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 13 and Debtor in Possession

14 **UNITED STATES BANKRUPTCY COURT**
 15 **FOR THE DISTRICT OF NEVADA**

16 In re:
 17 Front Sight Management LLC,
 18
 19 Debtor.

20 Case No. 22-11824-abl

21 Chapter 11

22 **Hearing Date:** July 25, 2022

23 **Hearing Time:** 9:30 a.m.

24 **DECLARATION OF SAMEH ATTIA IN SUPPORT OF THE DEBTOR’S APPLICATION**
 25 **TO EMPLOY LUCAS HORSFALL AS ACCOUNTANT PURSUANT TO**
 26 **11 U.S.C. §§ 327(a), 328(a) AND 330 EFFECTIVE AS OF THE PETITION DATE**

27 I, Sameh Attia, hereby declare under penalty of perjury under the laws of the United States of
 28 America, as follows:

1. I am an accounting supervisor in the Accounting & Bookkeeping department at Lucas
 Horsfall, proposed accountant to Front Sight Management LLC, the chapter 11 debtor in possession
 herein (the “Debtor”). I submit this declaration in response to an inquiry from the United States
 Trustee (“UST”) regarding the Debtor’s *Application to Employ Lucas Horsfall, LLC as Accountant*
Pursuant to 11 U.S.C. §§ 327(a), 328(a) and 330 Effective as of the Petition Date [ECF No. 200]

1 (the “Application”).¹ Unless stated on information and belief, I have personal knowledge of the
2 facts set forth herein and, if called upon to testify, could and would do so. For those items stated on
3 information and belief, I believe them to be true.

4 2. Prior to working at Lucas Horsfall, I have held multiple controller, accountant and
5 bookkeeper positions at various companies, none of which have any connection to the Debtor and/or
6 its affiliates.

7 3. At Lucas Horsfall, I am marketed as a fractional controller and fractional chief
8 financial officer for customers of Lucas Horsfall that need controller and CFO related services.

9 4. Because the Debtor does not currently have a CFO or controller, I regularly perform
10 ordinary course controller services for the Debtor, including:

11 a. Overseeing the Debtor’s accounting staff;

12 b. Training the Debtor’s accounting staff on general QuickBooks matters,
13 including, downloading bank feeds and mapping them to the proper account, mapping the
14 payroll download to the proper QuickBooks account, proper procedures to reconcile
15 accounts, and generating reports in QuickBooks;

16 c. Revising and improving the chart of accounts;

17 d. Preparing numerous reports requested by the Debtor’s general bankruptcy
18 counsel;

19 e. Researching and resolving account issues raised in the Debtor’s chapter 11
20 case;

21 f. Producing and maintaining the Debtor’s financial reports;

22 g. Reviewing the Debtor’s monthly close, and assisting the Debtor’s accounting
23 staff in closing the books;

24 h. Providing temporary bookkeeping services when the Debtor’s accounting staff
25 give notice or are on vacation; and

26 i. Recording year-end adjusting journal entries.

27 _____
28 ¹ Capitalized terms not otherwise defined herein shall have those meanings ascribed to them in the Application.

1 5. As part of the above listed services, I have visited the Debtor's accounting office at
2 times to assist the Debtor's accounting staff – especially in connection with the Debtor's bankruptcy
3 filing and compliance that was due the first month of the case.

4 6. Other employees at Lucas Horsfall provide the following services to the Debtor:

5 a. Monitoring and releasing ADP executive payroll twice per month.

6 b. Preparing two applications for forgiveness of two PPP loans, including
7 monitoring and responding to bank document requests. This was successfully concluded
8 approximately ten (10) days ago.

9 c. Preparing and filing the employee retention credit application.

10 d. Preparing corporate tax filings as needed.

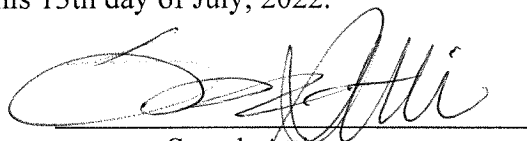
11 e. Responding to governmental notices as required.

12 7. Although I provide controller services for the Debtor, I am not and have never been a
13 director, officer or employee of the Debtor or any affiliates of the Debtor. Moreover, I have no
14 connection other than through Lucas Horsfall with the Debtor or its affiliates.

15 8. Additionally, I am not an equity security holder of the Debtor and I have never
16 received compensation for any services normally attributed to an officer or director of the Debtor.

17 9. I do not have an interest materially adverse to the interest of the estate or of any class
18 of creditors or equity security holders, by reason of any direct or indirect relationship to, connection
19 with or interest in the Debtor or for any other reason.

20 I declare under the penalty of perjury of the laws of the United States of America that the
21 foregoing is true and correct. Executed this 13th day of July, 2022.

22 
23 _____
24 Sameh Attia

CERTIFICATE OF SERVICE

I declare that I am over the age of 18 years and not a party to the within action. I am employed in the County of Los Angeles and my business address is 21650 Oxnard Street, Suite 500, Woodland Hills, California 91367.

On July 13, 2022, I served the following document:

DECLARATION OF SAMEH ATTIA IN SUPPORT OF THE DEBTOR'S APPLICATION TO EMPLOY LUCAS HORSFALL AS ACCOUNTANT PURSUANT TO 11 U.S.C. §§ 327(A), 328(A) AND 330 EFFECTIVE AS OF THE PETITION DATE

BY ELECTRONIC MAIL

Those designated "[NEF]" on the Court docket were served with the Notice by the Court via Electronic Mail, as follows:

- JASON BLUMBERG Jason.blumberg@usdoj.gov
- CHAPTER 11 - LV USTPRegion17.lv.ecf@usdoj.gov
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- U.S. TRUSTEE - LV - 11 USTPRegion17.lv.ecf@usdoj.gov

I declare that I am employed in the office of a member of the bar of this Court at whose direction the service was made. I declare under penalty of perjury under the laws of the United States of America and the State of California that the foregoing is true and correct.

Executed July 13, 2022, at Woodland Hills, California.

/s/ Jessica Studley
JESSICA STUDLEY