO. PLUS, LLC, f/k/a
CYNERGY DATA, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 09-13038 (KG)

Jointly Administered

Hearing Date: March 19, 2010 at 10:00 a.m. (ET)

Objection Deadline: March 10, 2010 at 4:00 p.m. (ET)

**APPLICATION FOR ORDER PURSUANT TO 11 U.S.C. §§ 105(a), 327(a), 328 AND 330
AND BANKRUPTCY RULE 2014 AUTHORIZING THE EMPLOYMENT AND
RETENTION OF J.H. COHN LLP AS PROFESSIONAL FOR THE PREPARATION OF
INCOME TAX RETURNS FOR 2009 AND FORM 1099**

The above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) file this application (the “Application”) to employ and retain J.H. Cohn LLP (“J.H. Cohn”) as a professional utilized in the ordinary course of business to prepare the Debtors’ Federal, New York State and New York City income tax returns for 2009 and their Form 1099. In support of the Motion, the Debtors rely on and incorporate by reference the declaration of David J. Meyrowitz (the “Meyrowitz Declaration”), attached hereto as **Exhibit A**. In further support of the Motion, the Debtors, by and through their undersigned attorneys, respectfully represent as follows:

JURISDICTION

1. This Court has jurisdiction to consider this Motion under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

¹ The Debtors are the following entities (with the last four digits of their federal tax identification numbers in parentheses): Cynergy Data, LLC (8677); Cynergy Data Holdings, Inc. (8208); Cynergy Prosperity Plus, LLC (4265). The mailing address for the Debtors is 30-30 47th Avenue, 9th Floor, Long Island City, New York 11101.

2. The statutory predicates for the relief requested herein are sections 105(a), 327(a) and 328, and 330 of chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”). Such relief is warranted pursuant to Rule 2014 of Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”).

BACKGROUND

3. On September 1, 2009 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

4. The Debtors continued to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code through October 26, 2009, when the Debtors closed on the sale of substantially all of their assets (the “Sale”). As a result, the Debtors are now winding up the remainder of their businesses with the intent of pursuing a plan of liquidation.

5. No request has been made for the appointment of a trustee or examiner in these cases.

6. On September 11, 2009, the Office of the United States Trustee (the “U.S. Trustee”) appointed the Official Committee of Unsecured Creditors (the “Committee”).

7. The factual background regarding the Debtors, including their business operations, their capital and debt structure, and the events leading to the filing of these bankruptcy cases, is set forth in detail in the declaration of Charles M. Moore, filed in support of various first day motions and fully incorporated herein by reference (the “Moore Declaration”). Additional facts in support of the specific relief sought in this Motion are set forth below.

RELIEF REQUESTED

8. By this Application, the Debtors seek authority, pursuant to §§ 105(a), 327(a), 328 and 330 of the Bankruptcy Code (i) to employ J.H. Cohn for the preparation of their Federal, New York State and New York City income tax returns for the year 2009 and their Form 1099 and (ii) to pay, as compensation to J.H. Cohn, up to an aggregate amount of \$25,000 for the preparation of the Federal, New York State and New York City income tax returns for the year 2009 and up to \$600 for the preparation of Form 1099 pursuant to the J.H. Cohn Engagement Letter (defined below) and without the need for J.H. Cohn to file fee applications.

BASIS FOR RELIEF REQUESTED

9. The Debtors' duties in these chapter 11 cases include the filing of income tax returns for the year 2009 and preparation of Form 1099. To this end, the Debtors believe J.H. Cohn's expertise and services are necessary to ensure that the tax returns and Form 1099 are prepared in compliance with relevant law.

10. J.H. Cohn is an accounting and consulting firm with ample experience in tax preparation. J.H. Cohn also has ample experience with providing services to debtors in chapter 11 proceedings.

11. Having reviewed the engagement letter (the "J.H. Cohn Engagement Letter"), attached hereto as **Exhibit B**, the Debtors believe that the terms of the J.H. Cohn Engagement Letter, including the compensation terms, are reasonable and that the employment of J.H. Cohn under such terms is in the best interest of their estates. In particular, because J.H. Cohn is to be paid relatively small amounts in connection with the preparation of the 2009 tax returns, \$25,000, and for the preparation of Form 1099, \$600, the Debtor believes that it is in the

best interest of their estates to dispense with the expense of requiring J.H. Cohn to file fee applications for its services.

SERVICES TO BE RENDERED

12. As further set forth in the J.H. Cohn Engagement Letter, J.H. Cohn will (1) prepare for filing the Debtors' 2009 Federal, New York State and New York City income tax returns based on information furnished by the Debtors to J.H. Cohn, and (2) prepare for filing the Debtors' Form 1099.

COMPENSATION

13. As further set forth in the Engagement Letter, J.H. Cohn's compensation for the preparation of the 2009 tax returns will be a \$25,000 flat fee, to be billed as work progresses and to be paid within 30 days after the Debtors' receipt of the relevant invoice. J.H. Cohn's compensation for the preparation of Form 1099 will be \$600.

NOTICE

14. Notice of this Motion has been given to (a) the U.S. Trustee, (b) counsel to the Committee, (c) counsel to Comerica Bank; (d) counsel to Wells Fargo Foothill LLC; (e) counsel to Dymas Funding Company LLC; (f) counsel to Ableco Finance LLC; (g) counsel to A3 Funding LP; (h) counsel to Garrison Credit Investments; (i) counsel to Harris, N.A, and (j) all parties that have filed and not withdrawn requests for notices pursuant to Bankruptcy Rule 2002.

15. In light of the nature of the relief requested herein, the Debtors submit that no further notice of the Motion is necessary or required.

16. No previous request for the relief sought herein has been made to this or any other Court.

WHEREFORE, the Debtors respectfully request entry of an order (i) authorizing them to employ and retain J.H. Cohn in connection with the preparation of their Federal, New York State and New York City income tax returns for 2009 and Form 1099 and (ii) granting such other and further relief as the Court deems proper and necessary.

Dated: February 23, 2010
Wilmington, Delaware

Respectfully submitted,

PEPPER HAMILTON LLP

/s/ Evelyn J. Meltzer

David B. Stratton (DE No. 960)
Evelyn J. Meltzer (DE No. 4581)
John H. Schanne, II (DE No. 5260)
Hercules Plaza, Suite 5100
1313 Market Street
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-and-

NIXON PEABODY LLP
Mark N. Berman
Dennis J. Drebsky
Lee Harrington (DE No. 4046)
437 Madison Avenue
New York, New York 10022
Telephone: (212) 940-3000
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*Counsel for the Debtors
and Debtors in Possession*

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

In re:

CD LIQUIDATION CO. PLUS, LLC, f/k/a
CYNERGY DATA, LLC, *et al.*,¹

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**NOTICE OF APPLICATION FOR ORDER PURSUANT TO
11 U.S.C. §§ 105(a), 327(a), 328 AND 330 AND BANKRUPTCY RULE
2014 AUTHORIZING THE EMPLOYMENT AND RETENTION
OF J.H. COHN LLP AS PROFESSIONAL FOR THE
PREPARATION OF INCOME TAX RETURNS FOR 2009 AND FORM 1099**

PLEASE TAKE NOTICE that, on February 23, 2010, the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) filed the following **Application for Order Pursuant to 11 U.S.C. §§ 105(a), 327(a), 328 and 330 and Bankruptcy Rule 2014 Authorizing the Employment and Retention of J.H. Cohn LLP as Professional for the Preparation of Income Tax Returns for 2009 and Form 1099** (the “Application”).

PLEASE TAKE FURTHER NOTICE that objections and other responses (collectively, “Objections”) to the Application must be: (i) filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, **on or before March 10, 2010 at 4:00 p.m. (ET) (the “Objection Deadline”)**; and (ii) served so as to be actually received by the undersigned counsel to the Debtors on or before the Objection Deadline.

A HEARING TO CONSIDER THE APPLICATION WILL BE HELD BEFORE THE HONORABLE KEVIN GROSS, UNITED STATES BANKRUPTCY JUDGE, AT THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 6TH FLOOR, WILMINGTON, DELAWARE 19801, ON **MARCH 19, 2010 AT 10:00 a.m. (ET)**.

¹ The Debtors are the following entities (with the last four digits of their federal tax identification numbers in parentheses): Cynergy Data, LLC (8677); Cynergy Data Holdings, Inc. (8208); Cynergy Prosperity Plus, LLC (4265). The mailing address for the Debtors is 30-30 47th Avenue, 9th Floor, Long Island City, New York 11101.

IF YOU FAIL TO RESPOND TO THE APPLICATION IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR OPPORTUNITY FOR A HEARING.

Dated: February 23, 2010
Wilmington, Delaware

Respectfully submitted,

PEPPER HAMILTON LLP

/s/ Evelyn J. Meltzer

David B. Stratton (DE No. 960)

Evelyn J. Meltzer (DE No. 4581)

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437 Madison Avenue

New York, New York 10022

Telephone: (212) 940-3000

Facsimile: (212) 940-3111


*Counsel for the Debtors
and Debtors in Possession*

EXHIBIT A

- a. The Firm performed the audit of the Cynergy Data 401k plan for the year ending December 31, 2008 and has been retained to perform the audit of the Cynergy Data 401k plan for the year ending December 31, 2009; and
 - b. The Firm has been and is currently retained to prepare the individual tax returns of Marcelo Paladini.
3. Now or in the future, the Firm may provide services to certain creditors of the Debtors or other interested parties in matters unrelated to the Debtors but in this regard, the Firm's work for these clients will not include the provision of services on any matters relating to the Debtors' bankruptcy cases.
4. Subject to this Court's approval the compensation sought by J.H. Cohn in connection with the preparation of the Federal, New York State and New York City income tax return for the year 2009 will be \$25,000, to be invoiced as work progresses and paid within 30 days after invoiced, and the compensation sought for preparation of the 1099s will be \$600 to be invoiced upon completion and paid within 30 days after invoiced..
5. No agreement exists, nor will any be made, to share any compensation received by J.H. Cohn for the services it renders with any other person or firms, except members of J.H. Cohn.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on this 16TH day of February, 2010



David J. Meyrowitz

Sworn to and subscribed before me

this 16th day of February, 2010

Natalie S. Papier

NATALIE S. PAPIER
Notary Public, State of New York
No. 01PA6059579
Qualified in Queens County
Commission Expires May 29, 2011

EXHIBIT B

January 21, 2010

Lorraine Ossolinski
Cynergy Data Holdings Inc.
30-30 47th Ave, 9th Floor
Long Island City, NY 11101

Re: Preparation of Tax Returns & Form 1099's for Cynergy Data Holdings Inc. (the "Company")

Dear Lorraine Ossolinski:

We appreciate the opportunity to work with you. This letter is to confirm our understanding of the terms and objectives of our engagement, which sets forth our mutual responsibilities and the nature and limitations of the services we will provide for the tax year January 1, 2009 to December 31, 2009.

SERVICES

We will prepare for filing by the Company, the Federal, New York State and New York City, income tax returns for 2009. We will also be preparing the filing of the Form 1099 on behalf of the Company.

We will prepare the above returns based on the information you furnish to us. We will not audit or verify the data, although we may ask you to clarify some of it. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary, in some cases, to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. Accordingly, we will advise you if we identify such a situation, and we will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures with you before completing the preparation of the return. If we conclude that we are obligated to disclose a position and you refuse to permit the disclosure, we reserve the right to withdraw from the engagement. Likewise, where we disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your return. In either event, you agree to compensate us for our services to the date of withdrawal. Our engagement with you will terminate upon our withdrawal.

We will prepare your returns using our professional judgment and apply our interpretation of the applicable statutes, regulations and current case law to the information that you provide and/or represent to us. The tax laws call for significant penalties to be imposed against taxpayers for "substantial understatement" of tax and for "negligence." In cases of substantial understatement of income (or substantial overstatement of deductions), the statute of limitations (number of previous years' returns still open for audit) can be extended. Whenever we are aware that applicable tax law is unclear or that there are conflicting interpretations, we will discuss with you, our knowledge and understanding of the possible positions which may have a material effect on the return, and the alternatives that may be available. We will use our best judgment in protecting your interests. With consideration to this approach, you agree that we shall not be liable, to any extent, for additional assessments of tax, interest, or penalties resulting from the tax positions taken.

The Internal Revenue Service ("IRS") requires you to file certain disclosure statements regarding tax strategies and listed transactions. Failure to disclose any of these transactions can result in you being imposed with significant penalties. When providing information to us, please verify and disclose if you were involved in a listed transaction. With consideration to this approach, you agree that we shall not be liable, to any extent, for additional assessments of interest or penalties resulting from your failure to accurately and timely inform us of your participation in a listed transaction.

A comprehensive list of listed transactions can be found under the following IRS website:

<http://www.irs.gov/businesses/corporations/article/0,,id=120633,00.html>

There are significant taxpayer penalties for failing to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. Form TD F 90-22.1 is required to be filed if foreign financial accounts exist in which the filer of the tax return has a financial interest or over which the filer has signature or other authority. In addition, failure to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, and Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, will subject you to the significant failure to file penalties. Therefore, it is your responsibility to advise us if you are involved in any foreign activities to ensure appropriate filing requirements have been met.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You have the final responsibility for the filing of all necessary tax returns and the payment of any taxes due on them. Therefore, you should review the returns carefully before you sign and file them.

The returns we prepare for you are based on the current tax law, as we understand it. We are not responsible for future changes in the law that may affect the returns we have already prepared. While we may attempt to advise you of such changes, we are under no obligation to do so. Law changes may require the amendment of previously filed returns. Should you desire that we prepare such amended returns, we will render additional invoices for such services at our customary billing rates, plus out-of-pocket costs.

If, during our work, we discover information that affects your prior years' tax returns, we will make you aware of the facts. However, we are not responsible for identifying items that may

affect prior years' returns. If you become aware of such information during the year, please contact us to discuss the best resolution to the issue.

We will prepare all state and local income tax returns, based upon information you provide and the documents you submit. You are responsible for providing us with a complete understanding of all states and localities (including foreign jurisdictions) in which you are doing business and/or involved in financial transactions. Further, we do not assume any responsibility for filing returns in additional jurisdictions not brought to our attention. Finally, if the basis for filing in a specific jurisdiction is not correct and has an effect on apportionment or inclusion of income, you agree that we are not responsible beyond the information originally provided. We will make every effort to bring to your attention any liability that we do notice; however, overall advice on these issues is not within the scope of this engagement. We do not, in particular, make any representation about the completeness of any sales, payroll or use tax filings.

As you know, your income tax returns are subject to review by the respective taxing authorities. In the event of an audit, you may be requested to provide documents, records or other evidence to substantiate the items of income and deductions shown on the tax return. Should the examining agent contest any positions taken on a return, there may be an assessment of additional tax liabilities, plus interest and possible penalties. We assume no liability for such additional assessments or penalties. Any items proposed by the examining agent, which may be against you, are subject to certain rights of appeal. In the event of any governmental tax examination or inquiry, we would encourage you to allow us to represent you. We would render additional invoices for our services, which would be based on our customary hourly billing rates in effect at the time the services are rendered, plus out-of-pocket costs.

This agreement does not constitute an engagement to perform any additional services other than those provided in this engagement letter. Should additional services be requested, they would be performed pursuant to a separate engagement letter. Further, this agreement does not include tax planning or projections. Should you request such services, or other special projects, we will render additional invoices based on our customary billing rates, plus out-of-pocket costs.

It is possible that due to unexpected circumstances, we may be unable to complete the engagement. We reserve the right, if in our professional judgment, the circumstances require us to suspend or terminate services for reasonable cause (including failure to provide the information or cooperation necessary for successful performance of our services). Our engagement will be deemed to be completed upon written notification of termination, even if we have not completed our services. You will be obligated to compensate us for the time expended to that point and to reimburse us for all out-of-pocket expenditures through the date of termination.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed or otherwise used or communicated by an unintended third party or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, unless we have been grossly negligent or engaged in intentional misconduct with respect to our use of email transmissions, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including

any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Every effort will be made to return your original documents to you upon the completion of the engagement. You should retain all documents and other data that form the basis of the income and deductions as shown on the tax returns. It is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

Any working papers prepared in conjunction with this engagement are our property, constitute confidential information, and will be retained by us in accordance with our policies and procedures (which will be made available to you upon your request). However, we may be required pursuant to law, under rules or regulations of regulatory bodies, or in accordance with applicable professional standards or rules to make our working papers available in connection with an investigation, inspection or other proceeding or request. While we will maintain working papers and all other file materials in accordance with all applicable regulatory requirements, such materials may at some point in time be destroyed, in accordance with our document retention policies, and you agree that we shall not be liable to you for any destruction of your files and documents consistent with our policies, including destruction of any original documents you may have provided to us.

We may from time-to-time, and depending on the circumstances, use third-party service providers in serving your account. Generally, we will only use third-party service providers on a very limited basis (if at all) and we will provide to you at any time, when requested, a written summary of the extent to which we are using third-party providers. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all third-party service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In accordance with federal law, we will not disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare and file your return without first receiving your consent.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

Except as specifically authorized by law, your consent is required before we may use or disclose your tax return information for any purpose other than the preparation and filing of your tax returns. The Company hereby authorizes J.H. Cohn LLP to use and disclose your name and contact information to potential clients and contacts of J.H. Cohn in marketing materials and/or proposals, in response to reference requests by potential clients or contacts, on J.H. Cohn's website or in connection with marketing meetings. In addition, the Company hereby authorizes J.H. Cohn LLP to use your name and contact information and to disclose to

mail houses your name and contact information for the purpose of mailing, including electronic transmissions, to you the following: (a) newsletters and materials concerning J.H. Cohn LLP and the services it offers, (b) newsletters and materials which include information from or about J.H. Cohn LLP's affiliated companies and the services they offer, (c) materials concerning upcoming seminars, webinars or webcasts offered by J.H. Cohn LLP or its affiliated companies.

The terms of this letter will continue to apply to the preparation of the above returns with respect to subsequent years, unless amended or terminated in writing, by either party.

You agree that our maximum liability to you for any errors or omissions committed by us in the performance of the engagement will be limited to the amount of our fees for this engagement, except to the extent determined to result from our gross negligence or willful misconduct. In addition, you agree to indemnify and hold harmless our firm and its personnel from any third-party claims, including costs and expenses, as a result of the services performed under this engagement, except to the extent determined to result from our gross negligence or willful misconduct.

During the term of this agreement, and for a period of one year thereafter, you agree, except with our express written consent, not to solicit (except by means of a general press solicitation not targeted to any individual employee or group of employees for employment or any consulting or other relationship substantially equivalent to employment), entice, hire, employ or seek to employ any of our employees. Our written consent to your hiring one of our employees for such purposes will not be given unless you agree to pay to us 30 percent of the annual compensation received by such employee from us for the year prior to leaving, as consideration for the damages caused to us by the solicitation.

DISPUTE RESOLUTION

If any dispute, controversy or claim arises in connection with the performance or breach of this agreement (including disputes regarding the breach, termination, validity or enforceability of this agreement), either party may, upon written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a neutral facilitator acceptable to both parties. Both parties will exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute, controversy or claim. Each party may disclose any facts to the other party or the mediator that it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent proceeding against the disclosing party. Except as agreed by both parties, the mediator will keep confidential all information disclosed during the negotiations. The mediator may not act as a witness for either party in any subsequent proceeding between the parties.

The mediation proceedings will conclude within sixty days from receipt of the written notice, unless extended or terminated sooner by mutual consent. The parties may also agree at any time to terminate or waive ongoing mediation. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

If any dispute, controversy, or claim arising out of or relating to this agreement (including disputes regarding the breach, termination, validity or enforceability of this agreement) cannot be resolved by mediation (or the parties agree to waive that process), then the dispute, controversy or claim shall be finally resolved by arbitration in accordance with the International Institute for Conflict Prevention and Resolution ("IICPR") Rules for Non-Administered

Arbitrations by a panel of three arbitrators, one chosen by each party, and the third selected by the two party-selected arbitrators. The arbitration shall be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrators may be entered by any court having jurisdiction thereof. The arbitration hearings will take place in [*New York, New York (for East Coast engagements) or Los Angeles, California (for West Coast engagements) or Hartford, Connecticut (for Connecticut engagements)*], unless the parties agree to a different locale.

The arbitration panel shall have no authority to award non-monetary or equitable relief, and any monetary award shall not include punitive damages.

All reasonable costs of both parties, as determined by the arbitrators, including (1) the fees and expenses of the IICPR and the arbitrators and (2) the costs, including reasonable attorneys' fees, necessary to confirm the award in court, will be borne entirely by the non-prevailing party (to be designated by the arbitration panel in the award) and may not be allocated between the parties by the arbitration panel.

Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of any dispute (including a dispute over fees charged by J.H. Cohn LLP), each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

FEE ARRANGEMENTS

Our fees will be \$25,000 for the preparation of the 2009 tax returns and \$600 for the preparation of the 2009 Form 1099's. Generally, we bill as work progresses. All invoices are due and payable upon presentation. Invoices for services rendered or disbursements incurred that are not paid in full within 30 days after the date of the invoices shall be subject, at our option, to interest of one percent per month (12 percent annual percentage rate), computed from the date of the invoice until paid. In accordance with our firm's policies, work may be suspended or our services may be terminated if your account becomes 30 days or more overdue. If we elect to suspend work for nonpayment, work 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 upon written notification of termination, even if we have not completed this engagement. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. You also agree to reimburse us for reasonable collection and litigation costs we incur should we commence proceedings to collect fees due from you to us which are in arrears.

As a result of our prior or future services to you, we might be requested to provide information or documents to you, or legally required to provide information or documents to a third party in a legal, administrative, arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in so complying will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for all associated expenses (including legal fees) in complying with the request. In the event we are legally compelled to provide information or documents of yours to a third party, we will, to the extent legally permissible, notify you promptly of the request.

Our charges for other services above and beyond the services to be provided under this agreement will be agreed to separately. In addition, any follow-up services arising after the services performed under this agreement are completed shall be additional and governed by a new and specific engagement letter for those services.

We would appreciate you forwarding us your information as early as possible. If all of the information necessary to complete the returns is not **received one month prior to the original due date of the return(s)**, we reserve the right to place your returns on extension.

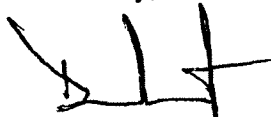
This letter agreement replaces and supersedes any prior agreement between us, whether written or oral, related to the subject matter and time periods referenced in this letter agreement, including any prior agreement we may have entered into related to the confidentiality of information provided by you to us.

CONFIRMATION

Please sign a copy of this letter in the space provided and return it to our office. Should you have any questions or wish any clarification of the services listed above, please do not hesitate to call.

We appreciate the opportunity to work with you and to have you as a client of J.H. Cohn.

Sincerely,



David J. Meyrowitz, Partner
Certified Public Accountant
For J.H. Cohn LLP

Acknowledgement:

By: Lorraine Ossolinski
Print Name & Title: Lorraine Ossolinski, Interim CFO
Company: CD Liquidation Co., LLC
Date: 2.22.2010

**I IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

CD LIQUIDATION CO. PLUS, LLC, f/k/a
CYNERGY DATA, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 09-13038 (KG)

Jointly Administered

Related Docket No.: _____

**ORDER GRANTING APPLICATION FOR ORDER PURSUANT TO 11 U.S.C. §§ 105(a),
327(a), 328 AND 330 AND BANKRUPTCY RULE 2014 AUTHORIZING THE
EMPLOYMENT AND RETENTION OF J.H. COHN LLP AS PROFESSIONAL FOR
THE PREPARATION OF INCOME TAX RETURNS FOR 2009 AND FORM 1099**

Upon the Application of the above-referenced debtors and debtors-in-possession (the “Debtors”), for an order, pursuant to §§ 105(a), 327(a), 328 and 330 of chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”) and Rule 2014 of Federal Rules of Bankruptcy Procedures (“Bankruptcy Rules”) authorizing the Debtors to retain J.H. Cohn LLP (“J.H. Cohn”) for the preparation of Federal, New York State and New York City income tax returns for 2009 and their Form 1099 (the “Application”);² and upon the affidavit of David J. Meyrowitz, a member of J.H. Cohn (the “Meyrowitz Affidavit”) annexed to such Application as Exhibit A; and it appearing that the Court has jurisdiction to consider the Application; and it appearing that J.H. Cohn is a “disinterested” person within the meaning of § 101(14) and 327(a) of the Bankruptcy Code; and that the relief requested in the Application is in the best interests of the Debtors, their creditors, and all parties-in-interest; and it appearing that

¹ The Debtors are the following entities (with the last four digits of their federal tax identification numbers in parentheses): Cynergy Data, LLC (8677); Cynergy Data Holdings, Inc. (8208); Cynergy Prosperity Plus, LLC (4265). The mailing address for the Debtors is 30-30 47th Avenue, 9th Floor, Long Island City, New York 11101.

² Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to such terms in the Motion.

due and appropriate notice of the Application has been given under the circumstances; and it appearing that no other or further notice need be given; and upon the Application and all of the proceedings before the Court; and after due deliberation; and sufficient cause appearing therefor, it is

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED.
2. The Debtors be, and hereby are, authorized to employ and retain J.H. Cohn for the preparation of their Federal, New York State and New York City income tax returns for 2009 and their Form 1099, each pursuant to the terms of the J.H. Cohn Engagement Letter.
3. The compensation to J.H. Cohn shall be (1) \$25,000 for the preparation of the income tax returns and (2) \$600 for the preparation of Form 1099.
4. The Debtors are authorized to pay J.H. Cohn \$25,000 for the preparation of income tax returns and \$600 for the preparation of Form 1099 pursuant to the terms of the J.H. Cohn Engagement Letter and without the need for further application to this Court.

Dated: _____, 2010

THE HONORABLE KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE