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UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WASHINGTON AT SEATTLE

IN RE:)
NORTHWEST TERRITORIAL MINT, LLC,)
Debtor.) 16-11767-CMA

TRANSCRIPT OF THE DIGITALLY RECORDED PROCEEDINGS
BEFORE THE HONORABLE CHRISTOPHER M. ALSTON
APRIL 28, 2017

PREPARED BY: SHARI L. WHEELER, CCR NO. 2396

AhearnAndAssoc@comcast.net

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APPEARANCES

FOR THE CHAPTER 11 TRUSTEE:

MICHAEL J. GEARIN
K&L Gates, LLP
925 Fourth Avenue, Suite 2900
Seattle, Washington 98104
206.623.7580

FOR THE OFFICIAL UNSECURED CREDITORS COMMITTEE:

MARK D. NORTHRUP
Miller Nash Graham & Dunn, LLP
2801 Alaskan Way, Suite 300
Seattle, Washington 98121
206.777.7538

FOR RICHARD BRESSLER:

THOMAS A. LERNER
Stokes Lawrence, PS
1420 Fifth Avenue, Suite 3000
Seattle, Washington 98101
206.626.6000

ALSO PRESENT:

MARK CALVERT

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SEATTLE, WASHINGTON; APRIL 28, 2017

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THE COURT: I'll take Northwest Territorial Mint next.

Mr. Gearin and Mr. Northrup, good morning.

MR. NORTHRUP: Good morning, Your Honor.

MR. GEARIN: Good morning, Your Honor.

THE COURT: This is the trustee's motion to approve a settlement with Mr. Bressler, who is a member of Medallic --

MR. GEARIN: Art Company, LLC.

THE COURT: Right. MAC, LLC. I just call that entity "Medallic."

I know the committee has filed a supporting statement in favor of the settlement. Let me just say, normally, it's the committee's money. If they want to agree to have a \$3 million claim added to it -- like Judge Overstreet would always say, Hey, it's your money -- but I do have a duty to independently review proposed settlements under the HyLoft case, 451 B.R. 104 (Bankr. D. Nev. 2011), which says: The trustee's business judgment is not alone determinative of the issue of Court approval; the Court is not permitted to act as a mere rubber stamp but must make an independent determination that the compromise is fair and

1 equitable.

2 So I have some questions. What dispute does the
3 trustee have with Mr. Bressler?

4 MR. GEARIN: I don't think we have any specific
5 disputes with Mr. Bressler pending, Your Honor. I think the
6 issue has always been around Mr. Bressler's support for
7 Medallic's defense of the substantive consolidation action
8 that's before you in the adversary proceeding. It's
9 Mr. Bressler's role as a member and a party who could be
10 harmed in connection with substantive consolidation. That's
11 been the role that has been central to our discussions around
12 settlement with him.

13 Could there be claims? Could Mr. Bressler have
14 claims against the estate? And could the estate have claims
15 against Mr. Bressler? Hypothetically, that's possible. But
16 that's really not the focus of the discussions we've had with
17 Mr. Bressler. The trustee has been more concerned, as has the
18 committee, with making sure that we can get certainty with the
19 substantive consolidation issue. And we've been coming in and
20 telling you for quite some time that that is central to our
21 ability to restructure and reorganize the company.

22 THE COURT: I get that, but 9019 is for
23 resolving disputes. What's being compromised? That's what
24 I'm kind of struggling with here. You're offering him a
25 substantial consideration. After the Cohen group, would he be

1 the largest unsecured creditor in the case?

2 Mr. Calvert is nodding his head yes.

3 \$3 million.

4 MR. GEARIN: That could be true.

5 THE COURT: And claims are, what, 50 million,
6 60 million? That's a meaningful increase in the unsecured
7 claims.

8 MR. GEARIN: No dispute on that. No dispute.

9 THE COURT: So other than being a witness and
10 being a member of Medallic, how was Mr. Bressler involved in
11 the Medallic litigation?

12 MR. GEARIN: Well, I don't think he was actively
13 supporting -- or I think he was really conceding to Mr. Hansen
14 control over that litigation. Mr. Hansen was the manager
15 through a corporation that Mr. Hansen controlled. Mr. Hansen,
16 effectively, was the manager of Medallic Art Company, and
17 Mr. Bressler was allowing him to go forward and to defend the
18 substantive consolidation action.

19 We felt that Mr. Bressler's concession -- that
20 his interest would not be a factor any longer in the Court's
21 decision about substantive consolidation. We thought that was
22 highly important, and apparently so did Medallic. Because I
23 think what you've seen now is that Medallic has withdrawn all
24 of its defenses, has dismissed its claims, and its defenses
25 have all been dismissed as well. And what they tell you is

1 that one of the core issues that brought them to that
2 conclusion was the settlement with Mr. Bressler.

3 So I think we believed that that was the path
4 that's allowing us to succeed. We're not there yet. We still
5 have a hearing before you next week as to whether substantive
6 consolidation is going to be ordered. But we think it was
7 highly important. We think we got the benefit of our bargain,
8 frankly.

9 THE COURT: Mr. Bressler is not a creditor. He
10 hasn't filed a proof of claim, has he?

11 MR. GEARIN: He's not.

12 THE COURT: And the claims bar date has passed,
13 so he's got no claims against the estate.

14 MR. GEARIN: Unless you allow him a claim
15 through the settlement process, that's correct. He does not
16 have a claim against this estate.

17 THE COURT: Right.

18 MR. GEARIN: I will say, Your Honor, if
19 substantive consolidation occurs -- and by the way, the claim
20 that's authorized for him is premised on -- conditioned upon
21 substantive consolidation, so --

22 THE COURT: Right. I guess that's what gives me
23 the biggest reason for pause here. He testified on behalf of
24 Medallic in connection with the summary judgment motion,
25 right?

1 MR. GEARIN: He did.

2 THE COURT: So he's a Medallic -- at least as of
3 December, he was a witness for Medallic.

4 MR. GEARIN: I agree. And I think that was
5 unfortunate, that he did. And I think there may be some --
6 based on my discussion with Mr. Lerner, there may be some
7 regret that he did so. But I think that's a different issue
8 from whether he withdraws his opposition to the substantive
9 consolidation.

10 THE COURT: Well, how does he have a right to
11 oppose substantive consolidation? He's not a party to the
12 litigation. He has no standing to oppose substantive
13 consolidation.

14 MR. GEARIN: Well, I think that's right, Your
15 Honor. I think what we focused on was the factors that Courts
16 look at in determining whether substantive consolidation is
17 appropriate or not. And one of the Bonham factors really is
18 harm to the nondebtor entity that's being substantively
19 consolidated. I think that the focus of that, frankly, is on
20 creditors of that entity. But I think there are arguments,
21 and the arguments that were being made to you were that the
22 equity interests of Medallic, Mr. Bressler's interest, was a
23 factor. And if harm were going to be inflicted on that
24 economic interest, then you had to take that into
25 consideration in whether you ordered sub-con or you didn't.

1 THE COURT: Right.

2 MR. GEARIN: It was a focal argument, a central
3 argument to what the Medallie parties were making to you in
4 their opposition to substantive consolidation. So we thought
5 we could take that issue off the table, and Mr. Bressler's
6 stipulation did that.

7 THE COURT: So he was stipulating to testify in
8 favor of the trustee?

9 MR. GEARIN: No. He was stipulating to
10 substantive consolidation and alter ego -- an alter ego
11 finding by the Court -- and stipulating --

12 THE COURT: Well, no. I had the settlement. He
13 agrees not to oppose substantive consolidation. Since he's
14 not a party to the litigation, he has no standing to oppose
15 substantive consolidation. I'm trying to understand. What is
16 he supposed to do for his \$3 million claim?

17 MR. GEARIN: Well, let me find the settlement
18 agreement, Your Honor. My recollection is that he actually
19 stipulated -- he did both. He stipulated he would not oppose.

20 THE COURT: Right.

21 MR. GEARIN: And he stipulated to sub-con. But
22 let me find the settlement.

23 THE COURT: I have it. Bressler stipulates to
24 and agrees not to oppose the trustee's proposed substantive
25 consolidation of Medallie with the bankruptcy estate of the

1 Mint.

2 So let's take that. He's not a party to the
3 litigation. He's a shareholder, or an interest holder of
4 Medallic. But he has no right to file a motion to oppose
5 substantive consolidation. He's not a creditor. He has no
6 right to file anything in the main case to oppose substantive
7 consolidation. It's kind of like me agreeing to give up
8 smoking for Lent. I don't smoke.

9 He can't oppose substantive consolidation, can
10 he?

11 MR. GEARIN: Well, could he fund the opposition?
12 Could he intercede in a way that would support Medallic? I
13 think he could do that. And I think he does stipulate to
14 substantive consolidation. Stipulates to and agrees not to
15 oppose.

16 THE COURT: To the extent he obtains management
17 control over Medallic, he will cause Medallic to stipulate to
18 and not oppose the trustee's proposed substantive
19 consolidation.

20 Okay. So he doesn't have control. There's no
21 obligation for him to get control. This is just kind of basic
22 first-year contract. Where's the consideration that he's
23 giving? Unless -- and I hate going down this path -- unless
24 you're buying his testimony.

25 MR. GEARIN: No.

1 THE COURT: Well, he certainly is incentivized
2 to change his testimony, isn't he? Because he only gets his
3 \$3 million claim if the trustee wins. This is not like on Law
4 & Order, where the guy gets his deal, and whether or not McCoy
5 wins, he gets his deal.

6 He gets his deal only if the trustee wins, and
7 he testified for Medallic. He is a Medallic witness. At a
8 minimum, this appears to incentivize him to change his
9 testimony.

10 MR. GEARIN: Well, change his testimony? Your
11 Honor, I can tell you straightforwardly there was never any
12 intent to influence or buy his testimony. That wasn't the
13 discussion at all. What I will go back and I will tell you
14 about is that we had conversations, Mr. Lerner and I, going
15 back for months.

16 THE COURT: Mr. Lerner is stepping up, so maybe
17 I'll hear from him in a second.

18 MR. GEARIN: I think that would be appropriate.

19 We discussed many other avenues of settling
20 this. We talked about purchasing Mr. Bressler's interest in
21 the company, to acquire his interest. We had obstacles in the
22 operating agreement that precluded us from doing that. We
23 talked about a number of other mechanisms by which we could
24 reach an agreement with Mr. Bressler under which he would step
25 away and would not oppose, would support substantive

1 consolidation. That dialogue was ongoing.

2 It frankly came as a surprise to me that he
3 offered a declaration in connection with the summary judgment
4 motion. My understanding is he -- you know, he may not have
5 ever been contacted about whether he was going to testify or
6 not testify at the trial. So I don't know whether he would or
7 would not testify. If he were subpoenaed --

8 THE COURT: Well, did you get initial
9 disclosures from Medallic?

10 MR. GEARIN: We did. And Medallic actually did
11 name him as a witness. But from my understanding, he's never
12 been contacted. He's never been subpoenaed. I don't know
13 whether he was going to appear at trial or he wasn't.

14 THE COURT: Well, he signed a declaration
15 prepared by Mr. Bucknell, Medallic's lawyer, dated November
16 10, 2016, with his actual real signature. So Mr. Bressler, at
17 least as of November 2016, was testifying in support of
18 Medallic.

19 Now you're presenting me a settlement agreement
20 where he has agreed to not oppose the trustee's requested
21 relief. And if the trustee prevails, he gets a \$3 million
22 claim. You can see where, at a minimum, it gives the
23 appearance that he's incentivized to not testify or change his
24 testimony or conform his testimony in a way that gets him a
25 \$3 million claim. That troubles me.

1 MR. GEARIN: Well, Your Honor, I do understand
2 that it would change his incentives. Mr. Bressler, from my
3 experience in dealing with him, is a very straightforward,
4 truthful, honest guy. I don't think he's going to change his
5 testimony one way or the other. I think he's going to tell
6 the truth.

7 And I can tell you, I think what he's agreed to
8 do here -- reading from the settlement agreement, he's
9 agreed -- in paragraph 2, he stipulates to and agrees not to
10 oppose the trustee's proposed substantive consolidation of
11 Medallic. So whether he has control or not, he's stipulating
12 to substantive consolidation. Now, you --

13 THE COURT: But that's meaningless because he's
14 not a party. It would be like a 1 percent shareholder
15 stipulating to something. It doesn't matter. If you don't
16 control the entity, it's meaningless.

17 MR. GEARIN: Medallic didn't think it was
18 meaningless. Mr. Hansen didn't think it was meaningless.

19 THE COURT: Well, maybe because they were
20 fearful he was going to change his testimony.

21 MR. GEARIN: Your Honor, I can tell you, I don't
22 think it has anything to do with that. And I understand
23 the --

24 THE COURT: I'll hear from you in a moment,
25 Mr. Lerner.

1 MR. GEARIN: I understand the incentive issues,
2 but I can tell you that that's never been part of the
3 dialogue. We never -- there's nothing in this agreement that
4 talks about him testifying one way or the other. And I never
5 had a conversation with Mr. Lerner, telling him that
6 Mr. Bressler needed to testify one way or the other.

7 THE COURT: Okay. I'll hear from Mr. Lerner.
8 But I'm still kind of stuck on, what is Mr. Bressler giving
9 up? He had no right to oppose or do anything because he's not
10 a party.

11 Mr. Lerner, you're going to answer that question
12 for me?

13 MR. LERNER: I'm going to try, Your Honor. I
14 have, throughout the history of the Mint case, since Medallic
15 became a subject of discussion, tried very hard to stay on
16 that side of the bar and not get involved in this litigation
17 on behalf of Mr. Bressler.

18 THE COURT: Let the record reflect you're
19 pointing to the back of the room.

20 MR. LERNER: And throughout the course of the
21 case, we've certainly had many discussions with Mr. Gearin.
22 We've had some discussions with Mr. Calvert. We have been
23 given notice that -- I think all of the parties, at some point
24 or another, expected to call upon Mr. Bressler to testify.

25 Medallic Art asked Mr. Bressler to provide a

1 declaration regarding the history of his involvement with the
2 company and the company. And his declaration was narrowly
3 tailored, specific to documents that were exhibits to that
4 declaration.

5 What prompted me to break faith with my practice
6 of staying in the back of the room, Your Honor, was the
7 suggestion that anybody had asked Mr. Bressler, directly or
8 indirectly, or by implication, or had any expectation that he
9 would alter his testimony one iota from the truth in
10 consideration of this agreement with the trustee.

11 He has, I think, standing to intervene in the
12 substantive consolidation proceedings. He has chosen not to
13 do that.

14 THE COURT: Well, first, as a matter of law, he
15 hasn't. So as of right now, he has no right to oppose it.
16 But why would he intervene? His interests are being
17 represented by Medallic. He's a 50 percent shareholder. To
18 allow someone to intervene, you've got to show me that his
19 interests aren't being represented.

20 MR. LERNER: Well, we can parse the operating
21 agreement, which gives Mr. Hansen tight-fisted control over
22 the entity, Your Honor. Mr. Bressler was a passive investor
23 throughout in Medallic Art. And while I was also not always
24 in the room with regard to the negotiations among the parties
25 and the mediation efforts among the parties, the impression

1 I've had is that Mr. Hansen had, at times, been negotiating
2 for personal interests in the context of trying to settle the
3 corporate interests. So I think there may have been conflicts
4 within the way he was going about that representation of the
5 company.

6 Had we not reached an agreement with the
7 trustee, I think it's certainly conceivable that we would have
8 come forward before the Court, if Mr. Bressler chose to seek
9 to intervene, and we could have established a factual basis
10 for that. Whether or not you would grant that is another
11 question. But certainly we could have sought that
12 intervention.

13 But we did reach an accommodation with the
14 trustee that essentially eliminates Mr. Bressler's 50 percent
15 interest, his \$3 million investment, as a factor in whether or
16 not the Court should grant substantive consolidation. We were
17 encouraged to do that by the unsecured creditors committee, to
18 reach an agreement with the trustee for substantive
19 consolidation. I understand that the unsecured creditors
20 committee supports Mr. Bressler's agreement with the trustee
21 here. And I do think that he is foregoing the possibility of
22 the continued value of his independent interest in Medallic.
23 If Medallic goes forward as an independent entity, then that
24 interest presumably would have value.

25 Your Honor, in the last, I think, maybe nine

1 months, I'm aware of three substantive consolidation motions
2 that have come before the Court, none of which have been
3 granted. Not necessarily in this case, but in other cases.
4 It's not an easy task, so --

5 THE COURT: I know that.

6 MR. LERNER: So I think that Mr. Bressler's
7 support of the trustee here is meaningful, in terms of the
8 factors of somebody who was an outsider from all this, except
9 for his capital and passive investment, to get on board with
10 the interest of all the unsecured creditors. But it's not
11 going to affect how he testifies, if anybody asks him to
12 testify.

13 THE COURT: Well, I don't doubt for a moment --
14 and I believe everybody, that there was no discussion about
15 testimony. But you can see where I'm coming from. The
16 perception is, he testified -- and I've got his declaration
17 here. It's not just attached to copies of documents. It's a
18 five-page declaration, including the last paragraph, which
19 says, essentially: I believe that Medallic owns the assets,
20 and they've never been transferred to the Mint.

21 I mean, that's the operative paragraph here.
22 Clearly, that is the thesis of his testimony. He wanted to
23 preserve the separateness of the entities and preserve
24 Medallic's alleged rights to all the disputed assets. And
25 that's what he said.

1 MR. LERNER: Well, I think, Your Honor, you're
2 carrying what he said a little bit further there. What he
3 said was what his understanding was of the way the assets were
4 kept separate.

5 THE COURT: Right.

6 MR. LERNER: How Mr. Bucknell argued that, is up
7 to Mr. Bucknell. But Mr. Bressler was very narrow in his
8 testimony. I can tell you, for sure, that the declaration
9 that he provided -- and he would have provided the same
10 declaration if the trustee had asked him for it -- was not the
11 declaration we were initially asked to embrace.

12 THE COURT: Well, again, I did say, "to my
13 understanding," that's what he says. Clearly, he was doing
14 more than saying, This is a copy of a document.

15 He was providing his understanding of events,
16 which is perfectly fine. If I approve this deal and this
17 trial were to go forward, he would be incentivized to change
18 his testimony. There's no doubt he would be incentivized.
19 That's just a fact, isn't it? I mean, he may not do it, but
20 he would be incentivized.

21 MR. LERNER: Well, Your Honor, it's really hard
22 for me to answer that question. Anytime somebody reaches a
23 settlement agreement, there's a compromise, in terms of how
24 they evaluate where their interests are. But I have to, with
25 all respect, take exception to any suggestion or implication

1 that Richard Bressler would alter his testimony from what his
2 understanding was of the absolute truth, regardless of
3 anything that happens in this court.

4 THE COURT: Well, I don't know Mr. Bressler. He
5 has never been before this Court. But it's a fact that he
6 would be incentivized. Whether or not he would do anything
7 different, I don't know. But there is no escaping the
8 conclusion that he gets a \$3 million claim if the trustee
9 wins. Meaning he has an incentive to change his testimony.
10 That's the Court's finding. You're not going to shake me from
11 that.

12 Let me talk, then, about the more basic
13 question. The lawsuit is over. The trustee has won. Why
14 should I approve the deal now?

15 I know that you're obligated to bring it because
16 you signed it. And Mr. Lerner would be very upset, rightfully
17 so, if you didn't bring the motion because you signed it.
18 Now, you signed it mid-March. You waited a month to bring the
19 motion. I'm not sure why. I'm not sure I really care. But
20 it's kind of too late now. The lawsuit is over. The trustee
21 has won. We don't need Mr. Bressler's cooperation. The
22 settlement was contingent upon Court approval. If Mr.
23 Bressler wanted this deal, he could have acted a long time
24 ago, and he didn't.

25 So it's kind of like the prisoner's dilemma.

1 The first one gets the deal. The first one who talks, gets
2 five years. The second one gets life in prison. Mr. Bressler
3 could have, quote, talked a long time ago, got his deal, and
4 got this approved.

5 Now that we know that on Tuesday I'm entering a
6 judgment in favor of the trustee -- I'll let you talk to your
7 client.

8 On Tuesday, I'm entering a judgment in favor of
9 the trustee on substantive consolidation. I'm going to do
10 that. It's just a matter of how the language works. And
11 Mr. Bressler's cooperation is not necessary, is it?

12 MR. GEARIN: Your Honor, I'm not going to jinx
13 anything. So I'm not going to say whether it's over or it's
14 not over until you actually enter your judgment.

15 THE COURT: Right.

16 MR. GEARIN: I appreciate the comments. I think
17 it gives the trustee great comfort. But the trustee, I think,
18 is obligated to bring the motion forward. As a matter of
19 policy, if the trustee makes a deal, we are going to stick
20 with that, and we're going to abide by it and bring it in
21 front of you.

22 THE COURT: I think that's correct. You had to
23 do it because you made a deal and you said that you would.

24 MR. GEARIN: I also want to say, in fairness,
25 Your Honor, I think we got the benefit of the bargain. I

1 think that the reason that you're entering this judgment --
2 one of the principal reasons, maybe not the only reason; in
3 fact, I have doubts that it -- I think there's a considerable
4 question as to whether Medallic intended to go forward with
5 this trial at all. And I think that's something we may have
6 to face postjudgment. But what they've told you, and what I
7 believe to be true is that Mr. Bressler's concession and his
8 willingness to walk away from his interest and to stipulate to
9 substantive consolidation was a significant factor in Mr.
10 Hansen's mind when he rolled over, when he capitulated.

11 So I think we got the benefit of the bargain,
12 and I think the Court -- I understand you have an independent
13 obligation. I think we had an obligation to bring it forward.
14 And I do think we got the benefit of our bargain.

15 THE COURT: All right. Thank you, Mr. Gearin.

16 I believe everyone here has acted in good faith.
17 I don't want to give anyone the impression that I have a
18 contrary view, but I have three concerns that lead me to deny
19 this motion.

20 I'll start with the last one. Again, as I said,
21 Mr. Bressler is here too late. If he wanted this deal, it
22 should have been approved before Medallic completely rolled
23 over. Medallic has already rolled over. I've already entered
24 an order dismissing Medallic's claims and affirmative defenses
25 and defenses. So there is no defense to the trustee's

1 substantive consolidation motion. The only thing left for
2 Tuesday is the form of the judgment. So the deal is
3 unnecessary. Mr. Bressler could have entered this deal a long
4 time ago and gotten it approved before Medallic rolled over.

5 Under the A&C Properties factors, the first one
6 is, the chances of the trustee winning without this settlement
7 is 100 percent. So there's no reason to do it.

8 Second, I don't believe there's any
9 consideration being exchanged by Mr. Bressler. He has no
10 right to agree to substantive consolidation because he does
11 not control the entity that is to be substantively
12 consolidated. He has no right to oppose because he's not a
13 creditor in this case, and he's not a party in the adversary
14 proceeding. So as I said before, if you don't have a right to
15 do something, you're not giving it up, you're not conveying
16 anything of value because you're not changing your legal
17 position.

18 Third, while, again, I don't believe this was
19 anyone's intention, the perception is that Mr. Bressler's
20 testimony is being bought. He testified for Medallic, and now
21 he's agreed that if Medallic loses, he gets a \$3 million
22 claim. He's a witness in this case, and I don't want anyone
23 to think that witness testimony can be bought. Whether it was
24 the intentions of the parties or discussed at all, that is
25 clearly the perception. It would be one thing if this result

1 was not conditioned upon the trustee prevailing. But since it
2 is, it's clear that, at a minimum, Mr. Bressler has the
3 incentive to alter his testimony to support the trustee.

4 For those three reasons, the Court finds that
5 this compromise will not be approved. The Court will enter
6 its own order.

7 Thank you.

8 I'm sorry that took so long for the other folks,
9 but I wanted to take that one first.

10 All right. Thank you, everybody.

11

12 (The proceedings in this matter were concluded.)

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3 CERTIFICATE

4 I, Shari L. Wheeler, court reporter and court-approved
5 transcriber, certify that the foregoing is a correct
6 transcript from the official electronic sound recording of the
7 proceedings in the above-entitled matter. Some editing
8 changes may have been made at the request of the Court.

9 These pages constitute the original or a copy of the
10 original transcript of the proceedings, to the best of my
11 ability.

12
13 Signed and dated this 14th day of July, 2017.

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15
16 by /s/ Shari L. Wheeler

17 SHARI L. WHEELER, CCR NO. 2396
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AhearnAndAssoc@comcast.net