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7 *Attorneys for Nevada PF, LLC*

8
9 **UNITED STATES BANKRUPTCY COURT**
DISTRICT OF NEVADA

10 In re:	Case No.: 22-11824-ABL
11 FRONT SIGHT MANAGEMENT LLC,	Chapter 11
12 13 Debtor.	

14
15 **NOTICE OF ENTRY OF ORDER APPROVING STIPULATION REGARDING CHANGES**
16 **TO DEBTOR’S TAX TREATMENT AND TAX REORGANIZATION CONTEMPLATED**
17 **UNDER THE DEBTOR’S SECOND AMENDED CHAPTER 11 PLAN OF**
REORGANIZATION

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1 PLEASE TAKE NOTICE that an *Order Approving Stipulation Regarding Changes to*
2 *Debtor's Tax Treatment and Tax Reorganization Contemplated Under the Debtor's Second Amended*
3 *Chapter 11 Plan of Reorganization* [ECF No. 513] was entered in the above-captioned case on
4 November 10, 2022, a copy of which is attached hereto as **Exhibit A**.

5
6 DATED: November 10, 2022.

7
8 By: /s/ Samuel A. Schwartz

9 Samuel A. Schwartz, Esq.

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11 Bryan A. Lindsey, Esq.

12 Nevada Bar No. 10662

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CERTIFICATE OF SERVICE

I hereby certify that on the 10th day of November, 2022, I caused service of a true and correct copy of the foregoing **NOTICE OF ENTRY OF ORDER APPROVING STIPULATION REGARDING CHANGES TO DEBTOR'S TAX TREATMENT AND TAX REORGANIZATION CONTEMPLATED UNDER THE DEBTOR'S SECOND AMENDED CHAPTER 11 PLAN OF REORGANIZATION** to be made electronically via the Court's CM/ECF

system upon the following parties at the e-mail addresses listed below:

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6 NICOLE E. LOVELOCK on behalf of Creditors and Defendants EB5 Impact Advisors, LLC; EB5
7 Impact Capital Regional Center, LLC; LAS VEGAS DEVELOPMENT FUND, LLC; Jon Fleming;
8 Linda Stanwood; and Robert W. Dziubla
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13 TERESA M. PILATOWICZ on behalf of Creditors VNV DYNASTY TRUST I; VNV DYNASTY
14 TRUST II; IGNATIUS PIAZZA; and JENNIFER PIAZZA
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15 SUSAN K. SEFLIN on behalf of Debtor and Plaintiff FRONT SIGHT MANAGEMENT LLC
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17 BRIAN D. SHAPIRO on behalf of Creditor and Defendant LAS VEGAS DEVELOPMENT FUND,
18 LLC, Creditor Robert W Dziubla, Interested Party JONES LOVELOCK, PLLC, and Interested Party
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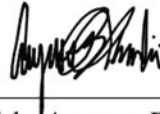
23 JESSICA S. WELLINGTON on behalf of Debtor FRONT SIGHT MANAGEMENT LLC
24 jwellington@bg.law

25 /s/ Michael L. Sturm

26 Michael L. Sturm, an employee of
27 SCHWARTZ LAW, PLLC

EXHIBIT A

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Honorable August B. Landis
United States Bankruptcy Judge



Entered on Docket
November 10, 2022

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**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEVADA**

In re:) Case No.: 22-11824-abl
FRONT SIGHT MANAGEMENT, LLC,) Chapter 11
Debtor.)
_____)

**ORDER APPROVING STIPULATION REGARDING CHANGES TO DEBTOR'S
TAX TREATMENT AND TAX REORGANIZATION CONTEMPLATED UNDER
THE DEBTOR'S SECOND AMENDED CHAPTER 11 PLAN OF REORGANIZATION**

Front Sight Management, LLC (the "**Debtor**"); Nevada PF, LLC ("**Nevada PF**"); and Ignatius Piazza, Jennifer Piazza, VNV Dynasty Trust I, and VNV Dynasty Trust II (collectively, the "**Piazzas**" and together with the Debtor and Nevada PF, the "**Parties**"), each by and through its respective counsel, having stipulated and agreed as provided for in that certain *Stipulation Regarding Changes to Debtor's Tax Treatment and Tax Reorganization Contemplated Under the*

1 Debtor's Second Amended Chapter 11 Plan of Reorganization (the "**Stipulation**");¹ and the Court
2 having considered the Stipulation and finds that the relief requested in the Stipulation is appropriate
3 and sufficient cause exists to grant relief; and good cause appearing, it is hereby:

4 **ORDERED** that the Stipulation, attached hereto as **Exhibit A**, is approved; and it is further

5 **ORDERED** that the Court shall retain jurisdiction to hear and determine all matters relating
6 to the entry of this Order.
7

8 **IT IS SO ORDERED**

9 Respectfully Submitted,

10 SCHWARTZ LAW, PLLC

11 /s/ Samuel A. Schwartz

12 Samuel A. Schwartz, Esq.

13 Bryan A. Lindsey, Esq.

14 601 E. Bridger Avenue

Las Vegas, NV 89101

Attorneys for Nevada PF, LLC

###

27 _____

28 ¹ Any capitalized term not expressly defined herein shall have the meaning ascribed to that term in the Stipulation.

EXHIBIT A

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13
 14
 15 **UNITED STATES BANKRUPTCY COURT**
 16
 17 **FOR THE DISTRICT OF NEVADA**

18 In re:) Case No.: 22-11824-abl
 19)
 20 FRONT SIGHT MANAGEMENT LLC,) Chapter 11
 21)
 22 Debtor.)
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29 **STIPULATION REGARDING CHANGES TO DEBTOR’S TAX TREATMENT AND**
 30 **TAX REORGANIZATION CONTEMPLATED UNDER THE DEBTOR’S SECOND**
 31 **AMENDED CHAPTER 11 PLAN OF REORGANIZATION**

32 IT IS HEREBY STIPULATED and AGREED, between and among Front Sight
 33 Management, LLC (the “**Debtor**”); Nevada PF, LLC (“**Nevada PF**”); and Ignatius Piazza, Jennifer
 34 Piazza, VNV Dynasty Trust I, and VNV Dynasty Trust II (collectively, the “**Piazzas**” and together
 35 with the Debtor and Nevada PF, the “**Parties**”), each by and through its respective undersigned
 36 counsel, as follows:

37 WHEREAS, on May 24, 2022, the Debtor filed a voluntary petition for relief under chapter
 38 11 of the United States Bankruptcy Code, thereby commencing the above-captioned Chapter 11
 39 case;

40 WHEREAS, on October 3, 2022, the Debtor filed its Second Amended Chapter 11 Plan of
 41 Reorganization (ECF No. 405) (the “**Plan**”),¹ pursuant to which, subject to bankruptcy court

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1 approval, Nevada PF will obtain 100% of the New Equity Interests in the Reorganized Debtor in
2 exchange for various contributions to the Debtor's estate as further detailed in the Plan;

3 WHEREAS, in connection with Nevada PF's acquisition of the New Equity Interests under
4 the Plan, Nevada PF has requested that the Debtor and Dr. Piazza facilitate the process to affect a
5 tax reorganization of the Piazzas equity interests in the Debtor under section 368(a)(1)(F) of the
6 Internal Revenue Code (collectively, the "Tax Steps");

7 WHEREAS, given the timing in the Plan where the "Effective Date" of the Plan is to be
8 two business days after entry of the confirmation order and the timing necessary to effectuate the
9 Tax Steps is more than two days and must be initiated now;

10 WHEREAS, as the Tax Steps involve certain tax elections regarding the Debtor's current
11 equity interests and require the Piazzas to transfer their equity interests in the Debtor to another
12 entity formed by the Piazzas for the purpose of holding the Debtor's equity interests and the Debtor
13 (which is currently taxed as an S Corporation) will elect to be treated as a disregarded entity for tax
14 purposes; and

15 WHEREAS, out of an abundance of caution, the Parties enter into this stipulation and agree
16 that the Piazzas can initiate and take the Tax Steps necessary now to affect a tax reorganization of
17 the Debtor's equity interests so that the process can be completed by the Effective Date of the Plan.

18 NOW, THEREFORE, the Parties hereby stipulate and agree as follows:

19 1. The Piazzas may initiate and take the necessary Tax Steps to affect a tax
20 reorganization of the Debtor's equity interests by the Effective Date.

21 **IT IS SO STIPULATED.**

22 Dated this 10th day of November, 2022.

23

24 *[No Further Text. Signature Page Follows.]*

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Jennifer Piazza, VNV Dynasty
Trust I, and VNV Dynasty Trust II*

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