

IN THE SUPREME COURT OF THE STATE OF NEVADA

Supreme Court Case No.

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Elizabeth A. Brown
Clerk of Supreme Court

MEI-GSR HOLDINGS, LLC, a Nevada corporation; AM-GSR HOLDINGS, LLC, a Nevada corporation; and GAGE VILLAGE COMMERCIAL DEVELOPMENT, LLC, a Nevada corporation,

Petitioners,

v.

THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA, IN AND FOR THE COUNTY OF WASHOE, AND THE HONORABLE ELIZABETH GONZALEZ (RET.), SENIOR JUDGE, DEPARTMENT OJ41; AND RICHARD M. TEICHNER, RECEIVER,

Respondents,

and

ALBERT THOMAS, ET AL., individuals,

Real Parties in Interest.

**APPENDIX TO PETITION FOR WRIT OF PROHIBITION OR, IN THE
ALTERNATIVE, MANDAMUS
VOLUME 12 OF 12**

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DATED this 7th day of February 2024.

PISANELLI BICE PLLC

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of PISANELLI BICE PLLC and that, on this 7th day of February 2024, I electronically filed and served a true and correct copy of the above and foregoing **APPENDIX TO PETITION FOR WRIT OF PROHIBITION OR, IN THE ALTERNATIVE, MANDAMUS, VOLUME 12 OF 12**, properly addressed to the following:

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1 MR. McELHINNEY: I think that's accurate.

2 THE COURT: -- chronologically?

3 MR. McELHINNEY: Yes, I think that's fair.

4 Mr. Proctor left, and the defendants had spent
5 \$6.4 million of their own money, and they felt because of
6 that, because of those improvements, they needed another
7 assessment, a special assessment to increase the amount
8 of the reserves.

9 THE COURT: But the reserves at that point are
10 zero, aren't they?

11 THE COURT: No, sir, they are not. This is
12 another issue -- even Mr. Greene, if you read his report,
13 the reserves were not segregated and put into special
14 accounts. They were put into the general operating
15 account of the GSR and they were identified as
16 liabilities in those accounts. So the money was there,
17 it just wasn't segregated.

18 And I understand that was not appropriate. It
19 needed to be placed into separate, stand-alone reserve
20 accounts, and that is in process now. The seed money has
21 been placed in plus additional monies. But the money was
22 there. You know, I've always taken exception to
23 Mr. Miller saying that we misappropriated those funds.
24 We did not. They were accounted for. They just weren't

1 STATE OF NEVADA)
) ss.
2 COUNTY OF WASHOE)
3

4 I, PEGGY B. HOOGS, Certified Court Reporter in
5 and for the State of Nevada, do hereby certify:

6 That the foregoing proceedings were taken by me
7 at the time and place therein set forth; that the
8 proceedings were recorded stenographically by me and
9 thereafter transcribed via computer under my supervision;
10 that the foregoing is a full, true and correct
11 transcription of the proceedings to the best of my
12 knowledge, skill and ability.

13 I further certify that I am not a relative nor
14 an employee of any attorney or any of the parties, nor am
15 I financially or otherwise interested in this action.

16 I declare under penalty of perjury under the
17 laws of the State of Nevada that the foregoing statements
18 are true and correct.

19 Dated this 6th day of November, 2019.
20

21 /s/ Peggy B. Hoogs

22 Peggy B. Hoogs, CCR #160, RDR
23
24

1 **3795**

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25 *LLC, AM-GSR Holdings, LLC, and GAGE*
26 *Village Commercial Development, LLC*

27 **IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**

28 **IN AND FOR THE COUNTY OF WASHOE**

ALBERT THOMAS, et al.,

Plaintiffs,

v.

MEI-GSR HOLDINGS, LLC, a Nevada
Limited Liability Company; AM-GSR
Holdings, LLC, a Nevada Limited Liability
Company; GRAND SIERRA RESORT
UNIT OWNERS' ASSOCIATION, a
Nevada Nonprofit Corporation; GAGE
VILLAGE COMMERCIAL
DEVELOPMENT, LLC, a Nevada Limited
Liability Company; and, DOES I through X
inclusive,

Defendants.

Case No. CV12-02222

Dept. No.: OJ37

DEFENDANTS' REPLY IN SUPPORT
OF THEIR OBJECTIONS TO
RECEIVER'S SPREADSHEET
CALCULATION OF NET RENTS TO
BE PAID TO DEFENDANTS

1 On September 14, 2023 Defendants filed their 3-page Objections to Receiver's Spreadsheet
2 Calculations of Net Rents to be paid to Defendants, ("Objections"). Therein, Defendants set forth
3 two very simple and straightforward objections, both of which are based on Court Orders.

4 **I. DEFENDANTS' FIRST OBJECTION FOR RECEIVER TO CEASE**
5 **WITHHOLDING RESERVE CONTRIBUTIONS FOR FUTURE RESERVE NEEDS**
6 **IS SUPPORTED BY THE COURT'S AUGUST 28, 2023 ORDER**

7 Defendants' first objection is based on the Court's August 28, 2023, Order regarding
8 Motions for Instructions to the Receiver, wherein the Court made a determination that because the
9 GSRUOA is in the process of being dissolved, there is no need for the receiver to order and oversee
10 reserve studies for any future reserve needs. Clearly and logically implicit in the Court's Order is
11 its determination that there will not likely be any future reserve needs because the GSRUOA is in
12 the process of being dissolved.¹ Based on the Court's determination that there was no need for the
13 receiver to order and oversee reserve studies for any future reserve needs, Defendants take the
14 logical position that there is, likewise, no longer a need for the Receiver to be withholding from the
15 net rental income, reserve contributions for future reserve needs. Plaintiffs' response, rather than
16 dealing with the inescapable logic of Defendants' position is to instead, launch yet another baseless
17 and arrogant personal attack on Defendants and their counsel falsely accusing them of intentionally
18 misrepresenting the contents of the Court's August 28, 2023 Order which, Plaintiffs claim, borders
19 on sanctionable conduct. (Opposition, Pg. 6:18-19). These sorts of continuing inflammatory and
20 personal attacks from Plaintiffs, while predictable, are unprofessional and are designed, once again,
21 to distract the Court from the simple and straight forward objections and logical position being
22 presented by Defendants.

23 **A. Plaintiffs' Waiver Argument is Without Merit**

24 In response to Defendants' first Objection, Plaintiffs argue that because Defendants did not
25 object to the Receiver's collection of reserve funds in their first Objection to the Receiver's

26 ¹ Pursuant to the express terms of the Agreement to Terminate the Condominium Hotel, Condominium Hotel
27 Association and Declaration of Covenants, Conditions, Restrictions and Reservation of Easements, recorded February
28 3, 2023, the Condominium Hotel at Grand Sierra Resort has already been terminated, effective upon the recordation of
the Agreement. Given that the Condominium Hotel has been terminated and no longer exists, serves as another basis
to discontinue the Receiver's withholding of reserve contributions designed to generate r funds for future reserve needs.

1 Spreadsheet Calculations of Net Rents, filed August 1, 2023, Defendants have waived the
2 opportunity to do so now. (Opposition, pg. 5:18-28). Plaintiffs' waiver argument fails as it totally
3 ignores the obvious fact that Defendants' Objection that there is no need to withhold reserve
4 contributions for future reserve needs, is premised on the Court's August 28, 2023 Order and
5 determination that it may not be necessary for the receiver to order and oversee reserve studies for
6 future reserve needs because the Association is in the process of being dissolved. Defendants filed
7 their first Objections to the Receiver's Spreadsheet Calculations on August 1, 2023, a full 27 days
8 prior to the issuance of the Court's August 28th Order, upon which Defendants rely in support of
9 their first Objection.

10 Nevada law is clear that a waiver is the intentional relinquishment of a known right. *Reno*
11 *Realty v. Hornstein*, 72 Nev. 219, 225, 301 P.2d 1051 (1956). A waiver may be implied
12 from conduct which evidences an intention to waive a right, or by conduct which is inconsistent
13 with any other intention than to waive the right. *Reynolds v. Travelers' Ins. Co.*, 28 P.2d 310 (Wash.
14 1934). However, if the intention is to be implied from conduct, the conduct should speak the
15 intention clearly. *Reno Realty v. Hornstein*, at 72 Nev. 225. See also *Mahban v. MGM Grant*
16 *Hotels*, 100 Nev. 593, 596, 691 P.2d 421 (1984).

17 Defendants could not have possibly waived their right to object when it was not until receipt
18 of the Court's August 28, 2023 Order that Defendants became aware of the Court's position that
19 because the GSRUOA is in the process of being dissolved, there is no need for the receiver to order
20 and oversee reserve studies for any future reserve needs.. Given this Court's August 28, 2023,
21 determination, it logically follows that it was not until sometime after entry of the Court's August
22 28th Order that Defendants could present their argument that there is no longer a need for the receiver
23 to continue to collect reserve contributions from the parties for future reserve needs. This argument
24 was simply not available to Defendants at the time of the August 1, 2023, filing of its first Objections
25 to Receiver's Spreadsheet Calculations of the June 2023 Net Rents. Even if the objection was
26 available then (it was not), there could not possibly be a waiver for *this* objection. Plaintiffs' waiver
27 argument is without merit.

28 . . .

1 **B. Plaintiffs’ Inappropriately Argue That if Defendants Return the \$16 Million to**
2 **the Reserve Accounts, the Receiver may Decide not to Withhold Future Reserve**
3 **Contributions From the Rent**

4 Next, Plaintiffs suggest in their footnote 3, page 6, of their Opposition, that if Defendants
5 would just return the \$16 million to the reserve accounts, that would greatly impact the Receiver’s
6 decision whether to continue to implement and collect reserve charges for future reserve needs. So,
7 while Plaintiffs are apparently not adverse to recommending to the Receiver that he discontinue his
8 collection of reserve contributions for future reserve needs, it comes with the ransom like demand
9 that in order to obtain this recommendation from Plaintiffs and concession from the Receiver,
10 Defendants must first abandon your NRCP 59(E) Motion to Alter or Amend, or Alternatively for
11 Remittitur and for Stay of Order Finding Defendants in Contempt and Ex Parte Application for an
12 Order Shortening Time, (“Motion”), filed September 21, 2023, and currently pending before the
13 Court, and instead, surrender their legal arguments, and just deposit the \$16 million into the reserve
14 account. This raises the question as to the sincerity of Plaintiffs’ Opposition. Are they really making
15 good faith objections to the Receiver discontinuing the collection of reserve contributions for future
16 reserve needs, or are they more likely using their Opposition as leverage in an effort to force
17 Defendants to abandon their Motion and legal rights? The answer is obviously the latter. And, after
18 all, Plaintiffs’ Opposition is illogical on its face since it would equally benefit both the Plaintiffs and
19 Defendants if the receiver would cease withholding reserve contributions for future reserve needs.

20 **II. PLAINTIFFS HAVE AGREED WITH DEFENDANTS’ SECOND OBJECTION**
21 **REQUESTING THAT THE RECEIVER BE ORDERED TO OPEN A SEPARATE**
22 **INTEREST BEARING ACCOUNT INTO WHICH ALL RESERVE**
23 **CONTRIBUTIONS ARE TO BE DEPOSITED**

24 Defendants’ second argument, like the first, is based on a Court Order. This Court in its July
25 27, 2023 Order Finding Defendants in Contempt specifically ordered and directed that within 45
26 days of the entry of the written order, all reserve funds are to be transferred to a separate interest-
27 bearing account designated by the Receiver. (See the July 27, 2023 Order, pg. 3:5-60). On
28 September 11, 2023, Reed Brady, Executive Director of Finance and Accounting at Grand Sierra
Resort, requested copies of the bank statements showing the reserve account balances in order to
account for the same on the GSR books. The Receiver responded admitting that he had no such

1 statements and that he had failed to set up the separate interest bearing account as ordered by the
2 Court. A true and correct copy of the email exchange between Reed Brady and the Receiver dated
3 September 11, 2023 was attached to Defendants Objections as Exhibit 4. The Receiver's failure to
4 open a separate interest bearing account has resulted in an improper comingling of the reserve funds
5 with the other funds currently held in his receivership account which is in violation of this Court's
6 July 27, 2023 Order. Plaintiffs Opposition is, predictably, another aggressive and unprofessional
7 attack and after accusing Defendants of bringing another "errant argument" and after going on for
8 2 pages about how Defendants commingled reserve funds, thereby, apparently justifying the
9 Receiver's violation of the Court's July 27, 2023 Order, Plaintiffs concede that "Plaintiffs have no
10 objection to the Court instructing the Receiver to open a separate account for the reserve funds."
11 (Opposition, pg. 7:13-14), which, of course, is a concession to the very relief that Defendants sought
12 in their Objections.

13 **III. DEFENDANTS' WERE WELL WITHIN THEIR RIGHT TO DECLINE**
14 **PLAINTIFF'S COUNSEL'S REQUEST TO STIPULATE TO THE RECEIVER**
15 **RELEASING THE "UNDISPUTED AMOUNTS" OF RENTAL PROCEEDS**

16 In its July 27, 2023, Order Regarding Continued Rental of the Parties Units Until Sale, the
17 Court ordered:

18 Any objection to the calculation of the net rents to be paid to each
19 unit owner shall be filed within three business days with an
20 application for order shortening time concurrently submitted to the
21 Court. If no objection is filed, or after a ruling by the Court on any
22 objection, the net rents will be distributed for the 95 units
23 beneficially owned by Plaintiffs. (Order, pg. 2:21-24)

24 On September 14, 2023 Defendants timely filed their 3-page Objections to Receiver's
25 Spreadsheet Calculations of Net Rents to be paid to Defendants, ("Objections"). That same day,
26 counsel for Plaintiffs, Jarrad Miller sent an email to Defendants' counsel, David McElhinney
27 requesting that Mr. McElhinney confirm that the amounts not disputed by Defendants Objections
28 will be promptly distributed by the Receiver to the parties. David McElhinney responded to Mr.
Miller's email the following day stating:

1 Jarrad, you are aware of Defendants' position in this matter that Mr.
2 Teichner, in his role as receiver, was terminated as a matter of law
3 upon entry of a final judgment in this case. Even the Court has
4 acknowledged this fact in its May 23, 2023 Order wherein Judge
5 Gonzalez stated that "The Court has entered a final judgment on the
6 issues pending in the operative pleadings." Further, neither the
7 Condominium Hotel nor the units themselves exist any longer. The
8 Governing Documents have been either expressly terminated
9 pursuant to the agreed upon and signed written Agreement to
10 Terminate the Condominium Hotel and Declaration that was
11 recorded February 7, 2023 and/or expired or have been rendered
12 unenforceable. Given Defendants' position in this litigation, I am
13 not authorized to agree to any of the receiver's calculations nor am
14 I authorized to stipulate to the release of any of his dollar
15 calculations that you regard as "not disputed". David

9 Plaintiffs now argue in their Opposition that Defendants' refusal to comply with Mr. Miller's
10 request to stipulate to the Receiver's release of the undisputed July 2023 rental proceeds is evidence
11 of "more bad faith and further exemplifies Defendants' strategy: delay or stop any and all payments
12 to Plaintiffs in an effort to hinder or stop their ability to pursue justice." (Opposition, pg. 3:16-19).
13 Plaintiffs continuing attack on the integrity and motives of Defendants is unfounded. Defendants
14 are following the express terms of the Court's July 27, 2023, Order wherein the Court ordered that
15 net rents would be released to the parties only after the Court had ruled on any objection. Plaintiffs'
16 request of Defendants to stipulate to an early release of a portion of the rental income to the parties,
17 that Plaintiff contends were not in dispute, would be a modification of the Court's July 27, 2023
18 Order and Defendants declining to do so is not evidence of bad faith. Additionally, as evidenced by
19 Mr. McElhinney's response to Mr. Miller, Defendants are in pursuit of justice, just as Plaintiffs
20 claim to be and given the procedural posture of this case, Defendants, while continuing to follow
21 this Court's Orders, regard any and all of the receiver's calculations to be in dispute for the reasons
22 articulated in prior motion practice before this Court and in Mr. McElhinney's email to Mr. Miller.
23 It is not bad faith or unjust to protect and defend one's legal rights.

24 **IV. CONCLUSION**

25
26 In order to get to the heart of the matter and address Defendants' two simple and
27 straightforward objections, it is necessary, once again, to work through all of Plaintiffs' mendacious
28 and insincere arguments designed to attack the integrity of Defendants and their counsel and to

1 confuse the Court as to the issues properly before it. This Court, on August 28, 2023 determined
2 that because the GSRUOA is in the process of being dissolved, there is no need for the receiver to
3 order and oversee reserve studies for any future reserve needs. Clearly and logically implicit in the
4 Court's August 28, 2023, Order is its determination that there will not likely be any future reserve
5 needs because the GSRUOA is in the process of being dissolved. Given this determination by the
6 Court, it is appropriate and logical, and it is Defendants' request, that the Court instruct the Receiver
7 to discontinue any future withholding of reserve contributions from both Plaintiffs' and Defendants
8 share of the net rental income. Additionally, in their Opposition, Plaintiffs do not oppose and in
9 fact, agree with Defendants' second request that, consistent with the Court's July 27, 2023 Order,
10 the Receiver be instructed, once again, to open a separate interest-bearing account into which, all
11 reserve contribution funds collected to date by the Receiver, be deposited

12 **AFFIRMATION**
13 **Pursuant to NRS 239B.030**

14 The undersigned does hereby affirm that this document does not contain the social
15 security number of any person.

16 RESPECTFULLY SUBMITTED this September 21, 2023.

17 /s/ David C. McElhinney
18 ABRAN VIGIL, ESQ.
19 Nevada Bar No. 7548
20 ANN HALL, ESQ.
21 Nevada Bar No. 5447
22 DAVID C. McELHINNEY, ESQ.
23 Nevada Bar No. 0033
24 MERUELO GROUP, LLC
25 Legal Services Department
26 5th Floor Executive Offices
27 2535 Las Vegas Boulevard South
28 Las Vegas, NV 89109
Attorneys for Defendants

1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCP 5(b), I certify that I am employed in County of Washoe, State of Nevada
3 and on this date, I served a true and correct copy of the foregoing **DEFENDANTS' REPLY IN**
4 **SUPPORT OF THEIR OBJECTIONS TO RECEIVER'S SPREADSHEET CALCULATION**
5 **OF NET RENTS TO BE PAID TO DEFENDANTS** to the parties listed below, via electronic
6 service through the Second Judicial District Court's eFlex Electronic Filing System:

7 G. David Robertson, Esq. SBN 1001
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16 DATED this September 21, 2023.

17 /s/ Jennifer L. Hess
18 Jennifer L. Hess
19
20
21
22
23
24
25
26
27
28

Hon. Elizabeth Gonzalez (Ret.)
Sr. District Court Judge
PO Box 35054
Las Vegas, NV 89133

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
IN AND FOR THE COUNTY OF WASHOE

ALBERT THOMAS, et. al.,

Plaintiff,

vs.

MEI-GSR HOLDINGS, LLC., a Nevada
Limited Liability Company, et al

Defendant.

ORDER

Case#: CV12-02222

Dept. 10 (Senior Judge)

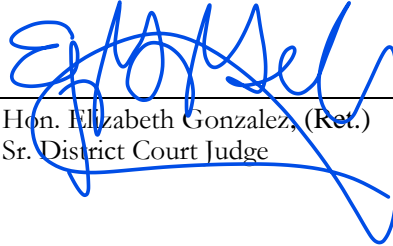
Pursuant to WDCR 12(5) the Court after a review of the briefing and related documents and being fully informed rules on Defendants' Objections to Receiver's Spreadsheet Calculation of Net Rents to Be Paid to Defendants on September 14, 2023. ("Objection")¹ The Court finds that the calculations included in the Spreadsheet by the Receiver are in compliance with the Court's order.

¹ The Court has reviewed Defendant's Ex Parte Motion for Order Shortening Time on Defendants' Objections to Receiver's Spreadsheet Calculation of Net Rents to be Paid to Defendants filed on September 15, 2023; and RESPONSE TO EX PARTE MOTION FOR ORDER SHORTENING TIME filed on September 15, 2023. The Court was unaware that it would not have access to the state email system while travelling abroad and was unaware of this submission until the return to US soil. The OST is denied as moot. The Court has reviewed DEFENDANTS' OBJECTIONS TO RECEIVER'S SPREADSHEET CALCULATION OF NET RENTS TO BE PAID TO DEFENDANTS filed on September 15, 2023; OPPOSITION TO DEFENDANTS' OBJECTIONS TO RECEIVER'S SPREADSHEET CALCULATION OF NET RENTS TO BE PAID TO DEFENDANTS filed on September 18, 2023; Receiver's Response to Defendants' Objections to Receiver's Spreadsheet Calculation of Net Rents to be Paid to Defendants filed on September 18, 2023; and, DEFENDANTS' REPLY IN SUPPORT OF THEIR OBJECTIONS TO RECEIVER'S SPREADSHEET CALCULATION OF NET RENTS TO BE PAID TO DEFENDANTS filed on September 21, 2023.

1 Upon receipt of the reserve funds to be returned and/or turned over by Defendants, whichever are
2 received earlier, the Receiver is to open a separate interest-bearing account into which, all reserve
3 contribution funds collected by the Receiver are to be deposited.

4 Accordingly, the Objection is overruled.

6 Dated this 3th day October, 2023.

7 
8 _____
9 Hon. Elizabeth Gonzalez, (Ret.)
10 Sr. District Court Judge

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DALE KOTCHKA-ALANES
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1 **2630**

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24 *Attorneys for Defendants MEI-GSR Holdings,*
25 *LLC, AM-GSR Holdings, LLC, and GAGE*
26 *Village Commercial Development, LLC*

16 **IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**

17 **IN AND FOR THE COUNTY OF WASHOE**

19 ALBERT THOMAS, et al.,

20 Plaintiffs,

21 v.

22 MEI-GSR HOLDINGS, LLC, a Nevada
23 Limited Liability Company; AM-GSR
24 Holdings, LLC, a Nevada Limited Liability
25 Company; GRAND SIERRA RESORT
26 UNIT OWNERS' ASSOCIATION, a
27 Nevada Nonprofit Corporation; GAGE
28 VILLAGE COMMERCIAL
DEVELOPMENT, LLC, a Nevada Limited
Liability Company; and, DOES I through X
inclusive,

Defendants.

Case No. CV12-02222

Dept. No.: OJ37

DEFENDANTS' OBJECTION TO
RECEIVER'S SPREADSHEET
CALCULATION OF AUGUST 2023
NET RENTS TO BE PAID TO THE
PARTIES

1 Defendants MEI-GSR HOLDINGS, LLC (“MEI-GSR”), AM-GSR Holdings, LLC, and
2 GAGE VILLAGE COMMERCIAL DEVELOPMENT, LLC (collectively “Defendants”) by and
3 through their counsel Meruelo Group, LLC, hereby file Defendants’ Objection to Receiver’s
4 Spreadsheet Calculation of August 2023 Net Rents to Be Paid to the Parties, (“Objection”). The
5 Objection is supported by the following memorandum of points and authorities, the exhibits,
6 including the declaration of Reed Brady, **Exhibit 1** attached hereto, that accompany the Objection,
7 along with the papers and pleadings on file herein.

8 DATED: October 12, 2023.

9
10 **MEMORANDUM OF POINTS AND AUTHORITIES**

11 **I. INTRODUCTION**

12 On Monday, October 9, 2023, the Receiver forwarded a spreadsheet by electronic mail to all
13 counsel entitled, Calculation of Net Rents Due to Plaintiffs for the Month of August 2023 Using
14 Temporarily Determined Charges for the Two Respective Ranges DUF Charges Based on the Two
15 of Three Respective Ranges of DUF Charges Used for 2021, for the Combined SFEU and HE
16 Charge Based on the Combined Estimated SFUE and HE Charge Used for 2021 and for the Reserve
17 Charges Based on 75% of the Reserve Charges Used for 2020 (“Receiver’s Calculation of August
18 2023 Net Rents”). A true and correct copy of Receiver’s Calculation of August 2023 Net Rents is
19 attached hereto and incorporated herein as **Exhibit 2**. Defendants, herein, file their Objection to the
20 same.

21 **II. ARGUMENT**

22 Over the last several years Plaintiffs and the Receiver have engaged in concerted efforts to
23 wrestle all control away from Defendants and place it exclusively into the hands of the Receiver in
24 regards the operation of the GSRUOA, and the powers that were vested in Defendants under the
25 Governing Documents. This includes various Court orders, including the Court’s rulings and
26 interpretation of early orders, set forth in the January 4, 2022 Order Granting the Receiver’s Motion
27 for Orders & Instructions wherein the Court determined, over the objections of Defendants:
28

- That upon the appointment of the Receiver, all authority to manage and control the GSRUOA, that had expressly belonged to Board of Directors, managers officers, the Declarant and other agents, under the terms of the 7th Amended CC&Rs, was immediately transferred to the Receiver, (1/4/2023 Order, pg. 5:26-28);
- That upon appointment of the Receiver the GSRUOA's Board of Directors, managers, officers, Declarant were all divested of the authority to issue Notices of Special Assessment and Reserve Studies that had been expressly permitted under the 7th Amended CC&Rs and that authority was immediately transferred to the Receiver , (Id., pg. 6:9-11);
- That the Receiver was appointed the sole authority to calculate the DUF, SFUE and HE that had formerly been the exclusive function of Declarant and Shared Facilities Owner, as expressly stated in the 7th Amended CC&Rs, (Id., pg. 6:17-18);
- That the Receiver was appointed the sole authority to collect and hold all rents from the Property that, according to the Governing Documents had formerly been the sole function of Defendants. (Id. pg. 6:25-26);
- That the Receiver is also exclusively tasked with ordering, overseeing and implementing reserve studies that will dictate the FF&E, shared facilities and hotel reserve fees, that had formerly been the sole function of Declarant and Shared Facilities Unit Owner under the express terms of the 7th Amended CC&Rs. (1/4/2023 Order Granting Plaintiffs' Motion for Instructions to Receiver, pg. 4:24; 5:1-3 and 5:16-18)¹

¹ Particularly troubling in these assignment of tasks by the Court is the fact that the Receiver is appointed only over the Grand Sierra Resort Unit Owner's Association, ("GSRUOA"), (1/7/2015 Appointment Order, pg. 1:23-26) and yet the powers and authority the Court has assigned to the Receiver regarding his duty to calculate the DUF, SFUE and HE, in accordance with the Governing Documents; his collection of rents from the former units; and ordering, overseeing and implementing reserve studies necessary to calculate fees and set budgets in accordance with the 7th Amended CC&Rs, are all powers and authority that never belonged to the GSRUOA, over whom he is appointed and were, instead, exclusively the power and authority of MEI-GSR Holdings, LLC, in its role as Declarant and Shared Facilities Unit Owner under the 7th Amended CC&Rs and remaining Governing Documents. This calls into question the power and authority of the Court to have granted powers to the Receiver over matters that were never part of the Receivership Estate.

1 So, after having managed to acquire all of this power to control the GSRUOA and take over
2 the functions described in the 7th Amended CC&Rs that had formerly belonged to the Declarant and
3 Shared Facilities Unit Owner, (MEI-GSR Holdings, LLC), what has the Receiver done to assure
4 compliance with the Governing Documents? As will be illustrated in this Objection, the answer is,
5 very little.

6 The Receiver is specifically tasked with implementing compliance with the Governing
7 Documents, including the 7th Amended CC&Rs. (Appointment Order at 1:27-2:3). The Court has
8 made its finding that the 7th Amended CC&Rs cannot be amended, repealed, nor replaced until the
9 Receiver is relieved of his duties by the Court. (January 4, 2022, Order Granting Receiver's Motion
10 for Orders & Instructions, pg. 7:4-8; and January 4, 2022 Order Granting Plaintiffs' Motion for
11 Instructions to Receiver, pg. 3:26-28)². The express terms of the 7th Amended CC&Rs, without
12 question, require that by November 1 of each and every year, the Owner of the Shared Facilities
13 Unit, and Declarant, (both of whom have, over the objection of Defendants, been replaced by the
14 Receiver) shall cause to be prepared a detailed proposed budget for the ensuring calendar year
15 regarding the costs of ownership, operation, use, maintenance repair, replacement and refurbishment
16 of the Shared Facilities Unit and Hotel. On January 1st of each year and the first day of each and
17 every month thereafter, each Unit Owner shall be personally liable for and obligated to pay 1/12th
18 of such Unit Owner's proportionate share of those expenses for the year. (See 7th Amended CC&Rs,
19 Sections 6.9(a), pgs. 37-38; and 6.10(a), pgs 40-41).

20 In recognition of the Receiver's obligations under the 7th Amended CC&Rs, the Court, in its
21 February 6, 2023 Order stated that once the fees incurred by the Receiver and his counsel are paid,
22 the Receiver shall carry out his obligation to recalculate the DUF, SFUE, and HE, including true-
23 ups and the setting of the budget for 2023.³ (February 6, 2023 Order, pg. 2:1-4)).

24 ² An ironic and fatally flawed determination by the Court since all of the Court's rulings contained in its two January 4,
25 2023 Orders, outlined above, substantially amended the 7th Amended CC&Rs.

26 ³ "True-Ups" is a reference to the requirements under the 7th Amended CC&Rs that on or before April 1 of each calendar
27 year the Receiver has the duty to supply all Unit Owners with an itemized accounting of the actual expenses incurred
28 and paid for during the preceding year for the Shared Facilities and Hotel Expenses and then truing up any net shortage
or excess by making adjustments to the SFUE and HE monthly fees the Unit Owners are making under the current
year's budget. In addition to the Receiver having failed to establish new calculations for 2022 and 2023, as required
under the 7th Amended CC&Rs, the Receiver has likewise never conducted any true-ups since his appointment as
receiver.

1 In his July 3, 2023 email to Mr. Teichner, Reed Brady invited Mr. Teichner to the GSR
2 offices to assist him in carrying out his 2023 budget calculations, stating:

3 As we discussed, you have only calculated the 2021 Budgeted
4 expenses. It is my understanding from your comments that it will take
5 significant time to calculate 2020 actuals, 2021 actuals, 2022 actuals
6 and 2023 Budgeted numbers. We suggest that you come on-site and
7 utilize an office and access whatever resources you need in order to
8 make sure you can calculate the actual numbers using the true-ups for
9 2020, 2021 and 2022, as well as the budgeted numbers based upon the
10 previous 12 months actuals for 2023. (See July 3, 2023 email attached
11 hereto as **Exhibit 3**).

12 Despite this invitation made more than 3 months ago, to date the Receiver has not taken Mr.
13 Reed up on his invitation. The last time the Receiver calculated the DUF, SFUE and HE expenses
14 was in his August 16, 2021 Analysis and Calculations and even then, those calculations were based
15 on 2019 budgeted numbers.⁴ It is ridiculous to assume that 2019 costs would come anywhere close
16 to the actual costs being incurred by Defendants in 2023.

17 It is now 4 months since the Receiver and his attorney have been paid for their outstanding
18 fees and they have received regular payments since that date. The Receiver's new calculations for
19 DUF, SFUE and HE, as required under the 7th Amended CC&Rs are long overdue. Three months
20 ago, Mr. Reed invited the Receiver to come to the GSR offices and access whatever resources he
21 needed to complete his 2023 budget. To date, it appears the Receiver has failed to even commence
22 any effort to recalculate these expenses. Allowing the Receiver to continue to ignore his Court
23 ordered obligations and use his August 2021 calculations, based on 2019 actual costs, is not only in
24 violation of (1) the 7th Amended CC&Rs; (2) the January 7, 2015, Appointment Order; (3) the
25 January 4, 2022 Order Granting Receiver's Motion for Orders & Instructions; (4) the January 4,
26 2022 Order Granting Plaintiffs' Motion for Instructions to Receiver; and (5) this Court's February
27 6, 2023 Order, but further, it is punitive in nature as the Defendants are having to cover and pay for
28 actual 2023 costs associated with the Plaintiffs' former Units, while the Plaintiffs are only being

⁴ In the Receiver's August 18, 2021 Analysis and Calculations of DUF, SFUE and HE, he acknowledges that the CC&Rs require that the SFUE and HE be analyzed and adjusted, if necessary, each year. (See August 18, 2021 Analysis and Calculations of DUF, SFUE and HE, pgs. 8:17-18; 9:18-19) and despite that acknowledgement, and the clear dictates of the 7th Amended CC&Rs and this Court's February 6, 2023 Order, the Receiver is still using his August 2021 calculations based on 2019 costs, without adjustment.

1 required to reimburse fees based upon outdated 2019 costs.⁵ It is further resulting in a wind-fall to
2 Plaintiffs, as they are continuing to receive more than their share of net rental income after the
3 Receiver's deduction for DUF, SFUE and HE, based on 2019 costs.

4 The Arguments set forth above do not even address the fact that Mr. Teichner's calculations
5 totally fail to take into account the allowable costs that are required to be included in his SFUE and
6 HE calculations. For instance, on September 1, 2023, Mr. Brady sent an email to Mr. Teichner
7 reminding him of the categories of expenses that are to be included in his calculations according to
8 the express terms of the 7th Amended CC&Rs that the Receiver has been ordered to implement,
9 stating to Mr. Teichner that:

10 "Also just want to be sure that when you are calculating expenses for
11 the Public Shared Facilities Easement expenses, (sections 4.3(e)(i)-
12 (iv)); FF&E expenses, (Section 4.5(b)(i)); and, expenses identified in
13 Section 4.5(c) regarding "First-Class Hotel Condition". For example,
14 Section 4.3(e)(iii) expressly identifies the a "non-exclusive easement
15 to use the loading area and to have access between the loading area
16 and the Hotel Units, subject at all times to such rules and regulations,
17 restrictions, scheduling requirements, fees, costs and use charges as
18 may be adopted or imposed from time to time by the Declarant". And
19 Section 4.5(c) expressly identifies "furnishings, fixtures, equipment
20 and facilities adorning or servicing the Public Shared Facilities or
property outside of the Condominium Property, including, without
limitation: lobby and front desk/concierge/reception area furnishings,
fixtures, equipment and facilities...and any portion of the Building
becoming a portion of the Public Shared Facilities...must be replaced,
repaired or refurbished as deemed necessary by the Declarant...at the
expense of the Unit Owners". If you are using your previous
worksheets for SFU/HE I did not see any expenses that directly related
to the above." (A true and correct copy of Mr. Reed's September 1,
2023 email is attached hereto as **Exhibit 4**)

21 Mr. Teichner never responded to this email either and looking at the spreadsheets that
22 accompanied Mr. Teichner's August 16, 2021 Analysis and Calculations, there is no indication that
23 he took into account any of these category of expenses in his calculations.

24 ...

25 ...

26 ...

27 _____
28 ⁵ Common sense compels anyone to conclude that using 2019 cost estimates will not come close to covering actual 2023 costs.

1 **III. CONCLUSION**

2 Defendants object to the Receiver's continuing use of his August 2021 fee calculations in
3 arriving at the August 2023 net rent estimates set forth in his spread sheet. Defendants request
4 entry of this Court's Order requiring that the Receiver, carry out his Court ordered obligations by
5 immediately calculating and applying new 2023 DUF, SFUE and HE fees, that include all
6 categories of expenses required in the 7th Amended CC&Rs and apply those new calculations to
7 the August 2023 gross rents prior to distribution of the net rents to the parties.

8 **AFFIRMATION**

9 **Pursuant to NRS 239B.030**

10 The undersigned does hereby affirm that this document does not contain the social
11 security number of any person.

12 RESPECTFULLY SUBMITTED this October 12, 2023.

13 /s/ David C. McElhinney
14 ABRAN VIGIL, ESQ.
15 Nevada Bar No. 7548
16 ANN HALL, ESQ.
17 Nevada Bar No. 5447
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25 Attorneys for Defendants
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1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCP 5(b), I certify that I am an employee of Meruelo Group, LLC and on this
3 date, I served a true and correct copy of the foregoing **DEFENDANTS' OBJECTION TO**
4 **RECEIVER'S SPREADSHEET CALCULATION OF AUGUST 2023 NET RENTS TO BE**
5 **PAID TO THE PARTIES** to the parties listed below, via electronic service through the Second
6 Judicial District Court's eFlex Electronic Filing System:

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Richard M. Teichner

16 DATED this October 12, 2023.

17
18 /s/ Jennifer L. Hess
19 An employee of Meruelo Group, LLC
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INDEX OF EXHIBITS

<u>Exhibit</u>	<u>Description</u>	<u>No. Pages</u>
1.	Declaration of Reed Brady in Support of Defendants' Objection to Receiver's Spreadsheet Calculation of August 2023 Net Rents to be Paid to the Parties	4
2.	October 9, 2023 email attaching Receiver's spreadsheet calculations of Net Rents due to Plaintiffs and Defendants for August 2023	5
3.	Reed Brady's July 3, 2023 email to Receiver	5
4.	Reed Brady's September 1, 2023 email to Receiver	3

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2023-10-12 01:39:33 PM
Alicia L. Lerud
Clerk of the Court
Transaction # 9938114 : yvilorla

EXHIBIT “1”

EXHIBIT “1”

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IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
IN AND FOR THE COUNTY OF WASHOE

ALBERT THOMAS, et al.,

Plaintiffs,

v.

MEI-GSR HOLDINGS, LLC, a Nevada
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VILLAGE COMMERCIAL
DEVELOPMENT, LLC, a Nevada Limited
Liability Company; and, DOES I through X
inclusive,

Defendants.

Case No. CV12-02222
Dept. No.: OJ37

**DECLARATION OF REED BRADY IN
SUPPORT OF DEFENDANTS'
OBJECTION TO RECEIVER'S
SPREADSHEET CALCULATION OF
AUGUST 2023 NET RENTS TO BE
PAID TO THE PARTIES**

1 I, Reed Brady, declare and state as follows:

2 1. I am the Executive Director of Finance and Accounting for the Grand Sierra Resort.

3 2. I have personal knowledge of the facts set forth below, except for those which I have
4 described as being based on information and belief, and as to those matters I believe them to be true.
5 If called as a witness, I could and would competently testify as follows.

6 3. I have received and reviewed the Receiver's Calculation of August 2023 Net Rents
7 and a true and correct copy of the same is attached to Defendants Objection to Receiver's
8 Spreadsheet Calculation of August 2023 Net Rents to Be Paid to the Parties, as Exhibit 1.

9 4. It is my understanding and belief that through various Court Orders entered in these
10 proceedings, as outlined in the Defendants' Objection to the Receiver's Spreadsheet Calculation of
11 August 2023 Net Rents To Be Paid to the Parties, ("Objection"), at pages 2 and 3, the Receiver has
12 been assigned various tasks that formerly were the tasks assigned to MEI-GSR Holdings, LLC under
13 one or more of the Governing Documents. Those tasks include, but are not limited to:

- 14 a. Authority to issue notices of special assessments and order and oversee independent
15 third-party reserve studies;
16 b. Calculate DUF, SFUE and HE; and
17 c. Collect rent and calculate and distribute net rents to the unit owners;

18 5. The express terms of the 7th Amended CC&Rs require that by November 1 of each
19 year, the Owner of the Shared Facilities Unit, and Declarant, (which is a reference to MEI-GSR
20 Holdings, LLC), and now replaced with the Receiver, shall cause to be prepared a detailed proposed
21 budget for the ensuing calendar year regarding the costs of ownership, operation, use, maintenance
22 repair, replacement and refurbishment of the Shared Facilities Unit and Hotel. The establishment
23 of a budget is not only required under the 7th Amended CC&Rs but is additionally vital every year
24 for the operation of the hotel and it assures that the calculations for SFUE and HE are kept up to
25 date to reflect the most accurate forecast of actual costs that will be incurred by the GSR.

26 6. "True-Ups" is a reference to the requirements under the 7th Amended CC&Rs that
27 on or before April 1 of each calendar year the Receiver has the duty to supply all Unit Owners with
28 an itemized accounting of the actual expenses incurred and paid for during the preceding year for

1 the Shared Facilities and Hotel Expenses and then “truing-up” any net shortage or excess by making
2 adjustments to the SFUE and HE monthly fees the Unit Owners are making under the current year’s
3 budget. Conducting True-Ups is not only required under the 7th Amended CC&Rs but it is vital to
4 make the above described adjustments, and to set the most accurate budget possible for the following
5 year.

6 7. On January 1st of each year and the first day of each and every month thereafter, each
7 Unit Owner shall be personally liable for and obligated to pay 1/12th of such Unit Owner’s
8 proportionate share of those expenses for the year. (See 7th Amended CC&Rs, Sections 6.9(a), pg.
9 37-38; and 6.10(a), pgs 40-41).

10 8. To the best of my knowledge the Receiver has only calculated DUF, SFUE and HE
11 on one occasion when he submitted his August 18, 2021 Analysis and calculations of DUF, SFUE
12 and HE to the Court. I know for a fact that those calculations made by the Receiver were based on
13 2019 actual expenses.

14 9. I have made several email inquiries to the Receiver about when he is going to
15 complete his calculations and true-up for 2022 and budget for 2023 as required in the 7th Amended
16 CC&Rs. My most recent email communication on the topic was on July 3, 2023, when I stated to
17 Mr. Teichner:

18 “As we discussed, you have only calculated the 2021 Budgeted
19 expenses. It is my understanding from your comments that it will take
20 significant time to calculate 2020 actuals, 2021 actuals, 2022 actuals
21 and 2023 Budgeted numbers. We suggest that you come on-site and
22 utilize an office and access whatever resources you need in order to
23 make sure you can calculate the actual numbers using the true-ups for
24 2020, 2021 and 2022, as well as the budgeted numbers based upon the
25 previous 12 months actuals for 2023” (A true and correct copy of my
26 July 3, 2023 email to Mr. Teichner is attached to the Objection as
27 **Exhibit 2**).

28 10. Mr. Teichner did not respond to this invitation and at this time I have no knowledge
as to whether he had commenced work to determine 2022 actuals and 2023 budgeted expenses.

1 11. Without question, Mr. Teichner's August 18, 2021, DUF, SFUE and HR
2 calculations, using 2019 costs, do not come anywhere close to covering the actual costs currently
3 being incurred and paid by GSR for 2023 expenses related to the Plaintiffs' units.

4 12. And this does not even address the fact that Mr. Teichner's calculations totally fail
5 to take into account the allowable costs that are supposed to be included in his SFUE and HE
6 calculations. For instance, on September 1, 2023, I sent an email to Mr. Teichner wherein I
7 reminded him of the following:

8 "Also just want to be sure that when you are calculating expenses for
9 the Public Shared Facilities Easement expenses, (sections 4.3(e)(i)-
10 (iv)); FF&E expenses, (Section 4.5(b)(i)); and, expenses identified in
11 Section 4.5(c) regarding "First-Class Hotel Condition". For example,
12 Section 4.3(e)(iii) expressly identifies the a "non-exclusive easement
13 to use the loading area and to have access between the loading area
14 and the Hotel Units, subject at all times to such rules and regulations,
15 restrictions, scheduling requirements, fees, costs and use charges as
16 may be adopted or imposed from time to time by the Declarant". And
17 Section 4.5(c) expressly identifies "furnishings, fixtures, equipment
18 and facilities adorning or servicing the Public Shared Facilities or
19 property outside of the Condominium Property, including, without
20 limitation: lobby and front desk/concierge/reception area furnishings,
21 fixtures, equipment and facilities...and any portion of the Building
22 becoming a portion of the Public Shared Facilities...must be replaced,
23 repaired or refurbished as deemed necessary by the Declarant...at the
24 expense of the Unit Owners". If you are using your previous
25 worksheets for SFU/HE I did not see any expenses that directly related
26 to the above." (A true and correct copy of this September 1, 2023
27 email is included as **Exhibit 3** to the Objection.)
28

13. Mr. Teichner never responded to my September 1, 2023 email and by his failing to
include these categories of expenses in his SFUE and HE calculations his August 18, 2021
calculations cover only a very small fraction of the actual expenses attributable to the units.

I declare under penalty of perjury under the laws of the State of Nevada that all of the
foregoing is true and correct. Executed on October 7, 2023 in Reno, Nevada



Reed Brady, Executive Director
Finance & Accounting for Grand Sierra Resort

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2023-10-12 01:39:33 PM
Alicia L. Lerud
Clerk of the Court
Transaction # 9938114 : yvilorla

EXHIBIT “2”

EXHIBIT “2”

From: Stefanie Sharp [mailto:ssharp@rssblaw.com]
Sent: Monday, October 9, 2023 3:07 PM
To: Jarrad Miller <jarrad@nvlawyers.com>; Briana Collings <briana@nvlawyers.com>; David McElhinney <David.McElhinney@meruelogroup.com>
Subject: Net Rents for August due to Plaintiffs and Defendants

Good afternoon Counsel. See the below and the attached with respect to the net rents due to each of your respective clients for August.

- (1) the gross rents wired by the Defendants in the amount of \$434,227.14, (2) less the net rents payable to the Plaintiffs of \$188,089.88, which is before the charges for their reserves for which they are liable, (3) less the reserve charges on the Defendants' units of \$164,942.78, (4) less the reserve charges on the non-TPOs' units of \$4,181.18, which equals \$77,013.30.

Feel free to direct any questions to me and I will pass them along to the Receiver.

Best regards,

Stefanie

Stefanie T. Sharp, Esq.



Robison | Sharp | Sullivan | Brust

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**Calculation of Net Rents Due to Plaintiffs for the Month of August 2023 Using Temporarily Determined Charges
for the Two Respective Ranges DUF Charges Based on the Two of Three Respective Ranges of DUF Charges Used for 2021,
for the Combined SFUE and HE Charge Based on the Combined Estimated SFUE and HE Charge Used for 2021
and for the Reserve Charges Based on 75% of the Reserve Charges Used for 2020**

		A	B	C	D	E	F	G	I	J	K	L	M
		Daily Use Fee (DUF) Based on Range of Square Feet	Number of Room Nights	Gross Rent Collected	(A x B) DUF Times Room Nights	(C - D) Gross Rent Net of DUF	(% of E) One-Half Share of Gross Rent Net of DUF	Additional Revenue As DRF (One-Half)	Net Rent Before SFUE-HE Fee Charges	Combined SFUE & HE 0.46 Per Sq Ft	Net Rent Before Reserve Fee	Reserve Fee of \$0.576 Per Sq Ft	Net Rent Due to Unit Owner
Name of Unit Owner	Unit Number	Square Feet of Unit											
ORDOVER, LORI	1706	427	25.60	31	4,291.01	793.60	3,497.41	1,748.71	539.33	2,288.03	194.63	2,093.40	1,847.45
ORDOVER, LORI	1708	427	25.60	29	4,408.63	742.40	3,666.23	1,833.12	579.28	2,412.39	194.63	2,217.76	1,971.81
MECHAM, DOUG & CHRISTINE	1710	427	25.60	31	4,051.38	793.60	3,257.78	1,628.89	574.28	2,203.17	194.63	2,008.54	1,762.59
TOKUTOMI, LORI	1711	427	25.60	27	3,428.62	691.20	2,737.42	1,368.71	511.85	1,880.56	194.63	1,685.93	1,439.98
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1714	1340	22.02	19	3,882.94	418.38	3,464.56	1,732.28	379.53	2,111.81	610.77	1,501.03	729.19
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1715			29	3,903.49	-	3,903.49	1,951.75	499.38	2,451.12	-	2,451.12	2,451.12
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1720	558	25.60	31	4,533.10	793.60	3,739.50	1,869.75	599.27	2,469.02	254.34	2,214.68	1,893.27
KOSSICK, MARY	1728	558	25.60	30	4,601.12	768.00	3,833.12	1,916.56	599.25	2,515.81	254.34	2,261.47	1,940.07
ROBERTS, LAVERNE	1729	427	25.60	31	3,859.39	793.60	3,065.79	1,532.90	619.23	2,152.12	194.63	1,957.49	1,711.54
KOSSICK, MARY	1730	558	25.60	31	4,816.34	793.60	4,022.74	2,011.37	619.23	2,630.60	254.34	2,376.26	2,054.85
TAKAKI, STEVE	1732	558	25.60	29	4,355.07	742.40	3,612.67	1,806.34	539.30	2,345.64	254.34	2,091.30	1,769.89
POPE, TERRY & NANCY	1740	427	25.60	30	3,855.35	768.00	3,087.35	1,543.68	579.28	2,122.95	194.63	1,928.32	1,682.37
CARRERA PROPERTY (MGR BRETT MENMIUR)	1742	427	25.60	29	3,467.80	742.40	2,725.40	1,362.70	574.28	1,936.98	194.63	1,742.35	1,496.40
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1749	1,340	22.02	25	2,896.05	550.50	2,345.55	1,172.78	494.38	1,667.15	610.77	1,056.38	284.54
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1750			20	5,819.44	-	5,819.44	2,909.72	339.58	3,249.30	-	3,249.30	3,249.30
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1755	552	25.60	30	4,425.65	768.00	3,657.65	1,828.83	591.75	2,420.58	251.60	2,168.97	1,851.02
HOM, MAY ANNE	1756	420	25.60	31	3,452.33	793.60	2,658.73	1,329.37	619.23	1,948.59	191.44	1,757.15	1,515.23
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1757	552	25.60	31	4,492.10	793.60	3,698.50	1,849.25	619.23	2,468.48	251.60	2,216.87	1,898.92
TMI PROPERTY GROUP, LLC	1762	420	25.60	30	3,916.34	768.00	3,148.34	1,574.17	489.40	2,063.57	191.44	1,872.13	1,630.21
FADRILAN, RAMON & FAYE	1763	552	25.60	31	4,814.59	793.60	4,020.99	2,010.50	531.83	2,542.32	251.60	2,290.72	1,972.77
TAYLOR, JAMES & CAROL C ET AL	1769	552	25.60	31	4,021.04	793.60	3,227.44	1,613.72	624.23	2,237.95	251.60	1,986.35	1,668.40
TMI PROPERTY GROUP, LLC	1770	420	25.60	27	3,324.03	691.20	2,632.83	1,316.42	524.33	1,840.74	191.44	1,649.30	1,407.38
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1773	552	25.60	28	4,262.28	716.80	3,545.48	1,772.74	519.35	2,292.09	251.60	2,040.49	1,722.54
TAYLOR, JAMES & CAROL C ET AL	1775	420	25.60	29	4,504.98	742.40	3,762.58	1,881.29	516.85	2,398.14	191.44	2,206.70	1,964.78
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1778	420	25.60	30	4,327.32	768.00	3,559.32	1,779.66	599.25	2,378.91	191.44	2,187.47	1,945.55
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1780	420	25.60	31	3,869.24	793.60	3,075.64	1,537.82	574.28	2,112.10	191.44	1,920.66	1,678.74
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1781	420	25.60	28	3,787.13	716.80	3,070.33	1,535.17	559.30	2,094.47	191.44	1,903.03	1,661.11
RAGHURAM, LIV TRUST, RAJ & USHA	1790	420	25.60	27	4,245.05	691.20	3,553.85	1,776.93	531.83	2,308.75	191.44	2,117.31	1,875.39
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1791	434	25.60	27	3,506.19	691.20	2,814.99	1,407.50	499.38	1,906.87	197.82	1,709.05	1,459.07
HAY, BARRY	1802	427	25.60	30	3,751.38	768.00	2,983.38	1,491.69	479.40	1,971.09	194.63	1,776.46	1,530.51
RAINES, SANDI	1803	427	25.60	28	3,515.30	716.80	2,798.50	1,399.25	466.92	1,866.17	194.63	1,671.54	1,425.59
RAINES, SANDI	1805	427	25.60	28	2,940.50	716.80	2,223.70	1,111.85	479.40	1,591.25	194.63	1,396.62	1,150.67
MOLL, DANIEL AND PATRICIA	1806	427	25.60	30	3,926.94	768.00	3,158.94	1,579.47	599.25	2,178.72	194.63	1,984.09	1,738.14
WILLIAMS, ROBERT	1822	558	25.60	31	4,675.80	793.60	3,882.20	1,941.10	579.28	2,520.38	254.34	2,266.04	1,944.63
WILLIAMS, ROBERT	1824	558	25.60	31	5,039.24	793.60	4,245.64	2,122.82	559.30	2,682.12	254.34	2,427.78	2,106.38
WILLIAMS, ROBERT	1826	558	25.60	30	4,599.39	768.00	3,831.39	1,915.70	539.33	2,455.02	254.34	2,200.68	1,879.28
VAGUIHELYI FAMILY TRUST, GEORGE & MELISSA	1827	427	25.60	29	3,824.46	742.40	3,082.06	1,541.03	559.30	2,100.33	194.63	1,905.70	1,659.75
SHEPHERD MOUNTAIN INVESTMENT GROUP LLC	1828	558	25.60	28	4,462.17	716.80	3,745.37	1,872.69	499.38	2,372.06	254.34	2,117.72	1,796.32
HENDERSON, WILLIAM A & CHRISTINE	1832	558	25.60	31	4,299.48	793.60	3,505.88	1,752.94	611.73	2,364.67	254.34	2,110.33	1,788.92
YIN ,DOMINIC	1837	427	25.60	31	3,715.71	793.60	2,922.11	1,461.06	599.25	2,060.31	194.63	1,865.68	1,619.73

MIYAMOTO/DELEON/ WAN, BENTON	1838	427	25.60	31	3,935.03	793.60	3,141.43	1,570.72	606.73	2,177.44	194.63	1,982.81	245.95	1,736.86
TOM TRUST, GARRET & ANITA	1845	427	25.60	29	3,703.78	742.40	2,961.38	1,480.69	574.28	2,054.97	194.63	1,860.34	245.95	1,614.39
PEDERSON, ROBERT & LOU ANN	1847	427	25.60	30	3,887.72	768.00	3,119.72	1,559.86	559.30	2,119.16	194.63	1,924.53	245.95	1,678.58
RICHE, KENNETH & MAXINE	1865	552	25.60	31	4,673.07	793.60	3,879.47	1,939.74	579.25	2,518.99	251.60	2,267.38	317.95	1,949.43
QUINN, JEFFREY & BARBARA	1870	420	25.60	31	3,499.71	793.60	2,706.11	1,353.06	619.23	1,972.28	191.44	1,780.84	241.92	1,538.92
KAPLAN, TIMOTHY	1874	420	25.60	29	3,716.58	742.40	2,974.18	1,487.09	591.75	2,078.84	191.44	1,887.40	241.92	1,645.48
NADINE'S REAL ESTATE	1886	420	25.60	30	3,487.15	768.00	2,719.15	1,359.58	574.28	1,933.85	191.44	1,742.41	241.92	1,500.49
ALEXANDER LIVING TRUST, MARIE ANN	1902	427	25.60	31	3,966.00	793.60	3,172.40	1,586.20	619.23	2,205.43	194.63	2,010.80	245.95	1,764.85
TOM TRUST, GARRET & ANITA	1903	427	25.60	30	3,653.93	768.00	2,885.93	1,442.97	599.25	2,042.22	194.63	1,847.59	245.95	1,601.64
LEE FAMILY TRUST	1905	427	25.60	26	2,777.22	665.60	2,111.62	1,055.81	516.85	1,572.66	194.63	1,378.03	245.95	1,132.08
CONDOTEL 1906 LLC, (MGR PHAM JACQUELINE)	1906	427	25.60	28	3,688.98	716.80	2,972.18	1,486.09	559.30	2,045.39	194.63	1,850.76	245.95	1,604.81
LEE FAMILY TRUST	1907	427	25.60	25	3,474.63	640.00	2,834.63	1,417.32	519.35	1,936.67	194.63	1,742.04	245.95	1,496.09
CHENG, PETER & ELISA	1908	427	25.60	28	3,480.67	716.80	2,763.87	1,381.94	471.90	1,853.84	194.63	1,659.21	245.95	1,413.26
CHEAH, MELVIN	1911	558	25.60	29	3,490.74	742.40	2,748.34	1,374.17	574.28	1,948.45	254.34	1,694.11	321.41	1,372.70
CAMERON, GREGORY & ROBIN	1926	558	25.60	29	4,121.84	742.40	3,379.44	1,689.72	579.28	2,269.00	254.34	2,014.66	321.41	1,693.25
SHEN, DI	1939	427	25.60	24	3,104.77	614.40	2,490.37	1,245.19	491.88	1,737.06	194.63	1,542.43	245.95	1,296.48
KOSSICK, MARY	1945	427	25.60	28	3,343.68	716.80	2,626.88	1,313.44	559.30	1,872.74	194.63	1,678.11	245.95	1,432.16
PEDERSON, ROBERT & LOU ANN	1961	552	25.60	30	4,387.24	768.00	3,619.24	1,809.62	594.25	2,403.87	251.60	2,152.27	317.95	1,834.32
DUNLAP, JOHN & JANE	1963	552	25.60	26	3,474.84	665.60	2,809.24	1,404.62	499.38	1,904.00	251.60	1,652.39	317.95	1,334.44
VANDERBOKKE, LEE & MADELYN	1971	552	25.60	28	4,217.99	716.80	3,501.19	1,750.60	559.30	2,309.90	251.60	2,058.29	317.95	1,740.34
RICHE, KENNETH & MAXINE	1975	420	25.60	38	4,630.26	972.80	3,657.46	1,828.73	685.09	2,513.82	191.44	2,322.38	241.92	2,080.46
QUINN, JEFFREY	1977	420	25.60	30	3,740.15	768.00	2,972.15	1,486.08	564.30	2,050.37	191.44	1,858.93	241.92	1,617.01
BROWNE, GUY	2044	427	25.60	31	3,691.92	793.60	2,898.32	1,449.16	619.23	2,068.39	194.63	1,873.76	245.95	1,627.81
KOSSICK, MARY	2055	552	25.60	28	4,236.88	716.80	3,520.08	1,760.04	559.30	2,319.34	251.60	2,067.74	317.95	1,749.79
RIOPELLE FAMILY TRUST, JEFFREY	2059	552	25.60	31	4,798.05	793.60	4,004.45	2,002.23	619.23	2,621.45	251.60	2,369.85	317.95	2,051.90
SILKSCAPE INC	2063	552	25.60	29	4,289.30	742.40	3,546.90	1,773.45	579.28	2,352.73	251.60	2,101.12	317.95	1,783.17
ALEXANDER LIVING TRUST, MARIE ANN	2065	552	25.60	31	4,369.64	793.60	3,576.04	1,788.02	619.23	2,407.25	251.60	2,155.64	317.95	1,837.69
KOSSICK, MARY	2068	420	25.60	29	4,574.14	742.40	3,831.74	1,915.87	499.38	2,415.25	191.44	2,223.81	241.92	1,981.89
HAY, BARRY	2075	420	25.60	29	3,869.82	742.40	3,127.42	1,563.71	559.30	2,123.01	191.44	1,931.57	241.92	1,689.65
TORABKHAN, FARHAD & TAVAKOL, SAHAR	2076	420	25.60	31	3,987.15	793.60	3,193.55	1,596.78	619.23	2,216.00	191.44	2,024.56	241.92	1,782.64
LUTZ, RICHARD/SANDRA	2087	420	25.60	31	3,920.13	793.60	3,126.53	1,563.27	499.38	2,062.64	191.44	1,871.20	241.92	1,629.28
CHANDLER, NORMAN	2104	427	25.60	30	3,871.21	768.00	3,103.21	1,551.61	599.25	2,150.86	194.63	1,956.23	245.95	1,710.28
LINDGREN, DARLEEN	2157	552	25.60	29	4,276.11	742.40	3,533.71	1,766.86	539.30	2,306.16	251.60	2,054.55	317.95	1,736.60
JL & YL HOLDINGS	2165	552	25.60	30	4,767.81	768.00	3,999.81	1,999.91	581.75	2,581.66	251.60	2,330.05	317.95	2,012.10
HURLEY, MICHAEL	2167	552	25.60	31	4,266.39	793.60	3,472.79	1,736.40	619.23	2,355.62	251.60	2,104.02	317.95	1,786.07
M & Y HOLDINGS	2169	552	25.60	30	4,147.42	768.00	3,379.42	1,689.71	579.25	2,268.96	251.60	2,017.36	317.95	1,699.41
PARKER, SUZANNE & LOREN	2179	420	25.60	30	3,713.62	768.00	2,945.62	1,472.81	499.38	1,972.19	191.44	1,780.75	241.92	1,538.83
WINDHORST TRUST, DUANE H & MARILYN	2181	420	25.60	30	4,233.33	768.00	3,465.33	1,732.67	496.85	2,229.52	191.44	2,038.08	241.92	1,796.16
SON, KWANG SOON	2189	420	25.60	27	3,803.58	691.20	3,112.38	1,556.19	516.83	2,073.02	191.44	1,881.58	241.92	1,639.66
PEDERSON, ROBERT R & LOU ANN	2261	552	25.60	27	4,282.94	691.20	3,591.74	1,795.87	499.33	2,295.20	251.60	2,043.59	317.95	1,725.64
SHAMIEH, ELIAS & EMAN	2275	420	25.60	26	3,896.29	665.60	3,230.69	1,615.35	579.28	2,194.62	191.44	2,003.18	241.92	1,761.26
CHOI, KI NAM & YOUNG JA	2279	420	25.60	30	5,139.59	768.00	4,371.59	2,185.80	599.25	2,785.05	191.44	2,593.61	241.92	2,351.69
YOO, KUK HYUN & SANG YOON	2283	420	25.60	21	3,819.28	537.60	3,281.68	1,640.84	399.50	2,040.34	191.44	1,848.90	241.92	1,606.98
WEISS FAMILY TRUST, IRENE	2326	558	25.60	31	5,358.34	793.60	4,564.74	2,282.37	549.32	2,831.69	254.34	2,577.35	321.41	2,255.94
FISH, FREDERICK OR LISA	2328	558	25.60	24	4,097.98	614.40	3,483.58	1,741.79	429.50	2,171.29	254.34	1,916.95	321.41	1,595.55
IZADY/AKASHEH MICHAEL/ANAHD	2337	427	25.60	23	3,908.83	588.80	3,320.03	1,660.02	339.58	1,999.59	194.63	1,804.96	245.95	1,559.01
PEDERSON, ROBERT & LOU ANN	2345	427	25.60	22	3,405.62	563.20	2,842.42	1,421.21	479.40	1,900.61	194.63	1,705.98	245.95	1,460.03
FISH, FREDERICK OR LISA	2347	427	25.60	16	2,755.49	409.60	2,345.89	1,172.95	319.60	1,492.55	194.63	1,297.92	245.95	1,051.97
RICHE, KENNETH & MAXINE	2357	552	25.60	30	4,226.79	768.00	3,458.79	1,729.40	599.25	2,328.65	251.60	2,077.04	317.95	1,759.09
PEDERSON 1990 TRUST	2359	552	25.60	29	4,331.83	742.40	3,589.43	1,794.72	579.28	2,373.99	251.60	2,122.39	317.95	1,804.44
NUNN, HENRY III & D'ARCY C	2365	552	25.60	19	4,584.94	486.40	4,098.54	2,049.27	379.53	2,428.80	251.60	2,177.19	317.95	1,859.24

MINER, WILLIAM B JR	2371	552	25.60	20	4,131.26	512.00	3,619.26	1,809.63	399.50	2,209.13	251.60	1,957.53	317.95	1,639.58
VANDERBOKKE, LEE	2385	420	25.60	23	3,151.19	588.80	2,562.39	1,281.20	454.43	1,735.62	191.44	1,544.18	241.92	1,302.26
TRUONG, CHANH T	2389	420	25.60	25	4,958.83	640.00	4,318.83	2,159.42	359.55	2,518.97	191.44	2,327.53	241.92	2,085.61
SOHN, SANG DAE & KEUM S	2475	420	25.60	23	3,688.23	588.80	3,099.43	1,549.72	459.43	2,009.14	191.44	1,817.70	241.92	1,575.78
TOTALS					<u>382,878.28</u>	<u>67,631.28</u>	<u>315,247.00</u>	<u>157,623.50</u>	<u>51,348.86</u>	<u>208,972.36</u>	<u>20,882.48</u>	<u>188,089.88</u>	<u>26,389.44</u>	<u>161,700.44</u>

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Electronically
CV12-02222
2023-10-12 01:39:33 PM
Alicia L. Lerud
Clerk of the Court
Transaction # 9938114 : yvilorla

EXHIBIT “3”

EXHIBIT “3”

From: Reed Brady [mailto:Reed.Brady@GrandSierraResort.com]
Sent: Monday, July 3, 2023 4:28 PM
To: Richard Teichner <accountingforensics@gmail.com>
Cc: Reed Brady <Reed.Brady@GrandSierraResort.com>
Subject: RE: GSRUOA: DRAFT of email re Discussion and resolution of pending issues with Reed Brady

Mr. Teichner,

Thanks again for your patience. Also Thanks for your email dated June 28, 2023, setting forth your draft of the procedures for collecting and distributing rents from Plaintiffs' rooms. I confess to being somewhat confused by the proposals set forth in your email because some of them are inconsistent with the Court's June 9th instructions however I understand your comment to me that without implementing your proposed modifications it will be impossible for you to carry out the Court's June 9th instructions. I think that written orders are yet to be filed but I'm worried anyway about whether anything we agree to will be used against us as potentially violating a court order. Subject, though, to whatever approach our counsel takes in court and without waiving their or GSR's rights to do so, we agree to the Receiver's proposal as an interim solution. I want to remind you that GSR does have ongoing obligations and operational needs, like payroll to run the front desk, the condo hotel units, etc., so if you cannot provide the GSR with the amounts they are owed within 10 days after turnover of ½ of the plaintiffs' gross rents, that will actually hurt GSR, but I understand the rationale for this interim solution to assist you and GSR wants to cooperate with you as best we can so we agree, at least temporarily, (and without waiving anything), to the following:

- a. until you recalculate the DUF, SFU, HE and the reserve charges, commencing June 2023, Defendants will wire one-half of the gross rents received for the Plaintiffs' units into the Receiver's bank

account. This would be with the understanding that the wired transfer would occur within 30 days of receipt of Defendants receipt of those gross rental proceeds and with the further understanding that no reserve amounts will be taken out of the Plaintiff's gross rents until such time as you provide us with those recalculated reserve amounts;

- b. that once you have completed your new DUF, SFU & HE calculations and reserve calculations, GSR will be reimbursed for the DUF, SFU & HE charges, less the onetime amount representing the difference, if any, between the reserve charges that were charged by Defendants to the Plaintiffs and your recalculated reserve charges going back to January of 2020.
- c. That once you have completed your reserve calculations Defendants will wire into the Receiver's bank account those recalculated amounts for the Defendant owned units for the three types of reserve accounts, and you will deposit those amounts, along with the reserve charges that your collect for the Plaintiff owned units into the respective reserve bank accounts that you will be opening
- d. That your fees and your counsel's fees will be split between Plaintiffs and Defendants based on the ratio of the number of units owned by each to the total of number of units owned by them. Therefore, since the Plaintiffs own 93 units and the Defendants own 560 units, the respective percentages are 14.24% and 85.76%. The Plaintiffs' 14.24% of Receiver's fees will be paid to the Receiver from the one-half of the Plaintiffs' gross rents received by the Receiver. The Defendants will wire its 85.76% of the Receivers' fees into the Receivers' bank account. The Receiver's fees shall be wired into the Receiver's bank account by the Defendants no later than twenty (20) days after the end of the month for which the Receiver's invoice is presented.
- e. that Defendants will receive from you their 50% of the DUF, SFU and HE within 10 days from the date of your receipt of one-half of the gross rents received for the Plaintiffs' units. It is critical to business operations that we receive these funds from you within 10 days as the court contemplated. We simply cannot wait the months or years it will take for you to complete the calculations of 2020, 2021, 2022 actuals and 2023 budgeted, as well as Receiver fees and Reserves. We suggest that if it not possible for you to provide the Defendants with their 50% of the DUF, SFU and HE within the 10 days, then we will wire you one-half of Plaintiffs net rental revenues using our own status quo calculations until such time as you come up with your final revised fee calculations.
- f. As we discussed, you have only calculated the 2021 Budgeted expenses. It is my understanding from your comments that it will take significant time to calculate 2020 actuals, 2021 actuals, 2022 actuals and 2023 Budgeted numbers. We suggest that you come on-site and utilize an office and access whatever resources you need in order to make sure you can calculate the actual numbers using the true-ups for 2020, 2021 and 2022, as well as the budgeted numbers based upon the previous 12 months actuals for 2023.
- g. Finally, I just want to note that your reference to \$1,903,950.99 is in error. I assume you are referencing the amount of \$1,103,950.59 and a bond for that amount has been posted by Defendants with the Clerk of the Court. Until there is a final decision from the Supreme Court, there is no reason to include this amount in any of your calculations at this point

Thanks

□



Reed Brady


Executive Director of Finance & Accounting

Tel. 775.789.5345 – Mob. 775.240.2900


Reed.Brady@GrandSierraResort.com

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GrandSierraResort.com



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From: Richard Teichner <accountingforensics@gmail.com>

Sent: Wednesday, June 28, 2023 10:37 AM

To: Reed Brady <Reed.Brady@GrandSierraResort.com>

Subject: GSRUOA: DRAFT of email re Discussion and resolution of pending issues with Reed Brady

CAUTION: This message originated from outside your organization.

Reed,

Please read the draft of what I've written below, which includes that which we discussed by phone yesterday. I want to be certain that I didn't miss anything before I send it to my counsel for her to distribute it to all parties concerned. If after you reviewed it and we concur that it properly establishes the procedures for collecting and distributing room rents, then, if my counsel wants to make any substantive revisions to which I agree, I will let you know and we can discuss those revisions.

Given the following:

Receiver collects gross rents including DUF for Plaintiff owned units.

Defendants receive one-half of gross rents less one-half of the DUF.

As in the past, Plaintiffs are paid one-half of the net of (1) the gross rents including the DUF, (2) less the DUF, to arrive at the Plaintiffs' share of rents before the fee charges to the Plaintiffs. Example: Gross rents are \$100. Included in

the gross rents is \$20 of DUF. Plaintiffs receive \$40 before the charges for fees. Defendants receive \$60, consisting of (a) their one-half share of gross rents less DUF in the amount of \$40, plus (b) their DUF expenses.

After giving effect to the above, the process for paying the Plaintiffs and Defendants beginning with April 2023 will be as follows:

Until the Receiver recalculates the DUF and the reserve charges, Defendants will wire one-half of the gross rents on the Plaintiffs' units into the Receiver's back account.

Also, until the DUF, fee and reserve charges are calculated, there won't be any distributions to the Plaintiffs, except that, if the Supreme Court determines that the \$1,903,950.99 is distributable to the Plaintiffs, then the Receiver will distribute each Plaintiff's portion of that amount.

Not all net rents will be distributed to the Plaintiffs. Until the true-ups are determined, the receiver will retain a portion of the Plaintiffs' net rents. Moreover, the Receiver will determine and maintain an amount in reserve for months in which the expenses for fee and reserve charges might exceed the Plaintiffs' share of the rentals, which could occur during months in which occupancy is typically lower than other months of the year.

Once the DUF charges and reserve charges are recalculated, the Defendants will be reimbursed for DUF charges, less the (one-time) amount for difference between the reserve charges that the Defendants charged the Plaintiffs and the non-Plaintiff TPO's the recalculated reserve charges to the Plaintiffs and non-Plaintiff TPOs since January 2020.

Each month, the Defendants will wire into the Receiver's bank account the recalculated amounts of charges for the Defendant owned units and the non-Plaintiff TPO owned units for the three types of reserves, and then the Receiver will deposit those amounts, along with the reserve charges of the Plaintiffs, into the respective reserve bank accounts that he has opened.

The Receiver's (and his counsel's) fees will be split between Plaintiffs and Defendants based on the ratio of the number of units owned by each to the total of number of units owned by them. Therefore, since the Plaintiffs own 93 units and the Defendants own 560 units, the respective percentages are 14.24% and 85.76%. The Plaintiffs' 14.24% of Receiver's fees will be paid to the Receiver from the Plaintiffs' gross rents received by the Receiver. The Defendants will wire its 85.76% of the Receivers' fees into the Receivers' bank account. The Receiver's fees shall be wired into the Receiver's bank account each by the Defendants no later than twenty (20) days after the end of the month for which the Receiver's invoice is presented. (See Mr. McElhinney's email of June sent at 9:56 AM.) In no event, will the Receiver disburse the fees to his firm or to his counsel's firm within ten (10) days of the date of the preceding month's invoice, since either party may object to an invoice "on or within ten (10) days following service thereof...". (Appointment Order 7:12-20.) If no objection has been made and therefore the Receiver has received the fee payment from the Defendants, then the Receiver will disburse the 100% of the fees it has received (from Plaintiffs' rents and Defendants payment) to both his firm's business account and to his counsel's firm based on each's respective share of the Receiver's fees. Since the Receiver's invoice are generally not distributed to the parties until a few days after the end of the month, I believe that's it's only fair that any objections to a Receiver's invoice should be on or within ten days from the date that the invoice is sent (by email) to the parties.

Richard M. Teichner



TEICHNER ACCOUNTING FORENSICS & VALUATIONS, PLLC

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Website: accounting-forensics.com

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CV12-02222
2023-10-12 01:39:33 PM
Alicia L. Lerud
Clerk of the Court
Transaction # 9938114 : yvilorla

EXHIBIT “4”

EXHIBIT “4”

From: Reed Brady [mailto:Reed.Brady@GrandSierraResort.com]

Sent: Friday, September 1, 2023 10:57 AM

To: Richard Teichner <accountingforensics@gmail.com>

Cc: Reed Brady <Reed.Brady@GrandSierraResort.com>

Subject: RE: Request for detailed information for administration salaries included in the room administration component of DUF expenses

Ok.

Also just want to be sure that when you are calculating expenses for the Public Shared Facilities Easement expenses, (sections 4.3(e)(i)-(iv)); FF&E expenses, (Section 4.5(b)(i)); and, expenses identified in Section 4.5(c) regarding "First-Class Hotel Condition". For example, Section 4.3(e)(iii) expressly identifies the a "non-exclusive easement to use the loading area and to have access between the loading area and the Hotel Units, subject at all times to such rules and regulations, restrictions, scheduling requirements, fees, costs and use charges as may be adopted or imposed from time to time by the Declarant". And Section 4.5(c) expressly identifies "furnishings, fixtures, equipment and facilities adorning or servicing the Public Shared Facilities or property outside of the Condominium Property, including, without limitation: lobby and front desk/concierge/reception area furnishings, fixtures, equipment and facilities...and any portion of the Building becoming a portion of the Public Shared Facilities...must be replaced, repaired or refurbished as deemed necessary by the Declarant...at the expense of the Unit Owners". If you are using your previous worksheets for SFU/HE I did not see any expenses that directly related to the above.

Thanks

□



Reed Brady


Executive Director of Finance & Accounting

Tel. 775.789.5345 – Mob. 775.240.2900


Reed.Brady@GrandSierraResort.com

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From: Richard Teichner <accountingforensics@gmail.com>

Sent: Friday, September 1, 2023 10:45 AM

To: Reed Brady <Reed.Brady@GrandSierraResort.com>

Subject: Request for detailed information for administration salaries included in the room administration component of DUF expenses

CAUTION: This message originated from outside your organization.

Reed,

For the periods October 2018 to September 2019, October 2020 to September 2021, and October 2021 to September 2022, can you please send me the salaries Director of Hotel ?, formerly Director of Revenue Management (Heather and Mark Comte until leaving in 2021, Brian Christiansen, Shawn NLN, and Tim Pudwill), Director of Hotel Operations (Janin and Senior VP of Hotel Operations (Kent) that are included in Room Administration?

Also, please confirm that for the period October 2018 to September 2019 the percentages devoted by each the titled person were the same as for the period October 2019 to September 2020 for the Director of Revenue Management (100%), Director of Hotel Operations (70%, consisting of 50% front desk and 20% call center (½ of 40%)), and Senio VP of Hotel Operations (50%, consisting of 25% housekeeping and 25% front desk (½ of 50%)).

Lastly, please provide the payroll benefits attributable to the room administrative salaries for the same periods as in the first paragraph above. (I arrive at the percentage of the total benefits that apply to the total of the salaries that are allocated to the functions of the management personnel determined as above.)

Richard M. Teichner



TEICHNER ACCOUNTING FORENSICS & VALUATIONS, PLLC

Richard M. Teichner, CPA, ABV, CVA®, MAFF®, CFF, CRFAC®, CRFAU, DABFA®, FCPA™, CGMA®, CDFA®

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1 **3880**

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3 Nevada Bar No. 7548
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23 JTS@pisanellibice.com

24 *Attorneys for Defendants MEI-GSR Holdings,*
25 *LLC, AM-GSR Holdings, LLC, and GAGE*
26 *Village Commercial Development, LLC*

27 **IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**

28 **IN AND FOR THE COUNTY OF WASHOE**

19 ALBERT THOMAS, et al.,

20 Plaintiffs,

21 v.

22 MEI-GSR HOLDINGS, LLC, a Nevada
23 Limited Liability Company; AM-GSR
24 Holdings, LLC, a Nevada Limited Liability
25 Company; GRAND SIERRA RESORT
26 UNIT OWNERS' ASSOCIATION, a
27 Nevada Nonprofit Corporation; GAGE
28 VILLAGE COMMERCIAL
DEVELOPMENT, LLC, a Nevada Limited
Liability Company; and, DOES I through X
inclusive,

Defendants.

Case No. CV12-02222

Dept. No.: OJ37

DEFENDANTS' RESTATEMENT,
PRESERVATION AND NON-WAIVER
OF PRIOR OBJECTIONS TO
RECEIVER'S SPREADSHEET
CALCULATION OF OCTOBER 2023
NET RENTS TO BE PAID TO THE
PARTIES

1 Defendants MEI-GSR HOLDINGS, LLC (“MEI-GSR”), AM-GSR Holdings, LLC, and
2 GAGE VILLAGE COMMERCIAL DEVELOPMENT, LLC (collectively “Defendants”) by and
3 through their counsel Meruelo Group, LLC, hereby file Defendants’ Restatement, Preservation and
4 Non-Waiver of Prior Objections to Receiver’s Spreadsheet Calculations of October 2023 Net Rents
5 to Be Paid to The Parties, (“Restatement, Preservation and Non-Waiver of Prior Objections”). The
6 Restatement, Preservation and Non-Waiver of Prior Objections is supported by the following
7 memorandum of points and authorities, along with the papers and pleadings on file herein.

8 DATED: December 12, 2023.

9
10
11 **MEMORANDUM OF POINTS AND AUTHORITIES**

12 **I. INTRODUCTION**

13 On Monday, December 11, 2023, the parties received an email from counsel for the
14 Receiver, setting forth Plaintiffs’ net rents calculated for October 2023, along with an attached
15 spreadsheet setting forth the division of Plaintiffs’ former Units rental revenue between Plaintiffs
16 and Defendants. Defendants respond as follows:

17 Defendants file this Restatement, Preservation and Non-Waiver of Prior Objections, out of
18 an abundance of caution and in order to avoid any claims that Defendants, by remaining silent as to
19 the Receiver’s spreadsheet calculations of October 2023 Net Rents to be paid to the Parties,
20 somehow failed to preserve and/or waived their prior Objections made to the Receiver’s spreadsheet
21 calculations of June, July and August net rents due to the Parties. Defendants, by way of this filing,
22 restate and incorporate by this reference, as though entirely set forth herein, their objections and
23 replies previously filed, to wit:

- 24 1. Defendants’ Objections to Receiver’s Spreadsheet Calculation of Net Rents to be
25 Paid to Defendants, filed August 1, 2023;
26 2. Defendants’ Reply in Support of Defendants’ Objections to Receiver’s Spreadsheet
27 Calculation of Net Rents to be Paid to Defendants, filed August 10, 2023;

3. Defendants' Objections to Receiver's Spreadsheet Calculations of Net Rents to be Paid to Defendants, filed September 14, 2023;
4. Defendants' Reply in Support of Their Objections to Receiver's Spreadsheet Calculation of Net Rents to be Paid to Defendants, filed September 21, 2023;
5. Defendants' Objection to Receiver's Spreadsheet Calculation of August 2023 Net Rents to be Paid to the Parties, filed October 12, 2023; and
6. Defendants' Reply in Support of Its Objection to Receiver's Spreadsheet Calculation of August 2023 Net Rents to be Paid to the Parties, filed October 20, 2023. (The above, collectively referred to herein as the "Objections")

II. CONCLUSION

Defendants acknowledge that the Court has already entered its Orders denying the above referenced Objections, via its Orders entered August 14, 2023, October 3, 2023, and October 23, 2023 and Defendants, by way of this filing are not seeking reconsideration of or further argument in regard to the Orders but merely wish to restate their previous Objections herein to preserve them going forward, not only for the current Receiver's Spreadsheet Calculation of October 2023 Net Rents to be Paid to the Parties but for all future Receiver net rental calculations as well. While Defendants disagree with the decisions rendered by the Court in its three above referenced Orders, these matters, along with Defendants objections thereto, are included in Defendants' appeals pending before the Nevada State Supreme Court.

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AFFIRMATION
Pursuant to NRS 239B.030

The undersigned does hereby affirm that this document does not contain the social security number of any person.

RESPECTFULLY SUBMITTED this December 12, 2023.

/s/ David C. McElhinney
ABRAN VIGIL, ESQ.
Nevada Bar No. 7548
ANN HALL, ESQ.
Nevada Bar No. 5447
DAVID C. McELHINNEY, ESQ.
Nevada Bar No. 0033
MERUELO GROUP, LLC
Legal Services Department
5th Floor Executive Offices
2535 Las Vegas Boulevard South
Las Vegas, NV 89109
Attorneys for Defendants

1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCp 5(b), I certify that I am an employee of Meruelo Group, LLC and on this
3 date, I served a true and correct copy of the foregoing **DEFENDANTS' RESTATEMENT,**
4 **PRESERVATION AND NON-WAIVER OF PRIOR OBJECTIONS TO RECEIVER'S**
5 **SPREADSHEET CALCULATION OF OCTOBER 2023 NET RENTS TO BE PAID TO THE**
6 **PARTIES** to the parties listed below, via electronic service through the Second Judicial District
7 Court's eFlex Electronic Filing System:

8 G. David Robertson, Esq.
9 Jarrad C. Miller, Esq.
10 Briana N. Collings, Esq.
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18 *Attorney for Plaintiffs*

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Attorneys for the Receiver
Richard M. Teichner

17 DATED this December 12, 2023.

19 /s/ Jennifer L. Hess
20 An employee of Meruelo Group, LLC
21
22
23
24
25
26
27
28

1 CODE: 2645
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10 Attorneys for Plaintiffs
11

12 **SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**
13 **IN AND FOR THE COUNTY OF WASHOE**

14
15 ALBERT THOMAS, individually; *et al.*,

16 Plaintiffs,

17 vs.

Case No. CV12-02222
Dept. No. OJ41

18 MEI-GSR HOLDINGS, LLC, a Nevada
limited liability company, GRAND SIERRA
19 RESORT UNIT OWNERS' ASSOCIATION,
a Nevada nonprofit corporation, GAGE
20 VILLAGE COMMERCIAL
DEVELOPMENT, LLC, a Nevada limited
21 liability company; AM-GSR HOLDINGS,
LLC, a Nevada limited liability company; and
22 DOE DEFENDANTS 1 THROUGH 10,
inclusive,

23 Defendants.
24

25 **OPPOSITION/RESPONSE TO DEFENDANTS' RESTATEMENT, PRESERVATION**
26 **AND NON-WAIVER OF PRIOR OBJECTIONS TO RECEIVER'S SPREADSHEET**
CALCULATION OF OCTOBER 2023 NET RENTS TO BE PAID TO THE PARTIES

27 COME NOW, Plaintiffs by and through their attorneys of record, the law firms of
28 Robertson, Johnson, Miller & Williamson and Lemons, Grundy & Eisenberg, and hereby submit

Robertson, Johnson,
Miller & Williamson
50 West Liberty Street,
Suite 600
Reno, Nevada 89501

OPPOSITION/RESPONSE TO DEFENDANTS' RESTATEMENT, PRESERVATION AND NON-WAIVER OF PRIOR OBJECTIONS TO
RECEIVER'S SPREADSHEET CALCULATION OF OCTOBER 2023 NET RENTS TO BE PAID TO THE PARTIES

PAGE 1

PA2210

1 this opposition/response to Defendants' Restatement, Preservation and Non-Waiver of Prior
2 Objections to Receiver's Spreadsheet Calculations of October 2023 Net Rents to be Paid to the
3 Parties ("Objection"). This opposition/response is based upon the below memorandum of points
4 and authorities, all papers and pleadings on file herein, and any oral argument the Court desires
5 to hear.

6 DATED this 13th day of December, 2023.

7 ROBERTSON, JOHNSON,
8 MILLER & WILLIAMSON
9 50 West Liberty Street, Suite 600
10 Reno, Nevada 89501

11 *And*

12 LEMONS, GRUNDY & EISENBERG
13 6005 Plumas Street, Third Floor
14 Reno, Nevada 89519

15 By: /s/ Jarrad C. Miller
16 Jarrad C. Miller, Esq.
17 Briana N. Collings, Esq.
18 *Attorneys for Plaintiffs*

1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 Defendants' Objection reincorporates previously rejected arguments for the stated
3 purposes of preservation and non-waiver of prior objections. Accordingly, Plaintiffs in
4 opposition, restate and incorporate by reference their responsive pleadings to Defendants' prior
5 objections to Receiver's calculations of rents dated August 1, 2023, September 14, 2023,
6 October 12, 2023, and November 17, 2023.

7 "Defendants, by way of this [the] filing are not seeking reconsideration of or further
8 argument in regard to Orders [rejecting Defendants' prior objections] but merely wish to restate
9 their previous Objections herein to preserve them going forward . . . for all future Receiver net
10 rent calculations as well." (Objection at 3:13-16; emphasis supplied.) Thus, Plaintiffs have no
11 objection to the Court issuing an order recognizing the preservation and non-waiver of
12 Defendants' objections, as stated in the prior briefing, to the Receiver's monthly calculation of
13 rental proceeds going forward.

14 **AFFIRMATION**

15 Pursuant to NRS § 239B.030, the undersigned does hereby affirm that the preceding
16 document does not contain the social security number of any person.

17 DATED this 13th day of December, 2023.

18 ROBERTSON, JOHNSON,
19 MILLER & WILLIAMSON
20 50 West Liberty Street, Suite 600
Reno, Nevada 89501

21 *And*

22 LEMONS, GRUNDY & EISENBERG
23 6005 Plumas Street, Third Floor
Reno, Nevada 89519

24 By: /s/ Jarrad C. Miller
Jarrad C. Miller, Esq.
25 Briana N. Collings, Esq.
Attorneys for Plaintiffs

1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCp 5(b), I hereby certify that I am an employee of Robertson, Johnson,
3 Miller & Williamson, 50 West Liberty Street, Suite 600, Reno, Nevada 89501, over the age of
4 18, and not a party within this action. I further certify that on the 13th day of December, 2023, I
5 electronically filed the foregoing **OPPOSITION TO DEFENDANTS' RESTATEMENT,**
6 **PRESERVATION AND NON-WAIVER OF PRIOR OBJECTIONS TO RECEIVER'S**
7 **SPREADSHEET CALCULATION OF OCTOBER 2023 NET RENTS TO BE PAID TO**
8 **THE PARTIES** with the Clerk of the Court by using the ECF system which served the
9 following parties electronically:

10 Abran Vigil, Esq.
11 Meruelo Group, LLC
12 Legal Services Department
13 5th Floor Executive Offices
14 2535 Las Vegas Boulevard South
15 Las Vegas, NV 89109
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MEI-GSR Holdings, LLC,
Gage Village Commercial
Development, LLC, and
AM-GSR Holdings, LLC

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22
23 /s/ Tedi Izzi

24 An Employee of Robertson, Johnson, Miller & Williamson

1 **3795**

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23 JTS@pisanellibice.com

24 *Attorneys for Defendants MEI-GSR Holdings,*
25 *LLC, AM-GSR Holdings, LLC, and GAGE*
26 *Village Commercial Development, LLC*

27 **IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA**

28 **IN AND FOR THE COUNTY OF WASHOE**

ALBERT THOMAS, et al.,

Plaintiffs,

v.

MEI-GSR HOLDINGS, LLC, a Nevada
Limited Liability Company; AM-GSR
Holdings, LLC, a Nevada Limited Liability
Company; GRAND SIERRA RESORT
UNIT OWNERS' ASSOCIATION, a
Nevada Nonprofit Corporation; GAGE
VILLAGE COMMERCIAL
DEVELOPMENT, LLC, a Nevada Limited
Liability Company; and, DOES I through X
inclusive,

Defendants.

Case No. CV12-02222

Dept. No.: OJ37

DEFENDANTS' REPLY IN SUPPORT
OF THEIR RESTATEMENT,
PRESERVATION AND NON-WAIVER
OF PRIO OBJECTIONS TO
RECEIVER'S SPREADSHEET
CALCULATION OF OCTOBER 2023
NET RENTS TO BE PAID TO THE
PARTIES

1 Defendants MEI-GSR HOLDINGS, LLC (“MEI-GSR”), AM-GSR Holdings, LLC, and
2 GAGE VILLAGE COMMERCIAL DEVELOPMENT, LLC (collectively “Defendants”) by and
3 through their counsel Meruelo Group, LLC, hereby file their Reply in Support of Defendants’
4 Restatement, Preservation and Non-Waiver of Prior Objections to Receiver’s Spreadsheet
5 Calculation of October 2023 Net Rents to be Paid to the Parties (“Reply”). This Reply is based on
6 the below Memorandum of Points and Authorities, all papers and pleadings on file herein, and any
7 oral argument the Court may entertain.

8 DATED: December 14, 2023.

9
10 **MEMORANDUM OF POINTS AND AUTHORITIES**

11 **I. INTRODUCTION**

12 As Plaintiffs have acknowledged in their Opposition/Response to Defendants’ Restatement,
13 Preservation and Non-Waiver of Prior Objections to Receiver’s Spreadsheet Calculation of October
14 2023 Net Rents to be Paid to the Parties (“Opposition/Response”) filed on December 13, 2023, and
15 as Defendants have clearly stated in their Restatement, Defendants are not seeking reconsideration
16 and/or further argument pertaining to the Orders previously entered by the Court. Rather,
17 Defendants simply wish to restate their previous objections in order to preserve them going forward,
18 not only in regard to the Receiver’s current Spreadsheet Calculation of October 2023 Net Rents to
19 be Paid to the Parties, but for all future net rental calculations submitted by the Receiver. (*See*
20 Plaintiffs’ Opposition Response, pg. 3: 7-10; and Defendants’ Restatement, pg. 3: 13-16).

21 **II. CONCLUSION**

22 Defendants’ respectfully request, and Plaintiffs’ by way of their Opposition/Response, do
23 not oppose, the entry of this Court’s Order recognizing the preservation and non-waiver of
24 Defendants’ prior objections, as stated in their prior briefings, to the Receiver’s monthly calculation
25 of rental proceeds for October rent and for all future net rental calculations going forward.

26 . . .

27 . . .

AFFIRMATION
Pursuant to NRS 239B.030

The undersigned does hereby affirm that this document does not contain the social security number of any person.

RESPECTFULLY SUBMITTED this December 14, 2023.

/s/ David C. McElhinney
ABRAN VIGIL, ESQ.
Nevada Bar No. 7548
ANN HALL, ESQ.
Nevada Bar No. 5447
DAVID C. McELHINNEY, ESQ.
Nevada Bar No. 0033
MERUELO GROUP, LLC
Legal Services Department
5th Floor Executive Offices
2535 Las Vegas Boulevard South
Las Vegas, NV 89109
Attorneys for Defendants

1 **CERTIFICATE OF SERVICE**

2 Pursuant to NRCp 5(b), I certify that I am an employee of Meruelo Group, LLC and on this
3 date, I served a true and correct copy of the foregoing **DEFENDANTS' REPLY IN SUPPORT**
4 **OF RESTATEMENT, PRESERVATION AND NON-WAIVER OF PRIOR OBJECTIONS**
5 **TO RECEIVER'S SPREADSHEET CALCULATION OF OCTOBER 2023 NET RENTS TO**
6 **BE PAID TO THE PARTIES** to the parties listed below, via electronic service through the Second
7 Judicial District Court's eFlex Electronic Filing System:

8 G. David Robertson, Esq. SBN 1001
9 Jarrad C. Miller, Esq., SBN 7093
10 Briana N. Collings, Esq. SBN 14694
11 ROBERTSON, JOHNSON, MILLER &
12 WILLIAMSON
13 50 West Liberty Street, Suite 600
14 Reno, Nevada 89501
15 Tel: (775) 329-5600
16 jarrad@nvlawyers.com
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18 *Attorney for Plaintiffs*

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Attorneys for the Receiver
Richard M. Teichner

18 DATED this December 14, 2023.

19 /s/ Jennifer L. Hess
20 An employee of Meruelo Group, LLC
21
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Hon. Elizabeth Gonzalez (Ret.)
Sr. District Court Judge
PO Box 35054
Las Vegas, NV 89133

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
IN AND FOR THE COUNTY OF WASHOE

ALBERT THOMAS, et. al,

Plaintiff,

vs.

MEI-GSR HOLDINGS, LLC., a Nevada
Limited Liability Company, et al

Defendant.

) ORDER

) Case#: CV12-02222

) Dept. 10 (Senior Judge)

Pursuant to WDCR 12(5) the Court after a review of the briefing and related documents and being fully informed rules on Defendants' Restatement, Preservation and Non-Waiver of Prior Objections to Receiver's Spreadsheet Calculation of October 2023 Net Rents to be Paid to the Parties filed on December 12, 2023. ("Objection")¹ The Court finds that the calculations included in the Spreadsheet Calculation of October 2023 Net Rents by the Receiver are in compliance with the Court's order.

Accordingly, the Objection is overruled.

¹ The Court has reviewed Plaintiffs' Opposition/Response to Defendants' Restatement, Preservation and Non-Waiver of Prior Objections to Receiver's Spreadsheet Calculation of October 2023 Net Rents to be Paid to the Parties filed on December 13, 2023 and Defendants' Reply in Support of their Restatement, Preservation and Non-Waiver of Prior Objections to Receiver's Spreadsheet Calculation of October 2023 Net Rents to be Paid to the Parties filed on December 14, 2023.

1 As Plaintiffs have no objection to Defendants' request that the Court issue an order recognizing the
2 continuing objection, preservation and non-waiver of Defendants' objections, as stated in the prior
3 briefing, to the Receiver's monthly calculation of rental proceeds going forward.

4
5 However, if Defendants have any additional grounds on which they believe an objection is
6 appropriate, those independent grounds should be included in any newly filed objections.

7 Dated this 29th day December, 2023.

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10 _____
11 Hon. Elizabeth Gonzalez, (Ret.)
12 Sr. District Court Judge
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Hon. Elizabeth Gonzalez (Ret.)
Sr. District Court Judge
PO Box 35054
Las Vegas, NV 89133

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
IN AND FOR THE COUNTY OF WASHOE

ALBERT THOMAS, et. al.,

Plaintiff,

vs.

MEI-GSR HOLDINGS, LLC., a Nevada
Limited Liability Company, et al

Defendant.

) ORDER

) Case#: CV12-02222

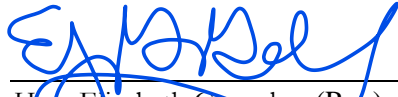
) Dept. 10 (Senior Judge)

Pursuant to WDCR 12(5) the Court after a review of the briefing and related documents and being fully informed rules on Plaintiffs' Motion for Clarification and Instructions to Receiver ("Motion")¹ The motion is granted. The Court finds that the remodel after the date of valuation without court or Receiver approval is improper. Defendants shall immediately return all Plaintiff units to the rental program, and that for those units that cannot be immediately returned to rental program because of the remodel, that the Receiver calculate the average room rent amount to be charged to Defendants and paid to the Receiver for the time period that the units cannot be rented (or were not

¹ The Court has reviewed Plaintiffs' Motion for Clarification and Instructions to Receiver ("Motion") filed on December 29, 2023; Defendants' Opposition to Plaintiffs' Motion for Clarification and Instruction to Receiver filed on January 16, 2024; and Plaintiffs Reply in Support of Motion for Instructions to Receiver file on January 23, 2024

1 rented) starting in October of 2023. Defendants shall remit this payment for each day the unit was
2 out of the rental rotation due to remodel to the Receiver within 30 days of this order.
3

4 Dated this 24th day January, 2024.

5 
6 _____
7 Hon. Elizabeth Gonzalez, (Ret.)
8 Sr. District Court Judge
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CERTIFICATE OF SERVICE

I certify that I am an employee of THE SECOND JUDICIAL DISTRICT COURT;
that on the 24th day of January, 2024, I electronically filed the foregoing with the Clerk
of the Court system which will send a notice of electronic filing to the following:

DALE KOTCHKA-ALANES
DANIEL POLSENBERG, ESQ.
DAVID MCELHINNEY, ESQ.
BRIANA COLLINGS, ESQ.
ABRAN VIGIL, ESQ.
JONATHAN TEW, ESQ.
JARRAD MILLER, ESQ.
TODD ALEXANDER, ESQ.
F. DEARMOND SHARP, ESQ.
STEPHANIE SHARP, ESQ.
G. DAVID ROBERTSON, ESQ.
ROBERT EISENBERG, ESQ.
JENNIFER HOSTETLER, ESQ.
ANN HALL, ESQ.
JAMES PROCTOR, ESQ.
JORDAN SMITH, ESQ.