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7 Attorneys for Chapter 11 Debtor

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

11 In re  
 12 Front Sight Management LLC,  
 13 Debtor.

Case No. 22-11824-abl  
 Chapter 11

**Hearing Date:** January 9, 2023  
**Hearing Time:** 9:30 a.m.

19 **DECLARATION OF LESLIE SOBOL IN SUPPORT OF THE FIRST AND FINAL FEE**  
 20 **APPLICATION OF LUCAS, HORSFALL, MURPHY & PINDROH, LLP, AS**  
 21 **ACCOUNTANT FOR THE DEBTOR, FOR THE ALLOWANCE OF COMPENSATION**  
 22 **FOR PROFESSIONAL SERVICES RENDERED**

23 I, Leslie Sobol, hereby declare as follows:

24 1. I am a partner at Lucas, Horsfall, Murphy & Pindroh, LLP (“Lucas Horsfall”),  
 25 accountant for chapter 11 debtor Front Sight Management LLC (the “Debtor”) and am duly  
 26 authorized to execute this declaration on behalf of Lucas Horsfall. I submit this declaration in  
 27 support of the *First and Final Fee Application of Lucas, Horsfall, Murphy & Pindroh, LLP, as*  
 28 *Accountant for the Debtor, for the Allowance of Compensation for Professional Services Rendered*

1 (the “Application”).<sup>1</sup> 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. Pursuant to the Application, Lucas Horsfall requests allowance of compensation of  
5 \$49,348.50 in connection with services provided during the Compensation Period. During the  
6 Compensation Period, Lucas Horsfall spent a total of 139.70 hours for which compensation is  
7 sought. Lucas Horsfall’s billing summary is attached as **Exhibit 1** to the Application.

8 3. On August 24, 2022, the Court entered the Employment Order. Pursuant to the  
9 Employment Order, the Debtor was authorized to pay Lucas Horsfall up to \$5,000.00 per month for  
10 Ordinary Course Services pursuant to Section 328(a) without the need for a further fee application.  
11 In accordance with the Employment Order, the Debtor has paid Lucas Horsfall \$30,000.00 for  
12 Ordinary Course Services provided during the Compensation Period. Lucas Horsfall has included  
13 the time spent for Ordinary Course Services in the Application.

14 4. During the Compensation Period, Lucas Horsfall performed certain ordinary course  
15 accounting and bookkeeping services and tax preparation services as requested by the Debtor, which  
16 are summarized in the Application by task category in detail in **Exhibit 1** attached to the  
17 Application.

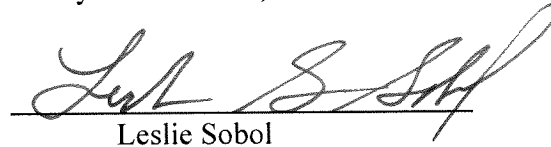
18 5. The professional services performed by Lucas Horsfall were necessary and  
19 appropriate to the administration of the Debtor’s chapter 11 case and were in the best interests of the  
20 Debtor, the estate, creditors and other parties in interest. Compensation for the foregoing services as  
21 requested is commensurate with the complexity, importance, and nature of the problems, issues, and  
22 tasks involved. The professional services were performed expeditiously, thoroughly, and in an  
23 efficient manner. Lucas Horsfall submits that its fees are reasonable based on the customary  
24 compensation charged by comparably skilled practitioners in a competitive market. Lucas Horsfall  
25 has carefully reviewed the detailed time records submitted with the Application and exercised  
26 appropriate billing judgment.

27 \_\_\_\_\_  
28 <sup>1</sup> Capitalized terms not otherwise defined herein shall have those meanings ascribed to them in the Application.

1           6. Lucas Horsfall submits that the services it provided to the Debtor during the  
2 Compensation Period were reasonable and necessary under the circumstances of the Debtor's  
3 chapter 11 case and that compensation of such fees to Lucas Horsfall is appropriate and should be  
4 allowed.

5           7. There is no agreement or understanding between Lucas Horsfall and any other  
6 person, other than members of the firm, for the sharing of compensation to be received for services  
7 rendered in the Debtor's bankruptcy case.

8           I declare under the penalty of perjury of the laws of the United States of America that the  
9 foregoing is true and correct. Executed this 12<sup>th</sup> day of December, 2022 at Pasadena, California.

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Leslie Sobol