

**COLE, SCHOTZ, MEISEL,  
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Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEW JERSEY  
HONORABLE GLORIA M. BURNS  
CASE NO. 13-34483 (GMB)

Chapter 11  
(Jointly Administered)

In re:

RIH ACQUISITIONS NJ, LLC, *et al.*,<sup>1</sup>  
Debtors-in-Possession.

**DECLARATION OF  
DISINTERESTEDNESS OF MATTHEW  
J. REYNOLDS IN SUPPORT OF  
RETENTION OF CAPALDI REYNOLDS  
& PELOSI, P.A. AS AN ORDINARY  
COURSE PROFESSIONAL**

I, **Matthew J. Reynolds, CPA**, declare under penalty of perjury:

1. I am a Partner of Capaldi Reynolds & Pelosi, P.A., located at 332 Tilton Road Northfield, NJ 08225 (the “**Company**”).

2. RIH Acquisitions NJ, LLC d/b/a The Atlantic Club Casino Hotel and RIH Propco NJ, LLC, the within debtors and debtors-in-possession (the “**Debtors**”), have requested that the Company provide preparation of various payroll tax returns and Form 1099’s for 2014 calendar year to the Debtors, and the Company has consented to provide such services.

<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor’s federal identification number are: RIH Acquisitions NJ, LLC d/b/a The Atlantic Club Casino Hotel (1695), and RIH Propco NJ, LLC (5454).



3. The Company may have performed services in the past, may currently perform services, and may perform services in the future, in matters unrelated to these Chapter 11 cases, for persons that are parties-in-interest in the Debtors' Chapter 11 cases. The Company does not perform services for any such person in connection with these Chapter 11 cases, or have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.

4. As part of its customary practice, the Company is retained in cases, proceedings and transactions involving many different parties, some of whom may represent or be employed by the Debtors, claimants and parties-in-interest in these Chapter 11 cases.

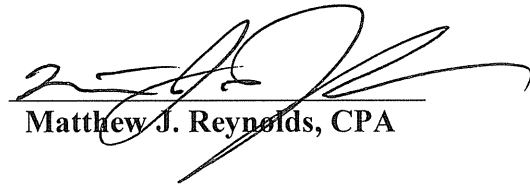
5. Neither I nor any principal, partner, director, officer etc. of, or professional employed by, the Company have agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principal and regular employees of the Company.

6. Neither I nor any principal, partner, director, officer etc. of, or professional employed by, the Company, insofar as I have been able to ascertain, holds or represents any interests adverse to the Debtors or their estates with respect to the matter(s) upon which the Company is to be employed.

7. The Debtors owe the Company \$-0- for prepetition services, the payment of which is subject to limitations contained in the United States Bankruptcy Code, 11 U.S.C. § 101, *et seq.*

8. The Company is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Company should discover any facts bearing on the matters described herein, the Company will supplement the information contained in this Declaration.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

  
Matthew J. Reynolds, CPA

DATED: February 25, 2013