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UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:
AMERI-DREAM REALTY LLC,

Debtor.

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

**SECOND INTERIM APPLICATION OF
PAUL M. HEALEY & SONS CPAS, LTD.
FOR ALLOWANCE OF
COMPENSATION FOR SERVICES
RENDERED DURING THE PERIOD
FROM FEBRUARY 21, 2017 THROUGH
FEBRUARY 20, 2019 AND FOR
REIMBURSEMENT OF EXPENSES
PURSUANT TO 11 U.S.C. §§ 330 AND 331
AND FEDERAL RULE OF
BANKRUPTCY PROCEDURE 2016**

Date of Hearing: May 22, 2020
Time of Hearing: 9:30 a.m.
Place: TBD

Foley Federal Building
300 Las Vegas Blvd., S.
Las Vegas, NV 89101

Judge: Honorable Gary Spraker ¹

Shelley D. Krohn, 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.

¹ 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”.

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1 and Bradley G. Sims, Esq. of the Houmand Law Firm, Ltd., hereby submits this *Second Interim*
2 *Application of Paul M. Healey & Sons CPAs, Ltd. for Allowance of Compensation for Services*
3 *Rendered During the Period From February 21, 2017 Through February 20, 2019 and For*
4 *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 Shelley D. Krohn In Support of Second Interim Application of Paul M. Healey &*
13 *Sons CPAs, Ltd. for Allowance of Compensation for Services Rendered During the Period From*
14 *February 21, 2017 Through February 20, 2019 and For Reimbursement of Expenses Pursuant to*
15 *11 U.S.C. §§ 330 and 331 and Federal Rule of Bankruptcy Procedure 2016* (the “Trustee
16 Declaration”), and the *Declaration of Paul M. Healey & Sons CPAs, Ltd. In Support Second*
17 *Interim Application of Paul M. Healey & Sons CPAs, Ltd. for Allowance of Compensation for*
18 *Services Rendered During the Period From February 21, 2017 Through February 20, 2019 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.²

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27 ² 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.

Authorized to Provide Professional Services to: Shelley D. Krohn, Chapter 7 Trustee

Date of Retention: February 13, 2015³

Period for which Compensation and Reimbursement is Sought February 21, 2017 through February 20, 2019

Amount of Compensation Requested: \$ 3,000.00

Amount of Expense Reimbursement Requested: \$ 0.00

This is an: interim _____ final application.

This is the second interim Fee Application filed by Paul M. Healey & Sons CPAs, Ltd. in this case.

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³ On February 13, 2015, the Court entered an *Order Granting Ex Parte Application for Order Authorizing Employment of Accountant* [ECF No. 99].

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BILLING SUMMARY

Prior Applications: None

Fees

Fees Previously Requested	\$1,025.00
Fees Previously Awarded	\$605.09

Expenses

Expenses Previously Requested	\$1,025.00
Expenses Previously Awarded	\$605.09

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

Current Application Fees from February 21, 2017, through February 20, 2019, Requested:	\$3,000.00
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Current Application Expenses from February 21, 2017, through February 20, 2019, Requested:	\$0.00
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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 21, 2017, through February 20, 2019 (the “Fee Application Period”). The Firm requests an order (i) approving and allowing on an interim basis compensation in the amount of \$3,000.00 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 \$0.00 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).

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1 **II. JURISDICTION AND VENUE**

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

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

10 **III.**
11 **STATEMENT OF RELEVANT FACTS**

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

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

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

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

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

24 8. On March 30, 2017, the Court entered an order granting the *First Interim*
25 *Application of Paul M. Healey & Sons CPAs, Ltd. for Allowance of Compensation for Services*
26 *Rendered During the Period From February 13, 2015 Through February 20, 2017 and For*
27 _____

28 ⁴ 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 *Reimbursement of Expenses Pursuant to 11 U.S.C. §§ 330 and 331 and Federal Rule of*
2 *Bankruptcy Procedure 2016, approving fees in the amount of \$1,025.00 and costs in the amount*
3 *of \$605.09. [ECF No. 235]. See Trustee Declaration.*

4 **IV.**

5 **STATEMENT OF STATUTORY AUTHORITY FOR RELIEF SOUGHT**

6 9. 11 U.S.C. Section 330(a) states:

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

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

15 (B) Reimbursement for actual, necessary expenses.

16 10. 11 U.S.C. Section 503 states, in relevant part:

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

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

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

23 11. 11 U.S.C. Section 331 authorizes the application for, and payment of,
24 compensation or reimbursement as follows:

25 A trustee, an examiner, a debtor's attorney, or any professional
26 person employed under section 327 or 1103 of this title may apply
27 to the court not more than once every 120 days after an order for
28 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.

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

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V.

STATEMENT RE: AMOUNT OF COMPENSATION SOUGHT TO BE ALLOWED

13. This Fee Application seeks allowance of compensation as follows: (a) \$3,000.00 for professional services rendered during the period from February 21, 2017, through and including February 20, 2019; and (b) reimbursement of actual expenses in the amount of \$0.00 incurred by the Firm during the period from February 21, 2017, through and including February 20, 2019.

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

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

16. No unusual or costly expenses are listed above.

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

VI.

STATEMENT REGARDING EXPERTISE REQUIRED

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

VII.

STATEMENT REGARDING PAYMENTS MADE OR PROMISED

AND AGREEMENTS TO SHARE COMPENSATION

19. No payments have been made or promised to the Firm for services rendered or to be rendered in connection with this case, other than those payments already approved by the Court and those described in this Fee Application.

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

4 **VIII.**

5 **CONCLUSION**

6 WHEREFORE, the Trustee respectfully requests that this Court enter an Order: (a)
7 granting this Fee Application; (b) approving and allowing compensation in the amount of
8 \$3,000.00 and reimbursement of expenses in the amount of \$0.00 for the Fee Application Period
9 consistent with the terms of this Fee Application; and (c) for such other relief as is just and
10 proper.

11 Dated this 20th day of April, 2020.

12 **HOUMAND LAW FIRM, LTD.**

13
14 By: /s/ Bradley G. Sims, Esq.
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21 *Counsel for Shelley D. Krohn, Chapter 7 Trustee*

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