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6 *General Bankruptcy Counsel for Shelley D. Krohn, Chapter 7 Trustee*

7  
8 **UNITED STATES BANKRUPTCY COURT**  
9 **DISTRICT OF NEVADA**

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

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

**DECLARATION OF HUBERT KLEIN,  
CPA. IN SUPPORT OF EX PARTE  
APPLICATION TO EMPLOY  
EISNERAMPER LLP AS FORENSIC  
ACCOUNTANT, NUNC PRO TUNC, FOR  
SHELLEY D. KROHN, SUCCESSOR  
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

14 I, HUBERT KLEIN, CPA., hereby declare as follows:

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

18 2. I make this declaration to support the *Ex Parte Application to Employ*  
19 *EisnerAmper LLP As Forensic Accountant, Nunc Pro Tunc for Shelley D. Krohn, Successor*  
20 *Chapter 7 Trustee Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Federal Rule of Bankruptcy*  
21 *Procedure 2014* (the "Application").

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

3           4.     This Declaration is made pursuant to 11 U.S.C. § 329 and Federal Rule of  
4 Bankruptcy Procedure 2014(b) and is in support of the Application.<sup>1</sup>

5           5.     EisnerAmper is well suited for the type of representation required by Shelley D.  
6 Krohn, the successor Chapter 7 Trustee (the "Trustee").

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

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

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

23     ...

24 \_\_\_\_\_  
25 <sup>1</sup> 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". All  
defined terms shall have the same meaning ascribed to them in the Application unless otherwise  
set forth herein.

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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, Trustee Nelson, to the Debtor’s estate, any creditor, any party in interest,  
23 the U.S. Trustee, or any attorney or accountant employed by the foregoing, in matters upon which  
24 it will be 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 EisnerAmper  
and each of its professionals are all disinterested persons pursuant to 11 U.S.C. § 101(14).

          12.       EisnerAmper was employed as the foresenic accountant for Trustee Nelson, the  
Chapter 7 Trustee that was initially appointed in the Debtor’s bankruptcy case.

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1 13. Trustee Nelson previously employed EisnerAmper in unrelated bankruptcy cases  
2 in which she was appointed as Chapter 7 Trustee.

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

6 15. EisnerAmper understands that its compensation is subject to prior Court approval.

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

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


14 18. EisnerAmper requests that its employment be approved *nunc pro tunc* as of the  
15 appointment of the Trustee.

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

18 20. EisnerAmper has not shared, or agreed to share, with any other individual or  
19 entity, other than with members of EisnerAmper any compensation paid or to be paid.

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

22 Dated this 4 day of April, 2018.

23   
24 \_\_\_\_\_  
25 Hubert Klein, CPA  
26  
27  
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