

The document below is hereby signed.

Signed: June 5, 2019



A handwritten signature in black ink, appearing to read "S. Martin Teel, Jr.", written over a horizontal line.

S. Martin Teel, Jr.
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF COLUMBIA

In re)	
)	
VISTA RIDGE LIMITED)	Case No. 19-00126
PARTNERSHIP,)	(Chapter 11)
)	Not for publication in
Debtor.)	West's Bankruptcy Reporter.

MEMORANDUM DECISION AND ORDER
DENYING APPLICATION TO EMPLOY ACCOUNTANTS

The debtor, as a debtor in possession, generally exercising the powers of and subject to the obligations of a trustee, has applied to employ Abba Blum, CPA, and the firm of MN Blum LLC as accountants. Although no one has opposed the application, the application must be denied.

The application does not allege that the accountants have been "on salary" within the meaning of 11 U.S.C. § 327(b), and so the employment cannot be authorized under that provision.

The application reflects that the accountants are a creditor, and there is no indication that the accountants have agreed to waive their prepetition claim. It follows that the

accountants are not disinterested¹ and may not be employed under 11 U.S.C. § 327(a). See *In re Jaimalito's Cantina Associates Ltd. Partnership*, 114 B.R. 1 (Bankr. D.D.C. 1990).

It is thus

ORDERED that the application (Dkt. No. 96) to employ Abba Blum, CPA, and the firm of MN Blum LLC as accountants is DENIED.

[Signed and dated above.]

Copies to: E-recipients

¹ Instead of candidly acknowledging that the accountants are not disinterested, the application states:

Other than as set forth above and may be stated in the Verified Statement filed herewith, **the Accountants** represent no interest adverse to the Debtor, or the estate in the matters upon which they are to be engaged, **are disinterested persons**, and their employment is in the best interests of the Debtor, the estate and creditors generally.

[Emphasis added.] That failure forthrightly to acknowledge that the accountants are not disinterested is unacceptable.