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*Electronically Filed On: February 5, 2017*

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17 *[Proposed] Counsel for Chapter 7 Trustee*

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**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF NEVADA**

14 In re:  
15 ROBERT C. GRAHAM, LTD. fdba ROB  
16 GRAHAM & ASSOCIATES fdba  
17 LAWYERSWEST,  
18 Debtor.

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

**NOTICE OF ENTRY OF ORDER**  
**GRANTING 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<sup>1</sup>

23 **PLEASE TAKE NOTICE** that an *Order Granting Ex Parte Application to Employ Paul*  
24 *M. Healey & Sons CPAS, Ltd. As Accountant for Victoria L. Nelson, Chapter 7 Trustee, Pursuant*  
25 *to 11 U.S.C. §§ 327(a) and 328(a) and Federal Rule of Bankruptcy Procedure 2014* [ECF No.  
26 150] (the “Order”) was entered in the above-captioned case on February 3, 2017.

27  
28 <sup>1</sup> All references to “ECF No.” are to the numbers assigned to the documents filed in the case as they appear on the docket maintained by the clerk of the court.

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A copy of said Order is attached hereto as **Exhibit “1”**.

Dated this 5th day of February, 2017.

**NELSON & HOUMAND, P.C.**

By: /s/ Jacob L. Houmand  
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**CERTIFICATE OF SERVICE**

I hereby certify that on the 5th day of February 2017, I caused to be served a true and correct copy of NOTICE OF ENTRY OF ORDER GRANTING 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 in the following manner:

(ECF System) By electronically filing a copy of the above-referenced document with the Clerk of the Court for the United States Bankruptcy Court for the District of Nevada via the ECF System. The ECF Confirmation Sheet provides that the following parties were served with the above-referenced document:

DAMON K. DIAS on behalf of Creditor DIAS LAW GROUP, LTD.  
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DAMON K. DIAS on behalf of Creditor EARL AND JEAN PARTON TRUST, SPECIAL NEEDS TRUST, (THANE PARTON)  
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DAMON K. DIAS on behalf of Creditor THANE PARTON  
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- 32 ISHI KUNIN on behalf of Attorney ISHI KUNIN  
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5 KYLE JOSEPH ORTIZ on behalf of Trustee VICTORIA L. NELSON  
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8 KATHY BAZOIAN PHELPS on behalf of Trustee VICTORIA L. NELSON  
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10 SAMUEL A. SCHWARTZ on behalf of Debtor ROBERT C. GRAHAM, LTD.  
11 [sam@nvfirm.com](mailto:sam@nvfirm.com), [ecf@schwartzlawyers.com](mailto:ecf@schwartzlawyers.com); [schwartzecf@gmail.com](mailto:schwartzecf@gmail.com)

12 U.S. TRUSTEE - LV - 7  
[USTPRegion17.LV.ECF@usdoj.gov](mailto:USTPRegion17.LV.ECF@usdoj.gov)

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

15 Dated this 5th day of February, 2017.

16 **NELSON & HOUMAND, P.C.**

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24 —and—

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**EXHIBIT “1”**

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*Bruce T Beesley*

Honorable Bruce T. Beesley  
United States Bankruptcy Judge



Entered on Docket  
February 03, 2017

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*[Proposed] Counsel for Chapter 7 Trustee*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

In re:  
ROBERT C. GRAHAM, LTD. fdba ROB  
GRAHAM & ASSOCIATES fdba  
LAWYERSWEST,  
  
Debtor.

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

**ORDER GRANTING 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

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1 The Court has reviewed the *Ex Parte Application to Employ Paul M. Healey & Sons*  
2 *CPAs, Ltd. As Accountant for Victoria L. Nelson, Chapter 7 Trustee Pursuant to 11 U.S.C. §§*  
3 *327(a) and 328(a) and Federal Rule of Bankruptcy Procedure 2014* (the “Application”) [ECF No.  
4 141]<sup>1</sup> filed by VICTORIA L. NELSON, the Chapter 7 Trustee in the above-captioned bankruptcy  
5 case (the “Trustee”). The Application sought authority to employ PAUL M. HEALEY & SONS,  
6 CPAS, LTD. (the “Firm”), as accountant for the Trustee to prepare tax returns on behalf of the  
7 Debtor’s bankruptcy estate and otherwise assist the Trustee in fulfilling her statutory obligations  
8 under 11 U.S.C. § 704.

9 The Court reviewed the Application, the *Declaration of Paul M. Healey, CPA In Support*  
10 *of Ex Parte Application to Employ Paul M. Healey, Ltd. As Accountant for Victoria L. Nelson,*  
11 *Chapter 7 Trustee Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Federal Rule of Bankruptcy*  
12 *Procedure 2014* [ECF No. 142], the *Declaration of Victoria L. Nelson In Support of Ex Parte*  
13 *Application to Employ Paul M. Healey & Sons CPAs, Ltd. As Accountant for Victoria L. Nelson,*  
14 *Chapter 7 Trustee Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Federal Rule of Bankruptcy*  
15 *Procedure 2014* [ECF No. 143], the exhibits attached thereto, and all other pleadings and papers  
16 on file herein.

17 It appearing to the Court that the relief requested in the Application is necessary and in the  
18 best interests of the Bankruptcy Estate and its creditors, and upon consideration of the pleadings  
19 and good cause appearing,

20 **IT IS HEREBY ORDERED** that:

21 (1) The Application is GRANTED pursuant to the modified terms included in this  
22 Order to which the Trustee has agreed, in response to inquiries from the Office of the United  
23 States Trustee, in order to ensure the continued application of the recent holding of the Supreme  
24 Court of the United States in *Baker Botts L.L.P., et al. v. ASARCO, LLC*, \_\_\_ U.S. \_\_\_, 135 S. Ct.  
25 2158 (2015) and to prevent any approval under 11 U.S.C. § 328(a) of the Application and/or its  
26 related retention/engagement agreements from changing, modifying, abridging, or nullifying the

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28 <sup>1</sup> All references to “ECF No.” are to the numbers assigned to the documents filed in the case as they appear on the docket maintained by the clerk of the court.



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1 application of the holding of that case here; and

2 (2) The Firm shall not be eligible to receive any award of professional fees for fee  
3 defense litigation as proscribed by *Baker Botts L.L.P., et al. v. ASARCO, LLC*, \_\_\_ U.S. \_\_\_, 135  
4 S. Ct. 2158 (2015) and by the express terms of 11 U.S.C. § 330(a)(1), whether such award is  
5 sought in the form of compensation, or re-characterized as an expense reimbursement or  
6 otherwise; and

7 (3) No approval of the Application or any related employment/retention agreement(s)  
8 under 11 U.S.C. § 328(a) is intended, and no such approval shall be construed, to alter the result  
9 dictated by the holding in *Baker Botts L.L.P., et al. v. ASARCO, LLC*, \_\_\_ U.S. \_\_\_, 135 S. Ct.  
10 2158 (2015) and its construction of 11 U.S.C. § 330(a)(1).

11 (4) The Trustee appointed in the above-captioned bankruptcy case is hereby  
12 authorized pursuant to 11 U.S.C. §§ 327(a) and 328(a) and the Federal Rule of Bankruptcy  
13 Procedure 2014 to employ the Firm as her accountant pursuant to the terms set forth in the  
14 Application; and

15 (5) The terms of such employment shall be as described in the Application and in the  
16 supporting Verified Statement of Paul M. Healey, CPA and as modified herein; and

17 (6) Such terms of employment are approved as reasonable in accordance with 11  
18 U.S.C. §§ 328 and 330; and

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(7) Any compensation and reimbursement of expenses are to be awarded by Court order and are to be paid as an administrative expense after approval by the Court, in accordance with 11 U.S.C. §§ 330 and 503 and Federal Rule of Bankruptcy Procedure 2002, or surcharged against secured property in accordance with 11 U.S.C. § 506(c), if appropriate.

**IT IS SO ORDERED.**

Submitted By:

**NELSON & HOUMAND, P.C.**

By: /s/ Jacob L. Houmand  
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—and—

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*[Proposed] Counsel for Chapter 7 Trustee*

**Approved As to Form and Content**

**OFFICE OF THE UNITED STATES TRUSTEE**

By: /s/ J. Michal Bloom  
Trial Attorney  
United States Department of Justice  
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*Counsel for Tracy Hope Davis, Region 17 United States Trustee*

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