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UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
LOS ANGELES DIVISION

In re:

EZRI NAMVAR, an individual,

Debtor.

Case Number: 2:08-bk-32349-BR

Chapter 11

**REPLY OF BRADLEY D. SHARP,  
CHAPTER 11 TRUSTEE OF NAMCO  
CAPITAL GROUP, INC., TO LIMITED  
OPPOSITION OF PARADIGM TAX  
GROUP, LLC, TO MOTION OF R. TODD  
NEILSON, CHAPTER 11 TRUSTEE FOR  
THE ESTATE OF EZRI NAMVAR, FOR  
AN ORDER APPROVING SETTLEMENT  
AGREEMENT WITH TRUSTEE FOR  
NAMCO CAPITAL GROUP, INC., ROYA  
BOUCHERIAN, AND BESHMADA, LLC**

Hearing:

Date: November 24, 2009  
Time: 10:00 a.m.  
Judge: Courtroom 1668  
255 East Temple Street  
Los Angeles, CA 90012

Jeffer Mangels  
Butler & Marmaro LLP  
JMBM

1 **TO THE HONORABLE BARRY RUSSELL, UNITED STATES BANKRUPTCY JUDGE,**  
2 **AND INTERESTED PARTIES:**

3 Bradley D. Sharp, the duly qualified and acting chapter 11 trustee ("Namco Trustee") for the  
4 bankruptcy estate of Namco Capital Group, Inc. ("Namco"), hereby files his reply to the *Limited*  
5 *Opposition of Paradigm Tax Group, LLC, to Motion of R. Todd Neilson, Chapter 11 Trustee for the*  
6 *Estate of Ezri Namvar, for an Order Approving Settlement with Trustee for Namco Capital Group,*  
7 *Inc., Roya Boucherian, and Beshmada, LLC* (hereinafter the "Objection" or "Reply" as applicable).

8 1. The Objection was filed only in the Namvar case, and not the Namco case or the  
9 Beshmada case. These cases are not administratively consolidated. The Namco Trustee is filing  
10 this Reply as, between Namco and Namvar, Namco is the real party in interest concerning the  
11 underlying settlement, and the Namco Trustee will assume that the objecting party sought to object  
12 to the proposed settlement generally and not just in the Namvar case.

13 2. The objecting party references an agreement with the "Namvar Group of Companies  
14 (Namvar Real Estate Holdings)". This entity is not Namco and the Trustee has never heard of and  
15 has no idea what this entity is. A check of the records of the California Secretary of State has no  
16 record of such an entity. Accordingly, it does not appear that the objecting party has any claim  
17 against Namco (or Namvar for that matter), and if any claim is asserted it is disputed.

18 3. It is apparent from the Objection that the objecting party is a general unsecured  
19 creditor with a disputed claim against someone or something other than these estates.  
20 Notwithstanding, the objection argues that the settlement should not be approved unless the  
21 objecting party is paid for some services it allegedly performed for some entity or individual not  
22 presently before this Court. Simply put, there is absolutely no legal basis upon which the Court  
23 could sustain the Objection.

24 4. The objecting party can file a proof of claim if it believes that any of these  
25 bankruptcy estates owe money for services rendered. As a disputed unsecured creditor with no  
26 recognizable interest in any property of these estates or any of the settling parties, the objecting  
27 party has no basis to seek payment of such claim as a condition to the approval of the proposed  
28 settlement.

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Accordingly, the Objection must be overruled in its entirety.

Respectfully submitted,

DATED: November 17, 2009

JEFFER, MANGELS, BUTLER & MARMARO LLP

By: /s/ David M. Poitras  
DAVID M. POITRAS P.C.  
Counsel for Bradley D. Sharp,  
Chapter 11 Trustee for Namco Capital Group, Inc.

JMBM  
Jeffer Mangels  
Butler & Marmaro LLP

In re: EZRI NAMVAR, an individual,	Debtor.	CHAPTER 11 CASE NUMBER 2:08-bk-32349-BR
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**NOTE:** When using this form to indicate service of a proposed order, **DO NOT** list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

1900 Avenue of the Stars, 7th Floor, Los Angeles, CA 90067

The foregoing document described as **REPLY OF BRADLEY D. SHARP, CHAPTER 11 TRUSTEE OF NAMCO CAPITAL GROUP, INC., TO LIMITED OPPOSITION OF PARADIGM TAX GROUP, LLC, TO MOTION OF R. TODD NEILSON, CHAPTER 11 TRUSTEE FOR THE ESTATE OF EZRI NAMVAR, FOR AN ORDER APPROVING SETTLEMENT AGREEMENT WITH TRUSTEE FOR NAMCO CAPITAL GROUP, INC., ROYA BOUCHERIAN, AND BESHMADA, LLC**; will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On November 17, 2009, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

Service information continued on attached page

**II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL** (indicate method for each person or entity served):  
On November 17, 2009 I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. *Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.*

### **BY OVERNIGHT**

The Honorable Barry Russell  
U.S. Bankruptcy Court  
Roybal Federal Building  
255 East Temple St., Suite 1660  
Los Angeles, CA 90012-3332

Service information continued on attached page

**III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL** (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on \_\_\_\_\_, I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. *Listing the judge here constitutes a declaration that personal delivery on the judge will be completed no later than 24 hours after the document is filed.*

Service information continued on attached page

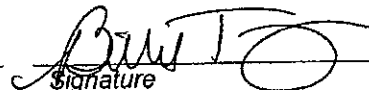
I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

November 17, 2009

Billie Terry

Date

Type Name

  
Signature

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")**

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