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Clerk of Supreme Court

*Attorneys for Respondents/Cross-Appellants Sig Rogich, a/k/a Sigmund Rogich,
Individually and as Trustee of The Rogich Family Irrevocable Trust, and
Imitations, LLC*

IN THE SUPREME COURT OF THE STATE OF NEVADA

NANYAH VEGAS, LLC, a Nevada
Limited Liability Company,

Appellants,

vs.

SIG ROGICH, a/k/a SIGMUND
ROGICH, Individually and as Trustee of
The Rogich Family Irrevocable Trust;
ELDORADO HILLS, LLC, a Nevada
Limited Liability Company; TELD,
LLC, a Nevada Limited Liability
Company; PETER ELIADES,
Individually and as Trustee of The
Eliades Survivor Trust of 10/30/08; and
IMITATIONS, LLC, a Nevada Limited
Liability Company,

Respondents.

AND RELATED MATTERS.

Supreme Court Case No.
79917

Eighth Judicial District Court
Case No.: A-13-686303-C

Eighth Judicial District Court
Case No.: A-16-746239-C

**RESPONDENT/CROSS
APPELLANT ROGICH
PARTIES' OPPOSITION
TO MOTION TO STAY
ENFORCEMENT
DURING PENDENCY OF
APPEAL**

Come now Respondents/Cross-Appellants Sig Rogich, a/k/a Sigmund
Rogich, Individually and as Trustee of The Rogich Family Irrevocable Trust,

1 and Imitations, LLC (collectively the “Rogich Parties”) and hereby submit their
2 opposition to Motion to Stay Enforcement During Pendency of Appeal
3 (“Motion”). This opposition is brought pursuant to NRAP 32 and is based upon
4 the following memorandum of points and authorities and all papers and
5 pleadings on file herein.
6

7
8 DATED this 10th day of March, 2022.

9 HUTCHISON & STEFFEN

10 By: /s/ Brenoch Wirthlin
11 BRENOCH R. WIRTHLIN, ESQ. (10282)
12 TRACI L. CASSITY, ESQ. (9648)
13 10080 WEST ALTA DRIVE, SUITE 200
14 LAS VEGAS, NEVADA 89145
15 *Attorneys for the Rogich Parties*

16 ///

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20 **MEMORANDUM OF POINTS AND AUTHORITIES**

21 **I. INTRODUCTION AND STATEMENT OF FACTS**

22 The Rogich Parties have a judgment against appellant Nanyah Vegas, LL
23 (“Nanyah” or “Appellant”) in excess of \$600,000 for attorney fees and costs.
24 See Exhibit 1. Nanyah offers no valid reason why it should not have to post a
25 supersedeas bond like every other judgment debtor on appeal. Its “offer” of its
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1 only asset - the claims pending on appeal – is illusory and disingenuous. If
2 such an offer were to supplant a full bond, which the law would otherwise
3 require to stop execution, and the respondents prevail, they will be left with
4 absolutely nothing, and would thereby have been prevented from execution by
5 being forced to forego their only potential chance at recovery. The so-called
6 “security” would cease to exist and the respondents would be barred from any
7 recovery, which is exactly with Appellant is disingenuously offering. While
8 Appellant offers this purported alternative “security” under the guise of a good
9 faith offer, it is anything but. What Appellant falsely ignores is the fact that if
10 respondents prevail on appeal, the right to execute on the current chose in action
11 will cease to exist.

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13 If Appellant wishes to stop execution it is free to post a full bond.
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15 Appellant has already delayed execution for over a year through its deception
16 and bad faith bankruptcy filing. Moreover, Appellant’s claims of insolvency are
17 misleading at best. Appellant’s bad faith bankruptcy has needlessly increased
18 expense and time for everyone. Nanyah went so far as to claim in its bad faith
19 bankruptcy that it had assets estimated at \$7,200,000. *See* Exhibit 2, Nanyah’s
20 bankruptcy petition, at p. 11 of 31. Now Nanyah complains if the Rogich
21 Parties are permitted to pursue legitimate collection activities it will be
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1 irreparably harmed. On the contrary, if the Rogich Parties are not permitted to
2 lawfully pursue execution it is the Rogich Parties who will be left with nothing
3 due to Appellant's proposed "free ride" on its appeal despite the lack of any
4 justification as to why the rules that apply to everyone else should not apply to
5 Appellant. Appellant's Motion should be denied.
6

7 **II. LAW AND ARGUMENT**

8 **A. Appellant's Motion should be denied.**

9
10 Nevada's general policy is that a statute specifying property that is liable
11 to execution "must be liberally construed for the benefit of creditors." *Reynolds*
12 *v. Tufenkjian*, 136 Nev. 145, 147, 461 P.3d 147, 150 (2020) (*Sportsco Enters. v.*
13 *Morris*, 112 Nev. 625, 630, 917 P.2d 934, 937 (1996) (citing 33 C.J.S.
14 Executions § 18 (1942)). The Nevada Supreme Court has expressly held that
15 executing on a chose in action is permissible under Nevada law. *Id.* Nanyah
16 claimed to have over \$7,000,000 in its bad faith bankruptcy filing. *See* Exhibit 3,
17 Bankruptcy Court order dismissing Nanyah's filing as being made in bad faith.
18 Now Nanyah wants to continue its pattern and practice of disingenuous dilatory
19 behavior in an attempt to avoid posting a supersedeas bond. Nanyah's clear
20 attempt to say whatever it thinks will get it what it wants should not be
21 rewarded.
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Moreover, the factors set forth in NRAP 8(c) strongly favor denial of the Motion. The object of the appeal will not be defeated if the stay is denied; rather, that will simply put Appellant in the position of all other appealing parties and require the posting of a bond. Appellant conveniently leaves this fact out of its analysis.

Second, and similarly, Appellant will not suffer irreparable or serious injury if the stay is denied. Rather, Appellant will simply be in the same position it is in now – able to stay execution at any time by posting a full bond.

Regarding the third factor, as noted above, the Rogich Parties will suffer serious injury if the stay is granted as they will be unable to execute on their lawful judgment. In exchange, Appellant proposes its “claims pending on appeal” as alternative security. Then, if the Rogich Parties prevail, they will have lost the right to execute on the chose in action to their serious detriment, and Appellant will have lost nothing.

Finally, and with due respect to the Appellant’s efforts, Appellant is not likely to prevail on appeal. The undeniable fact is that despite several years of litigation, Appellant failed to follow required statutory procedure in prosecuting its specious claims against the Rogich Parties, including its failure to comply with NRS 163.120 and other applicable rules and statutes.

1 Further, Appellant has shown an unfortunate willingness throughout this
2 litigation – and in fact the collection process itself, including a bad faith
3 bankruptcy filing – to say anything, no matter how demonstrably false, to obtain
4 what it wants.
5

6 Even now, in its Motion, Appellant disingenuously asserts that it
7 “invested \$1.5 million into Eldorado Hills...” *See* Motion at p. 6. While the
8 Rogich Parties cannot and would not rehash all of the misstatements made by
9 Appellant, it is telling that this false statement is so often repeated by Appellant,
10 when it is so demonstrably false. In fact, Appellant’s NRCP 30(b)(6) witness
11 below, Carlos Huerta (“Huerta”), testified (as Nanyah’s Person Most
12 Knowledgeable (“PMK”)) that he instructed Yoav Harlap (“Harlap”) (sole
13 manager and owner of Nanyah) to wire the \$1.5 Million to the account of
14 Eldorado Hills, LLC (“Eldorado Hills”). *See* Exhibit 4, deposition excerpt of
15 Nanyah’s PMK, at p. 31, ll. 4-11. [22 JA 005338]. Contrary to this deposition
16 testimony, on December 4, 2007, Huerta e-mailed Harlap instructing him to wire
17 the \$1.5 Million into the bank account of CanaMex Nevada, LLC (“CanaMex”),
18 not Eldorado Hills as Appellant disingenuously claimed below, and again in its
19 Motion. *See* Exhibit 5. [22 JA 005350.] Nowhere in the e-mailed instructions
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1 from Huerta to Harlap is there any indication of, or reference to, Eldorado Hills.

2 *Id*

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4 In fact, Huerta further testified (as Nanyah's PMK) that Nanyah wired the
5 funds into Eldorado Hills' bank account and that the money never went into the
6 CanaMex's account. See Exhibit 4, deposition excerpt of Nanyah's PMK, at p.
7 29, l. 21 to p. 30, l. 14 and p. 60, ll. 5-14. [22 JA 005338]. This was false.
8 Further, Harlap testified that he "transferred the money to Eldorado Hills as per
9 Carlos Huerta's wiring instructions" and that this is the basis of Nanyah's claims.
10 *Id.* at p. 20, l. 20 to p. 21, l. 11. [22 JA 005285] Contrary to these self-serving
11 and false statements by Nanyah, the bank records show that Harlap actually wired
12 the \$1.5 Million into CanaMex's Nevada State Bank account on December 6,
13 2007 in compliance with Huerta's emailed instructions (not Eldorado Hills' bank
14 account). See Exhibit 6. [22 JA 005352-005353]
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19 This is by no means the only false assertion propounded over and over again
20 by Appellant, but it does demonstrate the unfortunate truth that Appellant will say
21 whatever is convenient if it believes it will get what it wants. It is unquestionably
22 within the discretion of this Court to make its determination on appeal as to the
23 merits or lack thereof. However, in this case, for the reasons set forth in the
24 briefing and herein, it appears unlikely Appellant will prevail on appeal.
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1 **B. Appellant offers no basis to waive its bond requirement.**

2 This Court has emphasized “unusual circumstances” in *Nelson v. Heer*
3
4 when considering whether the bond requirement should be waived or modified.¹
5 In *Nelson*, the Nevada Supreme Court adopted the Seventh Circuit’s five factor
6 test from *Dillon v City of Chicago*:²

7
8 In reflecting on the purposes of security for a stay, the Seventh Circuit,
9 in *Dillon v. City of Chicago*, set forth five factors to consider in
10 determining when a full supersedeas bond may be waived and/or
alternate security substituted:

11 (1) the complexity of the collection process; (2) the amount of time
12 required to obtain a judgment after it is affirmed on appeal; (3) the
13 degree of confidence that the district court has in the availability of
14 funds to pay the judgment; (4) whether the defendant's ability to pay
15 the judgment is so plain that the cost of a bond would be a waste of
16 money; and (5) whether the defendant is in such a precarious financial
situation that the requirement to post a bond would place other
creditors of the defendant in an insecure position.³

17 Appellant fails to address these factors, and the reason is obvious: Appellant is
18 simply continuing its attempts to game the system and push through its meritless
19 appeal without posting a supersedeas bond, so its creditors are sure to get nothing.
20 Factor number three (3) alone warrants rejection of Appellant’s disingenuous
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23 ¹ *Nelson v. Heer*, 121 Nev. 832, 122 P.3d 1252 (2006).

24 ² *Dillon v. City of Chicago*, 866 F.2d 902 (7th Cir. 1988).

25 ³ *Nelson, supra*, 121 Nev. at 836, 122 P.3d at 1254.
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1 attempt to avoid posting a bond – “the degree of confidence that the [court] has in
2 the availability of funds to pay the judgment.” To the extent that anything the
3 Appellant says can be believed, the Appellant itself states repeatedly in its Motion
4 that it “has no assets” other than the claims at issue. See Motion generally. This
5 factor alone demonstrates that Appellant’s case is not a proper situation to waive or
6 limit the bond otherwise required to stop collection activities, which Appellant is
7 free to post. Appellant’s continued bad faith attempts to shirk this requirement
8 should be denied.

11 **III. CONCLUSION**

12 For all these reasons, the Rogich Parties respectfully request this Court
13 deny Appellant’s Motion in its entirety, and grant such other and further relief as
14 the Court deems appropriate.

15 DATED this 10th day of March, 2022.

16 HUTCHISON & STEFFEN

17 By: /s/ Brenoch Wirthlin
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21 LAS VEGAS, NEVADA 89145
22 *Attorneys for the Rogich Parties*

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*Attorneys for Eldorado Hills, LLC, Teld, LLC a Nevada limited liability
company; Peter Eliades, individually and as Trustee of The Eliades
Survivor Trust of 10/30/08*

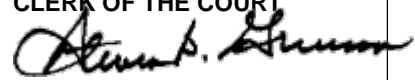
/s/ Jon Linder
An Employee of Hutchison & Steffen

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EXHIBIT PAGE ONLY

EXHIBIT 1

HUTCHISON & STEFFEN

A PROFESSIONAL LLC



JUDG (CIV)

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*Attorneys for Sigmund Rogich, Individually and
as Trustee of the Rogich Family Irrevocable Trust,
and Imitations, LLC*

IN THE EIGHTH JUDICIAL DISTRICT OF

THE STATE OF NEVADA, IN AND FOR THE COUNTY OF CLARK

CARLOS A. HUERTA, an individual; CARLOS
A. HUERTA as Trustee of THE ALEXANDER
CHRISTOPHER TRUST, a Trust established in
Nevada as assignee of interests of GO GLOBAL,
INC., a Nevada corporation; NANYAH VEGAS,
LLC A Nevada limited liability company,

Plaintiffs,

v.

SIG ROGICH aka SIGMUND ROGICH as
Trustee of The Rogich Family Irrevocable Trust;
ELDORADO HILLS, LLC, a Nevada limited
liability company; DOES I-X; and/or ROE
CORPORATIONS I-X, inclusive,

Defendants.

Case No.: A-13-686303-C

Dept. No.: XXVII

Consolidated With:

Case No.: A-16-746239-C

**JUDGMENT REGARDING AWARD
OF ATTORNEYS' FEES AND COSTS
IN FAVOR OF
THE ROGICH DEFENDANTS**

NANYAH VEGAS, LLC, a Nevada limited
liability company,

Plaintiff,

v.

TELD, LLC, a Nevada limited liability company,
PETER ELIADES, individually and as Trustee of
the Eliades Survivor Trust of 10/30/08;
SIGMUND ROGICH, individually and as Trustee
of The Rogich Family Irrevocable Trust;
IMITATIONS, LLC, a Nevada limited liability
company; DOES I-X; and/or ROE
CORPORATIONS I-X, inclusive,

Defendants.

**JUDGMENT REGARDING AWARD OF ATTORNEYS' FEES AND COSTS IN
FAVOR OF THE ROGICH DEFENDANTS**

Judgment is hereby entered in favor of SIGMUND ROGICH, as Trustee of The Rogich Family Irrevocable Trust ("The Rogich Trust"), Sigmund Rogich individually ("Rogich") and Imitations, LLC ("Imitations" and collectively with the Rogich Trust and Rogich referred to herein as the "Rogich Defendants") and against Nanyah Vegas, LLC, in the amount of \$541,021.50 for reasonable attorneys' fees, and additionally in the amount of \$39,748.55 for reasonable costs, for a judgment against Nanyah Vegas, LLC in the total principal amount of **\$580,770.05**. Said amount shall bear post judgment interest at the Nevada statutory interest rate per annum from the date of award until fully satisfied, for all of which let execution and garnishment issue forthwith.

DATED: May 5, 2020.


DISTRICT COURT JUDGE

Submitted by:

HUTCHISON & STEFFEN

By: /s/Brenoch Wirthlin
Brenoch Wirthlin, Esq. (NV Bar No. 10282)
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Las Vegas, Nevada 89145
Email: bwirthlin@hutchlegal.com
Attorneys for the Rogich Defendants

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EXHIBIT 2

HUTCHISON & STEFFEN

A PROFESSIONAL LLC

Fill in this information to identify your case:

United States Bankruptcy Court for the:

DISTRICT OF NEVADA

Case number (if known)

Chapter

11☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/20

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name **NANYAH VEGAS, LLC**

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) **86-2723225**

4. Debtor's address

Principal place of business

Mailing address, if different from principal place of business

**6490 S. McCarran Blvd., Ste. F-46
Reno, NV 89509**

Number, Street, City, State & ZIP Code

P.O. Box, Number, Street, City, State & ZIP Code

Washoe

County

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL)

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

☐ Partnership (excluding LLP)

☐ Other. Specify:

Debtor **NANYAH VEGAS, LLC**
Name

Case number (if known)

7. Describe debtor's business**A. Check one:**

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?**Check one:**

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. **Check all that apply:**

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11.** If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

Debtor **NANYAH VEGAS, LLC**
Name

Case number (if known)

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?
- ☒ No
☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor

Relationship

District

When

Case number, if known

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No☐ Yes.

Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard?

- ☐ It needs to be physically secured or protected from the weather.

- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

- ☐ Other

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

☐ No☐ Yes.

Insurance agency

Contact name

Phone

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

☒ 1-49☐ 50-99☐ 100-199☐ 200-999☐ 1,000-5,000☐ 5001-10,000☐ 10,001-25,000☐ 25,001-50,000☐ 50,001-100,000☐ More than 100,000

15. Estimated Assets

☒ \$0 - \$50,000☐ \$50,001 - \$100,000☐ \$100,001 - \$500,000☐ \$500,001 - \$1 million☐ \$1,000,001 - \$10 million☐ \$10,000,001 - \$50 million☐ \$50,000,001 - \$100 million☐ \$100,000,001 - \$500 million☐ \$500,000,001 - \$1 billion☐ \$1,000,000,001 - \$10 billion☐ \$10,000,000,001 - \$50 billion☐ More than \$50 billion

16. Estimated liabilities

☐ \$0 - \$50,000☒ \$1,000,001 - \$10 million☐ \$500,000,001 - \$1 billion

Debtor	NANYAH VEGAS, LLC	Case number (if known)	
	Name		
	<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion
	<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
	<input type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

Debtor **NANYAH VEGAS, LLC**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **March 29, 2021**
MM / DD / YYYY**X /s/ YOAV HARLAP**

Signature of authorized representative of debtor

YOAV HARLAP

Printed name

Title **MANAGING MEMBER****18. Signature of attorney****X /s/ KEVIN A DARBY**

Signature of attorney for debtor

Date **March 29, 2021**

MM / DD / YYYY

KEVIN A DARBY 7670

Printed name

DARBY LAW PRACTICE

Firm name

**4777 CAUGHLIN PARKWAY
RENO, NV 89519**

Number, Street, City, State & ZIP Code

Contact phone **775.322.1237**Email address **kevin@darbylawpractice.com****7670 NV**

Bar number and State

Fill in this information to identify the case:Debtor name NANYAH VEGAS, LLCUnited States Bankruptcy Court for the: DISTRICT OF NEVADA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 29, 2021**X /s/ YOAV HARLAP**

Signature of individual signing on behalf of debtor

YOAV HARLAP

Printed name

MANAGING MEMBER

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **NANYAH VEGAS, LLC**

United States Bankruptcy Court for the: **DISTRICT OF NEVADA**

Case number (if known): _____

☐ Check if this is an
amended filing

Official Form 204**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders****12/15**

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
ELDORADO HILLS, LLC c/o BAILEY KENNEDY 8984 SPANISH RIDGE AVE Las Vegas, NV 89148		ATTORNEYS' FEE AWARD	Contingent Disputed			\$251,510.97
GO GLOBAL, INC. C/O CARLOS HUERTA 3203 E. WARM SPRINGS ROAD #400 Las Vegas, NV 89120		CONSULTING FEES				\$0.00
IMITATIONS, LLC C/O HUTCHINSON & STEFFEN, PLLC BRENOCH WIRTHLIN 10080 W. ALTA DR. #200 Las Vegas, NV 89101		ATTORNEYS' FEE AWARD	Contingent Disputed			\$598,586.96
INTERNAL REVENUE SERVICE P.O. Box 21126 DPN 781 Philadelphia, PA 19114						Unknown

Debtor **NANYAH VEGAS, LLC**

Case number (if known)

Name

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
YOAV HARLAP C/O ANDREW HEYMANN, CPA SOLOMON BLUM HEYMANN LLP 40 WALL STREET 35TH FLOOR NY 10005		LOANS TO DEBTOR				\$641,733.39

Fill in this information to identify the case:

Debtor name **NANYAH VEGAS, LLC**United States Bankruptcy Court for the: **DISTRICT OF NEVADA**

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206Sum**
Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets1. **Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)1a. **Real property:**Copy line 88 from *Schedule A/B*..... \$ **0.00**1b. **Total personal property:**Copy line 91A from *Schedule A/B*..... \$ **0.00**1c. **Total of all property:**Copy line 92 from *Schedule A/B*..... \$ **0.00****Part 2: Summary of Liabilities**2. **Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*..... \$ **0.00**3. **Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)3a. **Total claim amounts of priority unsecured claims:**Copy the total claims from Part 1 from line 5a of *Schedule E/F*..... \$ **0.00**3b. **Total amount of claims of nonpriority amount of unsecured claims:**Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*..... +\$ **1,491,831.32**4. **Total liabilities**
Lines 2 + 3a + 3b\$ **1,491,831.32**

Fill in this information to identify the case:Debtor name NANYAH VEGAS, LLCUnited States Bankruptcy Court for the: DISTRICT OF NEVADA

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206A/B****Schedule A/B: Assets - Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents**1. Does the debtor have any cash or cash equivalents?**

- ☒ No. Go to Part 2.
☐ Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

Part 2: Deposits and Prepayments**6. Does the debtor have any deposits or prepayments?**

- ☒ No. Go to Part 3.
☐ Yes Fill in the information below.

Part 3: Accounts receivable**10. Does the debtor have any accounts receivable?**

- ☒ No. Go to Part 4.
☐ Yes Fill in the information below.

Part 4: Investments**13. Does the debtor own any investments?**

- ☒ No. Go to Part 5.
☐ Yes Fill in the information below.

Part 5: Inventory, excluding agriculture assets**18. Does the debtor own any inventory (excluding agriculture assets)?**

- ☒ No. Go to Part 6.
☐ Yes Fill in the information below.

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**

- ☒ No. Go to Part 7.

Debtor **NANYAH VEGAS, LLC**
Name

Case number (if known) _____

☐ Yes Fill in the information below.**Part 7: Office furniture, fixtures, and equipment; and collectibles****38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**☒ No. Go to Part 8.
☐ Yes Fill in the information below.**Part 8: Machinery, equipment, and vehicles****46. Does the debtor own or lease any machinery, equipment, or vehicles?**☒ No. Go to Part 9.
☐ Yes Fill in the information below.**Part 9: Real property****54. Does the debtor own or lease any real property?**☒ No. Go to Part 10.
☐ Yes Fill in the information below.**Part 10: Intangibles and intellectual property****59. Does the debtor have any interests in intangibles or intellectual property?**☒ No. Go to Part 11.
☐ Yes Fill in the information below.**Part 11: All other assets****70. Does the debtor own any other assets that have not yet been reported on this form?**

Include all interests in executory contracts and unexpired leases not previously reported on this form.

☐ No. Go to Part 12.
☒ Yes Fill in the information below.Current value of
debtor's interest

71. **Notes receivable**
Description (include name of obligor)
72. **Tax refunds and unused net operating losses (NOLs)**
Description (for example, federal, state, local)
73. **Interests in insurance policies or annuities**
74. **Causes of action against third parties (whether or not a lawsuit has been filed)**
CLAIM IN APPEAL PENDING BEFORE THE NEVADA SUPREME COURT AGAINST SIG ROGICH, AKA SIGMUND ROGICH AS TRUSTEE OF THE ROGICH FAMILY IRREVOCABLE TRUST; ELDORADO HILLS, LLC;
Nature of claim
Amount requested **\$7,200,000.00**

Unknown

Debtor NANYAH VEGAS, LLC
Name

Case number (if known) _____

CLAIM IN APPEAL PENDING IN NEVADA SUPREME COURT AGAINST TELD, LLC; PETER ELIADES, INDIVIDUALLY AND AS TRUSTEE OF THE ESLIADES SURVIVOR TRUST OF 10/30/08; AIGMUND ROGICH, INDIVIDUALLY AND AS TRUSTEE OF THE ROGICH FAMILY IRREVOCABLE TRUST AND IMITATIONS, LLC

Unknown

Nature of claim

Amount requested

\$7,200,000.00

75. **Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims**

76. **Trusts, equitable or future interests in property**

77. **Other property of any kind not already listed** *Examples: Season tickets, country club membership*

78. **Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90.

\$0.00

79. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**

☒ No

☐ Yes

Debtor **NANYAH VEGAS, LLC**
Name

Case number (if known)

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	\$0.00	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$0.00	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$0.00	
83. Investments. <i>Copy line 17, Part 4.</i>	\$0.00	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$0.00	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$0.00	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$0.00	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$0.00	
88. Real property. <i>Copy line 56, Part 9.....></i>		\$0.00
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$0.00	
90. All other assets. <i>Copy line 78, Part 11.</i>	\$0.00	
91. Total. Add lines 80 through 90 for each column	\$0.00	\$0.00
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		\$0.00

Fill in this information to identify the case:

Debtor name **NANYAH VEGAS, LLC**

United States Bankruptcy Court for the: **DISTRICT OF NEVADA**

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- ☒ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☐ Yes. Fill in all of the information below.

Fill in this information to identify the case:

Debtor name **NANYAH VEGAS, LLC**United States Bankruptcy Court for the: **DISTRICT OF NEVADA**

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

☐ No. Go to Part 2.☒ Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

	Total claim	Priority amount
2.1 Priority creditor's name and mailing address INTERNAL REVENUE SERVICE P.O. Box 21126 DPN 781 Philadelphia, PA 19114	Unknown	Unknown
As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed		
Date or dates debt was incurred		
Basis for the claim:		
Last 4 digits of account number		
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)		
Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

	Amount of claim
3.1 Nonpriority creditor's name and mailing address ELDORADO HILLS, LLC c/o BAILEY KENNEDY 8984 SPANISH RIDGE AVE Las Vegas, NV 89148	\$251,510.97
As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	
Date(s) debt was incurred	
Basis for the claim: ATTORNEYS' FEE AWARD	
Last 4 digits of account number	
Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	
3.2 Nonpriority creditor's name and mailing address GO GLOBAL, INC. C/O CARLOS HUERTA 3203 E. WARM SPRINGS ROAD #400 Las Vegas, NV 89120	Unknown
As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	
Date(s) debt was incurred	
Basis for the claim: CONSULTING FEES	
Last 4 digits of account number	
Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	

Debtor	NANYAH VEGAS, LLC		Case number (if known)
	Name		
3.3	Nonpriority creditor's name and mailing address IMITATIONS, LLC C/O HUTCHINSON & STEFFEN, PLLC BRENOCH WIRTHLIN 10080 W. ALTA DR. #200 Las Vegas, NV 89101 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>ATTORNEYS' FEE AWARD</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$598,586.96
3.4	Nonpriority creditor's name and mailing address PETER ELIADES c/o BAILEY KENNEDY 8984 SPANISH RIDGE AVENUE Las Vegas, NV 89148-1302 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>ATTORNEYS' FEE AWARD</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Same as 3.1 above
3.5	Nonpriority creditor's name and mailing address PETER ELIADES AS TRUSTEE OF ELIADES SURV C/O BAILEY KENNEDY 8984 SPANISH RIDGE AVENUE Las Vegas, NV 89148-1302 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>ATTORNEYS' FEE AWARD</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Same as 3.1 above
3.6	Nonpriority creditor's name and mailing address SIG ROGICH, A/K/A/ SIGMUND ROGICH HUTCHINSON & STEFFEN, PLLC 10080 W. ALTA DR., #200 Las Vegas, NV 89101 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>ATTORNEYS' FEE AWARD</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Same as 3.3 above
3.7	Nonpriority creditor's name and mailing address SIG ROGICH, AS TRUSTEE OF THE ROGICH HUTCHISON & STEFFIN, PLLC 10080 W. ALTA DR. #200 Las Vegas, NV 89101 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>ATTORNEYS' FEE AWARD</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Same as 3.3 above
3.8	Nonpriority creditor's name and mailing address TELD, LLC c/o BAILEY KENNEDY 8984 SPANISH RIDGE AVENUE Las Vegas, NV 89148 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>ATTORNEYS' FEE AWARD</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Same as 3.1 above
3.9	Nonpriority creditor's name and mailing address YOAV HARLAP C/O ANDREW HEYMANN, CPA SOLOMON BLUM HEYMANN LLP 40 WALL STREET 35TH FLOOR NY 10005 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>LOANS TO DEBTOR</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$641,733.39

Debtor **NANYAH VEGAS, LLC**
Name

Case number (if known)

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address

On which line in Part 1 or Part 2 is the related creditor (if any) listed?

Last 4 digits of account number, if any

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2
Lines 5a + 5b = 5c.

Total of claim amounts

5a. \$ 0.00

5b. + \$ 1,491,831.32

5c. \$ 1,491,831.32

Fill in this information to identify the case:Debtor name **NANYAH VEGAS, LLC**United States Bankruptcy Court for the: **DISTRICT OF NEVADA**

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206G****Schedule G: Executory Contracts and Unexpired Leases****12/15****Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.****1. Does the debtor have any executory contracts or unexpired leases?**☒ No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.☐ Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal* (Official Form 206A/B).*Property***2. List all contracts and unexpired leases****State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease****2.1** State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

2.2 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

2.3 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

2.4 State what the contract or lease is for and the nature of the debtor's interest

State the term remaining

List the contract number of any government contract _____

Fill in this information to identify the case:Debtor name **NANYAH VEGAS, LLC**United States Bankruptcy Court for the: **DISTRICT OF NEVADA**

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206H
Schedule H: Your Codebtors****12/15**

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Do you have any codebtors?

- ☒ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
- ☐ Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

*Column 1: Codebtor**Column 2: Creditor*

Name	Mailing Address	Name	Check all schedules that apply:
2.1 _____	Street _____ _____ City _____ State _____ Zip Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.2 _____	Street _____ _____ City _____ State _____ Zip Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.3 _____	Street _____ _____ City _____ State _____ Zip Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.4 _____	Street _____ _____ City _____ State _____ Zip Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G

Fill in this information to identify the case:Debtor name NANYAH VEGAS, LLCUnited States Bankruptcy Court for the: DISTRICT OF NEVADA

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 207****Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

04/19

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**☐ None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that applyGross revenue
(before deductions and exclusions)**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☐ None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)**Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None.

Creditor's Name and Address

Dates

Total amount of value

Reasons for payment or transfer
Check all that apply**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None.Insider's name and address
Relationship to debtor

Dates

Total amount of value

Reasons for payment or transfer

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

Debtor **NANYAH VEGAS, LLC**

Case number (if known)

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
-----------------------------	--------------------------	------	-------------------

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
-----------------------------	---	-----------------------	--------

Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1.	NANYAH VEGAS, LLC v. SIG ROGICH, aka SIGMUND ROGICH as Trustee of The Rogich Family Irrevocable Trust ELDORADO HILLS, LLC, TELD, LLC; et al. Supreme Court No.: 79917	APPEAL PENDING BEFORE NEVADA SUPREME COURT	NEVADA SUPREME COURT	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.2.	CARLOS A. HUERTA, CARLOS A. HUERTA AS TRUSTEE OF THE ALEXANDER CHRISTOPHER TRUST, NANYAH VEGAS, LLC v.s. SIG ROGICH, aka SIGMUND ROGICH as Trustee of The Rogich Family Irrevocable Trust; ELDORADO HILLS, LLC, TELD, LLC A-13-686303-C	APPEAL PENDING BEFORE NEVADA SUPREME COURT	NEVADA SUPREME COURT	<input type="checkbox"/> Pending <input checked="" type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None**Part 4: Certain Gifts and Charitable Contributions****9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
------------------------------	---	-------------	-------

Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**

Debtor **NANYAH VEGAS, LLC**

Case number (if known)

☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	<p>If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.</p> <p>List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).</p>		

Part 6: Certain Payments or Transfers**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None.

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1. DARBY LAW PRACTICE 4777 CAUGHLIN PARKWAY Reno, NV 89519			\$15,000.00
Email or website address			
Who made the payment, if not debtor?			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
-------------------------	-----------------------------------	---------------------------	-----------------------

13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
-----------------------------------	--	------------------------	-----------------------

Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☒ Does not apply

Address	Dates of occupancy From-To
---------	-------------------------------

Part 8: Health Care Bankruptcies

Debtor **NANYAH VEGAS, LLC**

Case number (if known)

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☐ No. Go to Part 9.
- ☐ Yes. Fill in the information below.

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**

- ☐ No.
- ☐ Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☐ No. Go to Part 10.
- ☐ Yes. Does the debtor serve as plan administrator?

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

- ☐ None

Financial Institution name and Address

Last 4 digits of account number

Type of account or instrument

Date account was closed, sold, moved, or transferred

Last balance before closing or transfer

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

- ☐ None

Depository institution name and address

Names of anyone with access to it Address

Description of the contents

Do you still have it?

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

- ☐ None

Facility name and address

Names of anyone with access to it

Description of the contents

Do you still have it?

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

Debtor **NANYAH VEGAS, LLC**

Case number (if known)

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☐ None

Part 12: Details About Environment Information

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- ☐ No.
☐ Yes. Provide details below.

Case title
Case number

Court or agency name and
address

Nature of the case

Status of case

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☐ No.
☐ Yes. Provide details below.

Site name and address

Governmental unit name and
address

Environmental law, if known

Date of notice

24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☐ No.
☐ Yes. Provide details below.

Site name and address

Governmental unit name and
address

Environmental law, if known

Date of notice

Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☐ None

Business name address

Describe the nature of the business

Employer Identification number

Do not include Social Security number or ITIN.

Dates business existed

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

Name and address

Date of service
From-To

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement

Debtor **NANYAH VEGAS, LLC**

Case number (if known)

within 2 years before filing this case.

☒ None

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☒ None**Name and address****If any books of account and records are unavailable, explain why**

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☒ None**Name and address****27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No☐ Yes. Give the details about the two most recent inventories.**Name of the person who supervised the taking of the inventory****Date of inventory****The dollar amount and basis (cost, market, or other basis) of each inventory**

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name**Address****Position and nature of any interest****% of interest, if any****YOAV HARLAP****MEMBER****100%**

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

☒ No☐ Yes. Identify below.**30. Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

☒ No☐ Yes. Identify below.**Name and address of recipient****Amount of money or description and value of property****Dates****Reason for providing the value**

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

☒ No☐ Yes. Identify below.**Name of the parent corporation****Employer Identification number of the parent corporation**

Debtor NANYAH VEGAS, LLC

Case number (if known) _____

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No
- ☐ Yes. Identify below.

Name of the pension fund

Employer Identification number of the parent corporation

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 29, 2021

/s/ YOAV HARLAP

Signature of individual signing on behalf of the debtor

YOAV HARLAP

Printed name

Position or relationship to debtor MANAGING MEMBER

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

- ☒ No
- ☐ Yes

**United States Bankruptcy Court
District of Nevada**

In re **NANYAH VEGAS, LLC**

Debtor(s)

Case No.
Chapter**11**

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
--	----------------	----------------------	------------------

-NONE-

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **MANAGING MEMBER** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **March 29, 2021**Signature **/s/ YOAV HARLAP**
YOAV HARLAP

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court
District of Nevada**

In re **NANYAH VEGAS, LLC**

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the MANAGING MEMBER of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **March 29, 2021**

/s/ YOAV HARLAP

YOAV HARLAP/MANAGING MEMBER

Signer/Title

NANYAH VEGAS, LLC
6490 S. McCarran Blvd., Ste. F-46
Reno, NV 89509

KEVIN A DARBY
DARBY LAW PRACTICE
4777 CAUGHLIN PARKWAY
RENO, NV 89519

ELDORADO HILLS, LLC
c/o BAILEY KENNEDY
8984 SPANISH RIDGE AVE
Las Vegas, NV 89148

GO GLOBAL, INC.
C/O CARLOS HUERTA
3203 E. WARM SPRINGS ROAD #400
Las Vegas, NV 89120

IMITATIONS, LLC
C/O HUTCHINSON & STEFFEN, PLLC
BRENOCH WIRTHLIN
10080 W. ALTA DR. #200
Las Vegas, NV 89101

INTERNAL REVENUE SERVICE
P.O. Box 21126
DPN 781
Philadelphia, PA 19114

PETER ELIADES
c/o BAILEY KENNEDY
8984 SPANISH RIDGE AVENUE
Las Vegas, NV 89148-1302

PETER ELIADES AS TRUSTEE OF ELIADES SURV
C/O BAILEY KENNEDY
8984 SPANISH RIDGE AVENUE
Las Vegas, NV 89148-1302

SIG ROGICH, A/K/A/ SIGMUND ROGICH
HUTCHINSON & STEFFEN, PLLC
10080 W. ALTA DR., #200
Las Vegas, NV 89101

SIG ROGICH, AS TRUSTEE OF THE ROGICH
HUTCHISON & STEFFIN, PLLC
10080 W. ALTA DR. #200
Las Vegas, NV 89101

TELD, LLC
c/o BAILEY KENNEDY
8984 SPANISH RIDGE AVENUE
Las Vegas, NV 89148

YOAV HARLAP
C/O ANDREW HEYMANN, CPA
SOLOMON BLUM HEYMANN LLP
40 WALL STREET 35TH FLOOR
NY 10005

**United States Bankruptcy Court
District of Nevada**

In re **NANYAH VEGAS, LLC**

Debtor(s)

Case No.

Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **NANYAH VEGAS, LLC** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

☒ None [*Check if applicable*]

March 29, 2021

Date

/s/ KEVIN A DARBY

KEVIN A DARBY 7670

Signature of Attorney or Litigant

Counsel for **NANYAH VEGAS, LLC**

DARBY LAW PRACTICE

4777 CAUGHLIN PARKWAY

RENO, NV 89519

775.322.1237 Fax: 775.996.7290

kevin@darbylawpractice.com

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EXHIBIT PAGE ONLY

EXHIBIT 3

HUTCHISON & STEFFEN

A PROFESSIONAL LLC

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:) Case No.: 21-50226-gs
) Chapter 11
NANYAH VEGAS, LLC,)
) <u>Hearing Date and Time</u>
Debtor.) Date: October 14, 2021
) Time: 10:30 a.m.

On October 14, 2021, the court held its hearing on the motion to dismiss the above-captioned bankruptcy case (ECF No. 28) (Motion) filed by creditors Peter Eliades, Peter Eliades as Trustee of the Eliades Survivor Trust of 10/30/08, Eldorado Hills, LLC, and Teld, LLC (collectively, the Movants). After hearing argument from the parties and delivering an oral tentative ruling, the court took this matter under advisement. For the reasons stated below and on the record at the October 14, 2021 hearing, the court will grant the Motion.

Debtor Nanyah Vegas, LLC (“Nanyah”) was formed in 2007 to effectuate a \$1.5 million investment in Eldorado Hills, LLC (“Eldorado”).¹ In turn, Eldorado invested the funds in real property located near Boulder City, Nevada.² Nanyah has no employees,³ no day-to-day business operations,⁴ and no income.⁵

⁵ *Id.* at Transcript p. 14:15-17.

Eldorado had two original members when formed in 2005: Go Global, Inc., owned by Carlos Huerta, and The Rogich Family Irrevocable Trust (“Rogich Trust”).⁶ In 2008, Teld, LLC acquired a 60% interest in Eldorado, resulting in Go Global, Inc. no longer holding an interest in Eldorado and the Rogich Trust owning 40% of Eldorado.⁷ Nanyah maintains that the documents memorializing these transactions included provisions pursuant to which the Rogich Trust agreed to assume Eldorado’s obligation to repay Nanyah’s \$1.5 million investment, or pay Nanyah its percentage interest in Eldorado.⁸ In 2012, the Rogich Trust purportedly assigned its membership interest in Eldorado to The Eliades Survivor Trust of 10/30/08 (“Eliades Trust”).⁹ Nanyah maintains this assignment was subject to its claims.

On July 31, 2013, having neither received distributions from Eldorado nor repayment of its investment, Huerta, Go Global, Inc. and Nanyah sued Eldorado and the Rogich Trust in state court.¹⁰ In 2016, Nanyah commenced a second lawsuit against Teld, Peter Eliades, the Eliades Trust (together, the Eliades Defendants) and Sigmund Rogich, the Rogich Trust and Imitations, LLC (together, the Rogich Defendants).¹¹ The two lawsuits were subsequently consolidated in 2017.¹² In May of 2018, the Rogich Defendants and the Eliades Defendants were awarded partial summary judgment as to two of Nanyah’s claim(s).¹³ On October 5, 2018, the state court granted summary judgment in favor of the Eliades Defendants.¹⁴ In September 2019, the state court granted summary judgment in favor of the Rogich Defendants, and granted Eldorado’s motion to dismiss.¹⁵ The defendants were awarded judgment in the amount of their attorneys’ fees and costs.¹⁶

⁶ *Id.* at Exhibit 3, p. 59:15-16.

⁷ *Id.* at p. 59:20-27.

⁸ *Id.* at pp. 59:28-60:3.

⁹ *Id.* at p. 63, ¶ d.

¹⁰ *Id.* at Exhibit 4.

¹¹ *Id.* at Exhibit 6, p. 102. Although based on the record presented it is unclear to the court what role defendant Imitations, LLC played in this dispute, that fact is not relevant to the court’s decision.

¹² *Id.* at Exhibit 6.

¹³ *Id.* at Exhibit 7.

¹⁴ *Id.* at Exhibit 3.

¹⁵ *Id.* at Exhibit 8.

¹⁶ *Id.* at Exhibit 9.

1 Nanyah appealed the judgment and the order granting summary judgment without
 2 posting a bond.¹⁷ With no bond having been posted, the defendants commenced the process of
 3 executing on Nanyah's litigation claims against Eldorado and the Eliades Defendants.¹⁸ Nanyah
 4 filed this bankruptcy proceeding approximately one month prior to the scheduled sale of those
 5 claims. At the debtor's § 341(a) meeting of creditors held on April 26, 2021, the debtor's
 6 representative, Andrew Heyman, testified that the Chapter 11 was filed to "protect and preserve
 7 the assets of the debtor, such as they are."¹⁹

8 Nanyah's bankruptcy schedules reflect that the company's only asset is its appeal.²⁰ This
 9 was confirmed by Yoav Harlap, Nanyah's sole member, during the continued § 341(a) meeting of
 10 creditors.²¹ When asked how Nanyah is paying its attorney fees with no assets and no income,
 11 Mr. Harlap confirmed that he personally is providing the funding.²² At the initial § 341(a)
 12 meeting of creditors, Mr. Harlap testified that if Nanyah did not prevail on its appeal the only
 13 source of funding for a chapter 11 plan would be a loan from him.²³

14 Nanyah's schedules list liabilities of approximately \$1.5 million.²⁴ Scheduled creditors
 15 are the prevailing defendants in the state court litigation, Mr. Harlap for personal loans to the
 16 debtor, and the Internal Revenue Service with a priority unsecured claim scheduled in an
 17 unknown amount.²⁵ Though initially filed as a standard chapter 11, Nanyah later amended its
 18 petition to reflect that it qualifies as a small business debtor under 11 U.S.C. § 101(51D).²⁶

19 The deadline for filing proofs of claim in Nanyah's case expired on July 26, 2021.
 20 Although nine proofs of claim were filed, all but one were filed by prevailing defendants in the
 21 state court litigation. That claim was filed by the Internal Revenue Service, asserting a
 22

23
 24 ¹⁷ *Id.* at Exhibit 12.

25 ¹⁸ *Id.* at Exhibit 10.

26 ¹⁹ *Id.* at Exhibit 1, p. 17, Transcript p. 12:10-13.

27 ²⁰ ECF No. 1, pp. 10-13.

28 ²¹ ECF No. 35, Exhibit 2, p. 47, Transcript p. 9:3-5.

²² *Id.*, Transcript p. 9:11-17.

²³ *Id.* at pp. 26-27, Transcript pp. 21:22-22:7.

²⁴ ECF No. 1, pp. 15-17.

²⁵ *Id.*

²⁶ ECF No. 17, p. 2.

1 \$7,000.00 claim for estimated taxes owing for 2018-2020 (\$3,000.00 priority) and 2014-2017
 2 (\$4,000.00 general unsecured).²⁷

3 Analysis

4 Under 11 U.S.C. § 1112(b), a bankruptcy court may dismiss a Chapter 11 case “for
 5 cause.” “Although section 1112(b) does not explicitly require that cases be filed in ‘good faith,’
 6 courts have overwhelmingly held that a lack of good faith in filing a Chapter 11 petition
 7 establishes cause for dismissal.”²⁸ Courts measure a debtor’s good faith by examining “‘an
 8 amalgam of factors and not...a specific fact.’”²⁹ Those factors may include “any factors which
 9 evidence ‘an intent to abuse the judicial process and the purposes of the reorganization
 10 provisions.’”³⁰ The ultimate question is whether a debtor filed its chapter 11 petition to “effect a
 11 speedy, efficient reorganization” or “to unreasonably deter and harass creditors.”³¹ Towards this
 12 end, “if it appears at the outset there is no reasonable expectation that the financial situation of
 13 the debtor can be successfully repaired through the reorganization process, it is clear that such
 14 case is ripe for dismissal for ‘cause,’”³²

15 Movants maintain that Nanyah filed this case merely to avoid posting a bond during its
 16 appeal of the state court judgment. They argue that this constitutes bad faith warranting
 17 dismissal. But as the Ninth Circuit Bankruptcy Appellate Panel has noted, “neither the Ninth
 18 Circuit Court of Appeals nor [the Ninth Circuit Bankruptcy Appellate Panel] has held that filing
 19 a bankruptcy petition in lieu of posting an appeal bond is ipso facto bad faith for purposes of
 20 dismissal under § 1112(b).”³³ “Indeed, to make such a finding would be at odds with the
 21
 22

23 ²⁷ Additionally, the court notes that, based on its review of the case docket, it appears Nanyah is
 24 several months behind in its monthly operating reports, the most recent having been filed for July
 25 2021.

26 ²⁸ *Marsch v. Marsch (In re Marsch)*, 36 F.3d 825, 828 (9th Cir. 1994) [citing cases].

27 ²⁹ *Id.* (quoting *In re Arnold*, 806 F.2d 937, 939 (9th Cir.1986)).

28 ³⁰ *In re Marshall*, 721 F.3d 1032, 1048 (9th Cir. 2013) (quoting *Phoenix Piccadilly, Ltd. v. Life*
 29 *Ins. Co. of Va. (In re Phoenix Piccadilly, Ltd.)*, 849 F.2d 1393, 1394 (11th Cir.1988)).

30 ³¹ *Marsch*, 36 F.3d at 828.

31 ³² *In re Mense*, 509 B.R. 269, 284 n.35 (Bankr. C.D. Cal. 2014) (quoting *Matter of Bock*, 58 B.R.
 32 374, 378–79 (Bankr.M.D.Fla.1986)).

33 ³³ *In re Hanna*, 2018 WL 1770960, at *5 (B.A.P. 9th Cir. Apr. 13, 2018).

directive that courts look at the totality of circumstances in determining bad faith.”³⁴ Instead, the Ninth Circuit has observed that “[s]everal bankruptcy courts have held that a debtor may use a Chapter 11 petition to avoid posting an appeal bond if satisfaction of the judgment would severely disrupt the debtor’s business.”³⁵

However, the Ninth Circuit has also recognized that a petition filed to avoid posting an appeal bond is improper if the judgment against the debtor can be paid with nonbusiness assets.³⁶ At least one court in the Ninth Circuit has reviewed the following factors “[w]hen a debtor files chapter 11 to dodge the requirement for an appeal bond”:

- (1) Whether the debtor is a viable business which would suffer severe disruption if enforcement of the judgment was not stayed; and the chapter 11 petition was filed to preserve its status as an ongoing concern and to protect its employees and creditors;
- (2) Whether the debtor had financial problems on the petition date, other than the adverse judgment;
- (3) Whether the debtor has relatively few unsecured creditors, other than the holder of the adverse judgment;
- (4) Whether the debtor has sufficient assets to post a bond to stay the judgment pending appeal;
- (5) Whether the debtor acted in good faith to exhaust all efforts to obtain a bond to stay the judgment pending appeal;
- (6) Whether the debtor intends to pursue an effective reorganization within a reasonable period of time, or whether the debtor is unwilling or unable to propose a meaningful plan until the conclusion of the litigation; and
- (7) Whether assets of the estate are being diminished by the combined ongoing expenses of the debtor, the chapter 11 proceedings, and prosecution of the appeal.³⁷

³⁴ *In re Bowers Inv. Co., LLC*, 553 B.R. 762, 770 (Bankr. D. Alaska 2016).

³⁵ *Marsch*, 36 F.3d at 828; *see also Windscheffel v. Montebello Unified School District (In re Windscheffel)*, 2017 WL 1371294 (B.A.P. 9th Cir. Apr. 3, 2017); *Rocco v. King (In re King)*, 2008 WL 8444814 (B.A.P. 9th Cir. Mar. 12, 2008); *In re Zaruba*, 2007 WL 4589746 (Bankr. D. Alaska Dec. 28, 2007).

³⁶ *Marsch*, 36 F.3d at 828-29 [citing cases].

³⁷ *Mense*, 509 B.R. at 279–81 [citations omitted].

1 In this case, the court need not examine these factors in detail. “At its core,
 2 reorganization through Chapter 11 is intended by Congress to permit a debtor to pay its creditors,
 3 retain its employees, and preserve the equity of its investors.”³⁸ Nanyah has no employees. It
 4 has no day-to-day operations and no income. By its sole member’s own admission, Nanyah is
 5 simply an investment vehicle.³⁹ The only other non-insider creditor is the IRS for an estimated
 6 \$7,000 in taxes. Nanyah’s only asset is the appeal of the Movants’ judgment and it has no
 7 money of its own to fund either the appeal or this bankruptcy.

8 This is simply a dispute between two groups of parties stuck in litigation. Nanyah wants
 9 to continue the litigation despite entry of an adverse judgment. Again, the mere fact that this is
 10 really a two-party dispute does not condemn the filing as bad faith.⁴⁰ “Courts that find bad faith
 11 based on two-party disputes do so where ‘it is an apparent two-party dispute that can be resolved
 12 outside of the Bankruptcy Court’s jurisdiction.’”⁴¹

13 The court is aware of the decision in *In re Sullivan*, in which the BAP reversed dismissal
 14 of an individual’s bankruptcy as a bad faith filing early in the case. The bankruptcy court
 15 concluded in *Sullivan* that there was no possibility of a confirmable plan based on the judgment
 16 creditor’s statement that it would never vote for confirmation. The BAP held that the limited
 17 record before the bankruptcy court at that stage did not support a finding of bad faith despite the
 18 judgment creditor’s argument that it was a two-party dispute.⁴² In sharp contrast to Nanyah, Mr.
 19 Sullivan had considerable assets, had been using exempt assets to fund a litigation that was
 20 continuing, and had an annual salary of \$200,000. The BAP recognized the debtor’s valid
 21 bankruptcy interest in protecting his assets and providing for an orderly liquidation.⁴³ Moreover,
 22 the debtor stated an intent to file a plan within the exclusivity period but was met with the motion
 23 to dismiss before he could file his plan. The BAP was not persuaded by the creditor’s
 24

25 ³⁸ *In re Mohave Agrarian Grp., LLC*, 588 B.R. 903, 915 (Bankr. D. Nev. 2018) (citing *United*
 26 *States v. Whiting Pools, Inc. (In re Whiting Pools, Inc.)*, 462 U.S. 198, 203 (1983)).

27 ³⁹ ECF No. 35, Exhibit 2, p. 46, Transcript p. 8:22-23.

28 ⁴⁰ *Sullivan v. Harnisch (In re Sullivan)*, 522 B.R. 604, 616 (B.A.P. 9th Cir. 2014).

⁴¹ *Id.* (quoting *Oasis at Wild Horse Ranch, LLC v. Sholes (In re Oasis at Wild Horse Ranch, LLC)*, 2011 WL 4502102 at *10 (9th Cir. BAP Aug. 26, 2011)).

⁴² *Id.* at 615.

⁴³ *Id.* at 616.

1 declaration that it would never support a plan, particularly when faced with the possibility of
2 conversion to chapter 7.⁴⁴ Finally, the BAP also noted that Mr. Sullivan had a number of other
3 creditors, including family members, whose debts were not challenged at that time, negating the
4 argument that there was only a two-party dispute.⁴⁵

5 In this instance, there is no business to reorganize, no other assets to protect or
6 administer, and nothing shall take place in this bankruptcy apart from the appeal. Unlike the
7 situation in *Sullivan* where the record suggested the possibility of some reorganization based on
8 the debtor's assets and income, Nanyah has nothing of its own with which to effectuate a
9 resolution in bankruptcy. If Nanyah wins the appeal, the judgment creditors disappear and there
10 is no reason to proceed in chapter 11 given the limited (and estimated) amount owed to the IRS.
11 If the appeal is unsuccessful, the likely outcome is dismissal or conversion, not confirmation of a
12 plan as there will be no asset and there is no income or ongoing business. In short, Nanyah is not
13 using the bankruptcy to reorganize, only to stay collection.

14 Preserving an asset such as Nanyah's litigation claims by filing bankruptcy is not per se
15 bad faith. But it must be part of an actual attempt to reorganize (or liquidate). In this instance,
16 the bankruptcy filing is merely a litigation tactic. The sole reason for filing this case was to
17 continue Nanyah's appeal at the expense of its judgment creditors without posting a bond.
18 Nanyah's lack of funds or assets would ordinarily weigh heavily in favor of a good faith filing to
19 permit it to proceed with its appeal. But the total absence of any business or other assets only
20 confirms that this is simply a discrete litigation dispute rather than a reorganization. Nanyah
21 continues its existence solely on Mr. Harlap's discretion. He is willing to fund Nanyah's appeal
22 and chapter 11 fees. This is some evidence of the availability of nonbusiness assets to post a
23 bond pending the appeal. This is what should be done to continue the appeal, not invoke the
24 automatic stay by filing a chapter 11 bankruptcy.
25
26
27
28

⁴⁴ *Id.* at 617-18.

⁴⁵ *Id.*

1 The court concludes that Nanyah did not file this bankruptcy to “effect a speedy, efficient
2 reorganization,” but rather to unreasonably deter its judgment creditors.⁴⁶ Accordingly, the court
3 finds that the bankruptcy was filed in bad faith and that cause exists under § 1112(b). The court
4 has considered whether conversion or dismissal is in the best interests as required under
5 § 1112(b). As the matter is truly a two-party dispute, there is no benefit to conversion to chapter
6 7. The court will, therefore, dismiss the case. An order granting the Motion and dismissing this
7 case will be entered separately.

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9 **Copies sent to all registered parties via CM/ECF ELECTRONIC NOTICE.**

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26 ⁴⁶ Courts have held that dismissal for bad faith is appropriate where the bankruptcy case was
27 filed solely as a litigation tactic. *See Prometheus Health Imaging, Inc. v. United States Trustee*
28 *(In re Prometheus Health Imaging, Inc.)*, 705 Fed.Appx. 626 (9th Cir. 2017); *Greenberg v.*
United States Trustee (In re Greenberg), 2017 WL 3816042 (B.A.P. 9th Cir. Aug. 31, 2017); *St.*
Paul Self Storage Ltd. Partnership v. The Port Authority of the City of St. Paul (In re St. Paul
Self Storage Ltd. Partnership), 185 B.R. 580, 582–83 (B.A.P. 9th Cir. 1995); *In re Silberkraus*,
253 B.R. 890, 902–03 (Bankr. C.D. Cal. 2000).