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Honorable August B. Landis  
United States Bankruptcy Judge



Entered on Docket  
August 28, 2023

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Attorneys for Province, LLC, solely in its capacity as  
the Liquidating Trustee of the Front Sight Creditors Trust

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

In re:  
Front Sight Management LLC,  
  
Debtor.

Case No. 22-11824-abl  
Chapter 11

**Hearing Date:** August 21, 2023  
**Hearing Time:** 9:30 a.m.

**ORDER SUSTAINING SIXTEENTH OMNIBUS OBJECTION TO DUPLICATE CLAIMS**

On August 21, 2023 at 9:30 a.m., a hearing was held before the Honorable August Landis,  
Chief United States Bankruptcy Judge for the District of Nevada, for the Court to consider the

1 *Sixteenth Omnibus Objection to Duplicate Claims* [ECF No. 834] (the “Omnibus Objection”)<sup>1</sup> filed  
 2 by Province, LLC, solely in its capacity as the duly authorized and acting Liquidating Trustee (the  
 3 “Liquidating Trustee”)<sup>2</sup> of the Front Sight Creditors Trust (the “Liquidating Trust”). Appearances  
 4 were as duly noted on the record at the hearing.

5 The Court, having read and considered the Omnibus Objection and all evidence filed in  
 6 support of the Omnibus Objection; the Court having considered the argument and representations of  
 7 counsel at the hearing and other matters which the Court may properly take judicial notice,  
 8 including, without limitation, the record in this case as reflected on the docket; the Court having set  
 9 forth its findings and conclusions on the record pursuant to Rule 52 of the Federal Rules of Civil  
 10 Procedure and Rule 7052 of the Federal Rules of Bankruptcy Procedure; the Court having found that  
 11 notice of the Omnibus Objection was sufficient under the circumstances and no other or further  
 12 notice is required; no responses to the Omnibus Objection having been filed; the Court having  
 13 determined that the legal and factual bases set forth in the Omnibus Objection establish just cause for  
 14 the relief sought therein; and after due deliberation and sufficient cause appearing therefor,

15 **IT IS HEREBY ORDERED** that the Omnibus Objection is sustained in its entirety.

16 **IT IS HEREBY FURTHER ORDERED** that the following Proofs of Claim filed by the  
 17 following claimants (“Claimants”) shall be DISALLOWED in their entirety as duplicates:

Claimant	Claim No.	Filed Claim Amount	Treatment
Department of Treasury – Internal Revenue Service	179-2	10/18/2022	Disallowed <sup>3</sup>
Walston, Wayne	781-1	11/01/2022	Disallowed

21 **[Remainder of Page Intentionally Blank]**

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 25 <sup>1</sup> All initial capitalized terms not defined herein shall have the same meaning ascribed to them in the Omnibus Objection.

26 <sup>2</sup> Pursuant to Front Sight Management, LLC’s (the “Debtor”) confirmed chapter 11 plan of reorganization and order thereon, the Liquidating Trustee has standing to pursue all claim objections in this case of general unsecured creditors.

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 28 <sup>3</sup> The disallowance of Claim 179-2 as a duplicate does not affect the validity of Claim 556 filed by the Internal Revenue Service in the amount of a \$160,528.62 general unsecured claim.

1           **IT IS HEREBY FURTHER ORDERED** that for any Claim disallowed pursuant to this  
2 Order, Claimant forever waives such Claim against the Debtor, its estate, the Liquidating Trustee  
3 and the Liquidating Trust.

4           **IT IS HEREBY FURTHER ORDERED** that any further claims filed or asserted by the  
5 Claimants, including any amendments, shall be deemed disallowed without further Court order.

6           **IT IS HEREBY FURTHER ORDERED** that pursuant to Civil Rule 54(b), made applicable  
7 in contested matters through Bankruptcy Rules 7054 and 9014, this Order shall be treated as a final  
8 judgment with respect to Claimants and their Claims.

9           **IT IS SO ORDERED.**

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14 Prepared and Submitted By:

15 BG Law LLP

16 By: /s/ Susan K. Seflin  
17 Susan K. Seflin  
18 Jessica S. Wellington  
19 Attorneys for Province, LLC, solely in its capacity as  
the Liquidating Trustee of the Front Sight Creditors  
Trust

20 Approved:

21 Jason M. Frierson  
22 United States Attorney

23  
24 By: /s/ Patrick A. Rose, Esq.  
25 Patrick A. Rose, Esq.  
26 Assistant United States Attorney  
United States Attorney's Office, District of Nevada  
27 Attorneys for the United States, on behalf of its  
Agency, the Internal Revenue Service  
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**LR 9021 CERTIFICATION**

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In accordance with LR 9021, counsel submitting this document certifies as follows:

- The Court waived the requirement of approval under LR 9021(b)(1).
- No party appeared at the hearing or filed an objection to the motion. [After the hearing, I was contacted by counsel for the Internal Revenue Service and delivered a copy of this proposed order to him as indicated above].
- I have delivered a copy of this proposed order to all counsel who appeared at the hearing, and any unrepresented parties who appeared at the hearing, and each has approved or disapproved the order as stated above.
- I have certified that under Chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objection to the form or content of the order.

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