

Electronically Filed On: February 1, 2017

1 Kathy Bazoian Phelps, Esq. (CA Bar No. 155564)
Email: kphelps@diamondmccarthy.com
2 DIAMOND MCCARTHY LLP
1999 Avenue of the Stars, Suite 1100
3 Los Angeles, California 90067
Telephone: 310/651-2997
4 *Admitted Pro Hac Vice*

5 Jacob L. Houmand, Esq. (NV Bar No. 12781)
Email: jhoumand@nelsonhoumand.com
6 Kyle J. Ortiz, Esq. (NV Bar No. 14252)
Email: kortiz@nelsonhoumand.com
7 NELSON & HOUMAND, P.C.
3900 Paradise Road, Suite U
8 Las Vegas, Nevada 89169-0903
Telephone: 702/720-3370
9 Facsimile: 702/720-3371

10 *[Proposed] Counsel for Chapter 7 Trustee*

NELSON & HOUMAND, P.C.
3900 Paradise Road, Suite U, Las Vegas, Nevada 89169
Telephone: (702) 720-3370 Facsimile: (702) 720-3371

11
12 UNITED STATES BANKRUPTCY COURT
13 DISTRICT OF NEVADA

14 In re:

15 ROBERT C. GRAHAM, LTD. fdba ROB
16 GRAHAM & ASSOCIATES fdba
LAWYERSWEST,

17 Debtor.

Case No. BK-S-16-16655-BTB
Chapter 7

**DECLARATION OF PAUL M. HEALEY,
CPA IN SUPPORT OF EX PARTE
APPLICATION TO EMPLOY PAUL M.
HEALEY & SONS CPAS, LTD. AS
ACCOUNTANT FOR VICTORIA L.
NELSON, CHAPTER 7 TRUSTEE,
PURSUANT TO 11 U.S.C. §§ 327(a) AND
328(a) AND FEDERAL RULE OF
BANKRUPTCY PROCEDURE 2014**

Date of Hearing: N/A
Time of Hearing: N/A

Judge: Honorable Bruce T. Beesley

23 I, PAUL M. HEALEY, CPA, hereby declare as follows:

24 1. I am over the age of 18 and mentally competent. Except where stated on information
25 and belief, I have personal knowledge of the facts in this matter and if called upon to testify, could
26 and would do so.

27 2. I make this declaration to support the *Ex Parte Application to Employ Paul M.*
28 *Healey & Sons CPAs, Ltd. As Accountant For Victoria L. Nelson, Chapter 7 Trustee Pursuant to*

1 11 U.S.C. §§ 327(a) and 328(a) and Federal Rule of Bankruptcy Procedure 2014 (the
2 “Application”).

3 3. I am a certified public accountant and the principal of Paul M. Healey & Sons CPAs,
4 Ltd. (the “Firm”).¹

5 4. This Declaration is made pursuant to 11 U.S.C. § 327 and Federal Rule of
6 Bankruptcy Procedure 2014(b) and is to support the Application.

7 5. The Firm is well suited for the type of representation required by the Trustee. The
8 Firm is an accounting firm that has specialized knowledge regarding accounting and bankruptcy
9 matters. Accordingly, the Trustee has determined that the Firm has the resources and experience
10 necessary to represent her interests in the Debtor’s bankruptcy case.

11 6. The Trustee desires to employ the Firm as her accountant to prepare tax returns on
12 behalf of the Debtor’s bankruptcy estate and otherwise assist the Trustee in fulfilling her obligations
13 under Section 704.

14 7. The Trustee has selected the Firm because its accountants have experience in matters
15 of this character and will be able to competently represent the Trustee’s interests in the Debtor’s
16 bankruptcy case.

17 8. Following the Trustee’s request that the Firm represent her in this case as accountant,
18 a conflicts check was undertaken, utilizing the Firm’s client list. Based upon the conflicts check
19 the Firm and its associates are “disinterested persons” as defined by 11 U.S.C. § 101 and do not
20 hold or represent any interest adverse to the bankruptcy estate.

21 9. The conclusion that the Firm is a “disinterested” person within the meaning of 11
22 U.S.C. § 101(14) for purposes of 11 U.S.C. § 327(a) is based upon the fact neither the Firm nor any
23 of its accountants:

24 _____
25 ¹ Unless otherwise indicated, all chapter and section references are to the Bankruptcy Code, 11
26 U.S.C. §§ 101-1532, and to the Federal Rules of Bankruptcy Procedure, Rules 1001-9037. The
27 Federal Rules of Civil Procedure will be referred to as “FRCP” and the Federal Rules of Bankruptcy
28 Procedure will be referred to as “FRBP.” The Local Rules of Practice for the United States
Bankruptcy Court for the District of Nevada shall be referred to as the “Local Rules”. Unless
otherwise provided herein, all defined terms shall have the same meaning ascribed to them in the
Application.

NELSON & HOUMAND, P.C.
3900 Paradise Road, Suite U, Las Vegas, Nevada 89169
Telephone: (702) 720-3370 Facsimile: (702) 720-3371

- 1 (a) Are or were a creditor, equity security holder, or insider of
- 2 the Debtor except as stated herein;
- 3 (b) Are or were, within two (2) years before the date of the filing
- 4 the bankruptcy petition, a director, officer or employee of
- 5 Debtor as specified in subparagraph (c) of Section 101(14)
- 6 except as stated herein;
- 7 (c) Hold, or have ever held, an interest materially adverse to the
- 8 interest of the estate or of any class of creditors, equity
- 9 holders, or parties in interest, by reason of any direct or
- 10 indirect relationship to, or interest in, the Debtor or for any
- 11 other reason except as stated herein;
- 12 (d) Represent, or have ever represented, the Debtor, insiders of
- 13 the Debtor, creditors of the Debtor, any other party in interest,
- 14 or their respective attorneys and accountants except as set
- 15 forth herein; and
- 16 (e) Is a relative or employee of the U.S. Trustee or a Bankruptcy
- 17 Judge except as stated herein.

18 10. The Trustee has employed the Firm in other bankruptcy cases unrelated to the above-

19 referenced bankruptcy case in which she is a Trustee.

20 11. The Firm has been employed by other Chapter 7 Panel Trustees as accountant in

21 other bankruptcy cases unrelated to the above-referenced bankruptcy case.

22 12. Except as stated herein, the Firm has no connections with the Debtor, creditors of

23 the Debtor, any party-in-interest, their respective attorneys and accountants, the United States

24 Trustee, or any person employed in the office of the United States Trustee.

25 13. To the best of my knowledge and belief, the Firm represents no interest that is

26 adverse to the Trustee, to the Debtor's estate, any creditor, any party in interest, the U.S. Trustee,

27 or any attorney or accountant employed by the foregoing, in matters upon which it will be engaged

28 as accountant.

1 I believe that the Firm is a disinterested person within the meaning of Section

2 101(14) for purposes of Section 327(a), as it pertains to representing the Trustee as special litigation

3 counsel in the Debtor's bankruptcy case.

4 ...

1 15. Subject to Court approval, in accordance with 11 U.S.C. § 330, the Trustee seeks to
2 retain the Firm on an hourly fee basis. Specifically, the Firm shall be entitled to compensation on
3 an hourly basis at the customary and standard rates that the Firm charges for similar representation,
4 plus reimbursement of actual and necessary expenses incurred by the Firm in performing its duties.

5 16. The Firm proposes the compensation of accountants be at the rate of \$185 an hour
6 for the services of accountants, subject to change from time to time, and all subject to application
7 to, and approval by, this Court pursuant to Sections 330 and 331 of the Bankruptcy Code.

8 17. The Firm contemplates that it may seek interim compensation during this case as
9 permitted by 11 U.S.C. § 331 and Federal Rule of Bankruptcy Procedure 2016. The Firm
10 understands that its compensation is subject to prior Court approval.

11 18. No promises have been received by the Firm or any accountant of the Firm, as to
12 payment or compensation for the above-referenced bankruptcy case in accordance with the
13 provisions of the Bankruptcy Code, the FRBP, the Local Rules, and orders of the Court. The Firm
14 has no agreement with any other entity to share with such entity any compensation received by the
15 Firm, except as permitted under Section 504(b)(1).

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

18 Dated this 15 day of February, 2017.

19
20 
21 _____
22 Paul M. Healey, CPA
23
24
25
26
27
28

NELSON & HOUMAND, P.C.
3900 Paradise Road, Suite U, Las Vegas, Nevada 89169
Telephone: (702) 720-3370 Facsimile: (702) 720-3371