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

10 In re:
 11 ROBERT C. GRAHAM, LTD., fdba ROB
 12 GRAHAM & ASSOCIATES fdba
 13 LAWYERSWEST,

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

**REPLY TO TRUSTEE’S OPPOSITION
 TO THE MOTION OF MARKEL
 INSURANCE COMPANY FOR RELIEF
 FROM STAY PURSUANT TO 11 U.S.C.
 362 TO PROCEED IN NON-
 BANKRUPTCY FORUM**

Hearing Date: March 14, 2017
 Hearing Time: 10:00 a.m.

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 18 Markel Insurance Company (“MIC”), by and through its counsel Nicholas M. Wiczorek,
 19 Esq. and Candace C. Carlyon, Esq. of the law firm of Morris Polich & Purdy, LLP, respectfully files
 20 this Reply (the “Reply”) to Trustee’s Opposition (“the “Opposition”) to the Motion of Markel
 21 Insurance Company for Relief from Stay Pursuant To 11 U.S.C. 362 to Proceed in Non-Bankruptcy
 22 Forum (the “Motion”).

23
 24 This Reply is made pursuant to 11 U.S.C. §362, and is based upon the Points and Authorities
 25 attached hereto, the pleadings, papers and records on file in this action, and any oral argument which

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2 the Court may entertain at the time of the hearing on the Motion.

3 Respectfully submitted this 7th day of March, 2017.

4
5 **MORRIS POLICH & PURDY LLP**

6
7 By: 
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9 Nevada Bar No. 6170
10 CANDACE C. CARLYON, ESQ.
11 Nevada Bar No. 2666
12 3800 Howard Hughes Parkway, Suite 500
13 Las Vegas, Nevada 89169
14 Attorneys for Markel Insurance Company

15 **POINTS AND AUTHORITIES**

16 **I. INTRODUCTION**

17 The Trustee's¹ Opposition takes the position that MIC should be required to file its action to
18 rescind the Policy in this court, and then later move to withdraw the reference to have the matter
19 tried in Federal District Court. Contrary to the Trustee's assertion, such a proposal does not
20 increase judicial efficiency nor minimize the burden to any party.

21 **II. ARGUMENT**

22 **A. The Motion is Not Premature**

23 The Trustee argues that the Motion is premature because "the facts are still being brought to
24 light..." Opposition p. 3. The pending Motion seeks relief from stay in order to file a complaint.
25 Following complaint filing fact investigation will shed light on the critical facts. The notion that
26 discovery should be completed before a complaint is filed is creative, but not persuasive. It is not
surprising that no authority is cited for this unique proposition.

27 ¹ Although denoted "the Trustee's" Opposition, MIC notes that the Opposition was drafted by
28 counsel for the Debtor, whom the Trustee is attempting to employ as her own attorney in this matter.
See Dkt. #184

B. Whether “Other Insureds” Were Aware of the Application Misrepresentation

1 The Trustee does not explain the relevance, to this Motion, of her assertion that other
2 possible insureds under the Policy (professionals in the Debtor’s firm) may have been unaware of
3 the Debtor’s Policy application misrepresentation. Whatever point is trying to be made is wrong – it
4 is well settled that whether “other insureds” are aware of an application misrepresentation has no
5 bearing on an insurer’s entitlement to rescission; in the absence of policy wording to the contrary, an
6 application misrepresentation voids the policy as to all insureds. (*Randono v. CUNA Mutual Ins.*
7 *Group*, 106 Nev. 371 (1990); *Foremost Ins. Co. v. Bowden*, 2006 WL 1966745, *4, 5 (D. Nev. 2006)
8 *Great American Ins. Co. v. General Builders, Inc.*, 113 Nev. 346 (1997); *TIG Ins. Co. v. Robertson,*
9 *Cecil, King & Pruitt*, 116 Fed.Appx. 423, 427 (4th Cir. 2004).) However, as discussed below, the
10 presence of non-debtor third parties favors granting the relief.
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C. The Curtis/Sonnax Factors Favor Granting Relief

1. The Complete Resolution of the (Non-) Existence of Coverage Satisfies the First Factor

13 The Trustee seems to misapprehend the nature of the relief sought. The Opposition asserts that
14 “[c]ommencing a malpractice suit in a non-bankruptcy forum will not “conclude” the issues between
15 the parties. . .” MIC does not seek to “[c]ommence a malpractice suit” as the Trustee suggests. MIC
16 seeks to bring its action to determine that the Policy is void. Such an action will completely resolve
17 that issue.
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1 This factor favors granting relief.²

2 MIC notes, however, that the very real possibility of multiple malpractice suits, some of
3 which might not even involve the Debtor, discussed below, demonstrate that relief is appropriate
4 under several other of the *Curtis* factors.

5 **2. The Second Factor Favors Relief Since The Rescission Issue is Not Connected to**
6 **the Bankruptcy and the Proposed Lawsuit Will not Interfere With the Case**

7 **a. The Trustee Ignores the Fact That There is no Property of the Estate if the**
8 **Policy is Void**

9
10 As noted in the Motion, Judge Posner, writing for the Seventh Circuit, held that it was
11 appropriate for the bankruptcy court to abstain from hearing declaratory relief proceedings because
12 they were non-core. In doing so, the circuit court expressly rejected the notion that the action
13 constituted an attempt to assert control over property of the estate. “[N]o one is trying to take away
14 [estate] property. The issue in these cases is the *scope* of the insurance policies...not their
15 ownership.” *In re United States Brass Corp.*, 110 F.3d 1261, 1268 (7th Cir. 1997). As stated in *In*
16 *re Lawrence Group, Inc.*, 285 B.R. 784, 788 (N.D.N.Y. 2002), “a proceeding to determine the
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20 ² The Trustee also apparently misapprehends how the MIC Policy functions. Throughout the
21 Opposition, the Trustee suggests that Debtor’s former clients are pursuing or may pursue claims
22 “against MIC,” and that MIC would be “defending itself” against such claims. Opposition, ¶¶ 13,
23 15, 16, 22, and 29. The Opposition also asserts the Trustee would “distribute the proceeds” of the
24 Policy. Opposition, ¶. 32. However, assuming covered “claims” are presented to the insured and
25 properly reported to the insurer, professional liability policies provide a defense to the insured
26 against “suits” and pay covered judgments against the insured. The insurer “distributes proceeds” to
27 plaintiffs, and the insured (or Trustee) must cooperate with the insurer and typically has limited
28 involvement in settlement discussions or the payment of settlements or covered judgments. *See, e.g.*,
Exhibit 3, MIC00006 (Insuring Agreement), MIC0000014 (“General Conditions”). Debtor’s former
clients cannot pursue a “direct action” against MIC,” or “pursue the Policy,” unless and until they
have secured a judgment of liability and damages against the insured. *See, e.g., Knittle v.*
Progressive Cas. Ins. Co., 112 Nev. 8, 908 P.2d 724, 726 (1996); *McVay v. Allied World Assur. Co.,*
Inc., 16 F.Supp.3d 1202 (D. Nev. 2014) (tort plaintiff cannot sue defendant’s insurer for declaratory
relief, breach of contract or bad faith without first obtaining judgment of liability and damages
against defendant/insured because it has no privity with insurer and no standing).

1 parties' rights under the policy is entirely independent of the bankruptcy proceeding." The Trustee
2 completely ignores these arguments and case citations.

3 **b. The Trustee's Reference to "Secondary Impact" Under the *Endoscopy* Case is**
4 **Unpersuasive**

5 The Trustee attempts to distinguish Judge Nakagawa's decision in *In re Endoscopy Ctr. Of S.*
6 *Nevada, LLC*, 451 B.R. 527 (Bankr. D. Nev., 2011), which held that proceeds of a medical
7 malpractice policy were not property of the estate. The Trustee quotes from footnote 39 in that
8 decision, asserting that there may be a "secondary impact" on the estate where the claims exceed the
9 policy limits. The Trustee ignores two critical facts. First, in the *Endoscopy Ctr.* case, just as in this
10 case, the policy under consideration was one for professional malpractice in a situation where the
11 claims made against the debtor overwhelmingly exceeded the policy limits. Second, Judge
12 Nakagawa considered and rejected the so-called "secondary impact" argument in that case.
13 Beginning on page 546, Judge Nakagawa discussed "**Secondary Impact/Diminution of Estate**
14 **Assets**", stating: "Secondary impact is an additional factor courts have used *in some cases* to find
15 that insurance policy proceeds are property of a debtor's estate." *Id.* at 546 (emphasis added).
16 However, "[n]ot all courts view the secondary impact rationale as availing." *Id.* Quoting from
17 *Landry v. Exxon Pipeline Co.*, 260 B.R. 769, 787 (Bankr. M.D. La. 2001), Judge Nakagawa stated:
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20 The value of the asset side of an insured debtor's estate is not enriched by the
21 existence of coverage or the payment by a liability insurer to a tort victim. The
22 property which the debtor or estate holds, or the interests of the debtor or estate in
23 property, remains the same; it is the underlying claim base for which the estate is
24 liable that is affected. Because of the insurance, the estate property is liable for a
25 smaller amount of claims (calculated by subtracting from the entirety of the claims
26 base the amount of insurance coverage). However, to hold that the debtor has a legal
27 or equitable interest in property used to pay the covered claims because payment of
28 the covered claims by some other party with that party's property may decrease the
debtor's overall liability, is utterly backward.

26 *Endoscopy Ctr.*, 451 B.R. at 546. Continuing to quote from *Landry*, Judge Nakagawa stated:
27 "Property, however, does not become property of the estate merely because such property has the
28

1 effect of reducing the estate's liability, or because of some other beneficial effect such property has
2 on the estate. **The estate must have a legal or equitable interest in the property which benefits**
3 **the estate.”** *Id.* at 546-47, quoting *Landry*, 260 B.R. 790 (emphasis in original).

4 In *Endoscopy Ctr.*, Judge Nakagawa concluded that the estate had no legal or equitable
5 interest in the proceeds of the policy, noting that “[e]ach of the factors noted in *Edgeworth* and
6 *Landry* also is present with respect to the Debtors before this court.” *Endocpy Ctr.*, 451 B.R. at 546.

7 Those factors are equally present here:

- 8
9 1. The Trustee has no claim to proceeds paid by the insurer for a covered judgment against
10 the insured; such proceeds would be paid directly to the victim of the Debtor's wrongful
11 act.
- 12 2. The Trustee cannot ask MIC to distribute proceeds directly to the Trustee.
- 13 3. The Trustee cannot determine on her own how policy proceeds, if any, would be
14 distributed.
- 15 4. The Debtor's creditors cannot “pursue the Policy” or “MIC” without a judgment of
16 liability and damages against the Debtor and any such “direct action” would be futile if
17 the Policy is void.
- 18 5. Policy proceeds, if any, would only be available to former Debtor clients who have
19 secured a judgment of liability and damages against Debtor that are covered by the
20 Policy.
- 21 6. When a covered claim arises, the Trustee's interest is in having insurance pay for the
22 Debtor's wrongdoing; the Trustee's interest is in asserting a contractual right to have the
23 estate's own assets protected from exposure by means of any insurance coverage.
- 24 7. Debtor's estate is not enriched by the existence of coverage or the payment by a liability
25 insurer to a tort victim.
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1 8. The size of the Debtor's estate never changes; the underlying claim base against the
2 estate could be effected. If insurance were available the estate property could be liable
3 for a smaller amount of claims.

4 In short, the Trustee's reliance on *Endoscopy Ctr.* supports granting relief since, under the
5 reasoning of that case, there is no estate interest to be protected by continuing the stay in effect and
6 keeping the coverage issue undetermined.

7 **3. If Applicable, the Third Factor (Whether the Debtor is a Fiduciary) Favors Relief**

8 MIC asserts that, if this factor is applicable, it militates in favor of granting the relief, since the
9 Debtor (law firm) appears to have breached its duty in giving false sworn answers on its application.
10 The fact that the Debtor acted through its principal, Mr. Graham, does not change this analysis.

11 **4. The Parties Agree that the Fourth Factor, Specialized Tribunal, Does not Apply**

12 **5. The Trustee's Analysis of the Fifth Factor, Whether the Debtor's Insurance Carrier has**
13 **Assumed Full Financial Responsibility for Defending the Litigation, is Flawed**

14 The Trustee asserts that this factor favors denial since "if relief from the automatic stay is
15 granted, the Debtor will be forced to pay for and defend litigation in another forum." However, the
16 Trustee also correctly notes that, if relief is not granted, MIC would be forced to file an adversary
17 proceeding before the Bankruptcy Court and then move to withdraw the reference since the action is
18 outside of the core (and *Stern*) jurisdiction of this Court. Thus, the impact of granting the motion
19 would be that if the Trustee defends the action she would have to do so in a non-bankruptcy forum,
20 *but if the motion is denied the Trustee would have to defend in both a bankruptcy and non-*
21 *bankruptcy forum.*

22 **6. The Sixth Factor, Whether the Action Essentially Involves Third Parties and the**
23 **Debtor Functions Only as a Bailee or Conduit, Favors Relief**

24 The Trustee's argument that "the Debtor is more than just a bailee or conduit" is undermined
25 by the reasoning behind that statement, to the effect that if proceeds are available "the Debtor will be
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1 required to administer these claims against the estate and distribute proceeds pro rata.” The Debtor
2 (or Trustee) does not “distribute” available insurance proceeds, the insurer does. *See* footnote 2,
3 *supra*. Moreover, even if the Debtor (or Trustee) was involved in such “distribution,” it would be no
4 more than as a conduit.³

5 The Trustee concedes that claimants are likely to proceed against the Debtor’s other
6 professionals, who are not before the Court. In addition to Mr. Graham and his wife, the Trustee
7 identifies Delwyn Webber as one of the “other insureds” - meaning that claimants could proceed
8 against Ms. Webber in separate actions undeterred by the automatic stay. As set forth in *In re*
9 *Pintlar Corp.*, 124 F.3d 1310 (9th Cir. 1997), the determination of coverage issues between MIC and
10 the non-debtor professionals who may qualify as insureds, such as Ms. Webber, is not subject to the
11 stay. As further recognized by the Ninth Circuit, MIC has the right to determine such issues “in the
12 forum of its choice.” *Id.* at 1313.
13

14 **7. Whether the Litigation in Another Forum Would Prejudice the Interests of**
15 **Other Creditors and Interested Parties**

16 The Trustee does not seem to dispute that MIC can bring its action against the non-debtor
17 parties (including Mr. Graham) in a non-bankruptcy forum without obtaining relief from stay. It
18 appears that both parties also agree that a single action would be more efficient. This factor
19 therefore favors relief. Given the existence of third parties who can be sued in other forums without
20 naming the Debtor or implicating the stay, MIC must be afforded the right to raise its coverage
21 defenses in those forums. And, in doing so, it makes sense to join the Debtor as well as the other
22 professionals in one action in order to determine in a single forum whether the Policy provides any
23 benefits at all. The Trustee has not articulated any way in which the Debtor would be prejudiced by
24 such a single forum determination.
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28 ³ Of course, the determination of whether there is a valid policy is a prerequisite to considering the Trustee’s desire to distribute proceeds.

1 **8./9. The Parties Agree that the Eighth and Ninth Factors Are Not Applicable**

2 **10. Judicial Economy Favors Granting Relief**

3 This is a key consideration, and favors granting relief. By granting the relief from stay, this
4 court will facilitate the determination of the issues in one forum, where the Debtor, the non-debtor
5 professionals who may qualify as insureds, as well as MIC, can be parties. The one-forum approach
6 is the most expeditious. The Trustee's complaint that intervention in such action by the former
7 clients of Debtor would be a "logistical and financial nightmare" ignores the fact that such claimants
8 would have exactly the same interest in intervening regardless of the forum in which the proceeding
9 was brought.⁴ The decision of the district court in *Peerless Ins. Co. v. Rivera*, 208 B.R. 313 (D. R.I.
10 1997) is directly on point. There, as here, the injured tort victim had the right to proceed in the non-
11 bankruptcy forum against the Debtor's employee. The district court held that it was error to deny
12 the insurer's motion for relief from stay in order to bring a declaratory relief action which also
13 named the debtor in order to determine the threshold issue of coverage. The fact that the insurer
14 faced the prospect of having to defend the insured against multiple lawsuits and exposure to
15 attendant risk of inconsistent verdicts on the issue of coverage required relief in order to permit
16 coverage to be determined in a single non-bankruptcy proceeding. The Trustee's attempt to
17 distinguish *Peerless* on the basis that state law permitted the plaintiff to bring a direct action against
18 the insurer when the insured is bankrupt is unavailing, because MIC faces the same risk of having to
19 defend multiple lawsuits against the insured, and then possible direct actions thereafter, since former
20 Debtor clients' claims can proceed against the non-debtor professionals who may qualify as
21 "insureds" in other forums.
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27 ⁴ Whether any would seek such intervention is unknown. While MIC has received notices with
28 regard to approximately 390 former Debtor clients, only 14 creditors have filed proofs of claim in
the bankruptcy case, and five of those appear to be from parties other than former Debtor clients.
See claims docket, attached hereto as Exhibit 1.

1 As discussed above, the potential for lawsuits against non-debtors, as well as the fact that a
2 suit brought in this court would be subject to withdrawal of the reference on jurisdictional grounds,
3 all support granting relief.

4 **11. The Eleventh Factor, Whether the Foreign Proceeding is Trial Ready, is**
5 **Inapplicable**

6 While the existence of this factor would support relief, its absence need not play a part in this
7 Court's determination.

8 **12. The Twelfth and Final Factor, the Impact of the Stay and the "Balance of Hurt"**
9 **Favors Relief**

10 Determination of a threshold action in the appropriate non-bankruptcy forum was embraced
11 in *In re Ozai*, 34 B.R. 764, 766 (9th Cir. BAP 1983). There, the BAP approved the grant of relief
12 from stay with regard to state claims which, if not upheld, would dispense with the need for further
13 litigation. "Judicial economy will be served by this procedure because, if the debtors win in the state
14 court actions, there will be no need for the bankruptcy court to hear the dischargeability complaints."
15 Likewise, here, if MIC prevails in its rescission action, that determination will benefit the estate and
16 its creditors by creating certainty that no additional source of recovery is available. That certainty of
17 course would also be extremely valuable to former clients who may be contemplating devoting
18 substantial resources to pursuing litigation against the non-Debtor professionals in other forums.

19 The Trustee acknowledges that the alternatives are (1) for the Court to grant relief such that
20 one proceeding would determine the threshold issue of whether the Policy is void; or (2) for the
21 Court to deny relief, in which case MIC will be required to file its rescission action in the bankruptcy
22 court, but move to withdraw the reference in order to preserve its right to adjudication by an Article
23 III Court. At the same time former Debtor clients would be able to pursue lawsuits in other forums
24 against the non-debtor professionals who may qualify as "insureds," and MIC would have the right
25 to pursue rescission in another forum against the non-debtor professionals. The Trustee summarily
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1 asserts that “[a]ny harm or prejudice to MIC...is greatly outweighed by the harm to the Debtor’s
2 estate of having to administer the Debtor’s Chapter 7 case, while litigating in another forum against
3 MIC.” Opposition at p. 12. However, this is a non-issue, since, given the jurisdictional challenge, if
4 it chooses to dispute the rescission claim the Trustee will have to litigate in a non-bankruptcy forum
5 in any event. And, given that the Trustee has already employed her own firm (Diamond McCarthy)
6 as “Special Litigation Counsel” (at rates up to \$720 per hour), and is seeking to employ the Schwartz
7 Flansburg firm *on a contingency basis* to litigate claims against MIC (*see* Application to Employ
8 Schwartz Flansberg, PLLC as Special Bankruptcy Counsel, Doc 184, p. 3:26 – 4:22), the Trustee is
9 clearly equipped for such litigation.
10

11 **D. At a Minimum, this Court Should Grant Relief to Proceed in the Federal District**
12 **Court**

13 Given that the Trustee impliedly acknowledges that, even if relief were denied, the
14 declaratory relief action would ultimately be tried in the District Court, MIC respectfully suggests
15 that the Bankruptcy Court consider granting relief for MIC to proceed with its declaratory relief
16 action in that forum.
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18 **III. CONCLUSION**

19 All arguments of the Opposition having been addressed, Debtor respectfully requests that the
20 Court overrule the Trustee’s Opposition, grant MIC’s Motion, and issue such other and further relief

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1 as the Court deems just and proper.

2 Respectfully submitted this 7th day of March, 2017.

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4 **MORRIS POLICH & PURDY LLP**

5
6 **By.** 

7 **NICHOLAS M. WIECZOREK, ESQ.**

8 Nevada Bar No. 6170

9 **CANDACE C. CARLYON, ESQ.**

10 Nevada Bar No. 02666

11 3800 Howard Hughes Parkway, Suite 500

12 Las Vegas, Nevada 89169

13 Attorneys for Markel Insurance Company

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EXHIBIT “1”

EXHIBIT “1”

District of Nevada Claims Register

16-16655-btb ROBERT C. GRAHAM, LTD.

Judge: BRUCE T. BEESLEY

Chapter: 7

Office: Las Vegas

Last Date to file claims: 06/08/2017

Trustee: VICTORIA L. NELSON

Last Date to file (Govt): 06/13/2017

Creditor: (9985618) Fred C. Rosen 7880 Barnucket Ave las vegas, NV 89147	Claim No: 1 <i>Original Filed</i> Date: 12/27/2016 <i>Original Entered</i> Date: 12/27/2016	Status: Filed by: CR Entered by: admin Modified:						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><u>Amount</u></td> <td style="width: 10%;">claimed:</td> <td style="width: 15%;">\$21000.00</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>			<u>Amount</u>	claimed:	\$21000.00			
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History: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><u>Details</u></td> <td style="width: 5%;"></td> <td style="width: 5%;">1-1</td> <td style="width: 10%;">12/27/2016</td> <td style="width: 70%;">Claim #1 filed by Fred C. Rosen, Amount claimed: \$21000.00 (admin)</td> </tr> </table>			<u>Details</u>		1-1	12/27/2016	Claim #1 filed by Fred C. Rosen, Amount claimed: \$21000.00 (admin)	
<u>Details</u>		1-1	12/27/2016	Claim #1 filed by Fred C. Rosen, Amount claimed: \$21000.00 (admin)				
Description: _____ _____								
Remarks: _____ _____								

Creditor: (10003131) Marijo Moran, Executor for the Estate of MacCrosse 64 N. Pecos Rd Henderson, NV 89074	Claim No: 2 <i>Original Filed</i> Date: 01/20/2017 <i>Original Entered</i> Date: 01/20/2017	Status: Filed by: CR Entered by: admin Modified:						
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History: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><u>Details</u></td> <td style="width: 5%;"></td> <td style="width: 5%;">2-1</td> <td style="width: 10%;">01/20/2017</td> <td style="width: 70%;">Claim #2 filed by Marijo Moran, Executor for the Estate of MacCrosse, Amount claimed: \$8996.86 (admin)</td> </tr> </table>			<u>Details</u>		2-1	01/20/2017	Claim #2 filed by Marijo Moran, Executor for the Estate of MacCrosse, Amount claimed: \$8996.86 (admin)	
<u>Details</u>		2-1	01/20/2017	Claim #2 filed by Marijo Moran, Executor for the Estate of MacCrosse, Amount claimed: \$8996.86 (admin)				
Description: _____ _____								
Remarks: _____ _____								

Creditor: (10003213) MARVIN L. MARTIN c/o Kunin Law Group 3551 E. Bonanza Road #110 Las Vegas, NV 89110	Claim No: 3 <i>Original Filed</i> Date: 01/20/2017 <i>Original Entered</i> Date: 01/20/2017	Status: Filed by: CR Entered by: ISHI KUNIN Modified:						
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<u>Amount</u>	claimed:	\$375309.74						
History: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"><u>Details</u></td> <td style="width: 5%;"></td> <td style="width: 5%;">3-1</td> <td style="width: 10%;">01/20/2017</td> <td style="width: 70%;">Claim #3 filed by MARVIN L. MARTIN, Amount claimed: \$375309.74 (KUNIN, ISHI)</td> </tr> </table>			<u>Details</u>		3-1	01/20/2017	Claim #3 filed by MARVIN L. MARTIN, Amount claimed: \$375309.74 (KUNIN, ISHI)	
<u>Details</u>		3-1	01/20/2017	Claim #3 filed by MARVIN L. MARTIN, Amount claimed: \$375309.74 (KUNIN, ISHI)				
Description: (3-1) \$375,309.74 along with 1/3 any remaining holdbacks from Estate								
Remarks: _____ _____								

Creditor: (10004829) Estate of Vincent DeBaro 2620 Regatta Drive, Suite 102 Las Vegas, NV 89128	Claim No: 4 <i>Original Filed</i> Date: 01/24/2017 <i>Original Entered</i> Date: 01/24/2017	Status: Filed by: CR Entered by: admin Modified:
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Date: 01/24/2017

Amount claimed: \$217505.59

History:

Details 4-1 01/24/2017 Claim #4 filed by Estate of Vincent DeBaro, Amount claimed: \$217505.59 (admin)

Description:

Remarks:

Creditor: (9978770)
Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346Claim No: 5
Original Filed
Date: 02/02/2017
Original Entered
Date: 02/02/2017Status:
Filed by: CR
Entered by: IRSPOC2 INTERNAL REVENUE
SERVICE
Modified:

Amount claimed: \$35002.62

Secured claimed: \$0.00

Priority claimed: \$35002.62

History:

Details 5-1 02/02/2017 Claim #5 filed by Internal Revenue Service, Amount claimed: \$35002.62 (INTERNAL REVENUE SERVICE, IRSPOC2)

Description:

Remarks:

Creditor: (10014040)
Raquel Esperon Ward
1601 Patricia Street
North Las Vegas, NV 89030Claim No: 6
Original Filed
Date: 02/06/2017
Original Entered
Date: 02/06/2017Status:
Filed by: CR
Entered by: admin
Modified:

Amount claimed: \$78351.38

History:

Details 6-1 02/06/2017 Claim #6 filed by Raquel Esperon Ward, Amount claimed: \$78351.38 (admin)

Description:

Remarks:

Creditor: (10014775)
MARTINDALE HUBBELL
121 CHANLON ROAD SUITE #110
NEW PROVIDENCE, NJ 07974Claim No: 7
Original Filed
Date: 02/06/2017
Original Entered
Date: 02/07/2017Status:
Filed by: CR
Entered by: WM Lakas
Modified:

Amount claimed: \$7755.40

History:

Details 7-1 02/06/2017 Claim #7 filed by MARTINDALE HUBBELL, Amount claimed: \$7755.40 (Lakas, WM)

Description: (7-1) 8700

Remarks:

Creditor: (10020082)

Claim No: 8

Status:

FILED

ESTATE OF PAUL KOTANCHIK c/o MICHAEL ESPOSITO, ESQ. GARMAN TURNER GORDON LLP 650 WHITE DR., STE. 100 LAS VEGAS, NV 89119	Original Filed Date: 02/13/2017 Original Entered Date: 02/13/2017	Filed by: CR Entered by: GERALD M GORDON Modified:
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Amount claimed: \$177846.05	
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History:			
Details	8-1	02/13/2017	Claim #8 filed by ESTATE OF PAUL KOTANCHIK, Amount claimed: \$177846.05 (GORDON, GERALD)

Description:

Remarks:

Creditor: (10020084) ESTATE OF DONNA O'LEARY c/o MICHAEL ESPOSITO, ESQ. GARMAN TURNER GORDON LLP 650 WHITE DR., STE. 100 LAS VEGAS, NV 89119	Claim No: 9 Original Filed Date: 02/13/2017 Original Entered Date: 02/13/2017	Status: Filed by: CR Entered by: GERALD M GORDON Modified:
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Amount claimed: \$67875.46	
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History:			
Details	9-1	02/13/2017	Claim #9 filed by ESTATE OF DONNA O'LEARY, Amount claimed: \$67875.46 (GORDON, GERALD)

Description:

Remarks:

Creditor: (10001055) Estate of Mikio Nakazono c/o Grace Aliff 2520 W Greenacre Avenue Anaheim, CA 92801	Claim No: 10 Original Filed Date: 02/17/2017 Original Entered Date: 02/17/2017	Status: Filed by: CR Entered by: JARED R. JOHNSON Modified:
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Amount claimed: \$464634.48	
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History:			
Details	10-1	02/17/2017	Claim #10 filed by Estate of Mikio Nakazono, Amount claimed: \$464634.48 (JOHNSON, JARED)

Description: (10-1) Probate Order for Distribution 3/30/2016 re: Case No. P-13-078265
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Remarks:

Creditor: (10026366) SCRIPPS MEDIA INC. DBA KMGH PO BOX 30509 LOS ANGELES CA 90030	Claim No: 11 Original Filed Date: 02/17/2017 Original Entered Date: 02/21/2017	Status: Filed by: CR Entered by: CC Castellan Modified:
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Amount claimed: \$47983.54	
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History:			
Details	11-1	02/17/2017	Claim #11 filed by SCRIPPS MEDIA INC. DBA KMGH, Amount claimed: \$47983.54 (Castellan, CC)

Description:

Remarks:

Creditor: (10027093) Dale N. Fine Trust c/o Michael Esposito, Esq. Garman Turner Gordon LLP 650 White Dr., Ste. 100 Las Vegas, NV 89119		Claim No: 12 <i>Original Filed</i> Date: 02/22/2017 <i>Original Entered</i> Date: 02/22/2017	Status: <i>Filed by:</i> CR <i>Entered by:</i> GERALD M GORDON <i>Modified:</i>
Amount	claimed: \$751060.87		
History:			
Details	<u>12-1</u>	02/22/2017	Claim #12 filed by Dale N. Fine Trust, Amount claimed: \$751060.87 (GORDON, GERALD)
Description:			
Remarks:			

Creditor: (9978768) Clark County Assessor c/o Bankruptcy Clerk 500 S Grand Central Pkwy Box 551401 Las Vegas, NV 89155		Claim No: 13 <i>Original Filed</i> Date: 02/23/2017 <i>Original Entered</i> Date: 02/23/2017	Status: <i>Filed by:</i> CR <i>Entered by:</i> CLARK COUNTY ASSESSOR'S OFFICE (tp) <i>Modified:</i>
Amount	claimed: \$102.01		
Secured	claimed: \$102.01		
History:			
Details	<u>13-1</u>	02/23/2017	Claim #13 filed by Clark County Assessor, Amount claimed: \$102.01 (CLARK COUNTY ASSESSOR'S OFFICE (tp))
Description: (13-1) Personal Property Taxes for 2016/2017			
Remarks:			

Creditor: (10035634) Estate of Trapper John Haythorn c/o Goldsmith & Guymon, PC Marjorie A. Guymon, Esq. 2055 Village Center Circle Las Vegas, NV 89134		Claim No: 14 <i>Original Filed</i> Date: 03/02/2017 <i>Original Entered</i> Date: 03/02/2017	Status: <i>Filed by:</i> CR <i>Entered by:</i> MARJORIE A. GUYMON <i>Modified:</i>
Amount	claimed: \$94487.21		
History:			
Details	<u>14-1</u>	03/02/2017	Claim #14 filed by Estate of Trapper John Haythorn, Amount claimed: \$94487.21 (GUYMON, MARJORIE)
Description: (14-1) Funds Converted			
Remarks:			

Claims Register Summary

Case Name: ROBERT C. GRAHAM, LTD.

Case Number: 16-16655-btb

Chapter: 7

Date Filed: 12/15/2016

Total Number Of Claims: 14

Total Amount Claimed*	\$2347911.21
Total Amount Allowed*	

*Includes general unsecured claims

The values are reflective of the data entered. Always refer to claim documents for actual amounts.

	Claimed	Allowed
Secured	\$102.01	
Priority	\$35002.62	
Administrative		

PACER Service Center			
Transaction Receipt			
03/07/2017 14:02:46			
PACER Login:	mppllasvegas005:2830646:0	Client Code:	1211-40561
Description:	Claims Register	Search Criteria:	16-16655-btb Filed or Entered From: 1/1/2016 Filed or Entered To: 3/7/2017
Billable Pages:	2	Cost:	0.20