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Counsel for Shelley D. Krohn, Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:
AMERI-DREAM REALTY LLC,

Debtor.

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

**THIRD AND FINAL APPLICATION OF
PAUL M. HEALEY & SONS CPAS, LTD.
FOR ALLOWANCE OF
COMPENSATION FOR SERVICES
RENDERED DURING THE PERIOD
FROM FEBRUARY 13, 2015 THROUGH
DECEMBER 31, 2020 AND FOR
REIMBURSEMENT OF EXPENSES
PURSUANT TO 11 U.S.C. §§ 330 AND 331
AND FEDERAL RULE OF
BANKRUPTCY PROCEDURE 2016**

Date of Hearing: November 17, 2020
Time of Hearing: 9:30 a.m.
Place: To Be Determined
Foley Federal Building
300 Las Vegas Blvd., S.
Las Vegas, NV 89101

Judge: Honorable Gary Spraker¹

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

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 Bradley G. Sims, Esq. of the Houmand Law Firm, Ltd., hereby submits this *Third and Final*
2 *Application of Paul M. Healey & Sons CPAs, Ltd. for Allowance of Compensation for Services*
3 *Rendered During the Period From February 13, 2015 Through December 31, 2020 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 Third and Final 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, 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 Third and*
17 *Final Application of Paul M. Healey & Sons CPAs, Ltd. for Allowance of Compensation for*
18 *Services Rendered During the Period From February 13, 2015 Through December 31, 2020 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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26 _____

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 13, 2015 through December 31, 2020

Amount of Compensation Requested: \$ 5,825.00

Amount of Expense Reimbursement Requested: \$ 605.09

This is an: _____ interim final application.

This is the Third and Final 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

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Prior Applications: None

Fees

First Interim Fees Previously Requested	\$1025.00
First Interim Fees Previously Awarded	\$1025.00
First Interim Fees Previously Paid	\$1025.00
Second Interim Fees Previously Requested	\$3,000.00
Second Interim Fees Previously Awarded	\$3,000.00
Second Interim Fees Previously Paid	\$3,000.00

Expenses

First Interim Expenses Previously Requested	\$605.09
First Interim Expenses Previously Awarded	\$605.09
First Interim Expenses Previously Paid	\$605.09
Second Interim Expenses Previously Requested	\$00.00
Second Interim Expenses Previously Awarded	\$00.00
Second Interim Expenses Previously Paid	\$00.00
Retainer Paid:	\$0.00
Drawn on Retainer:	\$0.00
Remaining Retainer:	\$0.00

Current Application Fees from February 21, 2019, through December 31, 2020, Requested: \$1,800.00

Current Application Expenses from February 21, 2019, through December 31, 2020, Requested: \$0.00

Total Fees Requested (Previously Awarded and Current Application): \$5,825.00

Total Expenses Requested (Previously Awarded and Current Application): \$605.09

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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 Third and Final Fee Application for services rendered in the Bankruptcy Case during the period from February 21, 2019, through December 31, 2020 (the “Fee Application Period”). The Firm was previously awarded and paid professional fees and reimbursed expenses on an interim basis in the amounts of \$4,025.00 and \$605.09, respectively (collectively, the “Interim Compensation”). The Firm has incurred an additional \$1,800.00 related to the preparation of bankruptcy estate tax returns for 2018, 2019, and 2020⁴. The Firm requests an order: (i) approving and allowing additional compensation in the amount of \$1,800.00 for the reasonable and necessary services of the Firm during the Fee Application Period; (ii) approving on a final basis the Interim Compensation that was previously approved by this Court and the additional fees incurred during the Fee Application Period; and (iii) authorizing the Trustee to pay an additional \$1,800.00 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). The Trustee is currently holding funds in the amount of \$598,749.58.

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

⁴ While the Firm has not prepared and filed a tax return for 2020 on behalf of the bankruptcy estate, this Fee Application requests compensation in the amount of \$600 for this tax return in order to limit administrative expenses related to the preparation and filing of an additional fee application.

1 appropriate under 28 U.S.C. §§ 1408 and 1409.

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

6 **III.**

7 **STATEMENT OF RELEVANT FACTS**

8 3. On January 9, 2015 (the “Petition Date”), Ameri-Dream Realty, LLC (the
9 “Debtor”) filed a voluntary petition under Chapter 7 of the United States Bankruptcy Code [ECF
10 No. 1]⁵.

11 4. On January 9, 2015, Victoria L. Nelson (“Trustee Nelson”) was appointed as the
12 Chapter 7 Trustee in the Debtor’s bankruptcy case.

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

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

18 7. On February 13, 2015, the Court entered an *Order Granting Ex Parte Application*
19 *for Order Authorizing Employment of Accountant* [ECF No. 99] that employed the Firm as an
20 accountant for the Debtor’s bankruptcy estate.

21 8. On March 30, 2017, the Court entered an order granting the *First Interim*
22 *Application of Paul M. Healey & Sons CPAs, Ltd. for Allowance of Compensation for Services*
23 *Rendered During the Period From February 13, 2015 Through February 20, 2017 and For*
24 *Reimbursement of Expenses Pursuant to 11 U.S.C. §§ 330 and 331 and Federal Rule of*
25 *Bankruptcy Procedure 2016*, approving fees in the amount of \$1,025.00 and costs in the amount
26 of \$605.09. [ECF No. 235].

27 _____
28 ⁵ 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.

1 to the court not more than once every 120 days after an order for
2 relief in a case under this title, or more often if the court permits, for
3 such compensation for services rendered before the date of such an
4 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.

5 15. This Fee Application is brought pursuant to 11 U.S.C. Sections 330(a), 331 and
6 503(b) and Region 17 Guidelines Subsection (b).

7 **V.**

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

9 16. This Fee Application seeks allowance of compensation during the Fee Application
10 Period in the amount of \$1,800.00. This sum includes the fee related to the preparation of a tax
11 return for year 2020.

12 17. The preparation and filing of that return is to be done on a flat fee, consistent with
13 the preparation and filing of the other tax returns in this case, at a cost of \$600.00.

14 18. The Fee Application also requests final approval of the Interim Compensation that
15 was previously awarded and paid to the Firm.

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

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

20 21. No unusual or costly expenses are listed above.

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

23 **VI.**

24 **STATEMENT REGARDING EXPERTISE REQUIRED**

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

1 arise in the bankruptcy context.

2 **VII.**

3 **STATEMENT REGARDING PAYMENTS MADE OR PROMISED**

4 **AND AGREEMENTS TO SHARE COMPENSATION**

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

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

11 **VIII.**

12 **CONCLUSION**

13 WHEREFORE, the Trustee respectfully requests that this Court enter an Order: (a)
14 granting this Fee Application; (b) approving and allowing compensation in the amount of
15 \$5,825.00 and reimbursement of expenses in the amount of \$605.09 on a final basis for the Fee
16 Application Period consistent with the terms of this Fee Application; and (c) for such other relief
17 as is just and proper.

18 Dated this 20th day of October, 2020.

19 **HOUAMAND LAW FIRM, LTD.**

20
21 By: /s/ Bradley G. Sims, Esq.
22 Jacob L. Houmand, Esq. (NV Bar No. 12781)
23 Bradley G. Sims, Esq. (NV Bar No. 11713)
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28 *Counsel for Shelley D. Krohn, Chapter 7 Trustee*

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