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Honorable Christopher M. Alston  
Chapter 11  
*Ex Parte*

8 UNITED STATES BANKRUPTCY COURT  
9 WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

10 In re:  
11 NORTHWEST TERRITORIAL MINT, LLC,  
12 Debtor.

Case No. 16-11767-CMA

DECLARATION OF MARK CALVERT  
IN SUPPORT OF *EX PARTE*  
APPLICATION FOR ORDER  
AUTHORIZING EMPLOYMENT OF  
CASCADE CAPITAL GROUP, LLC AS  
ACCOUNTANTS FOR TRUSTEE ON  
INTERIM BASIS

16 I, Mark Calvert hereby declare as follows:

17 1. I am the Chapter 11 Trustee (“Trustee”) of the Debtor, and a principal of  
18 Cascade Capital Group, Inc. (“Cascade”). I submit this declaration in support of my  
19 application to employ Cascade, on an interim basis, as accountants for the Trustee and the  
20 facts herein are based on my personal knowledge.

21 2. Since my appointment as Chapter 11 Trustee of the Debtor, I have  
22 conducted a review of certain books and records of the Debtor, and I have determined that  
23 the Debtor has not completed financial statements since 2011. It is necessary for the  
24 Trustee to hire an accountant to provide financial accounting services for the estate. I also  
25 believe that it may be necessary to conduct forensic accounting services related to my

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EMPLOY CASCADE CAPITAL GROUP, LLC AS  
ACCOUNTANTS FOR TRUSTEE ON INTERIM  
BASIS- 1

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1 investigation of certain transactions engaged in by the Debtor. Cascade has the capability  
2 and experience to provide both financial accounting and forensic accounting services for  
3 the Trustee.

4 3. Cascade will charge its usual hourly rates for any services rendered and  
5 will request reimbursement of costs and expenses incurred by them in connection with its  
6 services for the estate. The following individuals are likely to render the majority of  
7 services to the estate:

<u>Professional</u>	<u>Hourly Rate</u>
Mark Calvert	\$400
Charles Green	\$350
Tod McDonald	\$350
Jody Cannady	\$180
Senior Staff	\$120
Staff	\$100

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13 4. Cascade is well-qualified to perform the forensic accounting required in the  
14 proceedings. I am a Certified Public Accountant, Certified Turnaround Professional, and  
15 Certified Insolvency and Restructuring Advisor. I was certified as a fraud examiner in  
16 2002. Tod McDonald is a Certified Public Accountant, and a Certified Insolvency and  
17 Restructuring Advisor.

18 5. Cascade and its employees are not creditors, equity security holders or  
19 insiders of the Debtors. Cascade has not taken a security interest in any assets of the  
20 bankruptcy estate to secure fees and no retainer has been provided to Cascade or promised  
21 by the Debtor or the estate. Cascade expects to be paid from the assets of the bankruptcy  
22 estate. To my knowledge, Cascade does not have an interest materially adverse to the  
23 interest of the estate or of any class of creditors or equity security holders.

24 6. I am not aware of any conflicts between Cascade and the Debtors,  
25 creditors, any party in interest, their respective attorneys and accountants, the United

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1 States Trustee, or any person employed in the office of the United States Trustee.

2 7. As I described in my previously filed declaration entitled Chapter 11  
3 Trustee's Acceptance and Declaration [Dkt. No. 48-1], prior to the filing of the  
4 bankruptcy case, I met with representatives of the Debtor—including its principal, Ross  
5 Hansen—to discuss whether Cascade would be engaged to provide restructuring services  
6 to the Debtor. After meeting with Mr. Hansen, Cascade declined to undertake the  
7 engagement. Neither I nor my firm was paid any fees by the Debtor or Ross Hansen.  
8 Neither Cascade nor I have any relationship with the Debtor or Mr. Hansen.

9 8. In a prior matter unrelated to the affairs of the Debtor, I had dealings with  
10 Greg Fullerton, who I understand is the former counsel to the Debtor. I have acted as a  
11 chapter 11 Trustee in other cases in this jurisdiction and have professional relationships  
12 with a number of lawyers who have and who may appear for parties in this case. I do not  
13 have any relationships with counsel which would preclude me from being disinterested  
14 within the meaning of 11 U.S.C. § 101(14).

15 9. I have reviewed Local Bankruptcy Rule 2016 in accordance with Local  
16 Bankruptcy Rule 2014-1.

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

18 EXECUTED this 13th day of April, 2016, at Seattle, Washington.

19  
20 /s/ Mark Calvert  
21 Mark Calvert

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DECLARATION OF MARK CALVERT IN  
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**CERTIFICATE OF SERVICE**

The undersigned declares as follows:

That she is a paralegal in the law firm of K&L Gates LLP, and on April 13, 2016, she caused the foregoing document to be filed electronically through the CM/ECF system which caused Registered Participants to be served by electronic means, as fully reflected on the Notice of Electronic Filing.

I declare under penalty of perjury under the laws of the State of Washington and the United States that the foregoing is true and correct.

Executed on the 13th day of April, 2016 at Seattle, Washington.

/s/ Denise A. Evans  
Denise A. Evans

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