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12 Attorneys for Province, LLC, solely in its capacity as
 13 the Liquidating Trustee of the Front Sight Creditors Trust

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:** August 21, 2023

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

24 **SIXTEENTH OMNIBUS OBJECTION TO DUPLICATE CLAIMS**

25 ****IF YOU ARE RECEIVING THIS OMNIBUS OBJECTION IN THE MAIL THEN IT APPLIES**
 26 **TO YOU AND YOU SHOULD READ THIS DOCUMENT IN FULL****

27 Province, LLC, solely in its capacity as the duly authorized and acting Liquidating Trustee
 28 (the “Liquidating Trustee”)¹ of the Front Sight Creditors Trust (the “Trust”), hereby submits this
 sixteenth omnibus objection (“Omnibus Objection”) pursuant to Section² 502 and Bankruptcy Rule
 3007, to the proofs of claim identified herein. After careful review, the Liquidating Trustee has

¹ Pursuant to Front Sight Management, LLC’s (the “Debtor”) confirmed chapter 11 plan of reorganization and order thereon, the Liquidating Trustee has standing to pursue all claim objections in this case except for those relating to Las Vegas Development Fund, LLC and Michael Meacher.

² References to “Section” refer to the Bankruptcy Code (11 U.S.C. §§ 101 et seq.); references to “Bankruptcy Rule” refer to the Federal Rules of Bankruptcy Procedure; and references to “Local Rule” refer to the Local Bankruptcy Rules.

1 determined that the proofs of claim listed in the chart below (collectively, the “Duplicate Claims”
 2 and each a “Duplicate Claim”) are duplicative of other claims filed by the claimants identified herein
 3 (collectively, the “Claimants” and each a “Claimant”).³

Claimant	Claim No.	Date Filed	Claim Amount
Department of Treasury – Internal Revenue Service	179-2	10/18/2022	\$160,528.62
Walston, Wayne	781-1	11/01/2022	\$4,997.00

7
 8 The Liquidating Trustee seeks to eliminate the claims that duplicate other claims against the
 9 Debtor filed in the above-captioned bankruptcy case. Accordingly, the Liquidating Trustee objects
 10 to the Duplicate Claims and respectfully requests entry of an order substantially in the form attached
 11 hereto as **Exhibit 2** sustaining this Omnibus Objection and disallowing and expunging the Duplicate
 12 Claims in their entirety pursuant to Section 502(b) and Bankruptcy Rules 3003 and 3007.

13 **CLAIMANTS RECEIVING THIS OMNIBUS OBJECTION SHOULD LOCATE**
 14 **THEIR NAMES AND CLAIMS ON PAGES 2-4.**

15 This Omnibus Objection is made and based upon the following Memorandum of Points and
 16 Authorities, the declaration of Amanda Demby Swift (the “Swift Decl.”) filed in support of the
 17 Omnibus Objection, the papers, pleadings, and other documents on file with the clerk of the Court,
 18 and judicial notice of which is respectfully requested pursuant to Federal Rule of Evidence 201, and
 19 such other and further evidence as may be provided at the hearing on the Omnibus Objection.

20 **MEMORANDUM OF POINTS AND AUTHORITIES**

21 **I. JURISDICTION AND VENUE**

- 22 1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and
 23 1334 and Local Rule 1001(b)(1).
- 24 2. Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.
- 25 3. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

26
 27
 28 ³ As required by Local Rule 3007(a)(4), the first page of each of the Proofs of Claim are attached
 hereto as **Exhibit 1**.

1 4. The statutory predicates for the relief sought herein are Section 11 U.S.C. §§ 105 and
2 502, Bankruptcy Rule 3007, and Local Rule 3007.

3 5. As required by Local Rule 9014.2, the Liquidating Trustee consents to the entry of
4 final orders or judgments by this Court if it is determined that this Court, absent consent of the
5 parties, cannot enter final orders or judgments consistent with Article III of the United States
6 Constitution.

7 **II. STATEMENT OF FACTS**

8 6. On May 24, 2022, the Debtor filed a voluntary petition for relief under chapter 11 of
9 the Bankruptcy Code. On June 9, 2022, United States Trustee for Region 17 filed its *Amended*
10 *Appointment of the Official Committee of Unsecured Creditors* [ECF No. 116].

11 7. On November 29, 2022, the order confirming the Debtor’s second amended chapter
12 11 plan of reorganization was entered [ECF No. 556] (the “Conformation Order”) pursuant to which
13 the “Reorganized Debtor” has new ownership and membership on the “effective date” of the plan.
14 The “effective date” of the plan was December 2, 2022 [ECF No. 584].

15 8. Pursuant to the Confirmation Order, the Trust was created to, among other things,
16 oversee and administer general unsecured claims, objections thereto, and ultimately distributions on
17 allowed claims. Accordingly, the Liquidating Trustee is the party in interest as to this Omnibus
18 Objection.

19 **III. RELIEF REQUESTED**

20 9. The Liquidating Trustee has reviewed the Claims Register and the proofs of claim
21 filed in this case and has determined that the following claims are duplicate claims as summarized in
22 the following table:

Claimant	Claim Nos.	Date Filed	Claim Amounts
Department of Treasury – Internal Revenue Service	179-2 (Duplicate)	10/18/2022	\$160,528.62
	556-1 (Second)	10/17/2022	\$160,528.62
Walston, Wayne	781-1 (Duplicate)	5/27/2022	\$4,997.00
	782-1 (Second)	1/2/2023	\$4,997.00

1 10. The Liquidating Trustee proposes allowing the second claim (the “Second Claim”)
2 filed by each Claimant and disallowing the Duplicate Claim as each Claimant is entitled to only one
3 of the claims filed by such Claimant.

4 11. Accordingly, the Liquidating Trustee requests the following treatment of the
5 Duplicate Claims:

Claimant	Claim No.	Proposed Treatment
Department of Treasury – Internal Revenue Service	179-2	Disallowed in its entirety.
Walston, Wayne	781-1	Disallowed in its entirety.

10 **IV. BASIS FOR RELIEF**

11 12. Bankruptcy Rule 3001(f) provides that a “proof of claim executed and filed in
12 accordance with these rules shall constitute prima facie evidence of the validity and amount of the
13 claim.” It is well established in the Ninth Circuit that the initial burden of persuasion for
14 establishing the validity and amount of a proof of claim is upon the claimant. *Ashford v.*
15 *Consolidated Pioneer Mortgage (In re Consolidated Pioneer Mortgage)*, 178 B.R. 222 (9th Cir.
16 BAP 1995), *aff’d*, 91 F.3d 151 (9th Cir. 1996) (a proof of claim must have a writing attached and
17 include supporting documentation to qualify for presumptive validity). However, the prima facie
18 validity of a claim does not attach unless the claim sets forth the facts necessary to support the claim.
19 *Id.* at 226.

20 13. Section 502 authorizes a “party in interest,” such as the Liquidating Trustee, to object
21 to claims. 11 U.S.C. § 502(a). Once the objector raises “facts tending to defeat the claim by
22 probative force equal to that of the allegations of the proofs of claim themselves,” then the burden
23 reverts to the claimant to prove the validity of the claim by a preponderance of evidence. *Wright v.*
24 *Holm (In re Holm)*, 931 F.2d 620, 623 (9th Cir. 1991); *In re Consolidated Pioneer Mortgage*, 178
25 B.R. at 226. Indeed, the ultimate burden of persuasion is always on the claimant. *In re Holm*, 931
26 F.2d at 623; *see also In re Heath*, 331 B.R. 424 (9th Cir. BAP 2005) (explaining that a claim that
27 fails to attach supporting documentation is not entitled to be considered as prima facie evidence of
28 validity and amount of claim).

1 14. Section 502(b)(1) requires disallowance of a claim if “such claim is unenforceable
2 against the debtor and property of the debtor, under any agreement or applicable law for a reason
3 other than because such claim is contingent or unmatured. . .” 11 U.S.C. § 502(b)(1). The
4 “applicable law” referenced in Section 502(b)(1) includes bankruptcy law as well as other federal
5 and state laws. *See Cavaliere v. Sapir*, 208 B.R. 784, 786-787 (D. Conn. 1997) (providing that
6 “applicable law” includes bankruptcy law). A debtor is therefore allowed to raise any federal or
7 state law defenses to a claim. *See In re G.I. Industries, Inc.*, 204 F.3d 1276, 1281 (9th Cir. 2000)
8 (stating that a claim cannot be allowed under Section 502(b)(1) if it is unenforceable under
9 nonbankruptcy law); *Johnson v. Righetti*, 756 F.2d 738, 741 (9th Cir. 1985) (finding that the validity
10 of the claim may be determined under state law); *In re Eastview Estates II*, 713 F.2d 443, 447 (9th
11 Cir. 1983) (applying California law).

12 15. Regarding duplicate claims, multiple recoveries for an identical claim or injury are
13 disallowed. *See Fed. R. Bankr. P. 3007(d)(1)* (permitting omnibus objections to duplicate claims).
14 Indeed, “to allow one creditor to assert two dollars in claims for every one dollar of loss from the
15 same debtor violates principles of ratable distribution and offends notions of uniform treatment for
16 creditors.” *In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson & Casey*, 160 B.R.
17 882, 894 (Bankr. S.D.N.Y. 1993) (citations omitted). Accordingly, courts routinely disallow claims
18 that are duplicative of previously filed claims. *See, e.g., Westfall v. MII Liquidation Inc.*, 2007 WL
19 2700951, 1 (S.D. Cal. 2007); *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. 993, 1001
20 (S.D.N.Y. 1992); *In re Lasky*, 364 B.R. 385, 387 (Bankr. C.D. Cal. 2007); *In re Schraner*, 321 B.R.
21 738, 741 (Bankr. W.D. Wash. 2005).

22 16. Here, the Duplicate Claims are duplicative of the Second Claims filed by the
23 Claimants in the Debtor’s bankruptcy case. Therefore, the Second Claims filed by the Claimants are
24 the only claims that each of the Claimants may assert. As such, the Liquidating Trustee requests that
25 the Duplicate Claims be disallowed, and that the disallowance be applicable and binding for all
26 purposes.

1 17. Bankruptcy Rule 3007(d)(1) and (e) govern omnibus objections to proofs of claim
2 that duplicate other claims. Bankruptcy Rule 3007(d)(1) specifically allows for omnibus objections
3 to claims if “they duplicate other claims.” Fed. R. Bankr. P. 3007(d)(1).

4 18. The requirements for omnibus objections are contained in Bankruptcy Rule 3007(e),
5 which provides that such objections shall:

- 6 (1) state in a conspicuous place that claimants receiving the
7 objection should locate their names and claims in the objection; (2)
8 list claimants alphabetically, provide a cross-reference to claim
9 numbers, and, if appropriate, list claimants by category of claims;
10 (3) state the grounds of the objection to each claim and provide a
11 cross-reference to the pages in the omnibus objection pertinent to
12 the stated grounds; (4) state in the title the identity of the objector
13 and the grounds for the objections; (5) be numbered consecutively
14 with other omnibus objections filed by the same objector; and (6)
15 contain objections to no more than 100 claims.

16 Fed. R. Bankr. P. 3007(e).

17 19. This Omnibus Objection falls within the grounds set forth in Bankruptcy Rule
18 3007(d)(1). Furthermore, each of the requirements set forth in Bankruptcy Rule 3007(e) have been
19 complied with or will be complied with upon the filing of this Omnibus Objection. Therefore, this
20 Omnibus Objection should be sustained, and all Duplicate Claims should be disallowed.

21 **V. RESERVATION OF RIGHTS**

22 20. The Liquidating Trustee specifically reserves the right to amend this Omnibus
23 Objection, file additional papers in support of this Omnibus Objection or take other appropriate
24 actions, including, *inter alia*, to: (a) respond to any allegation or defense that may be raised in a
25 response filed by or on behalf of any of the Claimants or other interested parties; (b) object further to
26 any claim for which a Claimant provides (or attempts to provide) additional documentation or
27 substantiation; and (c) object further to any of the claims addressed herein based on additional
28 information that may be discovered upon further review by the Liquidating Trustee or through
discovery pursuant to the Bankruptcy Rules.

1 **VI. SEPARATE CONTESTED MATTERS**

2 21. Each of the claims and the Liquidating Trustee's objections thereto constitute a
3 separate contested matter as contemplated by Bankruptcy Rules 3007 and 9014 and Local Rule
4 3007. The Liquidating Trustee requests that any order entered by the Court with respect to a
5 particular claim objected to in this Omnibus Objection be deemed a separate order with respect to
6 each claim in accordance with Bankruptcy Rule 3007(1).

7 **VII. NOTICE**

8 22. The Liquidating Trustee will serve copies of this Omnibus Objection upon each of the
9 Claimants identified in the chart contained herein at the addresses listed on the Duplicate Claims, as
10 filed.

11 **VIII. CONCLUSION**

12 For the foregoing reasons, the Liquidating Trustee respectfully requests that the Court enter
13 an order substantially in the form attached hereto as **Exhibit 2**:

14 A. Sustaining the Omnibus Objection, and disallowing the Duplicate Claims;

15 B. Providing that each of the Duplicate Claims shall be expunged from the official claims
16 register in the Debtor's bankruptcy case;

17 C. Providing that for any Duplicate Claim disallowed pursuant to this Omnibus Objection,
18 the Claimant forever waives such claim against the Trust, the Liquidating Trustee, the Debtor and its
19 estate;

20 D. Providing that if any Claimant files or asserts any new claim, or an amendment of any
21 other proof of claim, related to any of the Duplicate Claims resolved by this Omnibus Objection,
22 then such amendment shall be deemed disallowed with prejudice and automatically expunged from
23 the claims register in the Debtor's case, without further order of this Court;

24 E. Providing that, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, made
25 applicable in contested matters through Bankruptcy Rules 7054 and 9014, any such ruling on the
26 Omnibus Objection shall be treated as a final judgment with respect to the Claimants and their
27 claims subject to such ruling, and determining that there is no just reason for delay in entry of a final
28 judgment on the claims resolved herein; and

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F. Granting such other and further relief as the Court deems just and proper.

DATED: July 21, 2023

BG Law LLP

By: /s/ Susan K. Seflin
Susan K. Seflin
Jessica S. Wellington
Attorneys for Province, LLC, solely in its capacity as
the Liquidating Trustee of the Front Sight Creditors
Trust

Fill in this information to identify the case:

Debtor 1 FRONT SIGHT MANAGEMENT LLC

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: _____ District of NEVADA

Case number 22-11824

Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. **Who is the current creditor?** Department of Treasury - Internal Revenue Service
Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor _____

2. **Has this claim been acquired from someone else?** No
 Yes. From whom? _____

3. **Where should notices and payments to the creditor be sent?** **Where should notices to the creditor be sent?** **Where should payments to the creditor be sent? (if different)**

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Internal Revenue Service Name P.O. Box 7346 Number Street Philadelphia PA 19101-7346 City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____ Creditor Number: <u>11721811</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Internal Revenue Service Name 178 S Rio Grande St, M/S 5021 Number Street Salt Lake City UT 84101 City State ZIP Code Contact phone <u>801-799-6650</u> Contact email <u>Kimberly.J.Wheelock@irs.gov</u>
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4. **Does this claim amend one already filed?** No
 Yes. Claim number on court claims registry (if known) 179 Filed on 07/06/2022
MM / DD / YYYY

5. **Do you know if anyone else has filed a proof of claim for this claim?** No
 Yes. Who made the earlier filing? _____

Fill in this information to identify the case:

Debtor 1 FRONT SIGHT MANAGEMENT LLC

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: _____ District of NEVADA

Case number 22-11824

Official Form 410

Proof of Claim

04/22

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Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. **Who is the current creditor?** Department of Treasury - Internal Revenue Service
Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor _____

2. **Has this claim been acquired from someone else?** No
 Yes. From whom? _____

3. **Where should notices and payments to the creditor be sent?** **Where should notices to the creditor be sent?** **Where should payments to the creditor be sent? (if different)**

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Internal Revenue Service Name P.O. Box 7346 Number Street Philadelphia PA 19101-7346 City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____ Creditor Number: <u>11721811</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Internal Revenue Service Name 178 S Rio Grande St, M/S 5021 Number Street Salt Lake City UT 84101 City State ZIP Code Contact phone <u>801-799-6650</u> Contact email <u>Kimberly.J.Wheelock@irs.gov</u>
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4. **Does this claim amend one already filed?** No
 Yes. Claim number on court claims registry (if known) 179 Filed on _____ MM / DD / YYYY

5. **Do you know if anyone else has filed a proof of claim for this claim?** No
 Yes. Who made the earlier filing? _____

Fill in this information to identify the case:	
Debtor 1	FRONT SIGHT MANAGEMENT LLC
Debtor 2 (Spouse, if filing)	
United States Bankruptcy Court	District of Nevada
Case number:	22-11824

FILED
 U.S. Bankruptcy Court
 District of Nevada
 11/1/2022
 Mary A. Schott, Clerk

**Official Form 410
 Proof of Claim**

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	WALSTON, WAYNE Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
	WALSTON, WAYNE Name	_____ Name
	3977 E. GUNNISON AVE. PAHRUMP NV 89061	
	Contact phone 719-648-7986	Contact phone _____
	Contact email <u>rollingthundercloudranchco@gmail.com</u>	Contact email _____
	Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Fill in this information to identify the case:	
Debtor 1	FRONT SIGHT MANAGEMENT LLC
Debtor 2 (Spouse, if filing)	
United States Bankruptcy Court	District of Nevada
Case number:	22-11824

FILED
 U.S. Bankruptcy Court
 District of Nevada
 11/1/2022
 Mary A. Schott, Clerk

**Official Form 410
 Proof of Claim**

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	WALSTON, WAYNE Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
	WALSTON, WAYNE Name	_____ Name
	3977 E. GUNNISON AVE. PAHRUMP NV 89061	
	Contact phone 719-648-7986	Contact phone _____
	Contact email <u>rollingthundercloudranchco@gmail.com</u>	Contact email _____
	Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

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Attorneys for Province, LLC, solely in its capacity as
the Liquidating Trustee of the Front Sight Creditors Trust

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

In re:

Front Sight Management LLC,

Debtor.

Case No. 22-11824-abl

Chapter 11

Hearing Date: August 21, 2023
Hearing Time: 9:30 a.m.

ORDER SUSTAINING SIXTEENTH OMNIBUS OBJECTION TO DUPLICATE CLAIMS

On August 21, 2023 at 9:30 a.m., a hearing was held before the Honorable August Landis,
Chief United States Bankruptcy Judge for the District of Nevada, for the Court to consider the

1 *Sixteenth Omnibus Objection to Duplicate Claims* [ECF No. ____] (the “Omnibus Objection”)¹ filed
 2 by Province, LLC, solely in its capacity as the duly authorized and acting Liquidating Trustee (the
 3 “Liquidating Trustee”)² of the Front Sight Creditors Trust (the “Liquidating Trust”). Appearances
 4 were as duly noted on the record at the hearing.

5 The Court, having read and considered the Omnibus Objection and all evidence filed in
 6 support of the Omnibus Objection; the Court having considered the argument and representations of
 7 counsel at the hearing and other matters which the Court may properly take judicial notice,
 8 including, without limitation, the record in this case as reflected on the docket; the Court having set
 9 forth its findings and conclusions on the record pursuant to Rule 52 of the Federal Rules of Civil
 10 Procedure and Rule 7052 of the Federal Rules of Bankruptcy Procedure; the Court having found that
 11 notice of the Omnibus Objection was sufficient under the circumstances and no other or further
 12 notice is required; no responses to the Omnibus Objection having been filed; the Court having
 13 determined that the legal and factual bases set forth in the Omnibus Objection establish just cause for
 14 the relief sought therein; and after due deliberation and sufficient cause appearing therefor,

15 **IT IS HEREBY ORDERED** that the Omnibus Objection is sustained in its entirety.

16 **IT IS HEREBY FURTHER ORDERED** that the following Proofs of Claim filed by the
 17 following claimants (“Claimants”) shall be DISALLOWED in their entirety as duplicates:

Claimant	Claim No.	Filed Claim Amount	Treatment
Department of Treasury – Internal Revenue Service	179-2	10/18/2022	Disallowed
Walston, Wayne	781-1	11/01/2022	Disallowed

21 **[Remainder of Page Intentionally Blank]**

26 ¹ All initial capitalized terms not defined herein shall have the same meaning ascribed to them in the Omnibus Objection.

27 ² Pursuant to Front Sight Management, LLC’s (the “Debtor”) confirmed chapter 11 plan of
 28 reorganization and order thereon, the Liquidating Trustee has standing to pursue all claim objections in this case of general unsecured creditors.

1 **IT IS HEREBY FURTHER ORDERED** that for any Claim disallowed pursuant to this
2 Order, Claimant forever waives such Claim against the Debtor, its estate, the Liquidating Trustee
3 and the Liquidating Trust.

4 **IT IS HEREBY FURTHER ORDERED** that any further claims filed or asserted by the
5 Claimants, including any amendments, shall be deemed disallowed without further Court order.

6 **IT IS HEREBY FURTHER ORDERED** that pursuant to Civil Rule 54(b), made applicable
7 in contested matters through Bankruptcy Rules 7054 and 9014, this Order shall be treated as a final
8 judgment with respect to Claimants and their Claims.

9 **IT IS SO ORDERED.**

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22 Prepared and Submitted By:

23 BG Law LLP

24 By: /s/ Susan K. Seflin

25 Susan K. Seflin

26 Jessica S. Wellington

27 Attorneys for Province, LLC, solely in its capacity as
28 the Liquidating Trustee of the Front Sight Creditors
Trust