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

*Counsel for Victoria L. Nelson, Chapter 7 Trustee*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

In re:  
AMERI-DREAM REALTY LLC,  
  
Debtor.

Case No. BK-S-15-10110-LED  
Chapter 7

**FIRST INTERIM APPLICATION OF  
PAUL M. HEALEY & SONS CPAS, LTD.  
FOR ALLOWANCE OF  
COMPENSATION FOR SERVICES  
RENDERED DURING THE PERIOD  
FROM FEBRUARY 13, 2015 THROUGH  
FEBRUARY 20, 2017 AND FOR  
REIMBURSEMENT OF EXPENSES  
PURSUANT TO 11 U.S.C. §§ 330 AND 331  
AND FEDERAL RULE OF  
BANKRUPTCY PROCEDURE 2016**

Date of Hearing: March 28, 2017  
Time of Hearing: 10: 30 a.m.  
Place: Courtroom No. 3, Third Floor  
Foley Federal Building  
300 Las Vegas Blvd., S.  
Las Vegas, NV 89101

Judge: Honorable Laurel E. Davis<sup>1</sup>

VICTORIA L. NELSON, the duly appointed Chapter 7 Trustee in the above-captioned  
bankruptcy case (the “Trustee”), by and through her counsel of record, Jacob L. Houmand, Esq.

<sup>1</sup> Unless otherwise indicated, all chapter and section references are to the Bankruptcy Code, 11 U.S.C. §§ 101-1532, and to the Federal Rules of Bankruptcy Procedure, Rules 1001-9037. The Federal Rules of Civil Procedure will be referred to as “FRCP” and the Federal Rules of 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”.

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

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3900 Paradise Road, Suite U, Las Vegas, Nevada 89169  
Telephone: (702) 720-3370 Facsimile: (702) 720-3371

1 and Kyle J. Ortiz, Esq. of the law firm of Nelson & Houmand, P.C., hereby submits this *First*  
2 *Interim Application of Paul M. Healey & Sons CPAs, Ltd. for Allowance of Compensation for*  
3 *Services Rendered During the Period From February 13, 2015 Through February 20, 2017 and*  
4 *For Reimbursement of Expenses Pursuant to 11 U.S.C. §§ 330 and 331 and Federal Rule of*  
5 *Bankruptcy Procedure 2016* (the “Fee Application”).

6 The Fee Application is filed pursuant to Sections 330 and 331, FRBP 2002(a)(6) and  
7 2016, the *Guidelines for Compensation and Reimbursement of Professionals in Region 17 as*  
8 *promulgated by the Offices of the United States Trustee* (the “Region 17 Guidelines”), and the  
9 *Guidelines for Reviewing Applications for Compensation and Reimbursement on Expenses Filed*  
10 *Under 11 U.S.C. § 330 effective January 30, 1996* (the “U.S. Trustee Guidelines”). The Fee  
11 Application is also based upon the following Memorandum of Points and Authorities, the  
12 *Declaration of Victoria L. Nelson In Support of First Interim Application of Paul M. Healey &*  
13 *Sons CPAs, Ltd. for Allowance of Compensation for Services Rendered During the Period From*  
14 *February 13, 2015 Through February 20, 2017 and For Reimbursement of Expenses Pursuant to*  
15 *11 U.S.C. §§ 330 and 331 and Federal Rule of Bankruptcy Procedure 2016* (the “Nelson  
16 Declaration”), and the *Declaration of Paul M. Healey & Sons CPAs, Ltd. In Support of First*  
17 *Interim Application of Paul M. Healey & Sons CPAs, Ltd. for Allowance of Compensation for*  
18 *Services Rendered During the Period From February 13, 2015 Through February 20, 2017 and*  
19 *For Reimbursement of Expenses Pursuant to 11 U.S.C. §§ 330 and 331 and Federal Rule of*  
20 *Bankruptcy Procedure 2016* (the “Healey Declaration”), both of which are filed separately and  
21 concurrently with this Court pursuant to Local Rule 9014(c)(2). The Application is also based on  
22 the pleadings and papers on file herein and any argument that may be presented at the hearing on  
23 the Fee Application.<sup>2</sup>

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27 <sup>2</sup> The Trustee also requests that the Court take judicial notice of all pleadings filed in the above-  
28 referenced bankruptcy case, including adversary proceedings, pursuant to Rule of Evidence 201,  
incorporated by reference by FRBP 9017.

Name of Firm: Paul M. Healey & Sons CPAs, Ltd.

1 Authorized to Provide Professional Services  
2 to: Victoria L. Nelson, Chapter 7 Trustee

3  
4 Date of Retention: February 13, 2015<sup>3</sup>

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6 Period for which Compensation and Reimbursement is Sought February 13, 2015 through February 20, 2017

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8 Amount of Compensation Requested: \$ 1,025.00

9 Amount of Expense Reimbursement Requested: \$ 605.09

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12 This is an:  interim \_\_\_\_\_ final application.

13 This is the first interim Fee Application filed by Paul M. Healey & Sons CPAs, Ltd. in this case.  
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28 <sup>3</sup> On February 13, 2015, the Court entered an *Order Granting Ex Parte Application for Order Authorizing Employment of Accountant* [ECF No. 99].

NELSON & HOUMAND, P.C.  
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Telephone: (702) 720-3370 Facsimile: (702) 720-3371

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**BILLING SUMMARY**

**Prior Applications: None**

**Fees**

Fees Previously Requested	0.00
Fees Previously Awarded	0.00

**Expenses**

Expenses Previously Requested	0.00
Expenses Previously Awarded	0.00

Retainer Paid:	0.00
Drawn on Retainer:	0.00
Remaining Retainer:	0.00

Current Application Fees from February 13, 2015, through February 20, 2017, Requested:	\$1,025.00
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Current Application Expenses from February 13, 2015, through February 20, 2017, Requested:	\$605.09
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3900 Paradise Road, Suite U, Las Vegas, Nevada 89169  
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**FIRST INTERIM FEE APPLICATION OF  
PAUL M. HEALEY & SONS CPAS, LTD.  
SUMMARY OF PROFESSIONALS  
FEBRUARY 13, 2015 THROUGH FEBRUARY 20, 2017**

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NAME	TITLE	HOURLY RATE	HOURS	TOTAL FEE
Paul M. Healey, CPA	Partner	\$195	0	\$0.00
Mike Healey	Associate	\$95	6	\$570.00
Trisha Nowak	Assistant	\$35	13	\$455.00
<b>TOTAL</b>				<b>\$1,025.00</b>

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**MEMORANDUM OF POINTS AND AUTHORITIES**

**I. INTRODUCTION**

Paul M. Healey & Sons CPAs, Ltd. (the “Firm”), the certified public accountant employed by the Trustee in the above-captioned chapter 7 case (the “Bankruptcy Case”), hereby submits this Fee Application for services rendered in the Bankruptcy Case during the period from February 13, 2015, through February 20, 2017 (the “Fee Application Period”). The Firm requests an order (i) approving and allowing on an interim basis compensation in the amount of \$1,025.00 for the reasonable and necessary services of the Firm during the Fee Application Period, (ii) approving and allowing on an interim basis reimbursement of expenses in the amount of \$605.09 that were incurred during the Fee Application Period, and (iii) authorizing the Trustee to pay such amounts to the Firm. The Firm believes that the services it rendered to the Trustee during the Fee Application Period benefited the Debtor’s estate and that, therefore, the fees and costs requested in this Fee Application should be approved under Section 330(a).

**II. JURISDICTION AND VENUE**

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1134. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). The statutory basis for the relief sought are Sections 330, FRBP 2016, and Local Rule 2016. Venue before this Court is appropriate under 28 U.S.C. §§ 1408 and 1409.

2. This matter constitutes a core proceeding under 28 U.S.C. § 157(b)(2). Pursuant to Local Rule 9014.2, if the Court determines that absent consent of the parties the Court cannot enter final orders or judgment regarding the Fee Application consistent with Article III of the United States Constitution, the Firm consents to entry of final orders and judgment by this Court.

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III.

**STATEMENT OF RELEVANT FACTS**

3. On January 9, 2015 (the “Petition Date”), AMERI-DREAM REALTY LLC (the “Debtor”) filed a voluntary petition under Chapter 7 of the United States Bankruptcy Code [ECF No. 1]<sup>4</sup>. See Nelson Declaration.

4. On January 9, 2015, the Trustee was appointed as the Chapter 7 Trustee in the Debtor’s bankruptcy case. See Nelson Declaration.

5. The Trustee determined that she would require the assistance of an accountant to prepare tax returns on behalf of the Debtor’s bankruptcy estate and otherwise assist in fulfilling her statutory obligations under Section 704. See Nelson Declaration.

6. On February 10, 2015, the Trustee filed an *Ex Parte Application for Order Authorizing Employment of Accountant* [ECF No. 91]. See Nelson Declaration.

7. On February 13, 2015, the Court entered an *Order Granting Ex Parte Application for Order Authorizing Employment of Accountant* [ECF No. 99]. See Nelson Declaration.

IV.

**STATEMENT OF STATUTORY AUTHORITY FOR RELIEF SOUGHT**

8. 11 U.S.C. Section 330(a) states:

(a)(1) After notice to the parties in interest and the United States trustee and a hearing, and subject to sections 326, 328 and 329 the court may award to a trustee, an examiner, a professional person employed under section 327 or 1103.

(A) Reasonable compensation for actual, necessary services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional person employed by any such person; and

(B) Reimbursement for actual, necessary expenses.

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<sup>4</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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9. 11 U.S.C. Section 503 states, in relevant part:

(a) An entity may timely file a request for payment of an administrative expense, . . .

(b) After notice and a hearing, there shall be allowed administrative expenses, . . . including –

(2) compensation and reimbursement awarded under Section 330(a) of this title.

10. 11 U.S.C. Section 331 authorizes the application for and payment of compensation or reimbursement as follows:

A trustee, an examiner, a debtor's attorney, or any professional person employed under section 327 or 1103 of this title may apply to the court not more than once every 120 days after an order for relief in a case under this title, or more often if the court permits, for such compensation for services rendered before the date of such an application or reimbursement for expenses incurred before such date as is provided under section 330 of this title. After notice and a hearing, the court may allow and disburse such compensation or reimbursement.

11. This Fee Application is brought pursuant to 11 U.S.C. Sections 330(a), 331 and 503(b) and Region 17 Guidelines Subsection (b).

V.

**STATEMENT RE: AMOUNT OF COMPENSATION SOUGHT TO BE ALLOWED**

12. This Fee Application seeks allowance of compensation as follows: (a) \$1,025.00 for professional services rendered during the period from February 13, 2015, through and including February 20, 2017; and (b) reimbursement of actual expenses in the amount of \$605.09 incurred by the Firm during the period from February 13, 2015, through and including February 20, 2017.

13. Services rendered by the Firm are set forth in detail in the invoice attached as **Exhibit “1”** to the Healey Declaration.

14. Actual expenses incurred by the Firm during the Fee Application Period are also attached as **Exhibit “1”** to the Healey Declaration.

15. No unusual or costly expenses are listed above.

. . .



1 16. The Firm has charged customary rates for fees that are allowed by accountants in  
2 this area pursuant to 11 U.S.C. § 330. See Healey Declaration.

3 VI.

4 **STATEMENT REGARDING EXPERTISE REQUIRED**

5 17. The Firm is skilled in the provisions of the Internal Revenue Code, particularly tax  
6 issues that arise in context of bankruptcy cases, and has special knowledge that enabled the Firm  
7 to perform services of benefit to the Trustee. Specialized knowledge and skills with respect to the  
8 impact of tax issues in the context of insolvency practice are required to handle the problems that  
9 arise in the bankruptcy context.

10 VII.

11 **STATEMENT REGARDING PAYMENTS MADE OR PROMISED**

12 **AND AGREEMENTS TO SHARE COMPENSATION**

13 18. No payments have been made or promised to the Firm for services rendered or to  
14 be rendered in connection with this case, other than those payments described in this Fee  
15 Application.

16 19. No agreement or understanding exists between the Firm and any other entity for  
17 the sharing of compensation received or to be received for services rendered in connection with  
18 this case, except as permitted under Section 504(b)(1). See Healey Declaration.

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**VIII.**

**CONCLUSION**

WHEREFORE, the Trustee respectfully requests that this Court enter an Order: (a) granting this Fee Application; (b) approving and allowing compensation in the amount of \$1,025.00 and reimbursement of expenses in the amount of \$605.09 for the Fee Application Period consistent with the terms of this Fee Application; and (c) for such other relief as is just and proper.

Dated this 21st day of February, 2017.

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

By: /s/ Jacob L. Houmand  
Jacob L. Houmand, Esq. (NV Bar No. 12781)  
Kyle J. Ortiz, Esq. (NV Bar No. 14252)  
3900 Paradise Road, Suite U  
Las Vegas, Nevada 89169-0903  
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*Counsel for Victoria L. Nelson, Chapter 7  
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