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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH
Central Division**

In re:

MOUNTAIN WEST VALVE, INC.

Debtor.

Bankruptcy No. 16-21396

Chapter 11

Honorable William T. Thurman

**DEBTOR'S SMALL BUSINESS DISCLOSURE STATEMENT
DATED DECEMBER 23, 2016**

***** DISCLAIMER: THIS DISCLOSURE STATEMENT HAS NOT YET BEEN APPROVED BY THE BANKRUPTCY COURT, AND UNTIL IT IS, IT SHOULD NOT BE RELIED UPON [This paragraph will be removed from circulation copies once conditional or final approval is obtained] *****

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INTRODUCTION

This is the disclosure statement (the "**Disclosure Statement**") in the small business Chapter 11 case of Mountain West Valve, Inc. (the "**Debtor**"). This Disclosure Statement contains information about the Debtor and describes the Debtor's Small Business Plan of Reorganization dated December 23, 2016 (the "**Plan**") filed by the Debtor on December 23, 2016. A full copy of the Plan is attached to this Disclosure Statement as **Exhibit "A"**. **The purpose of this Disclosure Statement is to provide information as may be necessary and appropriate to allow you to make an informed judgment about the Plan. You should read the Plan and this Disclosure Statement carefully and discuss them with your attorney. If you do not have an attorney, you may wish to consult one.**

The proposed distributions under the Plan are discussed at pages 5 through 9 of this Disclosure Statement. General Unsecured Creditors are classified in Class 4 and will receive a distribution of \$500 per month for 12 months commencing 48 months after the Effective Date. After all Administrative Claims and Priority Tax Claims have been paid in full, the Reorganized Debtor shall pay the Class 4 Claimants, *pro rata*, \$1,500 on a quarterly basis.

INCORPORATION OF THE PLAN

This Disclosure Statement incorporates the terms of the Plan. The capitalized terms in this Disclosure Statement have the same meaning as set forth in the Plan. Where there is a discrepancy between the Plan and this Disclosure Statement, the Plan is the controlling document. Therefore, you are strongly encouraged to read the Plan as well as the Disclosure Statement. This Disclosure Statement describes the Plan, but it is the Plan itself that will, if confirmed, establish your rights.

BACKGROUND

Description and History of the Debtor's Business

The Debtor is a corporation organized under the laws of the State of Utah. Since 2011, the Debtor has been in the business of providing industrial valve repair, shutdown management, actuator service, pressure relieve valve, oxygen cleaning, and control instrumentation of equipment.

Insiders of the Debtor

The insiders of the Debtor as defined in § 101(31) of the United States Bankruptcy Code (the "Code") are Ken Guest ("Guest"), the sole owner, and Jennifer Huebner ("Huebner"), who became the principal Officer after the petition date.

Management of the Debtor before and during the Bankruptcy

During the two years prior to the date on which the bankruptcy petition was filed, the sole officer, director, manager, or other person in control of the Debtor was Guest. The principal Officer of the Debtor during the Debtor's Chapter 11 case has been Huebner.

After the Effective Date of the order confirming the Plan, (1) the sole shareholder and voting trustee of the Reorganized Debtor shall be Guest and the principal officer and manager (“**Post Confirmation Manager**”) will be Huebner. The responsibilities and compensation of Huebner and Guest are described in section III(D)(1)(a) of this Disclosure Statement.

Events Leading to Chapter 11 Filing

Mountain West Valve, Inc. was originally founded in 2011 in Riverton, Utah by 4 employees working out of Guest’s garage. The last two years prior to the bankruptcy filing Guest had sole management responsibility for the business. Mountain West experienced business growth; however, the growth was primarily from clients with payment terms that were typically 60-90 days from completion of the job.

On April 19, 2012, Mountain West entered into a secured financing arrangement (the “ARFA”) with Crestmark Commercial Capital Lending, LLC (“Crestmark”) to facilitate the factoring of these longer term accounts receivable. The interest and fees provided by this facility create a borrowing cost of approximately 10%.

In 2014, to accommodate the growth in the fracking market, Mountain West Valve opened up shops in two new locations – Elko, NV and Vernal, UT. Toward the middle to end of 2015 oil prices started falling. This caused oil and gas revenues to fall, directly impacting the Debtor’s business. During this time the Debtor also started to see a decline in work from several of the metal and non-metal mines.

In February 3, 2014, Mountain West entered into a working capital financing arrangements the proceeds of which were used to sustain day to day operations and fund pending and future jobs. The first such arrangement was with Direct Capital for \$100,000.00. The credit line required Mountain West to make future daily payments of \$538.91. In March 31, 2015, Mountain West entered into a working capital financing arrangements with Swift Financial Corporation (“Swift”), the proceeds of which were used to pay off Direct Capital and to sustain day to day operations and fund pending and future jobs. This arrangement was for \$300,000.00. The credit lines required Mountain West to make future daily payments of \$1,848.75. In September 17, 2015, Mountain West entered into another working capital financing arrangement with Swift Financial, the proceeds of which were to pay off the original working capital financing agreement and to continue funding day to day operations as well as pending and future jobs. This arrangement with Swift was for \$400,000.00. The credit lines required Mountain West to make future daily payments of \$2,431.67. In December 28, 2015, Mountain West entered into a working capital financing arrangement the proceeds of which were used to sustain day to day operations and fund current and future jobs. The arrangement was with Everest Business Funding (“Everest”) in for \$90,000.00. The credit lines required Mountain West to make future daily payments of \$1,050.00.

The onerous daily payments to Swift and Everest created a substantial erosion of margin over time and it became necessary to continually borrow more to meet the financing and operating requirements of the Debtor.

On February 12, 2016, the Internal Revenue Service placed a lien on Debtor's bank account for failure to pay payroll taxes totaling \$65,978.65. On February 29, 2016, the Debtor filed this Chapter 11 case.

Significant Events during the Bankruptcy Case

The Debtor attended the required Initial Debtor Interview with the United States Trustee and the Meeting of Creditors mandated by § 341. There have not been any other significant legal or administrative proceedings pending in this Court or any other forum.

On March 10, 2016 Debtor filed a Motion to Use Cash Collateral. On March 24, 2016, the Court entered an order granting Debtor temporary authorization to sell accounts and use collateral only to pay payroll obligations and payroll taxes until a further hearing was held. A further hearing was held on the Motion to Use Cash Collateral on April 1, 2016 where the court denied Debtor's further use of cash collateral. On April 25, 2016 the Debtor filed a Motion to Incur Debt and renewed its Motion to Use Collateral. At a hearing held on April 28, 2016 the Court preliminarily granted Debtor's Motion to Use Cash Collateral and Motion to Incur Debt. The approved financing fell through for the Debtor and Debtor sought and obtained a new lender. On June 21, 2016, Debtor filed another Motion to Incur Debt and Motion to Use Cash Collateral. Swift Financial objected to Debtor's motions and at a hearing on July 13, 2016 the Court denied Debtor's motions. On July 8, 2016 Debtor filed another Motion to Incur Debt and Motion to Use Cash Collateral. Debtor and Swift reached a settlement regarding Swift's claim and at a hearing held the same day the Court granted Debtor's motions on a final basis.

At a hearing held on October 19, 2016, the Court approved the settlement between Debtor and Swift.

SUMMARY OF THE PLAN OF REORGANIZATION AND TREATMENT OF CLAIMS AND EQUITY INTERESTS

Purpose of the Plan of Reorganization

As required by the Code, the Plan places claims and equity interests in various classes and describes the treatment each class will receive. The Plan also states whether each class of claims or equity interests is impaired or unimpaired. If the Plan is confirmed, your recovery will be limited to the amount provided by the Plan.

Unclassified Claims

Certain types of claims are automatically entitled to specific treatment under the Code. They are not considered impaired, and holders of such claims do not vote on the Plan. They may, however, object if, in their view, their treatment under the Plan does not comply with that required by the Code. As such, the Debtor has *not* placed the following claims in any class:

1. Administrative Expenses

Administrative expenses are costs or expenses of administering the Debtor's Chapter 11 case which are allowed under § 507(a)(2) of the Code. Administrative expenses also include the value of any goods sold to the Debtor in the ordinary course of business and received within 20 days before the date of the bankruptcy petition. The Code requires that all administrative expenses be paid on the Effective Date of the Plan, unless a particular claimant agrees to a different treatment.

The following chart lists the Debtor's estimated administrative expenses and their proposed treatment under the Plan:

Type	Estimated \$ Amount Owed	Proposed Treatment
Expenses Arising in the Ordinary Course of Business After the Petition Date	0.00	Paid in full on the Effective Date of the Plan or according to terms of the obligation, if later
The Value of Goods Received in the Ordinary Course of Business Within 20 Days Before the Petition Date	0.00	Paid in full on the Effective Date of the Plan or according to terms of the obligation, if later
Professional Fees, as approved by the Court	55,000.00	Paid in full on the Effective Date of the Plan or according to separate written agreement or according to court order if applicable
Office of the U.S. Trustee Fees	0.00	Paid in full no later than the Effective Date of the Plan
TOTAL	\$55,000.00	

2. Priority Tax Claims

Priority tax claims are unsecured income, employment, and other taxes described by § 507(a)(8) of the Code. Unless the holder of such a § 507(a)(8) priority tax claim agrees otherwise, each holder of a priority tax claim will be paid on the Effective Date (but in no event later than five (5) years from the date of the order for relief (Petition Date)). Such Allowed Claims shall be paid after all Allowed Administrative Claims but before any Allowed General Unsecured Claims.

The following priority tax claims were filed in this case:

Creditor	Priority Amount
Utah State Tax Commission	\$10,774.83
Internal Revenue Service	\$119,659.39
Nevada Dept of Employment, Training & Rehabilitation	\$8,598.6
Total	\$139,032.82

Classes of Claims and Equity Interests

The following are the classes set forth in the Plan and the proposed treatment that they will receive under the Plan: (A list of all Claims is shown on **Exhibit 1** to the Plan).

1. Classes of Secured Claims

Allowed Secured Claims are claims secured by property of the Debtor's bankruptcy estate (or that are subject to setoff) to the extent allowed as secured claims under § 506 of the Code. If the value of the collateral or setoffs securing the creditor's claim is less than the amount of the creditor's allowed claim, the deficiency will be classified as a general unsecured claim.

The following chart lists all classes containing Debtor's secured prepetition claims and their proposed treatment under the Plan:

Class	Impairment	Treatment
Class 1 – \$9,627.70 Secured claim of Internal Revenue Service	Impaired	The Class 1 Creditor shall be paid \$9,627.70 over 60 months in minimum monthly payments no less than \$200.00 (3) The Debtor shall have the option to make monthly payments in excess of the amounts listed above without penalty.
Class 2 – \$457,234.09 Secured Claim of Swift Financial Corporation dba Swfit Capital	Impaired	The Class 2 Creditor shall be paid \$435,000 as follows: (1) \$27,000.00 will be paid prior to the Effective Date. (2) The balance of \$408,000.00 shall be paid within 75 months after the Effective Date in iminimum monthly payments of no less than \$3,000.00 per month. (3) The Debtor shall have the option to make monthly payments in excess of \$3,000.00 without penalty. (4) The creditor’s lien as it existed on the Petition Date shall be retained as security for the payment or performance by the Debtor of all sums required to be paid under the Plan. Except to the extent expressly modified in the Plan, nothing contained in the Plan or the Confirmation Order shall alter or affect the rights, claims and defenses of the Creditor and the Debtor with respect to this Claim.

2. Classes of Priority Unsecured Claims

Certain priority claims that are referred to in §§ 507(a)(1), (4), (5), (6), and (7) of the Code are required to be placed in classes. The Code requires that each holder of such a claim receive cash on the effective date of the Plan equal to the allowed amount of such claim. However, a class of holders of such claims may vote to accept different treatment.

The Debtor has no claims that fall into this class.

3. Class of General Unsecured Claims

General unsecured claims are not secured by property of the estate and are not entitled to priority under § 507(a) of the Code. The following chart identifies the Plan's proposed treatment of the Class 4 Claims:

Class	Impairment	Treatment
Class 4 – General Unsecured Creditors	Impaired	All unsecured claims allowed under § 502 of the Code will be satisfied by receiving a Pro Rata distribution of \$500 per month for 12 months commencing 48 months after the Effective Date. From time to time if the Debtor generates enough funds to pay creditors in Class 4 early, it may do so without penalty. No interest shall be paid to creditors in this class. These claims will be discharged upon the distribution of their Pro Rata portion of \$6,000.

4. Class of Equity Interest Holders

Equity interest holders are parties who hold an ownership interest (i.e., equity interest) in the Debtor. In a corporation, entities holding preferred or common stock are equity interest holders. In a partnership, equity interest holders include both general and limited partners. In a limited liability company (“LLC”), the equity interest holders are the members. Finally, with respect to an individual who is a debtor, the Debtor is the equity interest holder.

The following chart sets forth the Plan's proposed treatment of the class of equity interest holders:

Class	Impairment	Treatment
Class 5 – Equity Security Holders	Impaired	The Interest Holder shall retain his ownership interest provided all Allowed Claims in Classes 1 through 3 are paid in accordance with the terms of this Plan.

Means of Implementing the Plan

1. Source of Payments.

Payments and distributions under the Plan will be funded by (1) the operations of the Reorganized Debtor.

2. Sale of Assets.

During the term of the Plan the Reorganized Debtor shall, at its option, be entitled to sell or refinance all or a portion of the Property. In the event of a sale or refinance, proceeds shall be applied as follows: (a) reasonable costs of sale and United States Trustee’s fees; (b) all Allowed Secured Claims secured by the property; (c) any unsatisfied Administrative Claims; and (d) all

remaining funds to be distributed in accordance with the terms of the Plan. The Reorganized Debtor shall be authorized to complete the sale without further order of the Court provided that all Allowed Secured Claims shall be satisfied in full from the sale of the property.

3. Continued Operation of Business.

Upon entry of the Confirmation Order, title in the Debtor's Assets, except as otherwise provided for in the Plan, will be transferred to the Reorganized Debtor. All liens of the Allowed Secured Creditors shall continue to attach to all assets of the estate with the exception of the assets to be sold free and clear of liens listed in 7.02 above.

4. Payment of Claims.

Payment of Allowed Claims shall be made in order of priority required by the Bankruptcy Code from the Reorganized Debtor's net business income on a monthly basis and shall be paid by check and disbursed to creditors each calendar month by the 15th of each such month beginning with the calendar month following the Effective Date.

5. Additional Financing

The Reorganized Debtor may secure additional financing, secured or unsecured, for purposes of operation and performance under the Plan provided that any such financing shall not create liens with priority over liens held by holders of Allowed Claims in classes 1 through 4 absent the consent of the holders of such Allowed Claims.

6. Management of Reorganized Debtor

Guest will continue to be the sole shareholder and Huebner will serve as the President and sole operating Officer of the Reorganized Debtor with power to manage all of its day to day financial affairs and business operations. The compensation may be increased during the term of the Plan so long as it does not impair the Reorganized Debtor's ability to make the payments required under the Plan.

Risk Factors

The proposed Plan has the following risks: If the Debtor is unable to operate profitably creditors will not be paid. Impediments to profitability include general economic factors, terms of client payment, ability to find working capital, and non-payment of accounts receivable by customers.

Executory Contracts and Unexpired Leases

The Plan lists all executory contracts and unexpired leases that the Debtor will assume under the Plan. Assumption means that the Debtor has elected to continue to perform the obligations under such contracts and unexpired leases, and to cure defaults of the type that must be cured under the Code, if any. The Plan also describes how the Debtor will cure and compensate the other party to such contract or lease for any such defaults.

If you object to the assumption of your unexpired lease or executory contract, the proposed cure of any defaults, or the adequacy of assurance of performance, you must file and serve your objection to the Plan within the deadline for objecting to the confirmation of the Plan, unless the Court has set an earlier time.

All executory contracts and unexpired leases that are not listed as assumed will be rejected under the Plan. Consult your advisor or attorney for more specific information about particular contracts or leases.

If you object to the rejection of your contract or lease, you must file and serve your objection to the Plan within the deadline for objecting to the confirmation of the Plan.

Tax Consequences of Plan

Creditors and Equity Interest Holders Concerned with How the Plan May Affect their Tax Liability Should Consult with their Own Accountants, Attorneys, and/or Advisors.

The following are the anticipated tax consequences of the Plan: The reorganization of the Debtor in bankruptcy pursuant to the Plan may have significant tax consequences for the Debtor. There are several lengthy and complex sections of the Internal Revenue Code of 1986 (the “IRC”) and the regulations promulgated thereunder (the “Regulations”) that may apply to the transactions contemplated by the Plan. Some tax consequences are difficult to determine with certainty in advance because certain questions of fact, some of which turn upon the outcome of future events, have to be resolved before the IRC and Regulations can be applied to the transactions.

Neither the Debtor nor its attorneys has obtained a tax opinion and express no opinion as to the tax consequences to Creditors resulting from the Plan. Creditors are advised and encouraged to consult their own tax counsel to determine the tax consequences of the Plan.

BECAUSE NONE OF THE ABOVE-NAMED PARTIES NOR THEIR ATTORNEYS OR ACCOUNTANTS EXPRESS AN OPINION AS TO THE TAX CONSEQUENCES OF THE PLAN, IN NO EVENT WILL THE DEBTOR NOR PROFESSIONAL ADVISORS ENGAGED BY IT BE LIABLE FOR ANY TAX CONSEQUENCES OF THE PLAN. CREDITORS MUST LOOK SOLELY TO AND RELY SOLELY UPON THEIR OWN ADVISORS AS TO THE TAX CONSEQUENCES OF THE PLAN.

CONFIRMATION

Voting

Each creditor with an impaired, allowed claim is entitled to vote. All classes are impaired and entitled to vote and have been provided with a ballot. A class of creditors will be deemed to have accepted the Plan if at least two-thirds in amount and more than one-half in number of the holders of Allowed Claims of the class (that actually vote) accept the Plan.

If an objection to your Claim is filed prior to Confirmation, then your Claim will no longer be an Allowed Claim and you will not have the right to vote. Nevertheless, under Bankruptcy Rule 3018, the Court, after notice and hearing, may temporarily allow your Claim in an amount which the Court deems proper for the purpose of accepting or rejecting the Plan. If an objection to your Claim has been filed and you desire that your Claim be temporarily allowed for purposes of voting, you must take appropriate steps to obtain such relief.

Ballots

To be counted, each ballot must be completed and delivered to the Debtor's counsel. The instructions and deadlines for submitting ballots are contained in the Ballot and in the Order (1) Conditionally Approving Disclosure Statement, (2) Fixing Time for Filing Acceptances or Rejections of Plan, and (3) Fixing the Time for Filing Objections to the Disclosure Statement and to the Confirmation of the Plan and Notice of Confirmation Hearing (the "**Confirmation Hearing Notice**") which has been mailed to you with this Disclosure Statement.

Objections to the Plan

You have the right to object to the Plan. The instructions and deadlines for filing an objection to confirmation of the Plan are set forth in the Confirmation Hearing Notice. Unless the Court determines otherwise, only those objections that are in writing and timely filed with the Court and served on Debtor's counsel may be considered by the Court on the Confirmation Hearing.

Disclaimer

The Court has conditionally approved this Disclosure Statement as containing adequate information to enable parties affected by the Plan to make an informed judgment about its terms. The Court has not yet determined whether the Plan meets the legal requirements for confirmation, and the fact that the Court has approved this Disclosure Statement does not constitute an endorsement of the Plan by the Court, or a recommendation that it be accepted. The Court's approval of this Disclosure Statement is subject to final approval at the hearing on confirmation of the Plan.

Liquidation Analysis

To confirm the Plan, the Court must find that all creditors and equity interest holders who do not accept the Plan will receive at least as much under the Plan as such claim and equity interest holders would receive in a chapter 7 liquidation. To the extent that a trustee in a chapter 7 liquidation would take the same actions to pursue the Avoidance Actions, the Debtor believes that this requirement has been met. A liquidation analysis is attached to this Disclosure Statement as **Exhibit "B"**.

Feasibility

The Court must find that confirmation of the Plan is not likely to be followed by the liquidation, or the need for further financial reorganization, of the Debtor or any successor to the Debtor, unless such liquidation or reorganization is proposed in the Plan.

1. Ability to Initially Fund Plan

The Debtor believes that the Debtor will have enough cash on hand on the Effective Date from the sale of excess assets and the new capital contribution to pay all the claims and expenses that are entitled to be paid on that date.

2. Ability to Make Future Plan Payments and Operate without Further Reorganization

The Debtor must also show that it will have enough cash over the life of the Plan to make the required Plan payments. The Plan Proponent has provided projected financial information. Those projections are listed in **Exhibit "C"**.

You should Consult with your Accountant or other Financial Advisor if you have any Questions Pertaining to these Projections.

Projected Recovery of Avoidable Transfers

The Debtor does not intend to pursue preference, fraudulent conveyance, or other avoidance actions at this time as it does not believe that any actions qualify under the Bankruptcy Code.

Claims Objections

Except to the extent that a claim is already allowed pursuant to a final non-appealable order, the Debtor reserves the right to object to claims. Therefore, even if your claim is allowed for voting purposes, you may not be entitled to a distribution if an objection to your claim is later upheld. The procedures for resolving disputed claims are set forth in Article V of the Plan.

EFFECT OF CONFIRMATION OF PLAN

Discharge of Debtor

On the Effective Date of the Plan, the Debtor shall be discharged from any debt that arose before confirmation of the Plan, subject to the occurrence of the effective date, to the extent specified in § 1141(d)(1)(A) of the Code, except that the Debtor shall not be discharged of any debt (I) imposed by the Plan, (ii) of a kind specified in § 1141(d)(6)(A) if a timely complaint was filed in accordance with Rule 4007(c) of the Federal Rules of Bankruptcy Procedure, or (iii) of a kind specified in § 1141(d)(6)(B). After the effective date of the Plan your claims against the Debtor will be limited to the debts described in clauses (i) through (iii) of the preceding sentence.

Modification of Plan

The Debtor may modify the Plan at any time before confirmation of the Plan; however, the Court may require a new disclosure statement and/or revoting on the Plan. The Debtor may also seek to modify the Plan at any time after confirmation only if (1) the Plan has not been substantially consummated *and* (2) the Court authorizes the proposed modifications after notice and a hearing.

Final Decree

Once the estate has been fully administered, as provided in Rule 3022 of the Federal Rules of Bankruptcy Procedure, the Debtor, or such other party as the Court shall designate in the Plan Confirmation Order, shall file a motion with the Court to obtain a final decree to close the case. Alternatively, the Court may enter such a final decree on its own motion.

Respectfully submitted December 23, 2016.

/s/

Mountain West Valve, Inc.
By: Ken Guest
Its: Sole Shareholder

/s/

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