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Electronically Filed On: March 22, 2017

6 *General Bankruptcy Counsel for*
7 *Victoria L. Nelson, Chapter 7 Trustee*

8 **UNITED STATES BANKRUPTCY COURT**

9 **DISTRICT OF NEVADA**

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

14 Debtor.

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

**DECLARATION OF HUBERT KLEIN,
CPA IN SUPPORT OF APPLICATION
TO EMPLOY EISNERAMPER LLP AS
FORENSIC ACCOUNTANT, NUNC PRO
TUNC TO MARCH 17, 2017, 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: April 25, 2017
Time of Hearing: 1:30 p.m.
Place: Courtroom No. 4, Second Floor
Foley Federal Building
300 Las Vegas Blvd., S.
Las Vegas, NV 89101

Judge: Honorable Bruce T. Beesley

21
22 I, Hubert Klein, CPA hereby declare as follows:

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

26 2. I make this declaration to support the *Application to Employ EisnerAmper LLP As*
27 *Forensic Accountant, Nunc Pro Tunc to March 17, 2017, for Victoria L. Nelson, Chapter 7*
28 *Trustee Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Federal Rule of Bankruptcy Procedure*

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1 2014 (the “Application”).¹

2 3. I am a certified public accountant and partner in the Forensic, Litigation and
3 Valuation Services Group of EisnerAmper LLP (“EisnerAmper”).

4 4. This Declaration is made pursuant to 11 U.S.C. § 329 and Federal Rule of
5 Bankruptcy Procedure 2014(b) and is in support of the Application.

6 5. EisnerAmper is well suited for the type of representation required by Victoria L.
7 Nelson, the Chapter 7 Trustee (the “Trustee”).

8 6. EisnerAmper is experienced in accounting issues and forensic accounting and is
9 qualified to provide the accounting consulting and testimonial expertise required by the Trustee in
10 connection with Trustee’s administration of the Debtor’s bankruptcy estate

11 7. The Trustee seeks to employ EisnerAmper as forensic accountants in connection
12 with her administration of the Debtor’s bankruptcy case to perform the following services:
13 tracing cash flows and other transfers; analyzing materials obtained through the discovery
14 process; locating bank accounts; identifying the location and disposition of recoverable assets;
15 assisting in identifying potential avoidable transfers such as preferences and fraudulent
16 conveyances and other recoverable transfers; offering testimony; and performing other forensic
17 accounting analysis. A true and correct copy of the proposed Retainer Agreement with Trustee is
18 attached hereto as **Exhibit “1”**.

19 8. Following the Trustee’s request that EisnerAmper represent her in this case as
20 forensic accountant, a conflicts check was undertaken, utilizing EisnerAmper’s client list. Based
21 upon the conflicts check and my information and belief, I believe that EisnerAmper and its
22 professionals are “disinterested persons” as defined by 11 U.S.C. § 101 and do not hold or
23 represent any interest adverse to the bankruptcy estate.

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
28 Bankruptcy 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.

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1 9. The conclusion that EisnerAmper is a “disinterested” person within the meaning of
2 11 U.S.C. § 101(14) for purposes of 11 U.S.C. § 327(a) is based upon the fact neither
3 EisnerAmper nor any of its employees:

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

21 10. To the best of my knowledge and belief, EisnerAmper represents no interest that is
22 adverse to the Trustee, to the Debtor’s estate, any creditor, any party in interest, the U.S. Trustee,
23 or any attorney or accountant employed by the foregoing, in matters upon which it will be
24 engaged as forensic accounting experts.

25 11. Except as set forth herein, to the best of my information and belief, neither
26 EisnerAmper nor any of its professionals has any connection with the Debtor, the creditors, any
27 other parties in interest, their respective attorneys and accountants, the Office of the United States
28 Trustee, or any person employed in the Office of the United States Trustee and that the Firm and
each of its professionals are all disinterested persons pursuant to 11 U.S.C. § 101(14).

 12. The Trustee has employed EisnerAmper in unrelated bankruptcy cases in which
she has been appointed as Chapter 7 Trustee.

...

1 13. The Trustee seeks to employ EisnerAmper and its professionals on an hourly basis.
2 EisnerAmper has agreed to provide accounting services to the Debtor's bankruptcy estate at a
3 blended hourly rate of \$375.

4 14. EisnerAmper understands that its compensation is subject to prior Court approval.

5 15. No promises have been received by EisnerAmper or any employee of
6 EisnerAmper, as to payment or compensation in connection with the above-referenced
7 bankruptcy case in accordance with the provisions of the Bankruptcy Code, FRBP and the Local
8 Rules (the "Local Rules") and orders of the Court.

9 16. EisnerAmper has no agreement with any other entity to share with such entity any
10 compensation received by the Firm, except as permitted under Section 504(b)(1).

11 17. EisnerAmper has not shared, or agreed to share, with any other individual or
12 entity, other than with members of EisnerAmper any compensation paid or to be paid.

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

15 Dated this 22 day of March, 2017.

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18 Hubert Klein, CPA/ABV/CFF/CGMA, CFE, CVA

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