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8	UNITED STATES BANKRUPTCY COURT	
9	CENTRAL DISTRICT OF CALIFORNIA	
10	SAN FERNANDO VALLEY DIVISION	
11	In re:	Case No.: 1:15-bk-13134-MB
12	MOHAMMAD SADEGH NAMAZIKHAH,	Chapter 7
13	Debtor.	(converted from chapter 11)
14		MEMORANDUM OF DECISION
15		REGARDING FINAL APPLICATION FOR COMPENSATION AND
16		REIMBURSEMENT OF EXPENSES OF
17		THE LAW OFFICES OF RAYMOND H. AVER, A PROFESSIONAL
18 19		CORPORATION [CASE DKT. 611]
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The Law Offices of Raymond H. Aver, A Professional Corporation ("Applicant") filed its final application (the "Application") pursuant to Bankruptcy Code section 330 for allowance of compensation and reimbursement of expenses as chapter 11 counsel to the former debtor in possession, Mohammad Sadegh Namazikhah (the "Debtor"). Case Dkt. 611. This case was commenced as a voluntary chapter 11 case but subsequently converted to a case under chapter 7 of the Bankruptcy Code. The chapter 7 trustee in this case, David Seror (the "Trustee") filed an objection to the Application. Case Dkt. 628. Creditors Ghorbanian DDS, Inc. and Ghorbanian DDS II, Inc. (the "Ghorbanian Entities") also filed an objection to the Application. Case Dkt. 631. Creditors Kosmas Pappas, D.D.S. and A-B Dental Center, Inc., through Dr. Kosmas' estate personal representative, Tony Protopappas, joined in the objection of the Ghorbanian Entities. Case Dkt. 630. Applicant thereafter filed its reply to these objections. Case Dkt. 637, 638. The Court held an initial hearing on the Application on November 28, 2023, and continued the matter to January 31, 2024. Prior to that hearing, the Court posted a detailed tentative ruling raising certain concerns about the Application, announcing the Court's intention to conduct an evidentiary hearing on the Application and providing Applicant an opportunity to supplement its evidence and legal argument in support of the Application. The written tentative ruling is attached hereto as Exhibit 1. Following the January 31 hearing, the Court entered a scheduling order (the "Scheduling Order") setting an evidentiary hearing for March 13, 2024, and setting a deadline of February 28, 2024 for Applicant to supplement the record. Case Dkt. 648. At the request of Applicant, the Court thereafter extended the deadline to supplement the record by two additional days. Case Dkt. 653. On March 2, 2024, Applicant filed the Supplemental Declaration of Raymond H. Aver in support of the Application, together with exhibits. Case Dkt. 654, 655. The Court held its evidentiary hearing on the Application on March 13, 2024. Case Dkt. 659 (Transcript). During the evidentiary hearing, counsel for the Trustee and the Ghorbanian Entities cross-examined the Applicant's principal, Mr. Aver, and the Court also asked questions of Mr. Aver. Upon closure of the evidence, counsel for each of the Applicant, the Trustee, and the Ghorbanian Entities presented closing arguments to the Court. The Application is ripe for decision. This Memorandum of Decision constitutes the Court's findings of fact and conclusions of law

pursuant to Federal Rule of Bankruptcy Procedure ("Bankruptcy Rule") 7052, which is applicable to the Application pursuant to Bankruptcy Rule 9014.

JURISDICTION AND ADJUDICATIVE AUTHORITY

I.

The Court has jurisdiction over the Application because the matter arises *under* Bankruptcy Code section 330, which is a provision of title 11. 28 U.S.C. § 1334(b). For this reason, the Court's consideration of the Application is also a constitutionally "core" matter over which the Court has the authority to enter a final order. *See Wellness Int'l Network, Ltd. v. Sharif,* 575 U.S. 665 (2015). Venue is proper under 28 U.S.C. § 1409(a).

II.

SUMMARY OF APPLICATION AND OBJECTIONS

Applicant originally requested final compensation of \$323,195.91 and final reimbursement of expenses of \$25,121.24, plus an additional \$6,922.50 for compensation and expenses anticipated in respect of the Application. Dkt. 611 at 1-2. In response to certain computational and other errors identified in the objections, Applicant reduced its original requests. As set forth in Applicant's reply, Applicant now requests final compensation in the amount of \$269,377.00, final reimbursement of expenses of \$10,639.24, plus an additional \$6,562.50 related to the Application. Case Dkt. 637. These amounts, however, remain subject to the most substantial of the objections raised by the Trustee and the Ghorbanian Entities.

The Trustee requests that the compensation requested in the Application be reduced by no less than \$150,000. The gravamen of the Trustee's objection is that the chapter 11 case did not yield any tangible results for the creditors of the estate but instead benefitted only the Debtor. No chapter 11 plan was ever confirmed and the case converted to chapter 7. The Trustee contends that Applicant, rather than diligently pursuing a plan in the case, facilitated a strategy of delay that enabled the Debtor and his spouse to live in a valuable, single-family home "rent-free" for four years. During the pendency of the case, the Trustee contends that the equity in that home eroded by approximately \$672,000, on account of home mortgage interest that accrued but was not paid by the Debtor. The Trustee contends that this erosion reduced the proceeds realized by the estate

when the chapter 7 trustee eventually sold the house, and substantially reduced the recovery of unsecured creditors. The Ghorbanian Entities (who were the largest unsecured creditors in the case) echo these arguments, adding their contention that Applicant intentionally failed to notice the Ghorbanian Entities of the bankruptcy for approximately two years and nine months. Moreover, the Ghorbanian Entities argue that the Court should disallow Applicant's fee and expense request *in its entirety*.

Applicant denies any wrongdoing. Applicant contends that it pursued legitimate services that benefitted or were likely to benefit the estate at the time the services were rendered. Applicant argues that the foregoing represents the applicable standard—not whether the services were in fact successful. Although the Debtor's efforts ultimately were not successful, Applicant contends (i) it followed its client's instructions in pursuing the matters it pursued, (ii) these efforts were at all times aimed at benefitting the estate and unsecured creditors (to the extent of their allowed claims), and (iii) the services for which compensation (and reimbursement) are requested represent reasonable and necessary services in pursuing those legitimate goals. Subject to the modifications reflected in the Reply, Applicant requests that its Application be granted in its entirety.

Resolution of these arguments has required the Court to review the entirety of the chapter 11 phase of the case, including pleadings, hearing recordings and transcripts, going back to 2015. Having done so, the Court is now able to put the Application and the objections to the Application in proper context.

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III.

BACKGROUND

A. The Chapter 11 Filing

The Debtor filed his voluntary petition for relief on September 20, 2015 (the "Petition Date"). On the Petition Date and thereafter, the Debtor was represented and assisted in the chapter 11 case by Applicant. The Debtor's petition was not accompanied by the Schedules or Statement of Financial Affairs (the "Schedules" and "SOFA," respectively). On October 5, 2015, the Debtor filed an ex parte application requesting an extension of the time to file the Schedules and SOFA, which the Court granted. Case Dkt. 13, 15.

On October 19, 2015, the Debtor filed his Schedules and SOFA. Case Dkt. 17. Schedule A 1 2 disclosed the Debtor's 50% interest in a single-family home located in Pacific Palisades, California 3 (the "Residence"). Id. at 17. The Debtor valued the Residence at \$3,900,000 and listed a secured claim against it in the amount of \$2,222,053. *Id.* at 17. Schedule B listed no other assets other than 5 cash on hand and bank accounts totaling \$1,134.50. The Schedules showed secured claims totaling \$2,253,184 and nonpriority unsecured claims totaling \$31,334. *Id.* at 16-20. It showed no priority unsecured claims. *Id.* at 15. Schedule I indicated that the Debtor was employed but provided no information regarding his income. *Id.* at 17. Schedule J likewise provided no information regarding the Debtor's expenses. 10 The SOFA indicated that the Debtor's income for 2013 and 2014 was \$14,680 and \$85,615, respectively. Id. at 29. Although not listed as an asset under Schedule B, the SOFA disclosed that 11 the Debtor was an officer or interest holder in M.S. Namazikhah, D.M.D., a dental corporation (the 12 "Dental Corporation"). Id. 32. The SOFA disclosed no pending lawsuits to which the Debtor was 13 a party in the one year preceding the Petition Date. *Id.* at 30. 14

On October 22, 2015, the Debtor amended Schedules B, C, E, I, and J (the "First Schedules Amendment"). Case Dkt. 22. The Debtor amended Schedule B to show cash and bank accounts totaling \$1,224, household goods and furnishings of \$3,500, books, pictures and art objects of \$1,500, clothing of \$500, and insurance policies with an aggregate value of \$64,457. *Id.* at 2. The amendment to Schedule B also added the Dental Corporation, which he valued at \$28,000. *Id.* at 3. The Debtor amended Schedule E to disclose \$75,051 in priority unsecured claims, and amended Schedule I to show \$16,570 in monthly income. *Id.* at 6-9. The Debtor amended Schedule J to show two previously undisclosed dependents (wife and son), and monthly expenses of \$15,992. *Id.* at 10-12.

On the same day, the Debtor also amended the SOFA (the "First SOFA Amendment") to disclose a lawsuit in California Superior Court regarding real property rights to which the Debtor was a party. Case Dkt. 23 at 2. The First SOFA Amendment indicated that the action, titled *Pappas, et. al v. Miller, et al*, BC457138, had resulted in a judgment. *Id.* Also on October 22,

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2015, Applicant filed its application to be employed as chapter 11 counsel to the Debtor 1 2 ("Employment Application"). Case Dkt. 20. 3 B. Initial Delays and Lack of Progress 4 On October 29, 2015, the Debtor filed a chapter 11 status report ("Initial Status Report") Case Dkt. 26. The report stated that the Debtor had filed his chapter 11 petition to "restructure his financial obligations" and that it had been precipitated, among other factors, by the "impending foreclosure sale of the [Residence] initiated by U.S. Bank, N.A." *Id.* at 2. The report stated that the Debtor had applied for a loan modification prior to commencement of the case, but that U.S. Bank had not yet decided on that application. 10 In the section entitled "General Outline of a Reorganization Plan and Estimate Regarding Timing for Confirmation of the Reorganization Plan," the report stated: 11 12 [The Debtor] seeks to reorganize his financial affairs through a plan of 13 reorganization funded primarily through his postpetition earnings and/or sale of the 14 [Residence]. It is not possible at this stage of the case to estimate the timing for 15 confirmation of the plan of reorganization. Id. at 3. In the section entitled "Potential Disputes or Problems with Reorganization Efforts," the 16 17 report stated: 18 The principal disputes and/or problems to be resolved include, among others, evaluation of claims asserted by Namazikhah's creditors and whether Namazikhah 19 20 will be able to generate sufficient postpetition income to meet his obligations under 21 the plan. Id. In the section entitled "Deadlines for Filing Claims [and Other Matters]" the report 22 23 stated: 24 Debtor and the Aver Firm have not had sufficient time to evaluate avoidable 25 transfers, evaluate claims, make business changes necessary to a successful 26 reorganization or take any of the other steps which must be completed before the 27 details of a reorganization plan can be ascertained.

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Id. at 5.

On November 10, 2015, the Court held an initial chapter 11 status conference in the case. Mr. Aver (an attorney with Applicant) appeared on behalf of the Debtor. The status conference was brief. The Court set a general bar date of January 29, 2016, and continued the status conference to February 9, 2016.

On January 28, 2016—over three months after the Employment Application was filed—Applicant filed a declaration indicating that there were no objections to it. Case Dkt. 31. On February 8, 2016, the Court entered an order granting the Employment Application. Case Dkt. 34.

On February 1, 2016, the Debtor filed his "Chapter 11 Status Report and Request to Continue Status Conference" ("Second Status Report"). Case Dkt. 33. With respect to a chapter 11 plan, potential disputes related to the plan and the analysis of claims necessary for plan confirmation, the Second Status Report contained the same language quoted above from the Initial Status Report. The Second Status Report, however, disclosed that Applicant had not timely noticed the claims bar date as discussed at the November 10 status conference. Accordingly, the Debtor requested that the Court reset the claims bar date and continue the upcoming status conference set for February 9, 2016.

On February 8, 2016, the Court entered an order resetting the bar date to April 29, 2016, requiring service of bar date notice by February 19, 2016, and continuing the pending status conference to June 21, 2016. Case Dkt. 36 at 2. The order directed Applicant to file and serve an updated status report on behalf of Debtor no later than June 9, 2016. *Id*.

One week late, Applicant filed an updated status conference report on June 16, 2016 (the "Third Status Report"). Case Dkt. 45. The Third Status Report contained no information suggesting any progress had been made in the case. Indeed, the Third Status Report was virtually identical to the Initial Status Report. The proof of service attached to the Third Status Report indicated that it had been served only on the Office of the United States Trustee ("OUST"), and not on any creditors in the case.

On June 21, 2016, the Court held a chapter 11 status conference. At that hearing, the Court expressed its frustration with Applicant's performance. The Court noted that the status report was one week late, that no creditors had been served, and that the bar date notice that was ultimately

served by Applicant was not on the mandatory court form (i.e., requiring the bar date to be reset yet again and a new notice served). The Court also expressed its dissatisfaction with the lack of progress in the case. No plan or disclosure statement had been filed after nine months and the status report provided no plausible explanation for the lack of progress.

Instead, the status report contained the same boilerplate excuses from the Initial Status Report—including the assertion that the "Aver firm [had] not had sufficient time to evaluate avoidable transfers, evaluate claims, make business changes necessary to a successful reorganization or take any of the other steps which must be completed before the details of a reorganization plan can be ascertained." Case Dkt. 45 at 5. This explanation was particularly inadequate given that only 6 proofs of claim had been filed in the case, the SOFA disclosed no potentially avoidable prepetition transfers, and the Debtor was not conducting business as a sole proprietor (or even claiming that the Dental Corporation had anything to do with his ability to reorganize).

Considering the foregoing, the Court set September 19, 2016, as a deadline for the Debtor to file a plan and disclosure statement. Case Dkt. 51 at 3. The Court also reset the claims bar date and ordered the Debtor to re-serve a bar date notice using the mandatory local form. *Id.* at 2. The Court expressed a willingness to consider an extension of the plan and disclosure statement deadline if a timely motion were filed—in advance of the deadline—and only if there were genuine obstacles existing to formulation of a plan. The Court warned that failure to meet the plan-filing deadline might result in dismissal of the case. This deadline and admonishment were memorialized in a scheduling order later lodged by Applicant. Case Dkt. 51.

On September 19, 2016—the deadline—Applicant filed on behalf of the Debtor an *untimely* motion to extend the deadline for filing a plan and disclosure statement (the "Ex Parte Application"). Case Dkt. 57. The Ex Parte Application, accompanied only by a declaration of Raymond H. Aver (rather than the Debtor), requested a 60-day extension of the deadline to file a plan and disclosure statement. The Ex Parte Application indicated that the Debtor had "reapplied" for a mortgage modification just three days earlier. *Id.* at 3. The application further stated, "U.S.

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Bank has yet to make a determination whether to approve or deny the loan modification request." *Id.* The application did not state when U.S. Bank had denied the prior request.

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Additionally, the Ex Parte Application stated:

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[N]amazikhah is currently in the process of preparing and filing of an application to employ Robert Hindin & Associates, APLC, as his special litigation counsel, to represent Namazikhah in the following pending state court actions ("State Court Litigation"): (a) Ghorbanian DDS, Inc. et al. v. MS Namazikhah DMD, Inc. et. al., LASC, Case No. BC516805 and (b) Namazikhah v. Holland, LASC, Case No. BC609141. It is anticipated that the employment application will be filed within the next seven (7) days. The outcome of the loan modification request and the State Court Litigation may have a material effect on the terms and provisions of the Disclosure Statement and Plan.

Id. at 3. Notably, this is the first time Applicant or Debtor acknowledged to the Court the existence of the Ghorbanian Entities as creditors.

The Court held a hearing on the Ex Parte Application on October 4, 2016. Applicant appeared for Debtor through Mr. Aver. In his presentation, Mr. Aver represented to the Court that the Debtor had been denied loan modifications in the past because, although the Debtor was a respected dentist, his income had suffered because of disparaging emails by a former business associate, Dr. Ghorbanian (i.e., principal of the Ghorbanian Entities). Mr. Aver argued that Dr. Namazikhah's income was improving, suggesting his chances of obtaining a loan modification were improving. Mr. Aver further advised that if a loan modification was not successful, he had advised his client that a sale of his home under Bankruptcy Code section 363 might be necessary, even though there was approximately \$1 million in equity in the home.

Mr. Aver also discussed the "State Court Litigation" and the application to employ state court counsel, Mr. Hindin. Mr. Aver represented that he had reviewed the application to employ Mr. Hindin and that it was out for signature. Mr. Aver further represented that the Ghorbanian Entities had filed a complaint against the Debtor, that the Debtor had filed a cross-complaint and that the state court had granted a motion to arbitrate the disputes. Mr. Aver advised that the

arbitration was scheduled for "next summer." The Court inquired whether that raised issues regarding the automatic stay. Mr. Aver acknowledged as much and represented that he would speak to Mr. Hindin about a stipulation with the Ghorbanian Entities for relief from the automatic stay. The Court also inquired whether the Schedules and SOFA required amendment because neither identified the litigation with the Ghorbanian Entities. Mr. Aver agreed, noting that Schedule B and the SOFA would need to be amended.

In the absence of objection, given the impression created that a loan modification might be achievable, and given the impression created that the State Court Litigation might impact the contours of a plan, the Court granted a two-month extension of the deadline for the Debtor to file a plan and disclosure statement. Case Dkt. 63. The Court also re-scheduled the next chapter 11 status conference in the case for December 6, 2016.

In advance of that status conference, Applicant filed on behalf of the Debtor a fourth status report (the "Fourth Status Report"). Case Dkt. 67. The Fourth Status Report described the status of the Debtor's loan modification efforts, including email correspondence with a representative of U.S. Bank describing the process. *Id.* at 2-3. The report represented that the application was in the "income calculation stage" and that an appraisal of the Residence had been completed. *Id.* The report represented that the Debtor "is currently in the process of preparing and filing of an application to employ" Mr. Hindin's firm in connection with the State Court Litigation. *Id.* at 3-4. The report concluded by requesting another 60-day extension of the deadline to file a plan and disclosure statement.

The Court held its status conference on December 6, 2016. Only the Debtor appeared, through Applicant and Mr. Aver. No one else appeared. At the status conference, noting that it appeared that the loan modification request was progressing, the Court granted this request, extending the deadline to February 6, 2017. *See* Case Dkt. 69. The Court set a status conference for February 28, 2017. *Id.* The Court stated its expectation that by the time of that status conference the Court hoped the outcome of the loan modification was clear and provisions of a plan ascertainable. The Court also asked about the status of the application to employ, which the Ex Parte Application had represented would be filed three months earlier. Mr. Aver said that drafts

were going back and forth, but otherwise did not know the status. The Court urged Mr. Aver to get the application for Mr. Hindin's firm on file.

On February 6, 2017, on behalf of Debtor, Applicant filed another ex parte application to continue the date to file a plan and disclosure statement (the "Second Ex Parte Application"). Case Dkt. 74. The Second Ex Parte Application stated that U.S. Bank had requested profit and loss statements in connection with the Debtor's loan modification application, the Debtor had submitted that information, but that U.S. Bank had requested that the information be reformatted. As a result, the motion indicated that U.S. Bank had not decided on the loan modification request. For these reasons, the application requested a further continuance of the deadline to file a plan and disclosure statement. The Court granted the request, extending the deadline to April 10, 2017, and the status conference to April 25, 2017. Case Dkt. 76.

On April 10, 2017, on behalf of the Debtor, Applicant filed yet another ex parte application to continue the date to file a plan and disclosure statement (the "Third Ex Parte Application"). Case Dkt. 81. The application represented that U.S. Bank had not yet made a decision on a loan modification application and "would likely require actual profit and loss statements and recently filed business tax returns, however, the formal request for additional documents had yet to be finalized and approved by U.S. Bank." *Id.* at 3. The application indicated that U.S. Bank also had requested an updated appraisal for the Residence and that Applicant had contacted the original appraiser in response to U.S. Bank's request. The application argued that because the outcome of the loan modification application would affect the structure of any plan, the Debtor requested additional time to file the plan. *Id.* at 5. The Court granted the request, extending the deadline to file a plan and disclosure statement to June 12, 2017, and continuing the chapter 11 status conference to July 11, 2017. Case Dkt. 83.

C. The Original Plan and First Amended Plan

On June 12, 2017, on behalf of the Debtor, Applicant filed a plan (the "Original Plan"), a disclosure statement (the "Original Disclosure Statement"), and a motion to approve the disclosure statement. Case Dkt 87, 88, 89. The Original Plan disclosed that U.S. Bank had denied the Debtor's most recent loan modification request. Case Dkt. at 7. The plan generally provided: (i)

that priority tax claims (including a secured tax claim of the California Franchise Tax Board) would be paid in full, over time, (ii) the Debtor would seek a consensual restructuring of the U.S. Bank debt or, in the absence thereof, pay off the prepetition and postpetition arrearage over 10 years, with a substantial balloon payment at the end of the period, and pay the mortgage going forward in accordance with the existing note, and (iii) pay 100% of general unsecured claims in the total amount of \$152,160, in equal payments over 10 years. ¹

The Original Plan noted that the total "allowed" amount of unsecured claims treated under the Original Plan included the allegedly secured claim of judgment creditor Kosmas Pappas, which claim the Debtor contended was not secured by a valid judgment lien. The plan said nothing about the claim of the Ghorbanian Entities against the estate nor provided treatment of that claim. The plan did note, however, that it would be funded in part by the Debtor's unliquidated counterclaim against the Ghorbanian Entities, which the Debtor estimated was worth \$500,000. Case Dkt. 88 at 10 n.4. The disclosure statement noted the existence of the state court litigation and arbitration with the Ghorbanian entities, and stated again that the Debtor "is currently in the process of preparing and filing an application to employ the Hindin Firm, as his special litigation counsel, to represent Namazikhah in [those actions]." Case Dkt. 87 at 11 n.2.

On August 15, 2017, judgment creditors Kosmas Pappas, D.D.S. and A-B Dental Center, Inc. (the "Pappas Creditors"), who asserted a secured claim against the Debtor and his assets, filed the only objection to approval of the disclosure statement. Case Dkt. 99. The Pappas Creditors alleged the plan was not feasible and that the disclosure statement did not provide enough information about the Debtor's assets.

23 The disclosure statement described the plan as follows:

This is a reorganizing plan. In other words, Proponent seeks to accomplish payments under the Plan through cash currently on hand in the debtor in possession ("DIP") account, employment income, Social Security benefits, potential litigation proceeds and, if necessary, periodic contributions from Debtor's corporation(s) and/or loans from Debtor's ERISA qualified pension and profit sharing plan.

Case Dkt. 87 at 4.

On August 25, 2017, shortly before the hearing on the disclosure statement, Applicant filed on behalf of the Debtor the application to employ Robert Hindin & Associates, APLC, as special litigation counsel under Bankruptcy Code section 327(e) (the "Hindin Application."). Case Dkt. 103, 104. Notably, this is the application Applicant reported the Debtor was "in the process of preparing and filing" nearly a year prior, on September 19, 2016. No objection was filed and the Court subsequently entered an order approving the Hindin Application. Case Dkt. 122, 124.

On August 29, 2017, the Court held a hearing on the Original Disclosure Statement. After hearing argument from counsel, the Court overruled the Pappas Creditors' objection and approved the Original Disclosure statement as containing adequate information. Case Dkt. 117 (the "Solicitation Order"). The Court also set deadlines for (i) service of the plan, disclosure statement, plan ballots and notice of the confirmation hearing, and (ii) the deadline to object to confirmation of the plan. *Id*.

Two days later, Applicant filed on behalf of the Debtor an amendment to Schedules B, C, F and the SOFA (the "Second Schedules Amendment"). Case Dkt. 108, 109 (subsequent errata). Among other things, the Second Schedules Amendment (i) modified Schedule B to list as an asset the Debtor's breach of contract and tort counterclaims against the Ghorbanian Entities (with a stated value of "Unknown") and (ii) modified Schedule F to list the Ghorbanian Entities' breach of contract and tort claims against the Debtor as contingent, unliquidated and disputed (with a stated value of 0.00). The Second Schedules Amendment also modified the SOFA to identify the litigation with the Ghorbanian Entities as a pending action, stating that it was pending in the Los Angeles Superior Court. (The amendment did not mention the pending arbitration arising out of that action).

The Second Schedules Amendment was the same amendment Mr. Aver had acknowledged in open court, eleven months earlier (i.e., on October 4, 2016), that he needed to file on behalf of the Debtor, to include information about the claims of and litigation with the Ghorbanian Entities.²

² The proof of service attached to the Second Schedules Amendment shows that it was served on Ghorbanian D.D.S., Inc., c/o Mohammad Ali Talaie, Esq., 800 West 6th Street, Suite 1200, Los Angeles, CA 90017. (This is significant because, as discussed below, this was not the attorney actively representing the Ghorbanian Entities in their litigation with the Debtor.)

Less than a week later, Applicant served on creditors the Original Plan, Original Disclosure statement, plan ballots and notice of the confirmation hearing and the deadline to object to confirmation of the plan. Case Dkt. 111, 112, 113. Applicant, however, did *not* serve any of these documents on the Ghorbanian Entities. *Id.* Applicant's failure to do so was in contravention of the Solicitation Order, which Applicant drafted. *See* Case Dkt. 117 at 3 (ordering service of the Original Plan, Original Disclosure Statement, and ballots on "all creditors, interest holders, Office of the United States Trustee ("OUST") and all interested parties....")

On October 3, 2017, three creditors filed opposition to confirmation of the Original Plan, citing various objections: the Internal Revenue Service ("IRS"), U.S. Bank, and the Pappas Creditors. Case Dkt. 119, 120, 121. Not surprisingly, there was no response received from the Ghorbanian Entities because they were not served. The opposition filed by U.S. Bank, see Case Dkt. 120 at 311, specifically argued that the Original Plan could not be confirmed under Bankruptcy Code section 1123(b)(5), which provides:

Subject to subsection (a) of this section, a plan may— (5) modify the rights of holders of secured claims, *other than* a claim secured only by a security interest in real property that is the debtor's principal residence, or of holders of unsecured claims, or leave unaffected the rights of holders of any class of claims....

11 U.S.C. § 1123(b)(5) (emphasis added). U.S. Bank argued that the Original Plan violated this statute because it proposed to modify U.S. Bank's rights, as the holder of a secured claim secured only by a security interest in the Debtor's principal residence. Case Dkt. 120 at 3. Moreover, U.S. Bank argued that it was entitled to be paid the entirety of the unpaid principal, all interest (including interest at the contractual default rate), plus fees and costs, on or by the effective date of the plan. The Original Plan clearly did not do so.

Nevertheless, after receiving the opposition of U.S. Bank and the other creditors, the Debtor negotiated a stipulation providing for a continuance of the plan confirmation process to engage in settlement discussions. Case Dkt. 127. Pursuant to the order approving the stipulation, the Court set November 28, 2017, as the deadline for the Debtor to file an amended plan, December 5, 2017, as the deadline for objections to the amended plan, and December 12, 2017, as the deadline for the

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Debtor to file its legal briefing and evidence in support of confirmation of the amended plan. Case Dkt. 129. The plan confirmation hearing was continued to December 19, 2017.

On November 29, 2017—one day *after* the Court ordered Applicant to file an amended plan on behalf of the Debtor—Applicant filed a second stipulation with the objecting creditors seeking to further continue the dates and deadlines pertaining to amendment and confirmation of a plan, in the name of settlement discussions. Case Dkt. 132. The Court approved the second stipulation, extending the deadline to file an amended plan to January 9, 2018, the deadline for objections to January 16, 2018, and the deadline for the Debtor to file briefing and objections to January 23, 2018. Case Dkt. 134. The confirmation hearing was likewise continued to January 30, 2018.

The Court, however, added the following language to the order approving the second stipulation, expressing its growing impatience with the lack of progress by the Debtor and Applicant:

IT IS FURTHER ORDERED that if Namazikhah fails to proceed with the confirmation hearing now schedule for January 30, 2018, at 1:30 p.m., either as a result of a further continuance or by some other means, and does not provide adequate justification for such failure to proceed with the confirmation hearing, the Court may take one or more of the following actions without further notice:

- (1) dismiss the case;
- (2) convert the case to another chapter;
- (3) order the appointment of a chapter 11 trustee; or
- (4) order the parties to mediation.

Case Dkt. 134 at 3 (the "Admonition"). 22

> On January 12, 2018—four days after the latest deadline to file an amended plan on behalf of the Debtor—Applicant filed a third stipulation with the objecting creditors seeking to continue the plan-filing deadline and all other dates pertaining to confirmation of a plan. The Court approved the third stipulation, extending the deadline to file an amended plan to February 20, 2018, the deadline for objections to February 27, 2018, and the deadline for the Debtor to file briefing and objections to March 6, 2018. Case Dkt. 140. The confirmation hearing was continued to

March 13, 2018. Case Dkt. 140. In its order approving the third stipulation, the Court again included the Admonition, but with reference to a rescheduled confirmation hearing of March 13, 2018. Case Dkt. 140 at 3.

On March 5, 2018— this time *thirteen* days after the extended deadline to file an amended plan on behalf of the Debtor, and one day before the Debtor's briefing and evidence was due—Applicant filed an ex parte motion seeking to continue the confirmation hearing and related deadlines (the "Fourth Ex Parte Application"). Case Dkt. 145. The Fourth Ex Parte Application advised: (i) the Debtor and the IRS had reached a settlement that would necessitate amendment of Original Plan, (ii) the Debtor and U.S. Bank had not yet reached agreement regarding the treatment of U.S. Bank's claim but that Applicant was waiting for a response for the Debtor's latest settlement proposal, and (iii) the Pappas Creditors had rejected all settlement offers and were refusing to agree to a further continuance of the confirmation hearing.

Approximately two hours later, Applicant filed a fourth stipulation to continue the confirmation hearing between the Debtor and all objecting creditors—including the Pappas Creditors. Case Dkt. 147. Although there was no explanation, it appears the Pappas Creditors ultimately agreed to continue the confirmation hearing. The Court entered an order approving the fourth stipulation and denied as moot the Fourth Ex Parte Application. Case Dkt. 149, 150. The Court's order on the fourth stipulation extended the deadline to file an amended plan to April 10, 2018, the deadline for objections to April 17, 2018, and the deadline for the Debtor to file briefing and evidence to April 24, 2018. The confirmation hearing was continued to May 1, 2018. Case Dkt. 150. In its order approving the fourth stipulation, the Court again included the Admonition to Debtor and Applicant, but with reference to a rescheduled confirmation hearing of May 1, 2018. Case Dkt. 150 at 3.

On April 26, 2018—this time a whopping *sixteen* days after the extended deadline for filing an amended plan—Applicant filed a chapter 11 status report on behalf of the Debtor. Case Dkt. 155. The report provided updates on plan negotiations. First, although the Debtor believed that it had reached an agreement with the IRS on plan treatment of its priority and administrative claims, the Debtor reported that the IRS was now demanding "that Namazikhah pay the entire

administrative claim in full by a date certain. Namazikhah is currently considering various repayment options." Case Dkt. 155 at 3. Second, the Debtor reported that U.S. Bank had rejected the latest of several settlement proposals, but that "[i]n light of U.S. Bank's delayed response to Namazikhah's latest settlement proposal, U.S. Bank consented to a further continuance of the Plan confirmation hearing, presently scheduled for May 1, 2018, to enable Namazikhah to file and serve his amended chapter 11 plan." *Id.* at 3-4. Third, the Debtor reported that his counsel had engaged in settlement discussions regarding the claim of the Pappas Creditors and he anticipated reaching an agreement for a lump sum payment of the entire claim under an amended plan. *Id.* at 4. Fourth, the Debtor reported as follows:

A short delay in finalizing and filing the amended chapter 11 plan was caused by certain intervening, urgent personal matters requiring Namazikhah to travel outside the United States and to focus his attention on such personal matters. It is anticipated that the amended chapter 11 plan will be filed soon after May 1, 2018 hearings.

Case Dkt. 155 at 4. The status report then concluded by requesting that an upcoming status conference and the plan confirmation hearing set for May 1, 2018, be continued for "approximately 45-60 days and extend related plan confirmation deadlines, and for such other and further relief as is just and proper." *Id.* at 5. The status report was not styled as a motion and was not accompanied by any declaration.

On April 27, 2018, in response to the Debtor's status report, the IRS filed a statement asserting that the Debtor was delinquent on his postpetition taxes for 2015, 2016, 2017 and 2018 in an aggregate estimated amount of \$161,656, recounting that the Court had continued the plan confirmation hearing multiple times, and urging the Court not to grant the Debtor any additional continuance. Case Dkt. 156.

On May 1, 2018, the Court held its continued hearing on confirmation of the Original Plan and its continued chapter 11 status conference. Applicant appeared on behalf of the Debtor through Katerina Bilenka. The IRS appeared through Assistant United States Attorney Najah Sharif. U.S.

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Bank appeared through specially appearing attorney Ali Nader. The Pappas Creditors appeared through attorney Eric Anderton.

- Counsel for the Debtor reiterated the matters contained in the status report, acknowledged that the only consensual resolution the Debtor had reached was with the Pappas Creditors, indicated the Debtor would seek to cram down U.S. Bank, and requested an opportunity for the Debtor to amend the plan.
- Counsel for the IRS reiterated her client's objection to any continuance based on the many continuances granted previously and the Debtor's failure to make postpetition tax payments and file postpetition tax returns. Counsel for the IRS also indicated her client's intention to file a motion to dismiss the case.
- Counsel for U.S. Bank expressed deep skepticism that the Debtor could confirm a nonconsensual plan in the case because of the size of the postpetition arrearage and the prohibition on modification of a mortgage pertaining to a debtor's principal residence (i.e., Bankruptcy Code section 1123(b)). Nevertheless, counsel indicated that U.S. Bank did not oppose the requested continuance.
- Counsel for the Pappas Creditors indicated his clients' willingness to agree to a short continuance based on their hope that they might be paid in full on their claim.

After considering the arguments of counsel, the Court continued the plan confirmation hearing to June 26, 2018, but warned the Debtor that he was "running out of rope." The Court provided the Debtor until May 18, 2018, to file and serve any plan modifications and "any and all evidence that you want to present to support confirmation." The Court reminded counsel for the Debtor that it was essential that all confirmation requirements not clearly satisfied by the face of the plan (e.g., good faith and feasibility) required evidence. The Court suggested that this would need to include updated projections because counsel had represented that the treatment of U.S. Bank's secured claim would need to be modified. The Court emphasized that it did not intend on providing any additional continuance in the future: "Unless there is natural disaster that wrecks the Internet, I'm not continuing that date." Further, the Court stated: "My intention is that that be the final hearing on confirmation, one way or the other. Up or down. No messing around." The Court

set June 1, 2018, as the deadline for objections to the amended plan, June 15, 2018, as the deadline for the Debtor to file a reply brief, and ordered the Debtor to provide notice of the foregoing to creditors.

On May 18, 2018, Applicant filed and served (i) an amended plan (the "First Amended Plan"), notice of the continued plan confirmation hearing and related deadlines, and a declaration of the Debtor in support of plan confirmation. Case Dkt. 160, 161, 162. Again, none of these documents were served on the Ghorbanian Entities. In response, U.S. Bank filed a notice stating that the First Amended Plan did not resolve its previously filed objection to the Original Plan based on Bankruptcy Code section 1123(b). Case Dkt. 164. The IRS, in the meantime, entered into a stipulation with the Debtor regarding his postpetition tax liabilities. Case Dkt. 165. The stipulation provided that the Debtor would pay his postpetition tax liabilities by August 15, 2018, or the chapter 11 case would be dismissed. The stipulation did not address the First Amended Plan.

On June 19, 2018, seven days before the continued plan confirmation hearing, Applicant filed on behalf of the Debtor yet another ex parte motion (the "Fifth Ex Parte Application"). Case Dkt. 168. The Fifth Ex Parte Application requested the Court vacate the existing plan confirmation schedule, permit the Debtor an opportunity to file a second amended plan, and establish new confirmation dates and deadlines. Case Dkt. 168. The stated purpose of the request was "to include two inadvertently omitted contingent, unliquidated and disputed claimants, Ghorbanian DDS, Inc. and Ghorbanian DS II, Inc." *Id.* at 2. In a lengthy footnote, the Fourth Ex Parte Motion explained:

In the course of the preparation for confirmation of the "Debtor's First Amended Chapter 11 Plan" ("First Amended Plan") it became apparent that the Ghorbanian Parties did not receive sufficient notice of Debtor's bankruptcy filing or any subsequent events or deadlines pertaining to the case status, filing of claims against the bankruptcy estate, approval of employment of professional persons, approval of disclosure statement or confirmation of the plan.

While it is anticipated that Debtor will ultimately prevail on his cross claims against the Ghorbanian Parties, Debtor files the instant Ex Parte Application, out of

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an abundance of caution, to correct the inadvertent mistake and any resulting consequences and in an effort to avoid any potential arguments being raised by the Ghorbanian Plaintiffs regarding insufficiency of notice or res judicata effect of the confirmed plan, which may impair prompt resolution of the state court action or related cross action.

Id. at 2 n.1; see also id. at 15-16 (Aver Declaration).

The Fifth Ex Parte Application acknowledged that the Ghorbanian Entities were not included in the Debtor's mailing matrix or his list of 20 largest unsecured creditors, which means that the Ghorbanian entities did not receive notice of the commencement of the chapter 11 case. *Id.* at 4. The application likewise acknowledged that the Ghorbanian Entities were not served with the bar date notice, the Original Disclosure Statement, or most every other document filed in the case up until that point. *Id.* at 5, 7-8; 14 (Aver Declaration).

The Fifth Ex Parte Application noted that the Second Schedules Amendment—which listed the Ghorbanian Entities for the first time—was served on the Ghorbanian Entities, in care of an attorney Mohammad Ali Talaie. But the application also indicates that Mr. Talaie was not counsel to the Ghorbanian Entities at the time:

On or about June 12, 2018, Robert M. Hindin, Esquire ("Attorney Hindin"), Debtor's special litigation counsel, telephoned Attorney Talaie to confirm that the Ghorbanian Plaintiffs received notice of Debtor's bankruptcy filing as a result of service of the Amended Schedules and/or the Summary Of Amended Schedules on the Ghorbanian Plaintiffs c/o Attorney Talaie, 800 West 6th Street, Suite 1200, Los Angeles, California 90017. Attorney Talaie informed Attorney Hindin that because his representation of the Ghorbanian Plaintiffs had terminated as of the date of service of the Amended Schedules/Summary Of Amended Schedules, the papers were returned to the sender and he did not inform the Ghorbanian Plaintiffs of Debtor's bankruptcy filing or the filing of the Amended Schedules/Summary Of Amended Schedules.

Id. at 7; see also id. at 17-18 (Hindin Declaration).

Applicant served the Fifth Ex Parte Application on the Ghorbanian Entities, on June 19, 2018, by first class mail, as follows: (1) Ghorbanian, DDS, Inc., Ghorbanian, DDS II, Inc., c/o
Tawny Mazarei, Esquire, 9110 Irvine Center Drive, Irvine, CA 92618 (also by email at tawny@mazareilaw.com); (2) Ghorbanian, DDS, Inc., Ghorbanian, DDS II, Inc., c/o Ali Reza
Mirhosseini, Esquire, 1502 North Broadway, Santa Ana, CA 92706, and (3) Ghorbanian, DDS,
Inc., 6325 Topanga Canyon, Suite 515, Woodland Hills, CA 91367. *Id.* at 20. On the same day, applicant also served various pleadings on the Ghorbanian Entities, in the same manner. Case Dkt.

On June 19, 2018, the Court entered an order setting the Fifth Ex Parte Application for

On June 19, 2018, the Court entered an order setting the Fifth Ex Parte Application for hearing on June 26, 2018, and ordering Applicant to provide notice. Case Dkt. 171.

On June 22, 2018, attorney Sheila Pistone appeared in the case on behalf of the Ghorbanian Entities and requested electronic notice of all filings. Case Dkt. 175. On June 26, 2018, Ms. Pistone filed on behalf of the Ghorbanian Entities an opposition to confirmation of the First Amended Plan and the Fifth Ex Parte Application. Case Dkt. 176. Among other things, the opposition questioned whether the failure to serve the Ghorbanian Entities was inadvertent, argued that the First Amended Plan could not be confirmed because it did not account for the Ghorbanian Entities' claim, and urged the Court to dismiss or convert the case, noting that the Debtor had already had years to try to confirm a chapter 11 plan.

On June 26, 2018, the Court held a hearing on the Fifth Ex Parte Application and on confirmation of the First Amended Plan. The Court denied both. With respect to the Debtor's request for a further continuance, the Court explained that the Debtor and Applicant had already received numerous extensions and that the Court had warned the Debtor and Applicant that the Court did not intend to grant further extensions. The Court reminded Applicant that at a prior hearing—almost two months earlier—the Court had warned of its intention to proceed with the hearing on plan confirmation on June 26, 2018, notwithstanding its willingness in the past to grant continuances. Accordingly, the Court concluded that the Debtor had not shown good cause for another continuance.

Proceeding to the merits of plan confirmation, the Court concluded that the First Amended Plan could not be confirmed because (i) it violated the prohibition against modifying the rights of a secured creditor whose claim is secured only by the Debtor's principal residence under Bankruptcy Code section 1123(b)(5), and (ii) there was inadequate evidence to support confirmation. That the First Amended Plan violated section 1123(b)(5) was particularly remarkable because U.S. Bank had identified this issue *eleven months earlier*, in its written opposition to the Original Plan. Case Dkt. 120 at 3. Rather than persuade the Debtor to propose a plan that could be confirmed—or withdraw as counsel—Applicant "doubled down" and filed the First Amended Plan on behalf of the Debtor, containing the same obvious infirmity.³

Nevertheless, the Court also denied the Ghorbanian Entities' request for dismissal or conversion of the case. The Court concluded that this relief would not be appropriate because the request had not been made pursuant to a motion on notice to creditors in the case.

D. September 2018 Status Report and Status Conference

On September 6, 2018, Applicant filed on behalf of the Debtor a chapter 11 status report. Case Dkt. 185. (Once again, the status report was filed after the deadline to do so.) Applicant reported that the Debtor had retained a real estate agent, Shahla Kahrani of Dwell California Real Estate & Investments to market the Residence for sale through an "international pocket listing." The status report stated that the Residence had been listed at a proposed sale price of \$6.6 million. The status report also stated: (i) Applicant had inquired of counsel for U.S. Bank whether it might be interested in the consensual treatment of its claim under a plan and counsel suggested that a

At the June 26, 2018, plan confirmation hearing, Ms. Bilenka stated that the Debtor was prepared to file a confirmation brief—suggesting it would somehow address the issue under Bankruptcy Code section 1123(b)(5). But the Court was not persuaded that the Debtor should be given a continuance for this purpose. Under the prevailing scheduling order, Applicant should have filed any response no later than June 15, 2018 (i.e., two weeks prior). Applicant failed to do so, instead choosing to file the Fifth Ex Parte Application (which Applicant should have known was likely to be denied). More importantly, counsel was unable to articulate during oral argument *any* plausible reason why section 1123(b)(5) did not bar confirmation of the First Amended Plan.

⁴ On October 23, 2018, Applicant filed on behalf of the Debtor an application to employ a different real estate brokerage, Keller Williams/Encino, where Ms. Kamrani appears to have then been employed. Case Dkt. 193.

proposal might be forthcoming; (ii) the Debtor had paid the IRS \$95,000 in outstanding postpetition taxes pursuant to a stipulation between the Debtor and the IRS, and approximately \$4,500 remained unpaid; and (iii) the Debtor had reached an understanding with the Pappas Creditors regarding treatment of their claim under a plan (i.e., payment in full together with postpetition interest at 10% and reasonable attorneys' fees on the effective date of the plan).

On September 11, 2018, the Court held a chapter 11 status conference. Ms. Bilenka appeared on behalf of the Debtor, recapitulated the contents of the status report, and asked that the status conference be continued for 30-45 days. On behalf of the Ghorbanian Entities, Ms. Pistone argued that the Court should, *sua sponte*, dismiss or convert the case, noting the age of the case, the Debtor's failure to timely file its plan, and the denial of confirmation of that plan by the Court. Ms. Pistone advised that if the Court did not dismiss or convert the case, *sua sponte*, the Ghorbanian Entities would be filing a motion to do so "later today." Ms. Pistone also noted that the Debtor had engaged a real estate broker but failed to apply to employ that broker under Bankruptcy Code section 327. On behalf of the OUST, Ms. Bunker argued the Court should set a deadline for the filing of a subsequent plan of reorganization, noting the OUST's concern about the age of the case and the Court's denial of confirmation of the First Amended Plan. On behalf of the IRS, Ms. Sharif stated that the Debtor had hand-delivered payment of the outstanding postpetition tax liability (or approximately \$4,500) the day before, bringing him current on all postpetition taxes. Counsel for U.S. Bank appeared but made no substantive comments.

The Court denied the Ghorbanian Entities' informal request for *sua sponte* dismissal, noting that if they sought conversion or dismissal, they should file a motion requesting that relief—as they stated they were about to do. The Court also declined to set a supplemental deadline for the Debtor to file a chapter 11 plan. The Court, however, did admonish Ms. Bilenka that Applicant should timely file an application to employ the real estate broker on behalf of the estate. The Court rejected Ms. Bilenka's suggestion that an application was not yet necessary because no offer had been received for the house. The Court noted that the employment application statutes are mandatory, irrespective of compensation, to ensure that professionals representing the estate are

qualified to do so and free of conflicts. As the Court stated: "You need to get on that right away. There's no excuse." The Court continued the chapter 11 status conference to November 13, 2018.

E. OUST Motion to Dismiss or Convert and the Third Amended Plan

The Court did not receive a motion to dismiss or convert from the Ghorbanian Entities on September 11 (or thereafter), as promised at the status conference. On October 5, 2018, however, the OUST filed its own motion to dismiss or convert the Debtor's chapter 11 case under Bankruptcy Code section 1112(b) (the "Dismissal Motion"). Case Dkt. 190. The Dismissal Motion stated two grounds for relief: (i) that the Debtor had failed to comply with the Court's orders regarding the timely filing of a plan and (ii) that the Debtor had disclosed the retention of a real estate broker, but failed to file an application to employ that broker. *Id.* at 2. The Court set a hearing on the Dismissal Motion for November 13, 2018.

On October 23, 2018, the Debtor filed his application to employ Keller Williams/Encino as real estate broker. Although the real estate agent working with the Debtor, Shahla Kahrani, previously was identified as working for a different real estate brokerage, she appears to have been employed by Keller Williams/Encino as of the time of the application.⁵

On October 29, 2018, the Debtor filed the "Debtor's Third Amended Chapter 11 Plan" ("Third Amended Plan"), an accompanying disclosure statement (the "Third Amended Disclosure Statement"), and a motion to approve the Third Amended Disclosure Statement.⁶ Case Dkt. 197, 198, 199.

On October 30, 2018, Applicant timely filed on behalf of the Debtor an opposition to the Dismissal Motion. Case Dkt. 201. The opposition argued that since the filing of the Dismissal Motion, the Debtor had: (i) filed an application to employ his real estate broker, and (ii) filed the

Without objection or a request for hearing, this application was later granted by order entered on November 14, 2018. Case Dkt. 208.

⁶ The Debtor had previously labeled his second chapter 11 plan the "First Amended Plan." Following that logic, this plan *could* have been labeled the "Second Amended Plan," but it was not. It was labeled the "Third Amended Plan" and was, in fact, the third plan filed by the Debtor in this case.

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Third Amended Plan and Third Amended Disclosure Statement. The opposition represented that the Third Amended Plan "provides for the sale of the Lachman Lane Residence and immediate and full satisfaction of all allowed claims asserted against the estate." *Id.* at 4.

On the same day, the IRS and the Ghorbanian Entities each filed their own responses to the Dismissal Motion, purporting to "join" the Motion and asserting additional arguments for dismissal or conversion. Case Dkt. 202, 203. In addition to the OUST's arguments, the IRS argued that the Debtor had no prospect of a successful reorganization in a reasonable amount of time. The Ghorbanians asserted that there was cause for relief because: (i) confirmation of the Debtor's prior plan had been denied, (ii) creditors were experiencing unduly prejudicial delay at the hands of the Debtor, and (iii) that the Debtor lacked good faith. Case Dkt. 203.⁷

Following a hearing held on November 13, 2018, the Court denied the Dismissal Motion without prejudice. Case Dkt. 235. The Court held that the OUST and the joining parties had not met their burden to demonstrate "cause" for relief under Bankruptcy Code section 1112(b). Although the case was almost three years old, the Court stated it was not persuaded that the Debtor's failure to confirm a plan in that time was unreasonable or unduly prejudicial to creditors.

The Court noted that it was unrefuted that there was substantial equity in the Residence (although unclear precisely how much) and that the recently-filed plan, unlike the prior plans, sought to sell the Residence and distribute the proceeds to creditors holding allowed claims. Accordingly, the Court denied the Dismissal Motion but, for the first time in the case, set a deadline for the Debtor to confirm a chapter 11 plan, i.e., February 28, 2018.8

On November 28, 2018, the Ghorbanian Entities filed their proof of claim asserting a claim of \$2.1 million based on the allegations contained in their 2013 complaint against the Debtor and

The Debtor thereafter moved to strike the joinders filed by the IRS and Ghorbanian Entities, see Case Dkt. 206, which motion the Court denied.

At the conclusion of the hearing, the Court announced its intention that the Dismissal Motion be temporarily denied and continued on the Court's calendar. The Court even discussed with counsel for the OUST how the Dismissal Motion and the responses filed by other parties might be supplemented as a result of that continuance, in accordance with the Local Bankruptcy Rules. The OUST, however, subsequently lodged an order simply denying the Dismissal Motion without prejudice, which the Court signed and entered. Case Dkt. 235.

the Dental Corporation, arising out of a 2012 purchase and sale agreement pertaining to a dental practice. Claim No. 7-1.

On December 11, 2018, the Court held a hearing on the Third Amended Disclosure Statement and a chapter 11 status conference. The Ghorbanian Entities and the IRS raised numerous objections to the Third Amended Disclosure Statement. At the conclusion of the hearing, the Court sustained some of those objections and directed the Debtor to revise the disclosure statement. The Court overruled the balance of the objections. The Court continued the disclosure statement hearing and the status conference to January 29, 2019, and set a briefing schedule in connection with that continued hearing.

On December 21, 2018, the Debtor filed the "Debtor's Third Amended Plan, as Modified" (the "Modified Third Amended Plan") and an accompanying disclosure statement (the "Modified Third Amended Disclosure Statement"). Case Dkt. 228 and 229. On January 29, 2019, the Court held its hearing on the Modified Third Amended Disclosure Statement, which the Court approved. The Court also established a solicitation and confirmation schedule (including deadlines for confirmation objections) and set a status conference on confirmation of the Modified Third Amended Plan for April 2, 2019. Case Dkt. 249.

On February 14, 2019, the Debtor filed a motion requesting an extension of the deadline to obtain confirmation of his chapter 11 plan from February 28, 2019, to May 15, 2019 (the "Extension Motion." Case Dkt. 247. The Ghorbanian Entities thereafter filed an objection to the Extension Motion. Case Dkt. 252. In a subsequent order, the Court granted the Extension Motion and overruled the objection, noting that although the case had been pending for several years, the Debtor had made recent progress towards a reorganization, including obtaining approval of the Modified Third Amended Disclosure Statement. Case Dkt. 254

On April 2, 2019, the Court held its status conference regarding the chapter 11 case and the matter of plan confirmation. Prior to the status conference, both U.S. Bank and the Ghorbanian Entities filed objections to confirmation of the Modified Third Amended Plan. Case Dkt. 256, 257, 259-261. At the status conference, the Court set an evidentiary hearing on confirmation of the plan for May 13, 2019, and a related briefing schedule. Case Dkt. 267.

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On April 5, 2019, while the plan confirmation process was underway, the Debtor filed his objection to the claim of the Ghorbanian Entities (the "Claim Objection"). Case Dkt. 268-271. On April 23 and 24, the Ghorbanian Entities filed their opposition to the Claim Objection. Case Dkt. 275-279. An initial hearing on the Claim Objection was calendared for May 7, 2019.

On April 24, 2019, the Debtor filed his brief and declarations in support of plan confirmation and responding to the objections of U.S. Bank and the Ghorbanian Entities. Case Dkt. 281-286.

On April 30, 2019, the Debtor filed an ex parte motion seeking a continuance of the evidentiary hearing on plan confirmation, the May 15, 2019, deadline set for confirmation of a plan by Debtor, the deadline for responding to Ghorbanian Entities' opposition to the Claim Objection, and the date set for the initial hearing on the Claim Objection (the "Second Extension Motion"). Case Dkt. 287, 288. The Ghorbanian Entities filed an objection to the Second Extension Motion. Case Dkt. 290. On May 3, 2019, the Court entered a detailed order denying the Second Extension Motion, noting the age of the case, the need for progress, and the lengthy history of prior extensions granted to the Debtor.

On May 6, 2019, the Debtor filed its papers responding to the Ghorbanian Entities' opposition to the Claim Objection. On May 7, 2019, the Court held its initial hearing on the Claim Objection. At the conclusion of the hearing, the Court continued the matter and set a status conference on the Claim Objection for May 13, 2019, at the same time as the evidentiary hearing on the Modified Third Amended Plan. The Court also ordered the parties to meet and confer and complete a joint status report on the Claim Objection. On May 10, 2019, the parties filed their joint status report, Case Dkt. 299, and on June 6, 2019, filed a stipulation setting a litigation schedule for the Claim Objection. Case Dkt. 305. Pursuant to the stipulation, the parties agreed to hold an evidentiary hearing on the Claim Objection on December 16, 2019. The Court subsequently entered an order approving the stipulation. Case Dkt. 315.

On May 13, 2019, the Court held its evidentiary hearing on the Modified Third Amended Plan. The focus of the objecting parties was their objections to whether (i) the plan had been proposed in good faith and (ii) the plan was feasible. On the first issue, the Court found that the

plan had been proposed in good faith. On the second issue, the Court found that although the plan was a straightforward sale plan (which could be feasible), the plan contained a deadline of June 1, 2019, which could not be met. Despite several price reductions, a change in real estate broker and multiple open houses, the testimony presented was that no offer had been received and that it was impossible to predict when the Residence would be sold. The Court indicated that it might be willing to confirm the plan if it provided for a reasonable period of time to complete the sale and consequences (e.g., conversion) if that benchmark could not be met. The Court also indicated that the Debtor would need to make some sort of adequate protection payment as the cost of continuing to retain control of the process in chapter 11. The Court continued the confirmation hearing to June 11, 2019 (as a status conference) and set a deadline for the filing of any plan modifications.

F. The Fourth Amended Plan

On June 3, 2019, the Debtor filed a status report regarding plan confirmation, attaching his "Fourth Amended Chapter 11 Plan" (the "Fourth Amended Plan"). The Fourth Amended Plan proposed to sell the Residence by November 30, 2019. Case Dkt. 302 at 8. The Plan also proposed to make monthly adequate protection payments of \$14,341.06 to U.S. Bank until the sale of the Residence closed. *Id.* at 13.

On June 11, 2019, the Court held a status conference on plan confirmation. The Court set a deadline of June 28, 2019, for parties to file oppositions to the Fourth Amended Plan and continued the status conference on plan confirmation to July 17, 2019. The Court raised with counsel for the Debtor a concern regarding the definition of the "Effective Date" under the Fourth Amended Plan, which date would not occur until the closing of the sale of the Residence. The Court also indicated it was unwilling to permit the plan to be confirmed but not go effective until the sale of the Residence.

On June 28, 2019, U.S. Bank and the Ghorbanian Entities filed their objections to confirmation of the Fourth Amended Plan. Case Dkt. 312-314. On July 12, 2019, the Debtor filed a reply, which proposed to alter the language in the plan regarding the deadline to close a sale of the Residence (deleting any reference to the possibility of filing a motion to modify the plan).

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On July 17, 2019, the Court held another status conference on plan confirmation and other matters. At the status conference, among other things, the Court reiterated its continued concerns about certain plan provisions and the need for evidence on various matters bearing on feasibility.

The Court set a hearing on plan confirmation for October 25, 2019, and related briefing

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deadlines, and required the Debtor to serve the modified plan on creditors and resolicit acceptances and rejections to the Plan. The Court set a continued status conference on plan confirmation for

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August 21, 2019.

On August 15, 2019, the Debtor filed the Fourth Amended Plan directly on the docket, with additional modifications. Case Dkt. 327.

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On August 16, 2019, the Ghorbanian Entities filed a motion for temporary allowance of their claim for voting purposes. Case Dkt. 331-334. The Debtor subsequently filed an opposition to this motion. Case Dkt. 345-347. The Court held a hearing on this motion, temporarily allowing the claim of the Ghorbanian Entities for voting purposes in the amount of \$324,000. Case Dkt. 369.

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On August 21, 2019, the Court held a continued status conference on plan confirmation. The Court approved, with modifications, the Debtor's proposed transmittal of the plan and ballots to creditors. Counsel for the Debtor also advised that the Debtor was making adequate protection payments to U.S. Bank.

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On October 25, 2019, after the submission of additional briefs and evidence in support of and opposition to the Fourth Amended Plan, the Court held another confirmation hearing. At the conclusion of the hearing, the Court made detailed findings of fact and conclusions of law, denying confirmation based on the Debtor's failure to demonstrate that the Fourth Amended Plan was feasible. Case Dkt. 377.

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G. Order to Show Cause, Financing Motion and Conversion

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On November 6, 2019, the Court entered its order to show cause why the case should not be dismissed or converted ("OSC"). Case Dkt. 373. The Court scheduled a hearing on the OSC for

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December 10, 2019.

On November 15, 2019, the Debtor filed a motion requesting authority to borrow funds to refinance the U.S. Bank debt and payoff certain other claims (the "Financing Motion"). Case Dkt. 381-383. The Debtor also sought to shorten time on the motion, which the Court denied. Case Dkt. 384, 386. The Debtor thereafter calendared the Financing Motion for December 10, 2019. Both U.S. Bank and the Ghorbanian Entities opposed the Financing Motion. Case Dkt. 398, 403. On December 10, 2019, the Court held a hearing on the OSC. After considering the briefs

On December 10, 2019, the Court held a hearing on the OSC. After considering the briefs and evidence submitted, and considering the arguments of counsel, the Court determined to convert the case to chapter 7. Case Dkt. 408. The Court's decision to convert the case rendered the Financing Motion moot.

III.

LEGAL STANDARDS

Bankruptcy Code section 330(a)(1)(A) provides that a court may award to a professional person employed under Bankruptcy Code section 327 "reasonable compensation for actual, necessary services" rendered by the professional person. "The burden is upon the applicant to demonstrate that the fees are reasonable." *Shalaby v. Mansdorf (In re Nakhuda)*, 544 B.R. 886, 902 (B.A.P. 9th Cir. 2016) (*quoting Hale v. U.S. Trustee (In re Basham)*, 208 B.R. 926, 931-932 (B.A.P. 9th Cir. 2016)). "The bankruptcy court has a duty to review fee applications notwithstanding the absence of objections by the trustee, debtor or creditors." *Lobel & Opera v. United States Trustee (In re Auto Parts Club)*, 211 B.R. 29, 33 (B.A.P. 9th Cir. 1997) (*citing In re Busy Beaver Building Centers, Inc.*, 19 F.3d 833, 841 (3d Cir. 1994)).

"In determining the amount of reasonable compensation to be awarded to the professional person, the court shall consider the nature, the extent and the value of such services, taking into account all relevant factors, including - (A) the time spent on such services; (B) the rates charged for such services; (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title; [and] (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed " 11 U.S.C. § 330(a)(3). Except in circumstances not relevant here, "the court shall not allow compensation for -

(i) unnecessary duplication of services; or (ii) services that were not - (I) reasonably likely to benefit the debtor's estate; or (II) necessary to the administration of the case." 11 U.S.C. § 330(a)(4)(A).

Following amendments to the Bankruptcy Code in 1994, which added the current language of subsection (a)(4)(A), the Ninth Circuit Court of Appeals held that services are "beneficial" at the time they are rendered when they are "reasonably likely to benefit the debtor's estate." *See In re Smith*, 317 F.3d 918, 926 (9th Cir. 2002), *abrogated on other grounds by Lamie v. United States Tr.*, 540 U.S. 526, 531-39 (2004). In other words, "services that are reasonably likely to provide an identifiable, tangible and material benefit to the debtor's estate can be compensated, even if they do not actually provide such a benefit (and as long as such services meet the other requirements of section 330(a))." *Id.; see also Fann Contracting, Inc. v. Garman Turner Gordon LLP*, 620 B.R. 141, 148 (D. Nev. 2020) (There is now no "retrospective standard where services are only compensable if they result in a material benefit to the estate."); *Ferrette & Slater v. United States Trustee (In re Garcia)*, 335 B.R. 717, 723-24 (B.A.P. 9th Cir. 2005). "As a practical matter, bankruptcy professionals are not guarantors of the success of a particular theory, proceeding, or strategy." *In re Hosp. Partners of Am., Inc.*, 597 B.R. 763, 767 (Bankr. Del. 2019).

Nevertheless, a professional requesting compensation must exercise "reasonable billing judgment" in incurring its fees. *Leichty v. United States Trustee (In re Strand)*, 375 F.3d 854, 860 (9th Cir. 2004) (*quoting Roberts, Sheridan & Kotel, P.C. v. Bergen Brunswig Drug Co. (In re MEDNET, MPC Corp.)*, 251 B.R. 103, 108 (B.A.P. 9th Cir. 2000)). Reasonable billing judgment includes consideration of these questions:

- (a) Is the burden of the probable cost of legal services disproportionately large in relation to the size of the estate and maximum probable recovery?
 - (b) To what extent will the estate suffer if the services are not rendered?
- (c) To what extent may the estate benefit if the services are rendered and what is the likelihood of the disputed issues being resolved successfully?

 In re Garcia, 335 B.R. at 724; see also Barron & Newberger, P.C. v. Tex. Skyline, Ltd. (In re Woerner), 783 F3d 266, 275 (5th Cir. 2015) (observing that litigation is a gamble, but that "good

gambles" may be entitled to compensation, even if they do not produce an identifiable, tangible and material benefit).

Further, a professional must perform services competently. *In re Grasso*, 586 B.R. 110, 156 (Bankr. E.D. Pa. 2018) (deductions are appropriate where services do not meet the "quality of representation expected of competent counsel"); *In re APW Enclosure Sys.*, 2007 Bankr. LEXIS 3539 (Bankr. D. Del. October 23, 2007) at *10 ("The Code requires 'the court to assess the quality of legal representation by evaluation of how effectively, how efficiently, and how professionally a case is prosecuted."") (quoting *In re Collida*, 270 B.R. 209 (Bankr. S.D. Tex. 2001)); *In re Maxine's, Inc.*, 304 B.R. 245, 248 (Bankr. Md. 2003) ("counsel to debtors-in-possession *who perform their work competently* should not bear the risk of loss if the reorganization fails") (emphasis added).

Finally, a professional's services may not be compensable if they benefitted (or had a realistic likelihood of benefitting) the debtor rather than estate. "Counsel for the estate must keep firmly in mind that his client is the estate and not the debtor individually." *Everett v. Perez (In re Perez)*, 30 F.3d 1209, 1219 (9th Cir. 1994). Thus, "an attorney fee application in bankruptcy will be denied to the extent that the services rendered were for the benefit of the debtor and did not benefit the estate." *In re Crown Oil, Inc.*, 257 B.R. 531, 540 (Bankr. D. Mont. 2000); *see also In re Living Hope Southeast, LLC*, 509 B.R. 629, 647 (Bankr. E.D. Ark. 2014); *cf. Friedman Enters. v. B.U.M. Int'l, Inc. (In re B.U.M. Int'l, Inc.)*, 229 F. 3d 824, 831 (9th Cir. 2000) (affirming denial of financial consultant fees where services "appeared . . . to have been rendered for the [debtor's principal's] benefit at the expense of the bankruptcy estate's interests.")

With these principles in mind, the Court now turns to the Application, the arguments of the parties, and the facts presented.

IV.

ANALYSIS

A. Objections of the Trustee and the Ghorbanian Entities

The principal argument of the Trustee and the Ghorbanian Entities is that Applicant's compensation should be substantially reduced, or denied in its entirety, because the chapter 11

phase of the case (i) did not result in a successful reorganization and (ii) benefitted only the Debtor. Specifically, the objecting parties argue that Applicant assisted Debtor with an intentional strategy of delay that enabled the Debtor and his spouse to live in the Residence for over four years without making mortgage payments, thereby eroding the equity available to unsecured creditors by at least \$672,000. The Ghorbanian Entities argue further that Applicant facilitated this strategy by intentionally failing to provide effective notice of the bankruptcy case until approximately two years and nine months after the Petition Date.

After reviewing the entirety of the case, including the papers filed in support of and in opposition to the Application, and the live testimony offered in connection with the Application, the Court has reached several conclusions. First, although Applicant lacked diligence at various times in pursuing a *speedy* resolution of the case, Applicant's services generally were directed at achieving legitimate reorganizational goals. In the early part of the chapter 11 case, the Debtor sought (with Applicant's help) to address the defaults under his home mortgage loan and his other financial obligations by pursuing a loan modification with his mortgage lender. This process proved lengthy and unsuccessful. But the Court is not persuaded on the record before it that it was futile or aimed at achieving delay. If the Debtor had achieved a consensual restructuring of his home mortgage debt, it is realistic to conclude he may have been able to address his unsecured debt under a chapter 11 plan of reorganization.

At some point it became clear to the Debtor that keeping his home was not a realistic goal. He then turned to marketing the Residence for sale and proposed several plans of reorganization under which the Debtor would sell the house and distribute the proceeds in accordance with the Bankruptcy Code. None of these plans were confirmed by the Court and ultimately the Court converted the case to chapter 7. But, again, the Court is not persuaded on the record before it that the Debtor's unsuccessful efforts to confirm those plans (or Applicant's services in pursuit of such confirmation) were animated by an intentional strategy to delay the case and erode the equity available to unsecured creditors. The Court *is* persuaded that the Debtor was "chasing the market." In other words, the Debtor set the asking price for the residence too high, lowered it several times, and even changed brokers, but he was unsuccessful in obtaining an actionable offer before the

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Court converted the case to chapter 7. That this strategy was unsuccessful does not justify the wholesale denial of fees to Applicant. As noted, the estate's professionals are not the guarantors of the outcome of the chapter 11 process.

Second, the Court is unable to conclude, on the record before it, that Applicant *intentionally* withheld notice of the bankruptcy to the Ghorbanian Entities, although it appears that Applicant failed to act diligently after learning that they were potential creditors of the estate. The record supports the conclusion that Applicant learned of the Ghorbanian Entities and their disputes with the Debtor as early as August 30, 2016. See Case Dkt. 637-3 at 137 (time entry dated August 30, 2016, showing meeting between Raymond Aver, Robert Hindin and the Debtor). Shortly after that meeting, Applicant prepared and filed the Ex Parte Application, which first disclosed the existence of the Ghorbanians to the Court. *Id.*; Case Dkt. 57. The Ghorbanian Entities have argued that Applicant *must have* known earlier (i.e., at the outset of the case), but the Court finds no evidence to substantiate this contention. The evidence indicates (i) the Debtor was referred to Applicant by his non-bankruptcy counsel, Mr. Hindin; (ii) at various times Applicant relied on Mr. Hindin to provide information about the Debtor, and (iii) the Debtor and Mr. Hindin knew about the Debtor's litigation with the Ghorbanian Entities from the outset of the bankruptcy case. Mr. Aver, however, testified that he did not learn about the Ghorbanian Entities until shortly before making the disclosures contained in the Ex Parte Application. The Court accepts this testimony, noting that neither of the objecting parties adduced or identified contrary evidence.

Nevertheless, the Court cannot allow the entirety of the fees and expenses requested by Applicant. As discussed in the following sections, the Court must make certain deductions in accordance with Bankruptcy Code section 330 and applicable case law.

B. Plan and Disclosure Statement

As modified by the Reply, Applicant seeks \$103,233.50 (254.3 hours) for efforts to obtain approval of a disclosure statement and confirmation of a chapter 11 plan. *See* Case Dkt. 637-3 at 136-174 (time entries in "Category T – Plan and Disclosure Statement"). In addition to these amounts, Applicant seeks an additional \$3,619.00 (9.7 hours) in plan- and disclosure statement-related services that were mis-categorized by Applicant as pertaining to general case

administration. *See* Exhibit 2, 3 hereto; Case Dkt. 637-3 at (time entries in "Category A – Case Administration"). Thus, the total requested for plan- and disclosure statement-related work is \$106,852.50 (264 hours). For purposes of applying Bankruptcy Code section 330 and the standards applicable to compensation, the Court has divided the services performed in this category into two periods: Period I (August 8, 2016-June 26, 2018) and Period II (July 6, 2018-October 25, 2019). Given the particular facts and circumstances presented, the services in each of these periods are treated separately.

1. Plan and Disclosure Statement – Period I

Period I comprises time entries totaling \$37,067.50 (95.8 hours), for the period August 8, 2016, through June 26, 2018. Of this amount, \$35,563.50 (92 hours) was categorized by Applicant under Category T – Plan and Disclosure Statement, and \$1,504 (3.8 hours) was miscategorized under Category A – Case Administration. *See* Exhibit 2 hereto. These services pertain to Applicant's efforts to develop and pursue confirmation of the Original Plan and the First Amended Plan. The Court finds that these services were not likely to benefit the estate at the time they were rendered, and will disallow these professional fees, for two reasons.

First, both the Original Plan and First Amended Plan provided that, absent a consensual restructuring with U.S. Bank, its secured claim would be impaired and modified as specified in the Plan. This strategy was doomed from the inception. There was zero likelihood that the Court would confirm a plan containing this modification on a non-consensual basis because Bankruptcy Code section 1123(b)(5) expressly prohibits it. Because such a plan could never be confirmed without U.S. Bank's consent, it was equally unlikely that Applicant's filing and pursuing these plans would persuade U.S. Bank to consensually restructure its secured claim. Although the Debtor's objective in seeking to address his financial difficulties *and* keep his home was not per se inappropriate, the efforts undertaken by Applicant to achieve this objective were not reasonably likely to benefit the estate.

Second, during this period, Applicant learned that the Ghorbanian Entities asserted claims against the Debtor but failed to timely and properly notice them of the bankruptcy case. Although the Debtor consistently denied any liability to the Ghorbanian Entities, they ultimately filed a proof

of claim asserting \$2.1 million, see Claims Dkt. 7 (including state court complaint filed in 2013), and settled that claim with the Trustee, following conversion of the case, for an allowed unsecured claim of \$800,000. Case Dkt. 521 at 21; Case Dkt. 548. By any measure, it was a substantial claim and had to be addressed in any effort to achieve a confirmable plan. That Applicant pursued confirmation of *two* chapter 11 plans—for almost two years—without providing proper notice of the case to the Ghorbanian Entities not only prejudiced them by denying them an opportunity to participate in the legal proceedings, but undermined the entire chapter 11 process by leaving them out of the negotiation. *See, e.g., Phoenix Premier Props. LLC v. Fannie Mae*, 2012 U.S. Dist. LEXIS 87258, *6 (D. Ariz., Jun. 25, 2012) ("Consistent with the overarching purposes of bankruptcy, the Chapter 11 bankruptcy process is designed to encourage communication and negotiation between the parties.")

Most importantly, for purposes of determining whether the fees incurred are compensable, Applicant's failure to properly notice the Ghorbanian Entities meant that the time and effort spent pursuing the Original Plan and First Amended Plan were doomed to fail *at the time these services were rendered*. None of these efforts were likely to result in the confirmation of a plan that fully and effectively addressed all of the estate's liabilities because the Ghorbanian Entities were not at the bargaining table and, as a matter of due process, would not be bound by any plan that resulted from that process. The Debtor and Applicant tacitly acknowledged as much when they filed their Fifth Ex Parte Application requesting the Court reset the deadline to file a plan, permit the Debtor to file a new plan, and vacate the existing plan confirmation schedule *because* the Ghorbanian Entities had not been properly served. Case Dkt. 168 at 2 & n.1.

The Court does not reach these conclusions lightly. But it is clear from the evidentiary record that Applicant's failure to provide effective notice during this period resulted from a lack of due care. Applicant knew about the Ghorbanian Entities as potential creditors as early as August 30, 2016. *See* Case Dkt. 637-3 at 137. Applicant advised the Court of the Ghorbanian Entities in the Ex Parte Application filed on September 19, 2016. Case Dkt. 57 at 3. And at the October 4, 2016 hearing on the Ex Parte Application, Applicant acknowledged the Court's suggestion that Applicant needed to amend the Schedules and SOFA to account for the Ghorbanian Entities.

1	Applicant didn't even attempt to do so until eleven months later, on August 31, 2017, when
2	Applicant filed on behalf of the Debtor the "Second Schedules Amendment". Case Dkt. 108, 109.
3	The Second Schedules Amendment listed the Ghorbanian Entities but was not properly served on
4	them. Instead, it was served on <i>prior</i> state court counsel to the Ghorbanians, who had long since
5	ceased to represent them. It appears that the Ghorbanian Entities did not get actual notice of the
6	bankruptcy until sometime in June 2018.
7	It is abundantly clear from the live cross-examination of Mr. Aver that this failure of service
8	could have been avoided if Applicant had exercised greater care:
9	Q. And what happened in August 2017 that you finally amended the
10	schedules to include Ghorbanian?
11	A. Shortly you know, when I say "shortly," within days or a week or ten
12	[days], when I learned about the Ghorbanian's connection with Dr. Namazikhah I
13	knew that it had to get done get it done, so that's when it was done.
14	Q. And how did you learn of it?
15	A. From Mr. Hindin.
16	Q. How did you determine who was the proper party to notify on behalf of
17	the Ghorbanian entities?
18	A. I don't know that I made that determination. I knew that the Ghorbanian
19	entities had to be served and so that's what was done.
20	Q. Who looked who determined what the address was going to be or what
21	the agent for service process was?
22	A. Someone in the office.
23	Q. Who?
24	A. I don't know.
25	Q. Did you review it?
26	A. I'm sure I reviewed it.
27	Q. Did you direct that person?
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1	A. Yeah, I mean, when you say "direct," I'm not quite sure what you mean,
2	but I was responsible for it.
3	Q. It could be supervise, it could be to tell them to tell your assistant, please
4	look on the Secretary of web of State's website as to who the agent for service of
5	process is for this corporation.
6	A. I did not do that.
7	Q. There was a case file number from the state court. Is that accurate? You
8	included that case number and –
9	A. Um-hum.
10	Q the employment application for –
11	A. Sure.
12	Q Attorney Hindin.
13	A. Sure.
14	Q. Did you or did you instruct anyone from your office to go to the state
15	court's website to determine who the attorney of record was for the Ghorbanian
16	entities?
17	A. I don't believe I did. I believed or I thought that it was the attorney who
18	was whose name it was sent to.
19	THE COURT: Would it surprise you to learn that the attorney you sent it to
20	was there had been actually two substitutions of counsels since then?
21	THE WITNESS: Yeah, I was not aware of that until the issue arose about
22	whether he had received it or not.
23	THE COURT: Sorry. Go ahead.
24	MS. ZAMORA: Thank you, Your Honor.
25	BY MS. ZAMORA: Q. Did Attorney Hindin tell you who to serve on behalf
26	of the Ghorbanian entities?
27	A. I don't believe so.
28	

Residence and distribute the proceeds to creditors. Unlike the Original Plan and First Amended Plan, none of these subsequent plans were unconfirmable on their face. Further, each of these plans was proposed *after* the Ghorbanian Entities had received notice of and were actively involved in the bankruptcy case. So, the circumstances that justified complete disallowance of the fees from Period I are not present for Period II.

The Third Amended Plan, the Modified Third Amended Plan, and the Fourth Amended Plan essentially were liquidating plans that proposed to sell the Residence and distribute the proceeds to creditors, following the allowance or disallowance of all claims (including those of the Ghorbanian Entities). Although none were confirmed (and would have required modifications to make them confirmable), the overall concept was not unsound. The estate might have benefitted from such a plan if it had been confirmed.

The problem is that the plan- and disclosure-statement related fees during this period are excessive. On the one hand, this should have been a simple, straightforward case. The Debtor indicated he had few exempt assets other than the Residence. A plan proposing to sell the Residence and distribute the proceeds should not have required almost \$70,000 in professional fees. On the other hand, these plans were litigated after the Ghorbanian Entities became involved in the case and U.S. Bank became more active. Both strongly opposed the Debtor's efforts to confirm these plans.

Notwithstanding the greater costs occasioned by the opposition, the Court finds that the services provided during Period II were excessive for the task at hand. Based on the Court's experience and familiarity with this case, the Court concludes that a reduction of 15% is appropriate. Accordingly, the Court will reduce the allowed professional fees in this category, for Period II, by \$10,467.75 ($$69,785.00 \times 0.15 = $10,467.75$).

C. Claims

As modified by the Reply, Applicant seeks \$81,818.00 (184.8 hours) for efforts related to reviewing and objecting to claims. *See* Case Dkt. 637-3 at 74-97 (time entries in "Category F – Claims"). In addition to these amounts, Applicant seeks an additional \$3,727.00 (8.5 hours) in claims-related services that were mis-categorized by Applicant as pertaining to general case

administration. See Exhibit 4 hereto; Case Dkt. 637-3 at 3-35 (time entries in "Category A – Case Administration"). Thus, the total amount requested for claims-related work is \$85,545.50 (193.3 hours). All but a few hours in this category were incurred analyzing, objecting to and litigating the claim asserted by the Ghorbanian Entities. The Ghorbanian Entities asserted a claim for breach of contract, fraud and related causes of action based on a prepetition business transaction with the Debtor. Because the Debtor filed his chapter 11 bankruptcy case before the claim had been adjudicated, the claim was unliquidated.

When compared to the size of the asserted claim (\$2,100,000) or even the allowed amount on which the Ghorbanian Entities settled with the Trustee (\$800,000), the total amount incurred by Applicant does not appear out of proportion. But this is not the correct lens for assessing these

on which the Ghorbanian Entities settled with the Trustee (\$800,000), the total amount incurred by Applicant does not appear out of proportion. But this is not the correct lens for assessing these fees. The Court must look at the prospective benefit to the *estate* and *its creditors* at the time these services were provided to assess whether Applicant exercised reasonable billing judgment, i.e., incurred a reasonable amount of fees in relation to the prospective benefit to the estate and its creditors.

On August 15, 2019, Applicant filed on behalf of Debtor the Fourth Amended Plan. Case Dkt. 327. The Plan disclosed that the total amount of unsecured claims was \$2,203,261.66, of which \$2,100,000 was the claim of the Ghorbanian Entities. Case Dkt. 327 at 12. The remaining \$103,261.66 comprised the claims of non-Ghorbanian parties. The Plan estimated the recovery for general unsecured creditors would be 69% - 100%, depending upon whether the Ghorbanian claim was allowed or disallowed. Dkt. 327 at 12. This means that if the claim of the Ghorbanian Entities was allowed, the Debtor estimated that non-Ghorbanian unsecured claimants would receive \$71,250.55. But if the claim of the Ghorbanian entities was disallowed in its entirety, non-Ghorbanian unsecured claims would receive \$103,261.66. The potential difference to creditors is only \$32,011.11.

Thus, when looking at whether Applicant spent a reasonable amount of effort objecting to the claim of the Ghorbanian Entities, the Court must compare the fees incurred (\$85,545.50) with the potential benefit to the estate (\$32,011.11). When viewed in this manner, the Court concludes that the fees incurred by Applicant in this category are excessive. Applicant had a duty to consider

the potential benefit to the estate, and adjust the approach commensurately, before incurring fees of this magnitude. Under the circumstances, the Court believes that a reduction of 50% is appropriate. Accordingly, the Court will reduce the allowed professional fees in this category by \$42,772.75 ($$85,455.50 \times 0.5 = $42,772.75$).

D. Borrowing

As modified by the Reply, Applicant seeks \$7,687.50 (18 hours) for efforts to obtain financing. *See* Case Dkt. 637-3 at 111-115 (time entries in "Category K – Borrowing"). These services pertain to Debtor's efforts to refinance his home mortgage loan with U.S. Bank and pay off certain creditors, and were incurred between October 15, 2019, and December 3, 2019. Applicant failed in the Application and in the Reply to demonstrate why these services would have benefitted the estate.

The Court finds that these efforts were not reasonably likely to benefit the estate, and instead represented a last-ditch effort by the Debtor to remain in the Residence and stave off conversion of the case. The terms of the financing were such that the interest rate and monthly payments due would be substantially greater than what was already required under the existing U.S. Bank financing. The proposed financing simply would have traded one problem for an even bigger problem, and increased the risk imposed on unsecured creditors that the equity in the Residence would erode to their detriment.

Accordingly, the Court will disallow the entirety of the fees in this category, totaling \$7,687.50.

E. Lumping of Tasks

When billing on bankruptcy matters, distinct tasks must be billed separately and may not be lumped together in a single entry. When entries are lumped, the Court and parties in interest are unable to assess the reasonableness of the time spent on the different tasks. See *Mendez v. County of San Bernardino*, 540 F.3d 1109, 1129 (9th Cir. 2007); *Thomas v. Namba (In re Thomas)*, 2009 Bankr. LEXIS 4529, *13-14 (B.A.P. 9th Cir. July 6, 2009) ("Lumping services in a single billing entry in a fee application is "universally disapproved" by bankruptcy courts. When services are lumped together, the bankruptcy court is prevented from determining the necessity of each service

and 'from fairly evaluating whether individual tasks were expeditiously performed within a reasonable period of time."')

In the time entries submitted in support of the Application, Applicant has a habit of lumping time spent *preparing* for hearings and meetings with the time spent *attending* those hearings and meetings. On Exhibit 5 hereto, the Court has identified all the instances in which Applicant lumped tasks in this manner. These comprise 107.3 hours of services for which a total of \$51,243,50 was billed. These lumped time entries make it impossible for the Court and parties in interest to assess how much time was spent preparing for these matters (and whether it was commensurate with the task at hand) and how much of the time was spent participating in the hearing or meeting. Accordingly, the Court will apply a reduction of 10% to the total for these services, resulting in an additional disallowance of \$5,124.35.

F. Preparation of Fee Application

Application. Although professional time spent preparing a final fee application is compensable, the Court concludes that this is an excessive amount of senior attorney time for preparation of the Application—particularly where it provided detail on the amounts requested but made little effort to demonstrate how the services provided a benefit or were reasonably likely to benefit the estate at the time they were rendered. This is a burden that always rests on the applicant and was particularly important here, where no plan was confirmed after 4 years in chapter 11 and the case was converted to chapter 7. Applicant made a better effort to do so in response to the objections to the Application, but those efforts unfortunately are not compensable. *See Baker Botts, L.L.P. v. ASARCO, LLC*, 576 U.S. 121 (2015). The Court will reduce the amount allowed for preparation of the Application by 50%, resulting in a total allowed amount of \$3,281.25.

V.
CONCLUSION
With respect to professional fees incurred during the chapter 11 portion of the case, the

Court will allow Applicant the total amount of \$166,257.15 on a final basis, calculated as follows:

Chapter 11 Fees Requested	\$269,377.00				
Fee Reduction	-\$103,119.85				
Plan - Period I Total	-\$37,067.50				
Plan - Period II Total	-\$10,467.75				
Claims	-\$42,772.75				
Borrowing	-\$7,687.50				
Lumping	-\$5,124.35				
Chapter 11 Fees Allowed	\$166,257.15				

With respect to preparation of the Application, the Court will allow an additional \$3,281.25 in professional fees. This results in a total allowance of professional fees on a final basis in the amount of \$169,538.25.

With respect to reimbursement of expenses, the Court will allow a total of <u>\$10,639.24</u> on a final basis. No reductions were made to the amount requested for expenses.

The Court will enter a separate order in accordance with this Memorandum.

###

Mat R. B. Q

Martin R. Barash United States Bankruptcy Judge

October 7, 2024

EXHIBIT 1

Wednesday, January 31, 2024

Hearing Room

303

1:00 PM

1:15-13134 Mohammad Sadegh Namazikhah

Chapter 7

#1.00 Continued hearing on final application for fees and expenses for Law Offices of Raymond H. Aver

fr. 11/28/23

Docket 611

Tentative Ruling:

Tentative Ruling for January 31, 2024

The Court held its initial hearing and heard oral argument on the final application for compensation of the Law Offices of Raymond H. Aver ("Application" and "Applicant") on November 28, 2023. Since then, the Court has had the opportunity to study the Application, the objections and the extensive record in this case, and to consider the arguments of the parties, in greater detail. Based on that review, the Court concludes that it requires a more fulsome evidentiary record to adjudicate the Application.

In the papers and at oral argument, one of the principal arguments of the objecting parties was that Applicant prolonged the proceedings in such a way as to benefit only the Debtor and not the estate. The objecting parties contend that although Applicant appears to have performed various services, those services did not result in a beneficial outcome for the estate. Instead, they argue, those services prolonged the case in such a way as to benefit only the Debtor—who lived in the Lachman Lane residence without paying the costs of doing so, thereby eroding the equity in the property by as much as \$700,000, at the expense of unsecured creditors.

Applicant responds arguing that counsel for a debtor in possession is not the guarantor of the outcome of a case. Applicant argues they provided substantial services in pursuit of a chapter 11 reorganization, although that effort was not successful. Applicant argues that services must be assessed, at the time they are provided, to determine whether they were "reasonably likely to benefit the debtor's estate." 11 U.S.C. § 330(a)(4)(A)(ii).

Applicant is correct to the extent that the Bankruptcy Code bars recovery for services

Wednesday, January 31, 2024

Hearing Room

303

1:00 PM

CONT... Mohammad Sadegh Namazikhah

Chapter 7

EXHIBIT 1

that were not reasonably likely to benefit the Debtor's estate. But to the extent Applicant suggests that *any* services nominally provided in pursuit of a chapter 11 reorganization are entitled to compensation, Applicant would be incorrect. Services may not be reasonably likely to benefit the estate where they are not timely and diligently performed, are not performed with adequate skill and diligence, or are ill conceived (e.g., not reasonably likely to achieve their purported objective).

Looking at the case through this analytical lense, the Court has concerns about the compensation sought here. For instance, it appears that for the first year of the case, Applicant provided services pertaining to the filing of the case, disclosure and compliance issues. But it does not appear that any substantial steps were taken towards developing a plan of reorganization or other resolution of the case. Why not? During that year alone, equity in the property was substantially reduced. In the second year of the case, it appears that efforts were made to seek a loan modification on behalf of the Debtor, but it appears that little or nothing happened towards the development of a plan until that loan modification was denied by the lender. Why not? Was a loan modification even realistic? Would it have made a difference here in terms of developing a plan given the extent of the unsecured claims?

In not so many words, the objecting parties suggest that Applicant was assisting the Debtor in slow playing the case and going through the motions of a chapter 11 case without any real prospect of success. The first plan of reorganization was denied confirmation after the last of a series of continuances was denied and Debtor got to the confirmation hearing with no evidence to support confirmation of the plan. The Court later declined to confirm an amended plan that contemplated a sale of the Lachman Lane residence by an unachievable date, coupled with an open-ended process that would not bring a timely and definitive resolution to the case. That amended plan was effectively dead-on-arrival. Under the circumstances presented, how were these efforts—although nominally aimed at plan confirmation—reasonably likely to benefit the estate?

Another very significant issue is Debtor and Applicant's failure to provide notice of the bankruptcy to the Ghorbanian parties. The Debtor and Applicant did not even *attempt* to do so until nearly two years into the case. That belated attempt failed because Applicant served a former lawyer for the Ghorbanian parties who had long since substituted out of the state court action in which those claims were first asserted.

Wednesday, January 31, 2024

Hearing Room

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1:00 PM

CONT... Mohammad Sadegh Namazikhah

Chapter 7

Moreover, the Debtor and Applicant do not appear to have served the Ghorbanian parties themselves. Many more months went by before the Ghorbanian parties got notice of the bankruptcy case and began to participate. By failing to timely serve them, the debtor and Applicant deprived them of the knowledge of the case and the ability to participate. Had they received timely notice, it stands to reason they might have advocated greater diligence by the Debtor and Applicant in prosecuting the case. Despite this issue being raised and discussed throughout the case, Applicant has never offered an explanation for his failure to notice the Ghorbanian parties earlier, his failure to properly notice them when he eventually sought to do so, or the steps he undertook to conduct diligence in these matters. These factual matters are relevant to the Application and the objecting parties' opposition to the Application. The Court believes that development of a better factual record in this regard is necessary to adjudicate the Application.

Accordingly, before the Court rules conclusively on the Application, the Court wants to give Applicant an opportunity to supplement the record and give the objecting parties an opportunity to examine Mr. Aver.

Accordingly, the Court intends to order the following:

- 1. Applicant may file and serve on the objecting parties a supplemental declaration or declarations in support of the Application no later than February 16, 2024. The declaration or declarations may address any matter relevant to the Application.
- 2. The declarant in each such supplemental declaration or declarations shall appear for examination at a continued, in-person hearing on the Application on February 28, 2024, at 10:00 a.m.
- 3. Regardless of whether Applicant files a supplemental declaration or declarations, attorney Raymond Aver shall appear for examination in this matter on February 28, 2024, at 10:00 a.m. To be clear, examination of Mr. Aver will <u>not</u> be limited to cross-examination. Counsel for the objecting parties may examine Mr. Aver on any matter relevant to the

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CONT... Mohammad Sadegh Namazikhah

Chapter 7

EXHIBIT 1

Application.

4. At the conclusion of the presentation of evidence, the Court will hear further argument on the Application. The Court does not intend to order additional legal briefing in advance of the evidentiary hearing. At the conclusion of oral argument, the parties and the Court can discuss whether additional legal briefing is warranted.

At the hearing on January 31, 2024, the Court intends to discuss scheduling, i.e., the dates proposed above for the filing of any supplemental declarations and the evidentiary hearing. The Court does not intend to hear argument on the merits of the Application on January 31, 2024.

Ruling for November 28, 2023

Granted as to the fee apps of the Trustee, Menchaca & Co and Zamora & Hoffmeier. Trustee has permission to, in his discretion, make distributions to priority and general unsecured creditors provided funds are reserved for Aver's fees. Continued to January 31, 2024 at 1:00 p.m. on the fee application of Raymond Aver only.

Party Information

Debtor(s):

Mohammad Sadegh Namazikhah Represented By

Raymond H. Aver Simon J Dunstan

Trustee(s):

David Seror (TR) Represented By

Nancy H Zamora

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EXHIBIT 2

EXHIBIT 2 Plan and Disclosure Statement (Period I)

Plan Period I Total Deduction \$37,067.50 Deduction % 100%

Bill Category	Date	Timekeeper	Description	Time	Rate	Billed	Deduction %	Deduction Amount
Plan & D/S	8/8/2016	RHA	Telephone conference with R. Hindin re issues pertaining to modification of residential loan	0.20	495	\$99.00	100%	\$99.00
Plan & D/S	8/30/2016	RHA	Prepare for and attend meeting with M. Namazikhah and R. Hindin re case status and plan outline	1.00	495	\$495.00	100%	\$495.00
Plan & D/S	9/16/2016	RHA	Prepare email to R. Hindin re documents supporting Namazikah claimsand loan modification for preparation of plan of reorganization (.30); Reviewemail from R. Hindin re same(. 10)	0.40	495	\$198.00	100%	\$198.00
Plan & D/S	9/19/2016	КВ	Prepare "Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan; Declaration(s) And Exhibit(s) In Support Thereof' (3.5); Prepare [Proposed] "Order Granting 'Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan"' (.40); Conference with R. Aver re same (.30); Prepare email to R. Hindin re loan modification application (.10)	4.30	325	\$1,397.50	100%	\$1,397.50
Plan & D/S	9/19/2016	RHA	Review email from R. Hindin re loan modification and prepare email to K.Bilenka re same (.20); Conference with K. Bilenka re preparation of "Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan; Declaration(s) And Exhibit(s) In Support Thereof {.30) (NO CHARGE); Review, revAse and finalize "Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan; Declaration(s) And Exhibit(s) In Support Thereof' (.40); Review, revise and finalize [proposed] "Order Granting 'Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan" {.10)	0.70	495	\$346.50	100%	\$346.50
Plan & D/S	9/19/2016	AM	Prepare Notice of Lodgment (.20); Prepare (a) "Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan; Declaratlon(s) And Exhibit(s) In Support Thereof'; (b) [proposed] "Order Granting 'Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan'"; and (c) Notice Of Lodgment for filing and service (.50) (NO CHARGE)	0.20	120	\$24.00	100%	\$24.00
Plan & D/S	9/26/2016	RHA	Reliew entered "Order Setting Hearing On Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan [Dkt 57]" (.10)	0.10	495	\$49.50	100%	\$49.50
Plan & D/S	9/30/2016	КВ	Telephone conference with R. Hindin re status of loan modification in connection with upcoming hearing of "Ex Parte Application To Extend	0.20	325	\$65.00	100%	\$65.00
Plan & D/S	10/4/2016	RHA	Telephone conference with R. Hindin re status of loan modification in preparation for hearing of ex parte application (.30); Prepare for and attend hearing of "Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan" (1.5); Conference with A. Minasyan re preparation of [proposed] "Order Granting 'Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan' And Continuing Status Conference Following Hearing" (.10) (NO CHARGE)	1.80	495	\$891.00	100%	\$891.00

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Plan & D/S	10/4/2016	AM	Conference with R. Aver re preparation of [proposed] "Order Granting 'Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan' And Continuing Status Conference Following Hearing" (.10); Prepare [proposed] "Order Granting 'Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan' And Continuing Status Conference Following Hearing" (.80)	0.90	120	\$108.00	100%	\$108.00
Plan & D/S	2/3/2019	КВ	Prepare "Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan And To Continue Status Conference; Declaration(s) And Exhibit(s) In Support Thereof' (3.2); Prepare [proposed] "Order Granting 'Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan And To Continue Status Conference" (.40)	3.60	375	\$1,350.00	100%	\$1,350.00
Plan & D/S	2/6/2017	RHA	Reliew and relise "Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan And To Continue Status Conference;Declaration(s) And Exhibit(s) In Support Thereof' (.30)	0.30	525	\$157.50	100%	\$157.50
Plan & D/S	2/6/2017	AM	Prepare Notice of Lodgment (.20); Prepare (a) "Ex Parte Application ToExtend Deadline To File Disclosure Statement And Plan And To ContinueStatus Conference; Declaration(s) And Exhibit(s) In Support Thereof'; (b)[proposed] "Order Granting 'Ex Parte Application To Extend Deadline ToFile Disclosure Statement And Plan And To Continue Status Conference"; and (c) Notice Of Lodgment for filing/lodging and ser.;ce (.50) (NOCHARGE)	0.20	150	\$30.00	100%	\$30.00
Plan & D/S	4/10/2017	КВ	Prepare "Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan And To Continue Status Conference" (3.0); Prepare [proposed] "Order Grating 'Ex Parte Application To Extend Deadline To File Disclosure Statement And Plan And To Continue Status Conference" (.50); Prepare Notice Of Lodgment (.20); Prepare same for filing and service (NO CHARGE)	3.70	375	\$1,387.50	100%	\$1,387.50
Plan & D/S	4/10/2017	RHA	Review, revise and finalize "Ex Parte Application To Extend Deadline ToFile Disclosure Statement And Plan And To Continue Status Conference"(.40)	0.40	525	\$210.00	100%	\$210.00
Plan & D/S	6/8/2017	КВ	Prepare disclosure statement and chapter 11 plan calculations and summary of potential issues, including review of proofs of claim, loan modification rejection package, bankruptcy schedules and related papers	3.50	375	\$1,312.50	100%	\$1,312.50
Plan & D/S	6/9/2017	КВ	Review and revise disclosure statement and chapter 11 plan calculations (.90); Prepare "Original Disclosure Statement Describing 'Debtor's Chapter 11 Plan" (4.9)	5.80	375	\$2,175.00	100%	\$2,175.00
Plan & D/S	6/12/2017	RHA	Review and revise "Original Disclosure Statement Describing 'Debtor's Chapter 11 Plan" (1.0); Conference with K. Bilenka re issues pertaining to same (.20) (NO CHARGE)	1.00	525	\$525.00	100%	\$525.00

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Plan & D/S	6/12/2017	RHA	Review, revise and finalize "Original Disclosure	7.50	375	\$2,812.50	100%	\$2,812.50
			Statement Describing'Debtor's Chapter 11 Plan" (2.8); Prepare "Debtor's Chapter 11 Plan" (2.2); Prepare "Motion For Order Approving 'Original Disclosure Statement Describing Debtor's Chapter 11 Plan' As Containing Adequate Information"(1.0); Conference with R. Aver re same (.20); Prepare for and attend meeting with M. Namazikhah re same (1.0); Prepare emails to M.Namazikhah and R. Hindin re information/documents needed for disclosure statement (.30); Prepare (a) "Original Disclosure Statement Describing'Debtor's Chapter 11 Plan"; (b) "Debtor's Chapter 11 Plan"; and (c) "Motion For Order Approving 'Original Disclosure Statement Describing Debtor's Chapter 11 Plan' As Containing Adequate Infonmation" for filing and service(1.2) (NO CHARGE)					
Plan & D/S	6/14/2017	КВ	Prepare "Notice Of Continuance Of Hearing Of 'Motion For Order Approving" Original Disclosure Statement Describing Debtor's Chapter 11 Plan' As Containing Adequate Infonmation" (. 70)	0.70	375	\$262.50	100%	\$262.50
Plan & D/S	6/16/2027	RHA	Review and execute "Notice Of Continuance Of Hearing Of 'Motion For Order Approving "Original Disclosure Statement Describing Debtor's Chapter 11 Plan' As Containing Adequate Information"	0.20	525	\$105.00	100%	\$105.00
Plan & D/S	8/22/2017	КВ	Prepare "Reply To 'Judgment Creditors Kosmas Pappas, D.D.S. and A-8 Dental Center, Inc.'s Opposition To Debtor's Original Disclosure Statement Describing Debtor's Chapter 11 Plan'' (3.4)	3.40	375	\$1,275.00	100%	\$1,275.00
Plan & D/S	8/22/2017	RHA	Review, revise and finalize "Reply To 'Judgment Creditors Kosmas Pappas, D.D.S. and A-B Dental Center, Inc.'s Opposition To Debtor's Original Disclosure Statement Describing Debtor's Chapter 11 Plan" (.30)	0.30	525	\$157.50	100%	\$157.50
Plan & D/S	8/29/2017	RHA	Prepare for and attend disclosure statement hearing [USBC - WoodlandHills]	2.00	375	\$750.00	100%	\$750.00
Plan & D/S	8/29/2017	КВ	Prepare for and attend disclosure statement hearing [USBC - WoodlandHills]	0.50	375	\$187.50	100%	\$187.50
Plan & D/S	9/1/2017	КВ	Prepare "Ballot For Accepting Or Rejecting Plan" (.40); Prepare [proposed] "Order (1) Approving 'Original Disclosure Statement Describing "Debtors Chapter 11 Plan""; (2) Fixing Balloting Deadline; (3) Fixin gDeadline For Filing Objections To Plan Confirmation; (4) Fixing Deadline To File Plan Confirmation Memorandum; (5) Fixing Deadline For Filing Responses To Objections To Plan Confirmation: And (6) Setting Plan Confirmation And Continued Status Conference Hearings" (1. 7); Prepare"Notice Of (1) Plan Confirmation And Continued Status ConferenceHearing; (2) Deadline For Submission Of Ballots; (3) Deadline For Filing Reply Briefs ToConfirmation Objections, Ballot Summary, Confirmation Brief AndSupporting Declarations" (1.3)	3.40	375	\$1,275.00	100%	\$1,275.00
Plan & D/S	9/1/2017	RHA	Prepare email to R. Hindin re approval of "Original Disclosure StatementDescribing 'Debtors Chapter 11 Plan' " (.10); Telephone conversation with R. Hindin re same (.20)	0.30	525	\$157.50	100%	\$157.50

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Plan & D/S	9/2/2017	RHA	Review and reviise [proposed] "Order (1)	0.30	525	\$157.50	100%	\$157.50
	,,,,,		Approving 'Original DisclosureStatement Describing "Debtors Chapter 11 Pian""; (2) Fixing BallotingDeadline; (3) Fixing Deadline For Filing Objections To Plan Confirmation; (4) Fixing Deadline To File Plan Confirmation			,		*
			Memorandum; (5) FixingDeadline For Filing Responses To Objections To Plan Confirmation: And(6) Setting Plan Confirmation And Continued Status Conference Hearings"					
Plan & D/S	9/5/2017	RHA	Review and execute [proposed] "Order (1) Approviing 'Original Disclosure Statement	0.40	525	\$210.00	100%	\$210.00
			Describing "Debtors Chapter 11 Plan""; (2) Fixing BallotingDeadline; (3) Fixing Deadline For Filing Objections To Plan Confirmation; (4)					
			Fixing Deadline To File Plan Confirmation Memorandum; (5) FixingDeadline For Filing Responses To Objections To Plan Confirmation: And(6) Setting Plan Confirmation And					
			Continued Status Conference Hearings"(.20); Review and executed "Notice Ot (1) Plan Confirmation AndContinued Status Conference					
			Hearing; (2) Deadline For Submission OfBallots; (3) Deadline For Filing Confirmation Objections; And (4) DeadlineFor Filing Reply Briefs To Confirmation Objections, Ballot					
			Summary, Confirmation Brief And Supporting Declarations" (.20)					
Plan & D/S	9/5/2017	AM	Prepare Notice Of Lodgment (.20); Prepare "Proof Of Service Of. (1)'Original Disclosure Statement Describing "Debtors Chapter 11	0.40	150	\$60.00	100%	\$60.00
			Plan"; (2)"Debtors Chapter 11 Plan"; And (3) "Ballot For Accepting Or RejectingPlan"" (.20); Prepare (a) "Ballot For Accepting Or Rejecting					
			Plan"; (b)[proposed] "Order (1) Approving 'Original Disclosure Statement Describing "Debtor's Chapter 11 Plan""; (2) Fixing					
			Balloting Deadline; (3) Fixing Deadline For Filing Objections To Plan Confirmation; (4) Fixing Deadline To File Plan Confirmation					
			Memorandum; (5) Fixing Deadline For Filing Responses To Objections To Plan Confirmation: And (6) Setting Plan Confirmation And Continued Status Conference Hearings"; (c)					
			"Notice Of(1) Plan Confirmation And Continued Status Conference Hearing; (2) Deadline For Submission Of Ballots; (3) Deadline For Filing					
			Confirmation Objections; And (4) Deadline For Filing Reply Briefs To ConfirmationObjections, Ballot Summary, Confirmation Brief And					
			SupportingDeclarations"; (d) Notice Of Lodgment; and (e) "Proof Of Service Of: (1)'Original Disclosure Statement Describing					
Plan & D/S	9/6/2017	AM	"Debtors Chapter 11 Plan"; (2)"Debtors Prepare [amended] Notice Of Lodgment following reviiew of Clerk's notice of rejection (.10); Prepare [proposed] "Order (1) Approving	0.10	150	\$15.00	100%	\$15.00
			'Original Disclosure Statement Describing "Debtors Chapter 11 Plan""; (2) Fixing Balloting Deadline; (3) Fixing Deadline For Filing					
			Objections To Plan Confirmation; (4) Fixing Deadline To File Plan Confirmation Memorandum; (5) Fixing Deadline For Filing					
			Responses To Objections To Plan Confirmation: And (6) Setting Plan Confirmation And Continued Status Conference Hearings" and					
			Notice Of Lodgment for filing/lodging (.20) (NO CHARGE)					

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Plan & D/S	9/25/2017	RHA	Review entered "Order (1) Approving 'Original	0.10	525	\$52.50	100%	\$52.50
			Disclosure StatementDescribing "Debtors Chapter 11 Plan""; (2) Fixing Balloting Deadline; (3)Fixing Deadline For Filing Objections To Plan Confirmation; (4) FixingDeadline To File Plan Confirmation Memorandum; (5) Fixing Deadline ForFiling Responses To Objections To Plan Confirmation: And (6) SettingPlan Confirmation And Continued Status Conference Hearings"					
Plan & D/S	9/28/2017	AM	Prepare facsimile transmission to Bank of America re plan voting (.20)	0.20	150	\$30.00	100%	\$30.00
Plan & D/S	9/29/2017	RHA	Conference with K. Bilenka and A. Minasyan re status and strategy inconnection with plan voting (.30); Telephone conference with M.Namazikhah and K. Bilenka re treatment of Bank of America claim underreorganization plan (.20); Telephone conference with R. Hindin re sameand litigation status (.20)	0.70	525	\$367.50	100%	\$367.50
Plan & D/S	10/4/2017	КВ	Prepare "Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And(2) Extend Related Deadlines," including review and analysis of planconfirmation objections filed on behalf of U.S Bank, IRS and Pappas et. av	2.00	375	\$750.00	100%	\$750.00
Plan & D/S	10/9/2017	RHA	Review and revise "Stipulation To: (1) Continue Hearing To ConsiderConfirmation Of Plan, Objections To Confirmation And Chapter 11 StatusConference; And (2) Extend Related Deadlines"	0.30	525	\$157.50	100%	\$157.50
Plan & D/S	10/13/2017	КВ	Review and revise "Stipulation To: (1) Continue Hearing To ConsiderConfirmation Of Plan, Objections To Confirmation And Chapter 11 StatusConference; And (2) Extend Related Deadlines"	0.40	375	\$150.00	100%	\$150.00
Plan & D/S	10/17/2017	КВ	Review, revise and finalize "Stipulation To: (1) Continue Hearing ToConsider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.20); Prepare [proposed] "Order Approving 'Stipulation To: (1) Continue Hearing ToConsider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.50)	0.70	375	\$262.50	100%	\$262.50
Plan & D/S	10/17/2017	AM	Prepare Notice Of Lodgment (.20); Prepare (a) "Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines"; (b) [proposed] "Order Approving "Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation AndChapter 11 Status Conference; And (2) Extend Related Deadlines"; and (c) Notice Of Lodgment for filing and senice (.40) (NO CHARGE)	0.20	150	\$30.00	100%	\$30.00
Plan & D/S	10/19/2017	RHA	Review entered "Order Approving 'Stipulation To: (1) Continue Hearing ToConsider Confirmation Of Plan, Objections To Confirmation And Chapter 11Status Conference; And (2) Extend Related Deadlines"	0.20	525	\$105.00	100%	\$105.00
Plan & D/S	11/10/2017	RHA	Telephone conference with M. Namazikhah re case status (plan issues)	0.20	525	\$105.00	100%	\$105.00

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Plan & D/S	11/27/2017	КВ	Review proofs of claim and plan confirmation	1.70	375	\$637.50	100%	\$637.50
			objections of U.S. Bank and IRS (.30); Prepare proposed modified treatment of claims of U.S. Bankand IRS (1.0); Prepare emails to counsel			, , , , , ,		,
			for U.S. Bank and IRS reproposed treatment of					
			claims (.20); Prepare emails to counsel for U.S.Bank and IRS re continuance of plan					
			confirmation hearing and relateddeadlines					
			(.20); Review email from counsel for U.S. Bank					
			re same (.10)					
Plan & D/S	11/28/2017	KB	Reliew email from counsel for IRS re claim treatment and related planconfirmation issues	1.40	375	\$525.00	100%	\$525.00
			(.20); Prepare email to M. Namazikhah re same					
			(.10);Prepare "Stipulation To: (1) Continue					
			Hearing To Consider Confirmation Of Plan,					
			Objections To Confirmation And Chapter 11 Status Conference; And(2) Extend Related					
			Deadlines" (.90); Prepare email to counsel for					
			IRS restipulation (.20)					
Plan & D/S	11/29/2017	RHA	Review Ghorbanian LASC case summary and	0.40	525	\$210.00	100%	\$210.00
			prepare email to R. Hindin,state court counsel, re same (.30); Review and execute "Stipulation					
			To:(1) Continue Hearing To Consider					
			Confirmation Of Plan, Objections					
			ToConfirmation And Chapter 11 Status					
			Conference; And (2) Extend RelatedDeadlines" (.10)					
Plan & D/S	11/29/2017	КВ	Prepare [proposed] "Order Approving	0.40	375	\$150.00	100%	\$150.00
			'Stipulation To: (1) Continue Hearing To					·
			Consider Confinmation Of Plan, Objections To					
			Confirmation And Chapter11 Status Conference; And (2) Extend Related Deadlines"					
			Comercince, And (2) Extend Related Deadinies					
Plan & D/S	11/29/2017	AM	Prepare Notice Of Lodgment (.20); Prepare (a)	0.20	150	\$30.00	100%	\$30.00
			"Stipulation To: (1) Continue Hearing To					
			Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status					
			Conference; And (2) Extend RelatedDeadlines";					
			(b) "Order Approving 'Stipulation To: (1)					
			Continue Hearing To Consider Confirmation Of					
			Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related					
			Deadlines"; and (c) Notice Of Lodgment for					
			filing and service (.40) (NO CHARGE)					
Plan & D/S	12/7/2017	RHA	Review entered "Order Approving 'Stipulation	0.10	525	\$52.50	100%	\$52.50
		1	To: (1) Continue Hearing To Consider			,		702.00
			Confirmation Of Plan, Objections To					
			Confirmation And Chapter 11Status Conference; And (2) Extend Related Deadlines'"					
			Comerence, And (2) Extend Related Deadinies					
Plan & D/S	1/8/2018	КВ	Prepare proposed revised treatment of IRS claims (.50)	0.50	375	\$187.50	100%	\$187.50
Plan & D/S	1/9/2018	КВ	Prepare "Stipulation To: (1) Continue Hearing	0.60	375	\$225.00	100%	\$225.00
			To Consider Confirmation Of Plan, Objections					
			To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines"					
			(.60)					
Plan & D/S	1/10/2018	КВ	Review and revise "Stipulation To: (1) Continue	0.20	375	\$75.00	100%	\$75.00
			Hearing To Consider Confirmation Of Plan,					
			Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related					
			Deadlines" (.20)					
Plan & D/S	1/11/2018	КВ	Review email from U.S. Bank's counsel re	0.10	375	\$37.50	100%	\$37.50
			proposed claim treatment underreorganization plan and prepare email responding to same					
			(.10)					
			13 /					

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Plan & D/S	1/12/2018	КВ	Review, revise and finalize "Stipulation To: (1) Continue Hearing To Consider Confirmation Of	0.40	375	\$150.00	100%	\$150.00
			Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.10) (NO CHARGE); Prepare [proposed] "Order Approving 'Stipulation To: (1)Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.40)					
Plan & D/S	1/12/2018	RHA	Review, revise and finalize "Stipulation To: (1) Continue Hearing ToConsider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.20); Review, revise and finalize [proposed] "Order Approving 'Stipulation To: (1)Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.10)	0.30	525	\$157.50	100%	\$157.50
Plan & D/S	1/12/2018	AM	Prepare Notice Of Lodgment (.20); Prepare (a) "Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines"; (b) [proposed] "Order Approving "Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation AndChapter 11 Status Conference; And (2) Extend Related Deadlines"; and (c) Notice Of Lodgment for filing and service (.60) (NO CHARGE)	0.20	150	\$30.00	100%	\$30.00
Plan & D/S	1/22/2018	RHA	Review entered "Order Approving 'Stipulation To: (1) Continue Hearing ToConsider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines"	0.10	525	\$52.50	100%	\$52.50
Plan & D/S	2/19/2018	КВ	Prepare "Debtor's First Amended Chapter 11 Plan," including summary ofplan confirmation issues	1.40	375	\$525.00	100%	\$525.00
Plan & D/S	2/27/2018	КВ	Prepare "Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (1.3); Prepare email to U.S. Bank National Association's counsel re same (.10)	1.40	375	\$525.00	100%	\$525.00
Plan & D/S	3/5/2018	КВ	Prepare "Ex Parte Application To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (3.2); Prepare [proposed]"Order Granting Tex Parte Application To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.60); Review and revise "Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.10) (NO CHARGE); Prepare [proposed] "Order Approving 'Stipulation To: (1) Continue Hearing To ConsiderConfirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.40)	4.20	375	\$1,575.00	100%	\$1,575.00

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Plan & D/S	3/5/2018	RHA	Review, revise and finalize "Ex Parte	0.60	525	\$315.00	100%	\$315.00
			Application To: (1) Continue HearingTo Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.50); Reviewand execute "Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 StatusConference; And (2) Extend Related Deadlines" (.10)					
Plan & D/S	3/5/2018	AM	Prepare Notices Of Lodgment (.30); Prepare (a) "Ex Parte Application To:(1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines"; (b) [proposed] "Order Granting Ex Parte Application To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines"; (c) "Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines": (d) [proposed] "Order Approving 'Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines"; and (e) Notices of Lodgment for filing and serlice (1.0) (NO CHARGE)	0.30	150	\$45.00	100%	\$45.00
Plan & D/S	3/7/2018	RHA	Review entered "Order Denying As Moot 'Ex Parte Application To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" and entered "Order Approving 'Stipulation To: (1) Continue Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Extend Related Deadlines" (.10)	0.10	525	\$52.50	100%	\$52.50
Plan & D/S	5/1/2018	КВ	Prepare for and attend hearing to consider confirmation of plan and chapter11 status conference [USBC - Woodland Hills Division]	2.00	375	\$750.00	100%	\$750.00
Plan & D/S	5/14/2018	КВ	Prepare "Notice Of (1) Continuance Of Hearing To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status Conference; And (2) Scheduling Of Related Deadlines" (1.2); Review and revise chapter 11 plan calculations (. 80)	2.00	375	\$750.00	100%	\$750.00
Plan & D/S	5/15/2018	КВ	Prepare "Declaration Of Mohammad S. Namazikhah In Support Of 'Debtor's First Amended Chapter 11 Plan" (1.6); Prepare "Debtor's First Amended Chapter 11 Plan" (3.4)	5.00	375	\$1,875.00	100%	\$1,875.00
Plan & D/S	5/17/2018	RHA	Review and revise "Declaration Of Mohammad S. Namazikhah In Support Of 'Debtor's First Amended Chapter 11 Plan" (.70); Prepare email to M.Namazikhah re first amended plan (.10); Telephone conference with M.Namazikhah re "Declaration Of Mohammad S. Namazikhah In Support Of 'Debtor's First Amended Chapter 11 Plan" (.20); Prepare emails to M.Namazikhah re same (. 10)	1.10	525	\$577.50	100%	\$577.50

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Plan & D/S	5/18/2018	RHA	Reliew, relise and finalize "Declaration Of	1.60	525	\$840.00	100%	\$840.00
			Mohammad S. Namazikhah In Support Of 'Debtors First Amended Chapter 11 Plan'' (.60); Review, revise and finalize "Debtors First					
			Amended Chapter 11 Plan" (.80); Review and					
			execute "Notice Of (1) Continuance Of Hearing					
			To Consider Confirmation Of Plan, Objections To Confirmation And Chapter 11 Status					
			Conference; And (2) Scheduling Of Related Deadlines" (.20)					
Plan & D/S	6/15/2018	КВ	Prepare "Ex Parte Application To: (A) Schedule Deadline To File AndServe Second Amended	4.00	375	\$1,500.00	100%	\$1,500.00
			Plan And Related Plan Confirmation					
			Dates/Deadlines; And (B) Continue Plan					
			Confirmation Hearing And Status Conference"					
Plan & D/S	6/18/2018	КВ	Review, revise and finalize "Ex Parte	4.40	375	\$1,650.00	100%	\$1,650.00
			Application To: (A) Schedule Deadline To File And Serve Second Amended Plan And Related					
			Plan Confirmation Dates/Deadlines; And (B)					
			Continue Plan Confirmation Hearing And Status					
			Conference" (3. 5); Prepare "Supplemental					
			Proof Of Service Of 1. 'Notice Of (1)					
			Continuance Of Hearing To Consider Confirmation Of Plan, Objections To					
			Confirmation And Chapter 11 Status					
			Conference; And (2) Scheduling Of Related					
			Deadlines'; And 2. 'Debtors First Amended					
			Chapter 11 Plan" (.50); Prepare proposed					
			"Order Granting 'Ex Parte Application To: (A) Schedule Deadline To File And Serve Second					
			Amended Plan And Related Plan Confirmation					
			Dates/Deadlines; And (B) Continue Plan					
			Confirmation Hearing And Status Conference"					
Dlan 9 D/C	C /10 /2019	RHA	(.40)	0.90	525	\$472.50	1000/	Ć472.F0
Plan & D/S	6/19/2018	INTA	Review, revise and finalize "Ex Parte Application To: (A) Schedule Deadline To File	0.90	323	3472.30	100%	\$472.50
			And Serve Second Amended Plan And Related					
			Plan Confirmation Dates/Deadlines; And (B)					
			Continue Plan Confirmation Hearing And Status					
			Conference" (.80); Review entered "Order Setting Hearing On 'Ex Parte Application To: (A)					
			Schedule Deadline To File And Serve Second					
			Amended Plan And Related Plan Confirmation					
			Dates/Deadlines; And (8)Continue Plan					
			Confirmation Hearing And Status Conference (. 10)					
Plan & D/S	6/19/2018	AM	Prepare Notice Of Lodgment (.20); Prepare (a)	0.20	150	\$30.00	100%	\$30.00
			"Ex Parte Application To: (A) Schedule Deadline			·		
			To File And Serve Second Amended Plan And					
			Related Plan Confirmation Dates/Deadlines; And (B) Continue Plan Confirmation Hearing					
			And Status Conference"; (b) "Supplemental					
			Proof Of Service Of. 1. 'Notice Of (1)					
			Continuance Of Hearing To Consider					
			Confirmation Of Plan, Objections To					
			Confirmation And Chapter 11 Status Conference; And (2) Scheduling Of Related					
			Deadlines'; And 2. 'Debtor's First Amended					
			Chapter 11 Plan"; (c) proposed "Order					
			Granting 'Ex Parte Application To: (A) Schedule					
			Deadline To File And Serve Second Amended					
			Plan And Related Plan Confirmation Dates/Deadlines; And (B) Continue Plan					
			Confirmation Hearing And Status Conference'";					
			and (d) Notice Of Lodgment for filing and					
			service (1.3) (NO CHARGE)					
Plan & D/S	6/20/2018	КВ	Prepare "Notice Of Hearing Of 'Ex Parte	0.70	375	\$262.50	100%	\$262.50
			Application To: (A) Schedule Deadline To File					
			And Serve Second Amended Plan And Related Plan Confirmation Dates/Deadlines; And (B)					
			Continue Plan Confirmation Hearing And Status					
			Conference"					

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Plan & D/S	6/20/2018	RHA	Review and execute "Notice Of Hearing Of 'Ex Parte Application To: (A) Schedule Deadline To	0.20	525	\$105.00	100%	\$105.00
			File And Serve Second Amended Plan And Related Plan Confirmation Dates/Deadlines; And (B) Continue Plan Confirmation Hearing And Status Conference''' (.20)					
Plan & D/S	6/26/2018	КВ	Prepare for and attend continued plan confirmation hearing and hearing of "Ex Parte Application To: (A) Schedule Deadline To File And Serve Second Amended Plan And Related Plan Confirmation Dates/Deadlines; And (B) Continue Plan Confirmation Hearing And Status Conference" [USBC - Woodland Hills Division]	2.50	375	\$937.50	100%	\$937.50
			Plan & D/S Services Billed as Plan & D/S	92.00		\$35,563.50		\$35,563.50
Case Admin	8/23/2016	KB	Prepare email to M. Namazikhah re September 19, 2016 deadline to filedisclosure statement and plan	0.30	325	\$97.50	100%	\$97.50
Case Admin	9/14/2016	КВ	Prepare email to R. Hinidin re document request, disclosure statement, and chapter 11 plan	0.10	325	\$32.50	100%	\$32.50
Case Admin	11/29/2016	КВ	Prepare "Chapter 11 Status Report And Request To Extend Deadline ToFile Disclosure Statement And Plan"	0.90	325	\$292.50	100%	\$292.50
Case Admin	11/30/2016	RHA	Reliew, revise and finalize "Chapter 11 Status Report And Request To Extend Deadline To File Disclosure Statement And Plan"	0.20	495	\$99.00	100%	\$99.00
Case Admin	2/22/2018	КВ	Prepare email to K. Pappas' counsel re proposed claim treatment (.30); Review email responding to same (.10)	0.40	375	\$150.00	100%	\$150.00
Case Admin	2/22/2018	RHA	Reliew email from K. Bilenka re Pappas proposed claim treatment (. 10)(NO CHARGE); Prepare email to M. Namazikhah re same (10)	0.10	525	\$52.50	100%	\$52.50
Case Admin	2/23/2018	КВ	Prepare email to U.S. Bank National Association's counsel re stipulation to Continue Hearing to Consider Confirmation of Plan (.20); Review email from U.S. Bank's National Association's Counsel responding to same (.10)	0.30	375	\$112.50	100%	\$112.50
Case Admin	4/10/2018	КВ	Prepare email to U.S. Bank National Association's counsel re plantreatment settlement proposal	0.30	375	\$112.50	100%	\$112.50
Case Admin	4/12/2018	КВ	Reliew email from U.S. Bank National Association's counsel re plantrreatment settlement proposal (.10); Prepare email to R. Aver re same(.10)	0.20	375	\$75.00	100%	\$75.00
Case Admin	4/12/2018	RHA	Reliew email from K. Bilenka re U.S. Bank National Association's rejection of plan treatment proposal(.10) (NO CHARGE); Prepare email to M.Namazikhah re same and possible options (.30)	0.30	525	\$157.50	100%	\$157.50
Case Admin	4/13/2018	RHA	Reliew email from M. Namazikhah re potential satisfaction of IRS and Pappas claims (.10); Prepare email responding to same (.10)	0.20	525	\$105.00	100%	\$105.00
Case Admin	4/14/2018	RHA	Review email from M. Namazikhah re proposed amendments to plan to provide for full payment of claims of IRS and Pappas (. 1 0); Prepare emailresponding to same (. 10)	0.20	525	\$105.00	100%	\$105.00
Case Admin	5/10/2018	КВ	Prepare email to M. Namazikhah re chapter 11 plan confirmation hearing, chapter 11 status conference, and requested financial information	0.20	375	\$75.00	100%	\$75.00
Case Admin	5/14/2018	КВ	Prepare email to M. Namazikhah re chapter 11 plan, chapter 11 status conference, and financial documents	0.10	375	\$37.50	100%	\$37.50
			Plan & D/S Services Billed as Case Admin	3.80		\$1,504.00		\$1,504.00

TOTALS 95.80 \$37,067.50 \$37,067.50

EXHIBIT 3

EXHIBIT 3 Plan and Disclosure Statement (Period II)

Plan Period II Deduction \$10,467.75 Deduction % 15%

Bill Category	Date	Timekeeper	Description	Time	Rate	Billed	Deduction %	Deduction Amount
Plan & D/S	7/6/2018	RHA	Review email from K. Bilenka re "Stipulation Between The Debtor and theUnited States Resolving the Post- Petition Tax Liabilities of the Debtor"(.10) (NO CHARGE); Prepare email to K. Bilneka re status of amended plan (10)	0.1	525.00	\$52.50	15%	\$7.88
Plan & D/S	8/15/2018	RHA	Review email from M. Namazikhah re preparation of 2017 tax returns (.10); Telephone conference with to J. Caranto, CPA, re M. Namazikhah's 2017 tax returns (.20); Prepare email to J. Caranto re same (.10); Prepare email to M. Namazikah re same (.10)	0.5	525.00	\$262.50	15%	\$39.38
Plan & D/S	9/5/2018	КВ	Legal research re modification of claim secured by personal residence versus cure arrearages through plan (1.8); Conference with R. Aver resame (.30); Prepare "Chapter 11 Status Report" (3.3)	5.4	375.00	\$2,025.00	15%	\$303.75
Plan & D/S	9/5/2018	RHA	Conference with K. Bilenka re modification of claim secured by personalresidence versus cure arrearages through plan (.30) (NO CHARGE); Review, revise and finalize "Chapter 11 Status Report" (.40)	0.3	525.00	\$157.50	15%	\$23.63
Plan & D/S	9/6/2018	КВ	Prepare "Chapter 11 Status Report" for filing and service (.50) (NO CHARGE); Review email from T. Covey, U.S. Bank, N.A.'s counsel, resettlement negotiations and respond to same (.20)	0.2	375.00	\$75.00	15%	\$11.25
Plan & D/S	10/18/2018	КВ	Prepare "Amended Disclosure Statement Describing 'Debtors Third Amended Chapter 11 Plan'" (3.5); Prepare "Debtors Third Amended Chapter 11 Plan" (1.0); Prepare "Notice Of Continuance Of Chapter 11 Status Conference" (. 70); Prepare "Motion For Order Approving 'Amended Disclosure Statement Describing "Debtors Third Amended Chapter 11 Plan"" (.90); Prepare "Scheduling Order' (.80)	6.9	375.00	\$2,587.50	15%	\$388.13
Plan & D/S	10/19/2018	КВ	Review and revise "Debtors Third Amended Chapter 11 Plan" (.40); Review and revise "Amended Disclosure Statement Describing 'Debtors Third Amended Chapter 11 Plan" (1.3)	1.7	375.00	\$637.50	15%	\$95.63
Plan & D/S	10/28/2018	RHA	Review and revise "Amended Disclosure Statement Describing 'Debtor's Third Amended Chapter 11 Plan" (1.9); Review, revise and finalize "Motion For Order Approving 'Amended Disclosure Statement Describing "Debtors Third Amended Chapter 11 Plan"" (.30); Prepare email to R. Hindin resame (.10); Prepare email to M. Namazikhah re same (.10)	2.4	525.00	\$1,260.00	15%	\$189.00
Plan & D/S	10/29/2018	RHA	Review, revise and finalize "Debtors Third Amended Chapter 11 Plan"(1.0); Review, revise and finalize "Amended Disclosure Statement Describing 'Debtors Third Amended Chapter 11 Plan"' (.80); Revew and execute "Motion For Order Approvng 'Amended Disclosure Statement Describing "Debtor's Third Amended Chapter 11 Plan"" (.1 O); Prepare email to M. Namazikhah re supporting declaration (.10); Review email from M. Namazikah re same (.10)	2.1	525.00	\$1,102.50	15%	\$165.38

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Plan & D/S	12/6/2018	RHA	Telephone conference with S. Kamrani re sale	1.1	525.00	\$577.50	15%	\$86.63
			status and status of procuring a broker's opinion (.20); Review emails from S. Kamrani re basis for listing price and prepare email responding to same (.30); Prepare email to S. Kamrani re same (.20); Telephone conference with R. Hindin re tax basis for Lachman Lane Residence and Gorbanian Proof Of Claim filing (.30); Prepare email to C. Cochran re appraisal (.10); Review email from K.Bilenka and attached claim estimation spread sheet (.20) (NO CHARGE)					
Plan & D/S	12/7/2018	КВ	Review email from R. Aver re status of information from M. Namazikhah re Lachman Lane tax basis (.10) (NO CHARGE); Prepare email to R. Aver resame (.10); Prepare "Declaration Of Shahla Kamrani Re Proposed Listing Price Of The Lachman Lane Residence" (1 .4); Prepare email to S. Kamrani re same (.10); Review email from S. Kamrani re same and prepare responding email (.10); Prepare "Response To 'Objection Of Creditors Ghorbanian DDS, Inc. And Ghorbanian DDS 11, Inc To Approval Of The Debtor's Disclosure Statement Describing Debtor's Third Amended Plan" (3.0); Prepare "Response To 'Objection Of The United States To The Disclosure Statement Describing Debtor's Third Amended Plan" (2.5); Review email from T. Covey, U.S. Bank, N.A.'s counsel, re U.S Bank claim and prepare email re updated claim and cure amount (.20)	7.4	375.00	\$2,775.00	15%	\$416.25
Plan & D/S	12/7/2018	RHA	Prepare follow up email to S. Kamrani re information and documents remarketing efforts (.10: Review, revise and finalize "Declaration Of Shahla Kamrani Re Proposed Listing Price Of The Lachman Lane Residence" (.30); Review, revise and finalize "Response To 'Objection Of Creditors Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc To Approval Of The Debtor's Disclosure Statement Describing Debtor's Third Amended Plan" (.40); Review, revise and finalize "Response To 'Objection Of The United States To The Disclosure Statement Describing Debtor's Third Amended Plan" (.30)	1.1	525.00	\$577.50	15%	\$86.63
Plan & D/S	12/10/2018	КВ	Telephone conference with M. Namazikah re status of inheiritance (.20); Prepare email to R. Aver re same (.10); Prepare "Supplemental Declaration Of Mohammad S. Namazikhah In Support of 'Disclosure Statement Describing 'Debtor's Third Amended Chapter 11 Plan'' (.90); Review email from U.S. Bank's counsel re reinstatement quote "Response To Objection of Creditors Ghorbanian DDS, Inc. and Ghorbanian DDS 11, Inc. To Approval of The Debtor's Disclosure Statement Describing Debtor's ThirdAmendment Plan" (.10)	1.3	375.00	\$487.50	15%	\$73.13
Plan & D/S	12/11/2018	КВ	Review emails irom R. Aver re inheiritance status in preparation for disclosure statement hearing (.20) (NO CHARGE); Prepare email to R.Aver re same (.10) Prepare for and attend hearing [USBC - Woodland Hills Division] of "Motion For Order Approling 'Amended Disclosure StatementDescribing "Debtor's Third Amended Chapter 11 Plan" (2.5) [USBC Woodland Hills Division]	2.6	375.00	\$975.00	15%	\$146.25

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Plan & D/S	12/19/2018	КВ	Prepare "Declaration Of Saidieh Saied Shalchi In	3.8	375.00	\$1,425.00	15%	\$213.75
			Support Of 'Amended Disclosure Statement Describing "Debtor's Third Amended Chapter 11Plan, As Modified"" (.90); Review and revise "Amended Disclosure Statement Describing 'Debtor's Third Amended Chapter 11 Plan, As Modified" (1.0); Prepare "Notice Of (1) Continuance Of Hearing To Consider Adequacy Of Amended Disclosure Statement And Chapter 11 Status Conference; And (2) Scheduling Of Related Deadlines" (1.2); Prepare "Scheduling Order" (. 70)					
Plan & D/S	12/20/2018	КВ	Review and revise "Amended Disclosure Statement Describing 'Debtor's Third Amended Chapter 11 Plan, As Modified,"' including revise chapter 11 plan calculations (3.6); Prepare "Redline Of 'Amended Disclosure Statement Describing 'Debtor's Third Amended Chapter 11 Plan, As Modified"' (.40); Review and revise "Debtor's Third Amended Chapter 11 Plan, As Modified" (.60); Prepare "Redline Of 'Debtor's Third Amended Chapter 11 Plan, As Modified"' (.40)	5	375.00	\$1,875.00	15%	\$281.25
Plan & D/S	12/21/2018	RHA	Review, revise and finalize "Declaration Of Saidieh Saied Shalchi In Support Of 'Amended Disclosure Statement Describing "Debtor's Third Amended Chapter 11 Plan, As Modified"" (.50); Review, revise and finalize "Amended Disclosure Statement Describing 'Debtors Third Amended Chapter 11 Plan, As Modified'" (.60); Review and execute "Notice Of (1) Continuance Of Hearing To Consider Adequacy Of Amended Disclosure Statement And Chapter 11 Status Conference; And (2) Scheduling Of Related Deadlines" (.20); Review, revise and finalize "Debtors Third Amended Chapter 11 Plan, As Modified" (.40)	1.7	525.00	\$892.50	15%	\$133.88
Plan & D/S	12/21/2018	AM	Prepare Notice Of Lodgment (.20); Prepare (a) "Declaration Of Saidi ehSaied Shalchi In Support Of 'Amended Disclosure Statement Describing "Debtor's Third Amended Chapter 11 Plan, As Modified""; (b) "Amended Disclosure Statement Describing 'Debtor's Third Amended Chapter 11 Plan, As Modified"; (c) "Redline Of 'Amended Disclosure Statement Describing "Debtor's Third Amended Chapter 11 Plan, As Modified""; (d) "Notice Of (1) Continuance Of Hearing To Consider Adequacy Of Amended Disclosure Statement And Chapter 11 Status Conference; And (2) Scheduling Of Related Deadlines"; (e) "Debtor's Third Amended Chapter 11 Plan, As Modified"; (f) "Redline Of 'Debtor's Third Amended Chapter 11 Plan, As Modified"; and (g) Notice Of Lodgment for filing and service (1.7) (NO CHARGE)	0.2	150.00	\$30.00	15%	\$4.50
Plan & D/S	12/27/2018	RHA	Review "Scheduling Order" (. 10)	0.1	525.00	\$52.50	15%	\$7.88
Plan & D/S	1/29/2019	RHA	Prepare for and attend hearing of "Motion For Order Approving 'Amended Disclosure Statement Describing 'Debtor's Third Amended Chapter 11 Plan, As Modified''' and Status Conference re scheduling and case management-USBC [Woodland Hills Division]	2.5	525.00	\$1,312.50	15%	\$196.88

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Plan & D/S	1/31/2019	RHA	Prepare email to M. Namazikhah re approval of "Amended Disclosure Statement Describing	0.3	525.00	\$157.50	15%	\$23.63
			'Debtors Third Amended Chapter 11 Plan, As Modified" and sale deadline for Lachman Lane Residence (.20); Prepare email to K. Bilenka re					
			preparation of motion to extend February 28, 2019 Plan confirmation deadline and status and strategy in connection with plan confirmation					
			(.20) (NO CHARGE);) Review emails from A. Minasyanre preparation of "Order Approving					
			'Amended Disclosure Statement Describing 'Debtor's Third Amended Chapter 11 Plan, As Modified" and related matters (. 20) (NO					
			CHARGE); Prepare email to A. Minasyan re preparation of "Order Approving Amended Disclosure Statement Describing 'Debtors Third Amended Chapter 11 Plan, As Modified' " (.					
			10);					
Plan & D/S	1/31/2019	KB	Review email from R. Aver re preparation of motion to extend planconfirmation deadline and status and strategy in connection with plan confirmation (. 10)	0.1	375.00	\$37.50	15%	\$5.63
Plan & D/S	2/7/2019	КВ	Prepare "Notice Of (1) Continuance Of Chapter 11 Status Conference; (2) Deadline For Submission Of Ballots; And (3) Deadline For	2	375.00	\$750.00	15%	\$112.50
			Filing Plan Confirmation Objections (.80); Prepare [proposed] "Order (1) Approving 'Amended Disclosure Statement Describing					
			"Debtor's Third Amended Chapter 11 Plan, As Modified"; (2) Fixing Balloting Deadline; (3) Fixing Deadline For Filing Objections To Plan Confirmation; And (4) SettingContinued Status Conference" (1.2)					
Plan & D/S	2/12/2019	RHA	Review, revise and finalize "Notice Of (1) Continuance Of Chapter 11 Status Conference; (2) Deadline For Submission Of Ballots; And (3)Deadline For Filing Plan Confirmation Objections (.30); Review, revise and finalize	0.5	525.00	\$262.50	15%	\$39.38
			[proposed] "Order (1) Approving 'Amended Disclosure Statement Describing "Debtors Third Amended Chapter 11 Plan, As Modified"; (2)Fixing Balloting Deadline; (3) Fixing Deadline For Filing Objections To Plan Confirmation; And (4) Setting Continued Status Conference" (.20)					
Plan & D/S	2/12/2019	AM	Prepare Notice Of Lodgment (.20); Prepare "Ballot For Accepting Or Rejecting Plan" (.60); Prepare "Proof Of Service Ot. (1) 'Amended	1.2	150.00	\$180.00	15%	\$27.00
			Disclosure Statement Describing "Debtors Third Amended Chapter 11 Plan, As Modified"'; (2) 'Debtors Third Amended Chapter 11 Plan, As Modified"; And (3) 'Ballot For Accepting Or					
			Rejecting Plan" (.40); Prepare (a) "Notice Of (1) Continuance Of Chapter 11 Status Conference; (2) Deadline For Submission Of Ballots; And (3) Deadline For Filing Plan Confirmation					
			Objections"; (b) [proposed] "Order (1) Approving 'Amended Disclosure Statement Describing "Debtors Third Amended Chapter 11 Plan, As Modified"; (2) Fixing Balloting					
			Deadline; (3) Fixing Deadline For Filing Objections To Plan Confirmation; And (4) Setting Continued Status Conference"; (c)					
			Notice Of Lodgment; (d) "Ballot For Accepting Or Rejecting Plan"; (e) "Proof Of Service Of: (1) 'Amended Disclosure Statement Describing "Debtors Third Amended Chapter 11 Plan, As					
			Modified"; (2) 'Debtor's Third Amended Chapter 11 Plan, As Modified"; And (3) 'Ballot For Accepting Or Rejecting Plan" for filing and seruce (1.5) (NO CHARGE)					

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Plan & D/S	2/13/2019	КВ	Prepare "Motion For Order Extending Deadline For Mohammad S.Namazikhah, Chapter 11 Debtor And Debtor In Possession, To Obtain	3.9	375.00	\$1,462.50	15%	\$219.38
Plan & D/S	2/14/2019	RHA	Confirmation Of Chapter 11 Plan" Review and execute "Motion For Order Extending Deadline For Mohammad S. Namazikhah, Chapter 11 Debtor And Debtor In Possession, To Obtain Confirmation Of Chapter	0.3	525.00	\$157.50	15%	\$23.63
Plan & D/S	2/14/2019	RHA	11 Plan" (. 30) Review entered "Order Granting The Debtor's Motion For Extension Of The Deadline To Obtain Confirmation Of Chapter 11 Plan"	0.1	525.00	\$52.50	15%	\$7.88
Plan & D/S	3/12/2019	КВ	Telephone conferences with representatives of City of LA, Wells Fargo Bank, Bank of America, FTB, Kosmas Pappas et. al. re plan voting and review emails responding to same; Prepare email to K. Pappas' counsel re plan voting and review email responding to same (.20); Review email from U.S. Bank's counsel re sale status and plan voting conditions (.10); Prepare follow up email to counsel from City of Los Angeles, Office of Finance, re plan voting and review responsive email and affected ballot (.20); Review email from K. Pappas' counsel and	0.6	375.00	\$225.00	15%	\$33.75
Plan & D/S	3/12/2019	AM	affected ballot (.10); Prepare follow up email to representatives of City of LA re plan voting (.20); Prepare email to Bank of America re plan voting (.1 O); Prepare followup email to Wells Fargo re plan voting	0.5	150.00	\$75.00	15%	\$11.25
Plan & D/S	3/12/2019	RHA	(.20) Review email from U.S. Bank, N.A. 's counsel, D. Weifenbach, re plan rejection (.10); Prepare email to M. Namazikah (.10); Telephone conference with JK. Pappas counsel re plan voting (.20)	0.4	525.00	\$210.00	15%	\$31.50
Plan & D/S	3/13/2019	RHA	Review email from U.S Bank, N.A.'s counsel, D. Weifenbach, re chapter 11 plan rejection and prepare email to M. Nmazikhah re same (.20); Review email from R. Hindin re strategy in connection with treatment of U.S. Bank's claim (.10)	0.3	525.00	\$157.50	15%	\$23.63
Plan & D/S	3/13/2019	RHA	Review email from U. S Bank, N.A.'s counsel, D. Weifenbach, re chapter 11 plan rejection and prepare email to M. Nmazikhah re same (.20); Review email from R. Hindin re strategy in connection with treatment of U.S. Bank's claim (.10)	0.3	525.00	\$157.50	15%	\$23.63
Plan & D/S	4/1/2019	КВ	Prepare emails to counsel for Ghorbanian Entitiies and U.S. Bank re plan confirmation meet and confer (.20); Review email response from U.S. Bank re Lachman Lane Residence (.20)	0.4	375.00	\$150.00	15%	\$22.50

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Plan & D/S 4/	4/2/2019	КВ	Review responsive email from counsel for Ghorbanian Entities re same(.10); Review	7.33	375.00	\$2,750.00	15%	\$412.50
			responsive email from U.S. Bank's counsel re					
			same (.1 O); Review email from R. Aver re strategy in connection with meet and confer					
			with Ghorbanian Entities' counsel (.10);					
			Telephone conference with counsel for					
			Ghorbanian Entities and U.S. Bank re plan					
			confirmation objection meet and confer(. 70);					
			Prepare comprehensive email to M. Namazikah					
			re issues following meet and confer (.30); Meet and confer with counsel fo rGhorbanian Parties					
			and U.S. Bank re plan confirmation issues (.					
			70)[US BC-Woodland Hills]; Prepare for and					
			attend pre-confirmation statu shearing (2.5);					
			Prepare summary of plan confirmation					
			objections and summary of pre-confirmation					
			hearing outcome (2.0); Prepare "Scheduling Order" (1.2); Prepare email to M. Namazikhah					
			re sale efforts re Lachman Lane Residence (.20);					
			Prepare email to M. Namazikhah re case					
			status(.20)					
Plan & D/S	4/19/2019	КВ	Prepare email to M. Namazikhah re documents	0.1	375.00	\$37.50	15%	\$5.63
			evidencing your entitlement to receive the					
			inheritance funds, and related issues (.10)					
Plan & D/S	4/22/2019	КВ	Prepare "Evidentiary Objections To 'Declaration	6.7	375.00	\$2,512.50	15%	\$376.88
			Of Dr. Ghorbanian In Support Of The Ghorbanian Entities' Objection To Confirmation					
			Of The Debtor's Plan'" (1.6); Prepare					
			"Declaration Of Mohammad S. NamazikhahIn					
			Support Of Confirmation Of 'Debtor's Third					
			Amended Chapter 11 Plan, As Modified" (1.5);					
			Prepare "Confirmation Hearing Memorandum For 'Debtor's Third Amended Chapter 11 Plan,					
			As Modified'; Response To Plan Confirmation					
			Objections; Request For Judicial Notice And					
			Exhibit(s) In Support Thereof' (3.4); Conference					
			with R. Aver, re subpoena Duces Tecum and					
			service issues (.20)					
Plan & D/S	4/23/2019	КВ	Telephone conversation with S.F. Jones and R.	7.7	375.00	\$2,887.50	15%	\$433.13
			Aver re status of sale of Lachman Lane Residence (.40) (NO CHARGE); Prepare					
			"Declaration Of Sally Forster Jones In Support					
			Of Confirmation Of 'Debtor's Third Amended					
			Chapter 11 Plan, As Modified" (1.8); Review,					
			revise and finalize"Confirmation Hearing					
			Memorandum For 'Debtor's Third Amended					
			Chapter 11 Plan, As Modified'; Response To Plan Confirmation Objections; Request For					
			Judicial Notice And Exhibit(s) In Support There					
			of' (4.0); Prepare "Plan Ballot Summary" (.70);					
			Prepare "Evidentiary Objections To 'Declaration					
			Of Sheila M. Pistone In Support Of The					
			Ghorbanian Entities' Objection To Confirmation					
			Of The Debtor's Plan" (1.2)					

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Plan & D/S	4/24/2019	RHA	Review, revise and finalize "Declaration Of Sally	3.6	525.00	\$1,890.00	15%	\$283.50
			Forster Jones In Support Of Confirmation Of					
			'Debtor's Third Amended Chapter 11 Plan, As					
			Modified"(.60); Review, revise and finalize					
			"Declaration Of Mohammad S.Namazikhah In					
			Support Of Confirmation Of 'Debtor's Third					
			Amended Chapter 11 Plan, As Modified" (.40);					
			Review, revise and finalize "Confirmation					
			Hearing Memorandum For 'Debtor's Third					
			Amended Chapter 11 Plan, As Modified';					
			Response To Plan Confirmation Objections;					
			Request For Judicial Notice And Exhibit(s) In					
			Support Thereof' (1.2); Review and execute					
			"Plan Ballot Summary" (.20); Review, revise and					
			finalize "Evidentiary Objections To 'Declaration					
			Of Sheila M. Pistone In Support Of The					
			Ghorbanian Entities' Objection To Confirmation					
			Of The Debtor's Plan" (.30); Review, revise and					
			finalize "Evidentiary Objections To'Declaration					
			Of Dr. Ghorbanian In Support Of The					
			Ghorbanian Entities' Objection To Confirmation					
	1		Of The Debtor's Plan" (.40); Telephone					
			conference with S. Jones re sale of Lachman					
			Lane residence and "Declaration Of Sally					
			•					
			Forster Jones In Support Of Confirmation Of					
Plan & D/S	4/25/2019	RHA	'Debtor's Third Amended Chapter 11 Plan, As	0.5	525.00	\$262.50	1 0/	¢20.20
Piali & D/3	4/23/2019	INDA	Prepare email to M. Namazikhah re "Subpoena	0.5	323.00	\$202.50	15% 15% 15%	\$29.50
			To Testify At A DepositionIn A Bankruptcy Case					15% \$16.88 15% \$84.38 15% \$7.88
			(Or Adversary Proceeding)" (.20); Telephone					
			conference with R. Hindin re same (. 30)					
Plan & D/S	4/25/2019	КВ	Telephone conference with M. Namazikah re	0.3	375.00	\$112.50	15%	\$16.88
			case status and issues inconnection with plan					
			confirmation (.30)					
Plan & D/S	4/26/2019	КВ	Prepare email to M. Namazikhah re status of	1.5	375.00	\$562.50	15%	\$84.38
			pending matters (planconfirmation, claim					
			objection, discovery, etc.) (1.4); Review email					
			from M.Namazikah responding to same (. 10)					
Plan & D/S	4/26/2019	RHA	Prepare email to M. Namazikah re response to	0.1	525.00	\$52.50	15%	\$7.88
,	' '		email and status ofpending matters (.10)			· l		
Plan & D/S	4/30/2019	КВ	Prepare "Ex Parte Application To: (A) Extend	5	375.00	\$1,875.00	15%	\$281.25
	,, , , , , , , , , , , , , , , , , , , ,		Deadline To File Reply Papers To Ghorbanian			7 - , 5 / 5 / 5 / 5	20,75	7-0
			Parties' Opposition To Motion To					
			Disallow/Estimate Ghorbanian Claim; (B)					
			Continue Chapter 11 Status Conference And					
			Hearing Of Motion To Disallow/Estimate					
			Ghorbanian Claim; (C) Continue Evidentiary					
			Plan Confirmation Hearing; And (D) Extend					
			Related Plan Confirmation Dates/Deadlines"					
			(3.1); Prepare "Declaration Of Robert Hindin In					
			Support Of 'Ex Parte Application To: (A) Extend					
			Deadline To File Reply Papers To Ghorbanian					
			Parties' Opposition To Motion To					
			Disallow/Estimate Ghorbanian Claim; (B)					
			Continue Chapter 11 Statu sConference And					
			Hearing Of Motion To Disallow/Estimate					
			Ghorbanian Claim; (C) Continue Evidentiary					
			Plan Confirmation Hearing; And (D) Extend					
			Related Plan Confirmation Dates/Deadlines'"					
	1		(1.8); Review email and attached					
			correspondence re Namazikah deposition and					
		I	document production(.1 O)		'	U.		

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Plan & D/S	4/30/2019	RHA	Review, revise and finalize "Ex Parte Application To: (A) Extend DeadlineTo File Reply Papers To	1.6	525.00	\$840.00	15%	\$126.00
			Ghorbanian Parties' Opposition To Motion To Disallow/Estimate Ghorbanian Claim; (B) Continue Chapter 11 Status Conference And					
			Hearing Of Motion To Disallow/Estimate					
			Ghorbanian Claim; (C) Continue Evidentiary					
			Plan Confirmation Hearing; And (D) Extend Related Plan Confirmation Dates/Deadlines"					
			(1.2); Review, revise and finalize "Declaration					
			Of Robert Hindin In Support Of 'Ex Parte					
			ApplicationTo: (A) Extend Deadline To File Reply Papers To Ghorbanian Parties'Opposition To					
			Motion To Disallow/Estimate Ghorbanian					
			Claim; (B)Continue Chapter 11 Status					
			Conference And Hearing Of Motion To Disallow/Estimate Ghorbanian Claim; (C)					
			Continue Evidentiary Plan Confirmation					
			Hearing; And (D) Extend Related Plan					
			ConfirmationDates/Deadlines'' (.40); Prepare emails to R. Hindin re same and review email					
			from R. Hindin responding to same					
Plan & D/S	5/1/2019	AM	Prepare Notice Of Lodgment (.20); Prepare	0.8	150.00	\$120.00	15%	\$18.00
			[proposed] "Order Granting 'Ex Parte					
			Application To: (A) Extend Deadline To File Reply Papers To Ghorbanian Parties' Opposition					
			To Motion To Disallow/Estimate Ghorbanian					
			Claim; (B) Continue Chapter 11 Status					
			Conference And Hearing Of Motion To Disallow/Estimate Ghorbanian Claim; (C)					
			ContinueEvidentiary Plan Confirmation Hearing;					
			And (D) Extend Related Plan Confirmation					
			Dates/Deadlines" (.60); Prepare (a) [proposed] "Order Granting 'Ex Parte Application To: (A)					
			Extend Deadline To File Reply Papers To					\$15.75 \$15.75 \$31.50 \$5.63 \$11.25 \$472.50 \$87.75
			Ghorbanian Parties' Opposition To Motion To					
			Disallow/EstimateGhorbanian Claim; (B) Continue Chapter 11 Status Conference And					
			Hearing Of Motion To Disallow/Estimate					
			Ghorbanian Claim; (C) Continue Evidentiary					
			Plan Confirmation Hearing; And (D) Extend Related Plan Confirmation Dates/Deadlines";					
			and (b) Notice of Lodgment for filing/lodgment					
			and service (.30) (NO CHARGE)					
Plan & D/S	5/2/2019	RHA	Review email from M. Namazikhah re subpoena and prepare email in response re same (, 20)	0.2	525.00	\$105.00	15%	\$15.75
Plan & D/S	5/3/2019	RHA	ReView email from Ghorbanian entities' counsel re Namazikah deposition(.1 O); Prepare	0.2	525.00	\$105.00	15%	\$15.75
			email to M. Namazikah re same (. 10)					
Plan & D/S	5/8/2019	RHA	Review emails from Ghorbanian's counsel re	0.4	525.00	\$210.00	15%	\$31.50
			Namazikhah deposition scheduling and "Response Of Mohammad S. Namazikhah To					
			'Subpoena To Testify At A Deposition In A					
			Bankruptcy Case (Or Adversary Proceeding),"					
Plan & D/S	5/8/2019	КВ	and prepare email responding to same (.40) Prepare email to A. Minasyan re Ghorbanian	0.1	375.00	\$37.50	15%	\$5.63
Plan & D/S	5/8/2019	КВ	entities' PMK depositions(.10) Prepare email to M. Namazikah re plan	0.2	375.00	\$75.00	15%	¢11.25
I lail & D/3	3/0/2013	IKB	confirmation evidentiary hearing, chapter 11	0.2	373.00	\$75.00	15/0	Ş11.25
Plan & D/S	5/13/2019	RHA	status conference and deposition dates (.20) Prepare for and attend evidentiary plan	6	525.00	\$3,150.00	15%	\$472.50
l lan & D/3	3/13/2013	INIA	confirmation hearing, including meeting with	J	323.00	\$3,130.00	15/0	Ş 4 72.30
Plan & D/S	5/15/2019	КВ	M. Namazikhah Prepare memorandum following evidentiary	1.8	325.00	\$585.00	15%	\$87.75
			plan confirmation hearing (1.8)					
Plan & D/S	5/23/2019	RHA	Telephone conference with R. Hindin re U.S. Bank payment and sale issues (.20)	0.2	525.00	\$105.00	15%	
Plan & D/S	6/1/2019	КВ	Prepare email to M. Namazikhah re plan modifications (.10) and review email in	0.1	375.00	\$37.50	15%	\$5.63
			response re same (.10)					

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Plan & D/S	6/3/2019	КВ	Prepare "Debtor's Fourth Amended Chapter 11	3	375.00	\$1,125.00	15%	\$168.75
			Plan" and redline of same(1.8); Prepare "Chapter 11 Status Report Re Proposed Modifications To 'Debtor's Fourth Amended Chapter 11 Plan" (1.2); Conference with R. Aver and M. Namazikhah re preparation for Status Conference (.20) (NO CHARGE)					
Plan & D/S	6/3/2019	RHA	Conference with K. Bilenka re preparation for Status Conference (.20); Telephone conference with M. Namazikhah and K. Bilenka re same (.20); Prepare email to S. Jones re same (.20); Telephone conference with S. Jones re same (.20) Review and comment on "Debtor's Fourth AmendedChapter 11 Plan" (.40); Review, revise and finalize "Chapter 11 Status Report Re Proposed Modifications To 'Debtor's Fourth Amended Chapter 11 Plan" (.30)	1.3	525.00	\$682.50	15%	\$102.38
Plan & D/S	6/26/2019	AM	Prepare Notice Of Lodgment (.20); Prepare (a) "Scheduling Order Following Status Conference Re Plan Confirmation" and (b) Notice Of Lodgment for filing and service (.20) (NO CHARGE)	0.2	150.00	\$30.00	15%	\$4.50
Plan & D/S	7/12/2019	КВ	Prepare "Declaration Of Mohammad S. Namazikhah In Support Of'Response To: (A) 'Objection To Confirmation Of Fourth Amended Chapter 11 Plan By U.S. Bank, National Association As Legal Title Trust' [Docket No. 312]; And (B) 'Objection Of Creditors Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. To Confirmation Of The Debtor's Proposed Fourth Amended Plan' [Docket No. 313]" (.90); Prepare "Response To: (A)'Objection To Confirmation Of Fourth Amended Chapter 11 Plan By U.S.Bank, National Association As Legal Title Trust' [Docket No. 312]; And (B) 'Objection Of Creditors Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. To Confirmation Of The Debtor's Proposed Fourth Amended Plan' [Docket No. 313]" (4.8); Conference with R Aver re same (.30)	6	375.00	\$2,250.00	15%	\$337.50
Plan & D/S	7/12/2019	RHA	Prepare email to M. Namazikhah re preparation for upcoming Status Conference re plan confirmation (.20); Telephone conferences with M. Namazikhah and K. Bilenka re same (.30); Review and comment re "Declaration Of Mohammad S. Namazikhah In Support Of 'Response To: (A) 'Objection To Confirmation Of Fourth Amended Chapter 11 Plan By U.S. Bank, National Association As Legal Title Trust' [Docket No. 312]; And (B) 'Objection Of Creditors Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. To Confirmation Of The Debtor's Proposed Fourth Amended Plan' [Docket No. 313]" (.50); Review and comment re "Response To: (A) 'Objection To Confirmation Of Fourth Amended Chapter 11 Plan By U.S.Bank, National Association As Legal Title Trust' [Docket No. 312]; And (8) 'Objection Of Creditors Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. To Confirmation Of The Debtor's Proposed Fourth Amended Plan' [Docket No. 313]" (.50); Conference with K. Bilenka re same (.50) (10) (CIAPSE)	1.6	525.00	\$840.00	15%	\$126.00
Plan & D/S	8/15/2019	КВ	(.30) (NO CHARGE) Prepare "Fourth Amended Chapter 11 Plan (Dated: August 15, 2019)"(1.9); Prepare "[Proposed] Transmittal Package And Request To Vote On 'Fourth Amended Chapter 11 Plan (Dated: August 15, 2019)"' (2.0); Prepare memorandum re status of7/17/2019 hearing (1.4); Prepare email to M. Namazikah re same (.10)	5.4	375.00	\$2,025.00	15%	\$303.75

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Plan & D/S	8/15/2019	RHA	Re.iew, revise and finalize "Fourth Amended Chapter 11 Plan (Dated: August 15, 2019)" (.40)	0.4	525.00	\$210.00	15%	\$31.50
Plan & D/S	8/20/2019	КВ	Prepare "Scheduling Order Following Status Conference Re Plan Confirmation" (1.9); Prepare "Declaration Of Raymond H. Aver Re 'Ballot For Accepting Or Rejecting Plan' Of Kosmos Pappas, DDS And A-B Dental Center, Inc." (2.3)	4.2	375.00	\$1,575.00	15%	\$236.25
Plan & D/S	8/20/2019	RHA	Review, revise and finalize "Scheduling Order Following Status Conference Re Plan Confirmation" (.20); Review, revise and finalize "Declaration Of Raymond H. Aver Re 'Ballot For Accepting Or Rejecting Plan' Of Kosmos Pappas, DDS And A-B Dental Center, Inc." (.30)	0.5	525.00	\$262.50	15%	\$39.38
Plan & D/S	8/20/2019	AM	Prepare Notice Of Lodgment (.20); Prepare (a) Notice of Lodgment; (b) "Scheduling Order Following Status Conference Re Plan Confirmation"; and (c) "Declaration Of Raymond H. Aver Re 'Ballot For Accepting Or Rejecting Plan' Of Kosmos Pappas, DDS And A-B Dental Center, Inc." forfiling/lodgment and service (.70) (NO CHARGE)	0.2	150.00	\$30.00	15%	\$4.50
Plan & D/S	8/27/2019	КВ	Prepare "Notice Of (1) Continuance Of Chapter 11 Status Conference; (2) Continuance Of Status Conference Re Plan Confirmation; (3) Deadline For Submission Of Ballots; And (4) Deadline For Filing Plan Ballot Summary"(1.4); Prepare "Ballot For Accepting Or Rejecting Plan" (.60); Prepare "Scheduling Order Following Status Conference Re Plan Confirmation"(1.2)	2.6	375.00	\$975.00	15%	\$146.25
Plan & D/S	8/28/2019	RHA	Review and execute "Notice Of (1) Continuance Of Chapter 11 Status Conference; (2) Continuance Of Status Conference Re Plan Confirmation; (3) Deadline For Submission Of Ballots; And (4) Deadline For Filing Plan Ballot Summary" (.20); Review, revise and finalize "Scheduling Order Following Status Conference Re Plan Confirmation" (.20); Review and execute solicitation and revoting request correspondences (.30)	0.7	525.00	\$367.50	15%	\$55.13
Plan & D/S	9/9/2019	RHA	Prepare email to M. Namazikhah re plan confirmation deadlines and potential alternatives (.30)	0.3	525.00	\$157.50	15%	\$23.63
Plan & D/S	9/11/2019	AM	Prepare email to Wells Fargo representative re Amended Plan balloting(.20); Prepare email to LA City representative re Amended Plan balloting (.20)	0.4	150.00	\$60.00	15%	\$9.00
Plan & D/S	9/12/2019	AM	Review emails (x4) from LA City representative re amended plan balloting (.20); Prepare emails responding to same (.20)	0.4	150.00	\$60.00	15%	\$9.00
Plan & D/S	9/17/2019	AM	Prepare follow up email to Wells Fargo representative re amended plan balloting (.10); Review email from T. Farris, Wells Fargo representative resame (.10); Review email from R. Averre U.S. Bank amended plan balloting (.10); Prepare email to S. Jones re same (.20); Prepare follow up email to K. Pappas representative re amended plan balloting (.10); Review email responding to same (.10)	0.7	150.00	\$105.00	15%	\$15.75
Plan & D/S	9/17/2019	RHA	Prepare email to K. Bilenka and A. Minasyan re amended plan balloting and telephone conference with S. Jones re same(.10) (NO CHARGE); Prepare email to S. Jones re same (.10); Review email responding to same(.10)	0.2	525.00	\$105.00	15%	\$15.75

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Plan & D/S	9/18/2019	RHA	Review email from counsel for Ghorbanian DDS,	0.7	525.00	\$367.50	15%	\$55.13
,	' '		Inc. and Ghorbanian DDS II, Inc. re plan ballot					
			and review attached ballot rejecting plan (.20);					
			Prepare email responding to same; (.10);					
			Telephone conference with S. Jones and P. Baroda re U.S.Bank voting (.30); Prepare email					
			to S. Jones and P.Baroda re same (. 10)					
Plan & D/S	9/19/2019	КВ	Prepare "Plan Ballot Summary" (.90)	0.9	375.00	\$337.50	15%	\$50.63
Plan & D/S	9/20/2019	RHA	Review and comment re "Plan Ballot Summary"	0.7	525.00	\$367.50	15%	\$55.13
			[Disclosure Statementand Plan] (.40); Prepare					
			follow up email to P. Baroda re US Bank					
			claim(.20); Review email from court reporter re					
			Ghorbanian deposition transcript(. 10) and prepare email to A. Minasyan re same (.10) (NO					
			CHARGE)					
Plan & D/S	9/20/2019	AM	Prepare "Plan Ballot Summary" for filing and	0.4	150.00	\$60.00	15%	\$9.00
			service (.30) (NO CHARGE); Review email from					
			R. Aver re Ghorbanian deposition transcript					
			(.10); Prepare emails (x2) to court reporter re					
			same (.20); Review email from court reporter re					
Plan & D/S	9/22/2019	RHA	same (. 10) Review email from S. Forster-Jones re efforts of	0.3	525.00	\$157.50	15%	\$23.63
1411 & 2/3	3,22,2013		P. Baroda to contact US Bank re acceptable plan	0.5	323.00	Q137.30	1370	Ų23.03
			proposal and prepare email responding to					
			same(.20); Review email from P. Baroda re					
			same (. 10)					
Plan & D/S	9/23/2019	КВ	Prepare "Confirmation Hearing Memorandum	4.3	375.00	\$1,612.50	15%	\$241.88
			For 'Debtor's Fourth Amended Chapter 11 Plan (Dated: August 15, 2019)'; Request For Judicial					
			Notice And Exhibit(s) In Support Thereof (4.3)					
			Notice And Exhibit(s) in Support Thereof (4.5)					
Plan & D/S	9/26/2019	RHA	Review email from P. Baroda re status and	0.2	525.00	\$105.00	15%	\$15.75
			strategy in connection with efforts to negotiate					
			plan terms with Truman Capital and prepare					
Plan & D/S	9/27/2019	КВ	email responding to same (.20)	5	375.00	\$1,875.00	15%	\$281.25
Pian & D/3	9/2//2019	ND	Conference with R. Aver re plan confirmation issues (.20); Prepare "Declaration Of	5	3/3.00	\$1,875.00	15%	\$281.25
			Mohammad S. Namazikhah In Support Of					
			Confirmation Of 'Debtor's Fourth Amended					
			Chapter 11 Plan (Dated: August 15, 2019)"'					
			(1.6); Review, revise and finalize "Confirmation					
			Hearing Memorandum For 'Debtor's Fourth					
			Amended Chapter 11 Plan (Dated: August 15,					
			2019)'; Request For Judicial Notice And Exhibit(s) In Support Thereof' (3.2)					
			Extribit(3) III Support Thereof (5:2)					
Plan & D/S	9/27/2019	RHA	Conference with K. Bilenka re plan confirmation	4.2	525.00	\$2,205.00	15%	\$330.75
			issues (.20) (NO CHARGE); Telephone					
			conference with M. Namazikhah re plan					
			confirmation issues and plan confirmation					
			memorandum (.20); Review emails from P. Baroda re efforts to obtain the consent of the					
			corporation of the investor of the U.S. Bank					
			loan, Truman Capital, vis-a-vis U.S. Bank's ballot					
			plan confirmation (.80); Review and revise					
			"Declaration Of Mohammad S. Namazikhah In					
			Support Of Confirmation Of 'Debtor's Fourth					
			Amended Chapter 11 Plan (Dated: August 15,					
			2019)"' (.40); Prepare email to M. Namazikhah					
			re same and review email responding to same(.20); Review and revise "Confirmation					
			Hearing Memorandum For 'Debtors Fourth					
			Amended Chapter 11 Plan (Dated: August 15,					
			2019)'; Request For Judicial Notice And					
			Exhibit(s) In Support Thereof' (1.9); Review					
			emails from N. Binesh re potential refinance of					
			Lachman Lane Residence and prepare emails					
			responding to same (.40); Review emails from L.					
			Davis, Starcrest Escrow, re potential refinance and prepare email responding to same (.30)					
			and prepare email responding to same (.30)					

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	T							
Plan & D/S	9/30/2019	RHA	Review emails (x4) from P. Baroda re status of	1.1	525.00	\$577.50	15%	\$86.63
			discussions with Truman Capital's principal and draft email (.30); Prepare emails (x3)					
			responding to same (.20); Prepare email to M.					
			Namazikah re release of proposed loan					
			documents and review email responding to					
			same (10); Review email fromL. Davies,					
			Starcrest Escrow, and review attached					
			documents vis-a-vis potential loan (.40) Review					
			email from N. Binesh re same and responsive					
			email to same (. 10)					
Plan & D/S	10/7/2019	КВ	Review email from R. Aver re "Disclosure	0.4	375.00	\$150.00	15%	\$22.50
			Statement Describing 'Debtors Third Amended					
			Chapter 11 Plan" and contrast with 9.19.19 Preliminary Report (.30); Prepare email to R.					
			Aver responding to same (.10)					
Plan & D/S	10/8/2019	RHA	Prepare follow up email to P. Boroda re status	0.1	525.00	\$52.50	15%	\$7.88
1 1011 & 575	10,0,2013	,	of discussions with Truman Capital	0.1	323.00	Ų32.30	1370	ψ,100
			representative (. 10)					
Plan & D/S	10/14/2019	RHA	Review email from P. Baroda re Truman	0.9	525.00	\$472.50	15%	\$70.88
,	' '		Capital's position vs-a-vis plan treatment(.1 O);			·		•
			Review email from S. Forester-Jones re email					
			response from US Bank re plan treatment and					
			prepare email to M. Namazikhah resame (.30);					
			Review email from R. Hindin re same and					
			potential refinance and prepare email					
			responding to same (.20); Telephone					
			conference with R. Hindin re same (.20); Review					
			email from M. Namazikah re same).10)					
Plan & D/S	10/15/2019	RHA	Review email from M. Namazikhah re US Bank	0.2	525.00	\$105.00	15%	\$15.75
riali & D/3	10/13/2019	INIA	proposal and prepare email responding to same	0.2	323.00	\$105.00	13/6	\$15.75
			(.20)					
Plan & D/S	10/23/2019	RHA	Review "Objection To Confirmation Of	0.3	525.00	\$157.50	15%	\$23.63
	,,	1	Amended Chapter 11 Plan By U.S.Bank,			*		,
			National Association As Legal "Title Trustee For					
			Truman 2016 SC6 Title Trust' in preparation for					
			plan confirmation hearing (.30)					
Plan & D/S	10/24/2019	RHA	Review and analyze "Objection Of Creditors	4.8	525.00	\$2,520.00	15%	\$378.00
Fian & D/3	10/24/2019	INDA	Ghorbanian DDS, Inc. And Ghorbanian DDS II,	4.0	323.00	\$2,320.00	13/6	\$376.00
			Inc. To Confirmation Of The Debtors Proposed					
			Fourth Amended Plan; Declaration In Support					
			Thereof' (.40); Review and analyze "Objection					
			To Confirmation Of Amended Chapter 11 Plan					
			By U.S. Bank, National Association As Legal					
			"Title Trustee For Truman 2016 SC6 Title Trust					
			(.20); Prepare summary of arguments from					
			objecting creditors to plan confirmation (.40);					
			Prepare emails to K. Bilenka re preparation for					
			plan confirmation hearing (.30) (NO CHARGE);					
			Review Preliminary Report issued by Orange					
			Coast Title and exception for K. Pappas					
			judgment (.30); Prepare email to L. Dalis re					
			same (.20); Telephone conference with L. Dalis					
			re same (.20); Telephone conference with K.					
			Bilenka re review and analysis of plan					
			confirmation objections and responses (.90)(NO					
			CHARGE); Prepare email to M. Namazikhah re					
			preparation for plan confirmation hearing (.20);					
			Review email from L. Dalis and review and					
			analyze attached Pappas recorded judgment					
			(.20); Legal research re separate classification:					
			statute and case law analysis (1. 8); Review plan					
Plan & D/S	10/25/2019	RHA	confirmation issues pertaining to good faith, Prepare for and attend hearing - USBC (SV) re	8	525.00	\$4,200.00	15%	\$630.00
		"",	confirmation of Debtors Fourth Amended		525.00	\$.,200.00	13/0	Ç000.00
			Chapter 11 Plan, including telephone					
			conferences with R.Hindin and M. Namazikhah					
			during and following hearing (9.0) I (1.0)					
			(NOCHARGE) [USBC-Woodland Hills]					
	1							
	1		Plan & D/S Services Billed as Plan & D/S	162.33		\$67,670.00		\$10,150.50

7/19/2018	КВ	Prepare email to T. Covey, U.S. Bank, N.A.'s bankruptcy counsel, resettlement negotiations	0.1	375	\$37.50	15%	\$5.63
8/10/2018	КВ	Review email from T. Covey, U.S. Bank, N.A.'s counsel, re settlement negotiations	0.1	375	\$37.50	15%	\$5.63
8/13/2018	КВ	Review email to R. Aver from OUST re plan confirmation (.10); Prepare email in response to OUST re same (.20); Prepare email to T. Covey, U.S.Bank, N.A.'s counsel, re settlement	0.4	375	\$150.00	15%	\$22.50
2/1/2019	RHA	Review email from Ghorbanian's bankruptcy counsel re support for claim (.10); Prepare follow up email to M. Namazikhah re the "Amended Disclosure Statement Describing 'Debtors Third Amended Chapter 11 Plan, As Modified" and sale of the Lachman Lane Residence (.10); Review email from M. Namazikhah and review and analyze attached payoff claim (.20); Review email from A. Minasyan re deadlines, and hearing dates and prepare emails responding to same (.20) (NO CHARGE) re Third Party Authorization (. 10)	0.5	525	\$262.50	15%	\$39.38
3/11/2019	AM	Telephone conference with W. Loo, City of Los Angeles, Office of Finance, re (1) Proof of Claim No. 4, filed on behalf of the City of Los Angeles, Office of Finance; (2) "Debtors Third Amended Chapter 11 Plan, As Modified;" (3) "Ballot For Accepting Or Rejecting Plan" (.40); Prepare email to W. Loo re same (.20); Prepare email to V. Pacheco, Wells Fargo, re "Debtor's Third Amended Chapter 11 Plan, As Modified;" and "Ballot For Accepting Or Rejecting Plan" (.20); Prepare email to D. Marquez, WellsFargo, re same (.10)	0.9	150	\$135.00	15%	\$20.25
7/17/2019	RHA	Telephone conference with M. Namazikhah re funding source of payments to first priority	0.2	525	\$105.00	15%	\$15.75
7/27/2019	КВ	Prepare [Proposed] "Scheduling Order Following Status Conference Re Plan Confirmation" (1.00); Prepare [Proposed] "Scheduling Order Following Status Conference Re: 'Motion To Disallow Claim Of Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. [Claim No. 7] Or, In The Alternative, To Estimate Claim For Allowance Purposes." (1.0); prepare email to R. Averre same (.10)	2.1	375	\$787.50	15%	\$118.13
10/24/2019	КВ	Review emails from R. Aver re preparation for plan confirmation hearing(.10); Review and analyze "Objection Of Creditors Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. To Confirmation Of The Debtor's Proposed Fourth Amended Plan; Declaration In Support Thereof' (.40); Review and analyze "Objection To Confirmation Of Amended Chapter 11 Plan By U.S.Bank, National Association As Legal Title Trustee For Truman 2016 SC6 Title Trust (.20); Telephone conference with R. Aver re review and analysis of plan confirmation objections and responses (. 90)	1.6	375	\$600.00	15%	\$90.00 \$317.25
	8/13/2018 2/1/2019 3/11/2019 7/17/2019	8/10/2018 KB 8/13/2018 KB 2/1/2019 RHA 3/11/2019 RHA 7/17/2019 RHA	8/10/2018 KB Review email from T. Covey, U.S. Bank, N.A.'s counsel, re settlement negotiations 8/13/2018 KB Review email from T. Covey, U.S. Bank, N.A.'s counsel, re settlement negotiations Review email to R. Aver from OUST re plan confirmation (.10); Prepare email in response to OUST re same (.20); Prepare email in response to OUST re same (.20); Prepare email to T. Covey, U.S. Bank, N.A.'s counsel, re settlement negotiations (.10) RHA Review email from Shorbanian's bankruptcy counsel re support for claim (.10); Prepare follow up email to M. Namazikhah re the "Amended Disclosure Statement Describing "Debtors Third Amended Chapter 11 Plan, As Modified" and sale of the Lachman Lane Residence (.10); Review email from M. Namazikhah and review and analyze attached payoff claim (.20); Review email from A. Minasyan re deadlines, and hearing dates and prepare emails responding to same (.20) (NO CHARGE) re Third Party Authorization (.10) 3/11/2019 AM Telephone conference with W. Loo, City of Los Angeles, Office of Finance; (2) "Debtor's Third Amended Chapter 11 Plan, As Modified;" (3) "Ballot For Accepting Or Rejecting Plan" (.40); Prepare email to W. Loo re same (.20); Prepare email to V. Pacheco, Wells Fargo, re "Debtor's Third Amended Chapter 11 Plan, As Modified;" and "Ballot For Accepting Or Rejecting Plan" (.20); Prepare email to W. Loo re same (.20); Prepare email to V. Pacheco, Wells Fargo, re same (.20) Prepare emails to D. Marquez, WellsFargo, re same (.10) RHA Telephone conference with M. Namazikhah re funding source of payments to first priority trust deed lender (.20) Prepare emails to D. Marquez, Status Conference Re: Motion To Disallow Claim Of Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. [Claim No. 7] Or, In The Alternative, To Estimate Claim For Allowance Purposes." (1.0); prepare email to R. Averres ame (.10) Review emails from R. Aver re reperaration for plan confirmation Na Legal Title Truste For Truman 2016 SC6 Title Trust (.20); Telephone conference with R. Aver re review and a	8/10/2018 KB Review email from T. Covey, U.S. Bank, N.A.'s counsel, re settlement negotiations 8/13/2018 KB Review email to T. Aver from OUST re plan confirmation (.10); Prepare email in response to OUST re same (.20); Prepare email in response to OUST re same (.20); Prepare email in response to OUST re same (.20); Prepare email in response to OUST re same (.20); Prepare email to T. Covey, U.S.Bank, N.A.'s counsel, re settlement negotiations (.10) RHA Review email from Ghorbanian's bankruptcy counsel re support for claim (.10); Prepare follow up email to M. Namazikhah re the "Amended Disclosure Statement Describing 'Debtors Third Amended Chapter 11 Plan, As Modified' and sale of the Lachman Lane Residence (.10); Review email from M. Namazikah and review and analyze attached payoff claim (.20); Review email from A. Minasyan re deadlines, and hearing dates and prepare emails responding to same (.20) (NO CHARGE) re Third Party Authorization (.10) 3/11/2019 AM Telephone conference with W. Loo, City of Los Angeles ,Office of Finance; re (1) Proof of Claim No. 4, filed on behalf of the City of Los Angeles ,Office of Finance; (2) "Debtors Third Amended Chapter 11 Plan, As Modified;" 3 Mail of the City of Los Angeles ,Office of Finance; (2) "Debtors Third Amended Chapter 11 Plan, As Modified;" and 'Ballot for Accepting of Rejecting Plan' (.40); Prepare email to W. Loo re same (.20); Prepare email to W. Pacheco, Wells Fargo, re 'Debtors' Third Amended Chapter 11 Plan, As Modified;" and 'Ballot for Accepting of Rejecting Plan' (.20); Prepare email to D. Marquez, WellsFargo, re same (.10) 7/17/2019 RHA Telephone conference with M. Namazikhah re funding source of payments to first priority trust deed lender (.20) 7/27/2019 KB Prepare [Proposed] "Scheduling Order following Status Conference Re Plan Confirmation" (1.00); Prepare email to R. Averre same (.10) Review emails from R. Aver re preparation for plan confirmation of Creditors Shorbanian DDS, Inc. To Confirmation Of The Debtor's Proposed Fourth Amended Plan; Dec	Bankruptcy counsel, resettlement negotiations	Bankrupty counsel, resettlement negotiations	

TOTALS 168.23 \$69,785.00 \$10,467.75

EXHIBIT 4

EXHIBIT 4 Claims Work Miscategorized as Case Admin

Date	Timekeeper	Description	Time	Rate	Billed
4/4/2019	RHA	Prepare email to R. Hindin re Ghobanian	0.9	525	\$472.50
		entities' claim and deadline to file objection to			
		claim (.20); Telephone conference with R,			
		Hindin re same (.30); Prepare email to R. Hindin			
		re same (.20); Review email from Ghorbanian			
		entities' counsel re Namazikah deposition and			
		prepare email to M. Namazikhah re same (.20)			
4/6/2019	RHA	Prepare email to M. Namazikhah re documents	0.1	525	\$52.50
		supporting objection to Ghorbanian entities' claim (.10)			
4/8/2019	КВ	Prepare follow up email to M. Namazikhah re	0.1	375	\$37.50
		documents supporting objection to Ghorbanian			
		entities' claim (.10)			
4/11/2019	RHA	Telephone conference with R. Hindin re	0.3	525	\$157.50
		background facts and documents re objection			
		to Ghorbanian entities claim (.30); Prepare			
		email to K. Bilenkare same (.10) (NO CHARGE)			
4/11/2019	КВ	Re.iew email from R. Aver re hindin telephone	0.1	375	\$37.50
		conference (.10)			
4/15/2019	RHA	Review emails (x2) from R. Hindin re	0.7	525	\$367.50
		Ghorbanian documents (.20); Telephone			
		conference with R. Hindin re same (.30);			
		Prepare email responding same (.20); ; Prepare			
		email to A. Minasyan re same (.10)			
		(NOCHARGE)			
4/15/2019	AM	Review email from R. Aver re delivery of	0.1	150	\$15.00
		Ghorbanian documents (.10)			
4/16/2019	AM	Prepare emails to R. Aver re Ghorbanian	0.1	150	\$15.00
		documents (.10) (NO CHARGE); Telephone			
		conference with R. Hindin (I Lopez) re same			
		(.10)			
6/7/2019	RHA	Review email from Ghorbanian entities' counsel	0.2	525	\$105.00
		re deposition and document production			
		scheduling (.10); Prepare email responding to			
		same(.10)			
6/13/2019	RHA	Prepare email to A. Minasyan re rescheduling	0.1	525	\$52.50
		of depositions (.10) (NOCHARGE); Review email			
		from R. Hindin re same (.10)			
6/13/2019	AM	Review email from R. Aver re deposition	0.2	150	\$30.00
		rescheduling (.10); Prepare email to Atkinson			
		Baker Court Reporter re deposition			
		rescheduling (.10)			

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6/20/2019	RHA	Prepare email to M. Namazikhah re case status	0.6	525	\$315.00
		(.10); Prepare email to Ghorbanian entities'			
		counsel re discovery issues and meet and			
		confer (.30); Review responsive email from			
		Ghorbanian's counsel (.1 0); Prepare email to R.			
		Hindin re same (.10)			
6/26/2019	RHA	Prepare for and participate in meet and confer	0.9	525	\$472.50
		call with Ghorbanian entities' counsel re			
		document production, initial disclosures and			
		further meet and confer (.60); Prepare email to			
		Ghorbanian entities' counsel re same (.20);			
		Prepare email to Ghorbanian entities' counsel			
		re "Response Of Mohammad S. Namazikhah To			
		'Subpoena To Testify At A Deposition In A			
		Bankruptcy Case (Or Adversary Proceeding)" (.			
		10)			
7/1/2019	AM	Prepare email to Ghorbanian entities' counsel	0.2	150	\$30.00
		re postponement of conference call (.10);			
		Review responses re same (.10)			
7/2/2019	RHA	Review emails (x2) from Ghorbanian entities'	0.9	525	\$472.50
		counsel re conference call schedule (.10);			
		Prepare email in response re same (.10);			
		Prepare email to R. Hindin re deposition			
		schedule (. 10); Prepare for and participate in			
		telephone conference with Ghorbanian entities			
		re meet and confer (.40); Prepare email to			
		counsel for Ghaorbanian entity re same (.20)			
7/3/2019	RHA	Review email from R. Hindin re deposition	0.1	525	\$52.50
		scheduling and prepare emailresponding to			
		same(.10)			
7/8/2019	RHA	Prepare email to R. Hindin re documents and	0.4	525	\$210.00
		witness list for initial disclosures (.1 O); Prepare			
		email to Ghorbanian entities' counsel re M.			
		Jafari's deposition (.10); Review email in			
		responding to same (.10); Prepare email lo R.			
		Hindin re same (. 10)			

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7/16/2019	RHA	Review emails (x2) from Ghorbanian entities'	0.6	525	\$315.00
		counsel re "Stipulation By And Among			
		Mohammad S. Namazikhah, Ghorbanian DDS,			
		Inc., Ghorbanian DDS II, Inc. And Abraham			
		Ghorbanian To: (A) Deadline For Service Of			
		Amended Responses And For Production Of			
		Documents By Ghorbanian DDS, Inc.,			
		Ghorbanian DDS II, Inc. And Abraham			
		Ghorbanian; (B) Scheduling Of Depositions; And			
		(C) Extend/Modify Deadlines Of 'Scheduling			
		Order Following Status Conference Re: "Motion			
		To Disallow Claim Of Ghorbanian DDS, Inc. And			
		Ghorbanian DDS 11, Inc. [Claim No. 7] Or, In			
		The Alternative, To Estimate Claim For			
		Allowance Purposes'''' (.20); Prepare email			
		responding to same (.10); Prepare email to A.			
		Minasyan re same (.10) (NO CHARGE); Review			
		email from Ghorbanian entities' counsel re			
		status report and review attached "Status			
		Report Regarding Ghorbanian Claimants'			
		Discovery in Connection With Motion To			
		Disallow Claim [ClaimNo. 7](.30); Prepare email			
		to K. Bienka re same (.10) (NO CHARGE)			
7/31/2019	RHA	Review email from Ghorbanian entities' counsel	0.4	525	\$210.00
		re document production and review attached			
		"Ghorbanian DDS, Inc. Supplemental Responses			
		and Objectives To Deposition Subpoena and			
		Production Of Documents"; "Ghorbanian DDS, II			
		Inc. Supplemental Responses And Objections To			
		Deposition Subpoena & Production Of			
		Documents'; and "Abraham Ghorbanian's			
		Supplemental Responses and Objectives to			
		DepositionSubpoena & Production of			
		Documents" (.40)			
8/23/2019	AM	Prepare email to the Court Reporter re	0.2	150	\$30.00
		deposition schedule (. 10) (NOCHARGE); Review			
		email from R. Aver re preparation for A.			
		Ghorbanain deposition and prepare email to R.			
		Hindin re same (.1 0); Prepare email to R.			
		Hindin re Ghorbanian document			
		production(.10)			

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8/26/2019	AM	Prepare email to court reporter re deposition of	0.9	150	\$135.00
		M. Jafari (.10) (NOCHARGE); Prepare email to			
		court reporter documents produced by A.			
		Ghorbanian at deposition (.20); Prepare email			
		to Ghorbanian entities' counsel re Ghorbanian			
		document production (.10); Review email in			
		response re same (.10); Prepare email to R.			
		Hindin re documents produced at Ghorbanian			
		deposition (.10); Prepare emails (x2) to Court			
		Reporter re confirmation of deposition			
		schedule (.20); Review email from R. Aver re			
		"Declaration Of Dr. Ghorbanian In Support Of			
		Creditors' Motion For Temporary Allowance Of			
		The Claim Of Ghorbanian DDS, Inc. And			
		Ghorbanian DDS II, Inc. [Claim No. 7] For Voting			
		Purposes Pursuant To FRBP 3018(a)." (.10);			
		Prepare email to R. Hindin's office re same (.10)			
8/29/2019	КВ	Review email from R. Aver re document	0.2	375	\$75.00
		production and prepare email responding to			
		same			
9/23/2019	AM	Prepare email to M. Namazikhah re reviw and	0.1	150	\$15.00
		correction of deposition transcript (. 10)			
12/6/2019	RHA	Review email from R. Hindin re Ghorbanian	0.1	525	\$52.50
		Entities' claim objection			
		litigation (.10);			

TOTALS 8.5 \$3,727.50

EXHIBIT 5

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EXHIBIT 5 Lumping

Lumping Deduction	\$5,124.35
Deduction %	10%

Date	Timekeeper	Description	Time	Rate	Total	Deduction %	Deduction Amount
10/14/2015	AM	Prepare for and attend meeting with M. Namazikhah re same	0.8	120	\$96.00	10%	\$9.60
10/21/2015	RHA	Prepare for and attend (telephonically) Initial Debtor's Interview	0.7	495	\$346.50	10%	\$34.65
10/27/2015	RHA	Prepare for and attend Section 341 a Meeting of Creditors	2	495	\$990.00	10%	\$99.00
11/10/2015	RHA	Prepare for and attend Initial Chapter 11 Status Conference	1.8	495	\$891.00	10%	\$89.10
6/21/2016	КВ	Prepare for and attend chapter 11 Status Conference [USBC - Woodland Hills Division]	2	325	\$650.00	10%	\$65.00
8/30/2016	RHA	Prepare for and attend meeting with M. Namazikhah and R. Hindin re case status and plan outline	1	495	\$495.00	10%	\$49.50
10/4/2016	RHA	Prepare for and attend hearing of "Ex Parle Application To Extend Deadline To File attend hearing of "Ex Parle Application To Extend Deadline To File Disclosure Statement and Plan"	1.5	495	\$742.50	10%	\$74.25
12/6/2016	RHA	Prepare for and attend chapter 11 Status Conference [USBC - Woodland Hills Division]	1.5	495	\$742.50	10%	\$74.25
6/12/2017	КВ	Prepare for and attend meeting with M. Namazikhah	1	375	\$375.00	10%	\$37.50
8/29/2017	КВ	Prepare for and attend chapter 11 status conference [USBC -Woodland Hills]	0.5	375	\$187.50	10%	\$18.75
8/29/2017	КВ	Prepare for and attend disclosure statement hearing [USBC -Woodland Hills]	2	375	\$750.00	10%	\$75.00
5/1/2018	КВ	Prepare for and attend hearing to consider confirmation of plan and chapter 11 status conference [USBC - Woodland Hills Division]	2	375	\$750.00	10%	\$75.00
6/26/2018	КВ	Prepare for and attend continued plan confirmation hearing and hearing of "Ex Parle Application To: (A) Schedule Deadline To File And Serve Second Amended Plan And Related Plan Confirmation	2.5	375	\$937.50	10%	\$93.75
9/11/2018	КВ	Prepare for and attend Chapter 11 Status Conference- USBC (Woodland Hills)	2.5	375	\$937.50	10%	\$93.75
11/13/2018	RHA	Prepare for and attend hearing of "Motion Under 11 U.S.C §1112(b) To Dismiss Or Convert Case" [USBC - Woodland Hills Division]	3.5	525	\$1,837.50	10%	\$183.75
12/11/2018	КВ	Prepare for and attend chapter 11 status conference hearing [USBC - Woodland Hills Division]	0.5	375	\$187.50	10%	\$18.75
12/11/2018	КВ	Prepare for and attend hearing [USBC -Woodland Hills Division] of "Motion For Order Approving 'Amended Disclosure Statement Describing "Debtor's Third Amended Chapter 11 Plan" [USBC- Woodland Hills Division]	2.6	375	\$975.00	10%	\$97.50
1/5/2019	КВ	Prepare for and attend meeting with M. Namazikhah and R Hindin re case status and strategy and Ghorbanian claim status and strategy, and potential refinance	1	525	\$525.00	10%	\$52.50
1/29/2019	КВ	Prepare for and attend hearing of "Motion For Order Approving 'Amended Disclosure Statement Describing 'Debtor's Third Amended Chapter 11 Plan, As Modified" and Status Conference re scheduling and case management-USBC [Woodland Hills Division]	2.5	525	\$1,312.50	10%	\$131.25
		1					

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5/7/2019	КВ	Prepare for and attend hearing [USBC - Woodland Hills Division] re Motion To Disallow Claim Of Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. [Claim No. 7] Or, In The Alternative, To Estimate Claim For Allowance Purposes and chapter 11 status conference	2.5	525	\$1,312.50	10%	\$131.25
5/13/2019	RHA	Prepare for and attend evidentiary plan confirmation hearing, including meeting with M. Namazikhah	6	525	\$3,150.00	10%	\$315.00
6/11/2019	КВ	Prepare for and attend status conference re "Motion To Disallow Claim Of Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. [Claim No. 7] Or, In The Alternative, To Estimate Claim For Allowance Purposes," status conference re plan confirmation and continued chapter 11 status conference [USBC [Woodland Hills Division]	2.8	375	\$1,050.00	10%	\$105.00
7/17/2019	КВ	Prepare for and attend status conference re "Motion To Disallow Claim Of Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. [Claim No. 7] Or, In The Alternative, To Estimate Claim For Allowance Purposes," status conference re plan confirmation and continued chapter 11 status conference- USBC [Woodland Hills Division]	2.5	375	\$937.50	10%	\$93.75
8/21/2019	RHA	Prepare for and attend meeting with M. Namazikah and R. Hindin re Ghorbanian deposition preparation	1.6	525	\$840.00	10%	\$84.00
8/21/2019	КВ	Prepare for and attend status conference re "Motion To Disallow Claim Of Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. [Claim No. 7] Or, In The Alternative, To Estimate Claim For Allowance Purposes," status conference re plan confirmation and continued chapter 11 status conference	2.5	375	\$937.50	10%	\$93.75
8/23/2019	RHA	Prepare for and attend deposition of A. Ghorbanian	6.7	525	\$3,517.50	10%	\$351.75
8/25/2019	RHA	Prepare for and attend meeting with M. Namazikhah and R. Hindin@ Hindin & Associates re preparation for Ghorbanian deposition	2.9	525	\$1,522.50	10%	\$152.25
8/26/2019	RHA	Prepare for and attend deposition of M. Jafari (6	525	\$3,150.00	10%	\$315.00
8/28/2019	RHA	Prepare for and attend meeting with M. Namazikhah and R. Hindin re preparation for deposition of M. Namazikhah @ Hindin & Associates	1.8	525	\$945.00	10%	\$94.50
8/29/2019	RHA	Prepare for and attend deposition of M. Namazikhah	8	525	\$4,200.00	10%	\$420.00
8/30/2019	RHA	(Day #1 Mazarie Law Firm Prepare for and attend deposition of M. Namazkihah	8	525	\$4,200.00	10%	\$420.00
9/11/2019	КВ	(Day #2)@ Mazarie Law Firm Prepare for and attend hearing [USBC - Woodland Hills Division] reCreditors' Motion For Temporary Allowance Of The Claim Of Ghorbanian DDS, Inc. And Ghorbanian DDS II, Inc. [Claim No. 7] For Voting Purposes Pursuant To FRBP 3018(a) [USBC-Woodland Hills]	3.5	375	\$1,312.50	10%	\$131.25
9/25/2019	RHA	Prepare for and attend meeting with M. Namazikhah and R. Hindin re case status and strategy .is-ais potential refinance, plan confirmation, and Ghorbanian claim objection	1.5	525	\$787.50	10%	\$78.75
10/25/2019	RHA	Prepare for and attend hearing - USBC (SV) re confirmation of Debtor's Fourth Amended Chapter 11 Plan, including telephone conferences with R. Hindin and M. Namazikhah during and following hearing	8	525	\$4,200.00	10%	\$420.00

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11/13/2019	RHA	Prepare for and attend meeting with M. Namazikhah and R. Hindin re case administration, including bankruptcy exist strategies and claim Prepare for and attend meeting with M. Namazikhah and R. Hindin re case administration, including bankruptcy exist strategies and claim objection status and issues	1	525	\$525.00	10%	\$52.50
12/10/2019	RHA	Prepare for and attend hearing of Order To Show Cause Why This Bankruptcy Case Should Not Be Dismissed Or, Alternatively, Converted To Chapter 7 - USBC (Woodland Hills)	5.5	525	\$2,887.50	10%	\$288.75
12/12/2019	RHA	Prepare for and attend meeting with M. Namazikhah and R. Hindin re Prepare for and attend meeting with M. Namazikhah and R. Hindin re Bankruptcy Case Should Not Be Dismissed Or, Alternatively, Converted status following hearing of "Order To Show Cause Why This Bankruptcy Case Should Not Be Dismissed Or, Alternatively, Converted To Chapter 7"	1	525	\$525.00	10%	\$52.50
12/19/2019	RHA	Prepare for and attend meeting with R. Safaie re status and issues pertaining to purchase of U.S. Bank claim and Lachman Lane Residence	1.1	525	\$577.50	10%	\$57.75

TOTALS 107.3 \$51,243.50 \$5,124.35