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10 **UNITED STATES BANKRUPTCY COURT**
11 **CENTRAL DISTRICT OF CALIFORNIA**
12 **LOS ANGELES DIVISION**

13 In re
14 B&B Liquidating, LLC,
15 Debtor and Debtor in Possession.

Case No. 2:18-bk-11744-NB
Chapter 11
Adversary Proceeding No. _____

16
17 Siena Lending Group LLC,
18 Plaintiff,
19 vs.
20 Great American Group Advisory & Valuation
Services, LLC, and DOES 1 Through 10,
21 inclusive
22 Defendants.

**[Removal from Superior Court of California,
County of Los Angeles, Case No. BC 723332]**

NOTICE OF REMOVAL
(28 U.S.C. §§ 1334, 1452, Federal Rule of
Bankruptcy Procedure 9027, and Local
Bankruptcy Rule 9027-1)
State Action Filed: September 26, 2018

1 **TO THE CLERK OF THE BANKRUPTCY COURT FOR THE CENTRAL DISTRICT OF**
2 **CALIFORNIA:**

3 PLEASE TAKE NOTICE THAT Great American Group Advisory & Valuation Services, LLC
4 (“Great American”) hereby files this Notice of Removal under 28 U.S.C. §§ 1334 & 1452, Federal
5 Rule of Bankruptcy Procedure (“FRBP”) 9027, and Local Bankruptcy Rule for the United States
6 Bankruptcy Court for the Central District of California (“LBR”) 9027-1, and removes the above
7 captioned action from the Superior Court of the State of California, Count of Los Angeles, to the
8 United States Bankruptcy Court for the Central District of California. This Court has jurisdiction over
9 this action under 28 U.S.C. §1334(b) because the Action arises in and relates to the ongoing
10 bankruptcy proceeding captioned *In re B&B Liquidating, Inc.*, Bankr. Case No. 2:18-bk-11744-NB
11 (the “B&B Liquidating Bankruptcy”). In addition, the Court has jurisdiction over this Action under
12 28 U.S.C. § 1334(e)(2) because the claims implicate construction of the rules relating to disclosure
13 requirements under 11 U.S.C. § 327. In support of this Notice of Removal, Great American states as
14 follows:

15 **PROCEDURAL HISTORY**

16 1. On September 26, 2018, Siena Lending Group LLC (“Siena”) filed a complaint against
17 Great American in the Los Angeles County Superior Court for the Central District of California
18 styled, *Siena Lending Group LLC v. Great American Group Advisory & Valuation Services, LLC*,
19 Case No. BC723332 (the “Complaint” and the “Action”). A true and correct copy of the Complaint
20 (“Compl.”) is attached hereto as Exhibit A.

21 2. Great American timely filed this Notice of Removal within 30 days of receipt, through
22 service or otherwise, of a copy of the initial pleading in accordance with FRBP 9027 (a)(3).

23 3. In accordance with FRBP 9027(a)(1) and LBR 9027-1(d)(1)(A) and (B), true and
24 correct copies of all process, pleadings, and orders filed in the Superior Court for the State of
25 California, County of Los Angeles are attached hereto as Exhibit B. And as required by LBR 9027-
26 1(b), Great American has prepared a *Notice of Status Conference Regarding Removal of Action*, which
27 is attached hereto as Exhibit D.

28

1 **BACKGROUND**

2 **A. The Bankruptcies And The Siena Loans**

3 4. On April 28, 2017, B&B Liquidating, LLC (“Debtor”), which was then known as B&B
4 Bachrach LLC, filed a chapter 11 petition for bankruptcy in this Court. *In re B&B Bachrach, LLC*,
5 2:17-bk-15929-NB (“Bachrach I”). On August 14, 2017, this Court approved the *Bachrach I*
6 Combined Chapter 11 Plan of Reorganization and Disclosure Statement, with an effective date of
7 August 31, 2017 (the “2017 Plan”). *Bachrach I*, ECF No. 265. The 2017 Plan contemplated that
8 Debtor would pay off secured debt with unspecified “alternative financing.” *Id.* Over the summer of
9 2017, Siena and Debtor negotiated terms on which Siena would agree to provide the financing
10 necessary to pay off Debtor’s secured debt. Compl. ¶ 6. The loan was to be secured primarily by
11 Debtor’s inventory. *Id.* ¶ 7. On August 7, 2017, Siena retained Great American to conduct an
12 appraisal of Debtor’s inventory. *Id.* ¶ 11. On August 28, 2017, Great American issued its appraisal of
13 Debtor’s inventory as of June 30, 2017. *Id.* ¶ 14.

14 5. Over two months later, on October 30, 2017, Siena and Debtor executed that certain
15 *Loan and Security Agreement*, pursuant to which Siena agreed to make Debtor a term loan of
16 \$500,000 and provide a \$7 million revolving credit facility (the “Loan Agreement” and the “Siena
17 Loan”). Compl. ¶ 15. Repayment of all advances was secured primarily by Debtor’s inventory. *Id.*

18 6. According to the Complaint, “[b]etween October 2017 and January 2018, Debtor’s
19 sales failed to meet projections, and Siena became concerned with Debtor’s viability and Siena’s
20 prospects for collecting its loan in full. Siena and Debtor commenced discussions concerning the sale
21 of Debtor’s assets and potential liquidation strategies to maximize recovery.” Compl. ¶ 17.

22 7. On January 9, 2018, Siena retained Great American to provide an updated appraisal of
23 Debtor’s inventory. Compl. ¶ 17. Great American provided its updated appraisal on January 31,
24 2018. *Id.* ¶ 18. Siena subsequently agreed to provide Debtor post-petition financing. *Id.* ¶ 21.

25 8. On February 16, 2018, Debtor filed its second Chapter 11 bankruptcy petition initiating
26 the above captioned bankruptcy case. With the “advice and consent of Siena,” Debtor retained Great
27 American Group, LLC (“GA”) (Great American’s affiliate) and Tiger Capital Group, LLC (“Tiger”)
28 (collectively with GA, the “Liquidation Consultant”) as joint liquidation consultants to perform

1 inventory liquidation sales pursuant to that certain Consulting Agreement dated February 15, 2018
2 (the “Consulting Agreement”). ECF No. 23, ¶10. Debtor filed an *Emergency Motion for Interim and*
3 *Final Order: (1) Authorizing the Conducting of Inventory Liquidation, Store Closing or Similar*
4 *Themed Sales; (2) Approving the Assumption of the Consulting Agreement; and (3) Related Relief*
5 (“Liquidation Sale Motion”), ECF No. 17, which the Court granted on a final basis on April 6, 2018
6 ECF No. 115.

7 9. As part of the Liquidation Sale Motion, Debtor submitted a Statement of
8 Disinterestedness on behalf of GA. ECF No. 47. In the Statement of Disinterestedness, GA disclosed
9 that its affiliate, Great American, provided “appraisal services to [Siena] regarding the valuation of the
10 Debtor pursuant to an engagement letter dated January 9, 2018.” *Id.* This appears to be the only
11 statement that any party to the bankruptcy made regarding Great American’s role. Neither Siena,
12 Debtor, nor any other party ever informed this Court of what Siena (incorrectly) claims now—*i.e.*, that
13 Great American made a binding equity bid to purchase Debtor’s inventory at the appraised value, and
14 that the entire liquidation strategy proposed by Debtor and its advisors and approved by this Court was
15 based on Great American’s appraisals. *See* Compl. ¶¶ 11-12, 14, 20-26.

16 10. In the bankruptcy, Siena and Debtor also entered into that certain Stipulation Regarding
17 *Continuance of Financing of Debtor and Debtor in Possession, Priority of Advances Made,*
18 *Modification of the Automatic Stay and Adequate Protection* (the “Financing Stipulation”). ECF No.
19 21. On February 22, 2018, the Court approved the Financing Stipulation on an interim basis.
20 Following negotiations between Debtor, Siena, and the Committee, the parties entered into that certain
21 *Amended Stipulation Regarding Continuance of Financing of Debtor and Debtor in Possession,*
22 *Priority of Advances Made, Modification of the Automatic Stay and Adequate Protection* (the
23 “Amended Financing Stipulation”). ECF No. 141. On May 10, 2018, the Court approved the
24 Amended Financing Stipulation. ECF No. 162.

25 11. In the Amended Financing Stipulation, Siena agreed to a carve out for certain
26 professional fees and expenses, United States Trustee fees, and distributions to creditors other than
27 Siena (the “Carve Out”) from “commercial tort claims.” Amended Financing Stipulation ¶¶ 21, 28.
28 Specifically, the parties agreed that:

1 28. Notwithstanding anything to the contrary herein and in complete resolution of
2 the Committee's informal objections to entry of an Order approving this Stipulation
3 on a final basis which is binding on the Committee, the Debtor, Siena, and the
Committee agree as follows:

4 b. If any portion of the Current Sum Due or the Pre-Petition Fees is paid from the
5 *proceeds of any commercial tort claims, then 25% of such amount shall be paid to*
6 *creditors other than Siena in this case* and such amounts shall also constitute part of
the Carve-Out set forth in paragraph 21 above. *Such amounts, if any, shall not be*
distributed absent further Order of this Court.

7
8 *Id.* ¶ 28 (emphases added). The term "commercial tort claims" is not defined but, according to
9 Debtor's and the Committee's recent filings, the term covers the Siena Action and potential claims
10 against GA and/or Tiger in connection with their role in managing the Store Closing Sales. *See Joint*
11 *Motion of the Debtor and the Committee of General Unsecured Creditors to Dismiss the Chapter 11*
12 *Case* filed on October 12, 2018 ("Dismissal Motion"), ECF No. 227, at 7-8, 11.

13 12. Siena opposes the Dismissal Motion based on, among other things, its disagreement
14 with Debtor's and the Committee's contention that the estate is entitled to a portion of any proceeds
15 from the Siena Action. ECF No. 241, at 2.

16 **B. Debtor's Indemnification Obligations And Great American's Proof Of Claim.**

17 13. At its core, the Action is based on misrepresentations by *Debtor* regarding the amount
18 and value of the inventory that served as Siena's collateral. Compl. ¶¶ 26, 31 (alleging a "significant
19 overstatement of the amount of, and the retail and cost and liquidation values of, the inventory *on*
20 *Debtor's books,*" which in turn caused the "amount of inventory on which the appraisals were based
21 [to be] dramatically overstated") (emphasis added). Accordingly, Great American and its affiliate,
22 GA, have filed proofs of claim against Debtor for common law equitable indemnity, as well as for
23 contractual indemnity arising out of Debtor's indemnification obligations contained in the Consulting
24 Agreement. True and correct copies of the proofs of claim are attached hereto as Exhibit C.

25 **GROUND FOR REMOVAL**

26 14. Under 28 U.S.C. §1452(a), "[a] party may remove any claim or cause of action in a
27 civil action ... to the district court for the district where such civil action is pending, if such district
28 court has jurisdiction of such claim or cause of action under section 1334 of this title." Section

1 1334(b) provides the Court with original but not exclusive jurisdiction “of all civil proceedings arising
2 under title 11, or arising in, or related to cases under title 11.” Section 1334(e)(2) provides the Court
3 with exclusive jurisdiction “over all claims or causes of action that involve construction of ... rules
4 relating to disclosure requirements under section 327 [of title 11].”

5 15. 28 U.S.C. § 157(a) provides that the district court may refer all cases “arising under
6 title 11 or arising in or related to a case under title 11” to the bankruptcy judges for the district. The
7 Central District of California has a general order referring all such cases to the bankruptcy judges of
8 the district. *See* General Order No. 266, United States District Court, Central District of California.
9 Jurisdiction is proper here because the Action arises in and relates to a case under title 11—*i.e.*, the
10 B&B Liquidating Bankruptcy—and because the Action implicates the Court’s jurisdiction over cases
11 that involve construction of disclosure requirements in bankruptcy.

12 **I. THE SIENA ACTION IS A CORE PROCEEDING ARISING IN THE B&B**
13 **BACHRACH BANKRUPTCY**

14 **A. The Siena Action Is A Proceeding Affecting Liquidation Of Assets Of The Estate**
15 **Under 28 U.S.C. § 157(b)(2)(O)**

16 16. The Siena Action arises in the B&B Liquidating Bankruptcy because it is a
17 “proceeding affecting liquidation of assets of the estate” under 28 U.S.C. §157(b)(2)(O).

18 17. Siena alleges, for example, that Great American’s appraisals—on which the Siena
19 Action is based—”include[d] Great American’s commitment to purchase Debtor’s inventory at the
20 appraised value.” Compl. ¶ 11; *see also id.* ¶ 14 (the appraisals “constituted [Great American’s]
21 agreement to purchase [Debtor’s] inventory for the stated value”). Siena further alleges that “Great
22 American breached [its contracts with Siena] by, among other things, refusing to submit an equity bid
23 [for Debtor’s inventory] consistent with the appraisals,” and Siena (and presumably other creditors)
24 suffered a loss when Debtor’s inventory ultimately sold for less than the appraised value. *Id.* ¶¶ 26,
25 36. These allegations are meritless, but accepting them as true for purposes of removal, they would
26 establish that Great American breached a binding commitment to purchase the primary asset of the
27 estate—Debtor’s inventory—for millions of dollars more than the amount for which it ultimately sold,
28 causing harm not just to Siena, but to the entire bankruptcy estate.

1 18. Because Siena’s claims concern the “sale of property belonging to the bankruptcy
2 estate,” the Action constitutes a “core proceeding subject to federal jurisdiction.” *In re Harris Pine*
3 *Mills*, 44 F.3d 1431, 1437 (9th Cir. 1995); *see also In re Harris*, 2007 WL 2456202 (S.D.Cal. 2007)
4 (“This action is a core proceeding for the additional reason[] that the [complaint] alleges that absent
5 the alleged misconduct by [defendants], there would have been more assets available to the
6 Bankruptcy Estate.”).¹

7 **B. The Siena Action Is A Proceeding Concerning The Administration Of The Estate**
8 **Under 28 U.S.C. § 157(b)(2)(A)**

9 19. The Siena Action arises in the B&B Liquidating Bankruptcy for the additional reason
10 that it is “a matter concerning the administration of the estate” under 28 U.S.C. §157(b)(2)(A).

11 20. Siena alleges, for example, that:

12 Great American’s estimates [in the appraisals] formed the basis for GA’s advice on the
13 appropriate liquidation strategy for Debtor—and Siena—to pursue in bankruptcy. *Based upon*
14 *Great American’s determination that a sixteen-week store closing sale period would be most*
15 *efficacious to liquidate Debtor’s inventory, Debtor moved the Bankruptcy Court for approval*
16 *of such a schedule. Debtor also relied upon GA’s advice in seeking, and obtaining, court*
17 *approval for the store closing sales and the associated lease rejection strategy. Further,*
18 *Debtor—and Siena—relied upon the estimates of Great American and GA in formulating and*
19 *agreeing to the budgets for Debtor’s operations in Bankruptcy. Those estimates continually*
20 *and repeatedly fell substantially short of projections.*

21 Compl. ¶ 23-24 (emphases added).

22 21. Siena further alleges that:

23 The appraisals were based on Great American’s determination that given the substantial
24 amount of inventory purportedly on hand, a significant amount of the inventory would have to
25 be sold through wholesale channels rather than through store closing sales. The discounts
26 necessary to sell the inventory at wholesale were substantially higher than those in effect at the
27 retail stores. However, given that it was subsequently ascertained that the physical amount of
28 inventory on which the appraisals were based was dramatically overstated, *a higher than*
estimated percentage of the inventory should have been sold through the more profitable store
closing sales rather than at wholesale, which would have yielded a higher recovery rate.

Id. ¶ 26 (emphasis added).

¹ Indeed, Siena’s recent opposition to the Dismissal Motion acknowledges that Siena and the
Committee originally discussed pursuing the claims against Great American “jointly”—presumably
on the theory that Great American caused harm to the estate. *See* ECF No. 241, at 5 (“While Siena
had proposed to the Committee that the parties *jointly prosecute* such claims in return for a share of
the recovery, the Committee elected not to do so.”) (emphasis added). The fact that Siena has elected
to proceed on its own, however, does not change the fact that its claims are, at their core, for harm to
the estate.

1 22. Thus, according to Siena, the *entire liquidation strategy* proposed and implemented by
2 Debtor and its professional advisors—and approved by this Court—was based on Great American’s
3 appraisals. And because the appraisals allegedly were negligent, the liquidation strategy allegedly was
4 negligent too, causing millions of dollars of losses to the estate. *Id.* ¶¶ 23-24, 26.

5 23. Siena further contends that Great American’s allegedly negligent appraisals formed the
6 basis for the “structure” of Debtor’s post-petition financing, and the terms of Debtor’s use of Siena’s
7 cash collateral, resulting in harm to the estate. *Id.* ¶ 21 (“Based upon the inventory valuations
8 contained in the appraisals, Siena agreed to provide post-petition financing to Debtor. *Siena and*
9 *Debtor structured that financing in reliance upon the validity of the information and estimates in*
10 *Great American’s appraisals.*”) (emphasis added); *id.* ¶ 32 (“[I]n reliance upon the January 2018
11 appraisal, [Siena] agreed to Great American’s liquidation strategy in the Bankruptcy Case, extended
12 post-petition financing to Debtor and agreed to the use of Siena’s cash collateral, and refrained from
13 taking other actions that would have maximized its recovery in the bankruptcy case.”).

14 24. Accordingly, Siena’s claims are “inextricably intertwined with the ... sale of property
15 belonging to the bankruptcy estate,” and therefore constitute “core proceedings.” *See In re Harris*
16 *Pine Mills*, 44 F.3d at 1437; *see also In re Balboa Improvements, Ltd.*, 99 B.R. 966, 969-70 (B.A.P.
17 9th Cir. 1989) (“Since the proceeding between Mangun and Bartlett pertains to the administration of
18 the estate by debtor’s counsel and with respect to an asset of the estate, i.e., the Balboa Inn, we believe
19 the outcome of the action directly affects the administration of the bankruptcy estate.”).

20 **II. THE SIENA ACTION IS “RELATED TO” THE B&B BACHRACH BANKRUPTCY**

21 25. The Siena Action is also “related to” the B&B Liquidating Bankruptcy. The Supreme
22 Court has held that “related to” jurisdiction under Section 1334(b) should be interpreted broadly.
23 *Celotex Corp. v. Edwards*, 514 U.S. 300, 307-08 (1995). The Ninth Circuit has adopted the “*Pacor*
24 test” for determining the scope of “related to” jurisdiction. *In re Feitz*, 852 F.2d. 455, 457 (9th. Cir.
25 1988). Utilizing this formulation, the test is whether the outcome of the proceeding could conceivably
26 have any effect on the estate being administered in bankruptcy. *Id.* “An action is related to a
27 bankruptcy if the outcome could alter the debtor’s rights, liabilities, options, or freedom of action
28 (either positively or negatively) and which in any way impacts upon the handling and administration

1 of the bankruptcy estate.” *Id.* (quoting *Pacor, Inc. v. Higgins*, 743 F.2d 984, 994 (3rd. Cir. 1984).
2 There are several bases for finding “related to” jurisdiction here.

3 26. *First*, as discussed above, accepting Siena’s allegations as true, Great American
4 breached a binding obligation to make an equity bid to purchase Debtor’s inventory for more than the
5 amount for which it ultimately sold. Compl. ¶¶ 31, 36, 40. Given that it was *Debtor’s*—not Siena’s—
6 inventory that Great American allegedly agreed to purchase, Siena appears to contend that Debtor was
7 a third-party beneficiary of this purported agreement, and thus any alleged breach of that agreement
8 necessarily affected the Debtor’s rights and further impacted the estate because it resulted in total
9 liquidation proceeds in an amount less than would have been generated absent the alleged breach.

10 27. *Second*, Siena alleges that Great American’s allegedly negligent appraisals ultimately
11 resulted in a negligent liquidation of Debtor’s inventory during the bankruptcy that caused millions of
12 dollars of harm to the estate. *See In re Balboa Improvements*, 99 B.R. at 969-70 (“This action is
13 related since the claim for damages is based upon alleged misconduct in the very administration of the
14 estate.”); *In re Sizzler*, 262 B.R. 811, 818 (Bankr. S.D. Cal. 2001) (claim for damages based on
15 allegations of misconduct “in the administration of the bankruptcy estate” is “related to” bankruptcy).

16 28. *Third*, because all of the alleged losses are, in reality, a result of *Debtor’s*
17 misrepresentations regarding the amount and value of the inventory on its books²—which
18 misrepresentations were incorporated into the appraisals through no fault of Great American—Great
19 American has filed proofs of claim against Debtor for common law equitable indemnity, and for
20 contractual indemnity under the Consulting Agreement between Tiger and Great American’s affiliate,
21 GA. The Consulting Agreement requires Debtor to indemnify, *inter alia*, claims against GA and/or its
22 “affiliates” for claims based on Debtor’s “willful or negligent acts or omissions,” *see* ECF No. 17, at
23 Ex. 2, § 7(i)—which describes Siena’s claims to a tee.

24 29. “In those circuits which have adopted the *Pacor* standard, courts have routinely found
25 suits between non-debtors to be related to the bankruptcy, where the debtor is contractually obligated

26 _____
27 ² *See* Compl. ¶¶ 26, 31 (alleging a “significant overstatement of the amount of, and the retail and cost
28 and liquidation values of, the inventory on *Debtor’s books*,” which in turn caused the “amount of
inventory on which the appraisals were based [to be] dramatically overstated”).

1 to indemnify the non-debtor defendant.” *See In re Sizzler*, 262 B.R. at 818 (“An alternative basis for
2 related to jurisdiction can be found in [Debtor’s] duty to indemnify [counterclaim defendant] should
3 she be found liable on the counter-claim.... [counterclaim defendant’s] claim of indemnification
4 against [Debtor] impacts on the administration of the estate inasmuch as it raises questions about the
5 appropriateness of [Debtor’s] conduct in the course of estate administration.”).

6 30. Accordingly, the Siena Action is “related to” the B&B Liquidating Bankruptcy.

7 **III. THE SIENA ACTION IMPLICATES THIS COURT’S JURISDICTION OVER**
8 **CLAIMS THAT INVOLVE CONSTRUCTION OF SECTION 327’S DISCLOSURE**
9 **REQUIREMENTS**

10 31. 28 U.S.C. § 1334(e)(2) provides this Court with exclusive jurisdiction “over all claims
11 or causes of action that involve construction of ... rules relating to disclosure requirements under
12 Section 327.”

13 32. Rule 2014 requires any person applying for employment in a bankruptcy case to file a
14 Statement of Disinterestedness that sets forth “all of the person’s connection with the debtor, creditors,
15 [or] any other party in interest.” Fed. R. Bankr. P. 2014.

16 33. Here, Siena alleges that Great American made a binding equity bid to purchase all of
17 Debtor’s inventory. In connection with Debtor’s motion to approve the GA-Tiger fee bid, however,
18 Debtor filed a Statement of Disinterestedness on behalf of GA asserting that GA had no “connections
19 with the Debtor [or] the Debtor’s creditors.” The Statement of Disinterestedness disclosed that
20 “Great American Group Advisory & Valuation Services, LLC ... an affiliate of the Professional,
21 provided appraisal services to Siena ... regarding the valuation of the Debtor pursuant to an
22 engagement letter dated January 9, 2018.” But neither Debtor, Siena, GA nor any other party appears
23 to have disclosed that, at least in Siena’s alleged view, Great American had submitted a highly
24 valuable and binding bid to purchase Debtor’s inventory on an equity basis.³ To the contrary,
25 according to bankruptcy court filings, Debtor awarded the liquidation to GA-Tiger with Siena’s

26 ³ GA did not advise the Court of this alleged conflict because, contrary to Siena’s allegations, Great
27 American did *not* agree to bid for or purchase Debtor’s inventory at the appraised value. Siena’s
28 excuse for failing to disclose the conflict to the Court—notwithstanding its professed belief that GA’s
affiliate had agreed to purchase Debtor’s inventory at the appraised value—is unclear.

1 “advice and consent.” ECF No. 23, at ¶10; *see also* Compl. ¶ 22 (“Siena supported GA’s
2 appointment” to serve along with Tiger as joint Liquidation Consultant on a fee basis) (emphasis
3 added).

4 34. Accordingly, because Siena’s allegations call into question the accuracy of disclosures
5 by parties to the bankruptcy, this Court has exclusive jurisdiction over the Action under Section
6 1334(e)(2).

7 **RESERVATION OF RIGHTS**

8 35. Great American denies the allegations contained in Siena’s Complaint and files this
9 Notice of Removal without waiving any defenses, objections, exceptions, or obligations that may exist
10 in its favor in either state or federal court.

11 36. Further, in describing Siena’s allegations in this Notice of Removal, Great American
12 does not concede in any way that the allegations are accurate, that Siena has asserted claims upon
13 which relief may be granted, or that recovery of any of the amounts sought is authorized or
14 appropriate.

15 37. Great American reserves the right to amend or supplement this Notice of Removal. If
16 any questions arise as to the propriety of the removal of this action, Great American requests the
17 opportunity to present such further evidence as necessary to support its position that this action is
18 removable.

19 38. For the reasons stated above, Great American removes the Action, Civil Case No.
20 BC723332, currently pending in the Superior Court of the State of California, County of Los Angeles,
21 to this Court. Great American respectfully requests that this Court assume jurisdiction over this
22 matter and grant Great American such other and further relief as this Court deems just and proper.

23 **PROCEDURAL REQUIREMENTS**

24 39. Pursuant to FRBP 9027(a)(1), Great American consents to the entry of a final order or
25 judgment by the Bankruptcy Court.

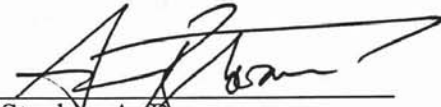
26 40. As further required by FRBP 9027(c), Great American will file a copy of this Notice of
27 Removal with the Clerk of the Court for the Superior Court for the State of California, County of Los
28 Angeles.

1 41. In accordance with LBR 9027-1(a), Great American has simultaneously served a copy
2 of this Notice of Removal on Siena and the United States Trustee.

3 42. As further required by LBR 9027-1(b), Great American has prepared a *Notice of Status*
4 *Conference Regarding Removal of Action* and presented such notice to the clerk. Immediately upon
5 the clerk's setting of the status conference date, Great American will serve such notice on Siena and
6 the United States Trustee.

7
8 DATED: October 26, 2018

Respectfully submitted,
QUINN EMANUEL URQUHART & SULLIVAN LLP

10
11 By: 
12 /s/ Stephen A. Broome
13 Attorneys for Defendant Great American Group
14 Advisory & Valuation Services, LLC
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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:
865 South Figueroa Street, 10th Floor, Los Angeles, California 90017

A true and correct copy of the foregoing document entitled (*specify*): NOTICE OF REMOVAL

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 stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) 10/26/2018, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (*date*) 10/26/2018, I served the following persons and/or entities at the last known addresses 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 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.

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) _____, I served the following persons and/or entities by personal delivery, overnight mail service, 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, or overnight mail to, 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 that the foregoing is true and correct.

10/26/2018 Razmig Izakelian
Date *Printed Name*

/s/ Razmig Izakelian
Signature

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)

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