

Jacob L. Houmand, Esq. (NV Bar No. 12781)  
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HOUMAND LAW FIRM, LTD.  
9205 West Russell Road, Building 3, Suite 240  
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Telephone: 702/720-3370  
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*Proposed Counsel for Bradley G. Sims, Chapter 7 Trustee*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

In re:  
CARTWHEEL ROBOTICS, INC.,  
  
Debtor.

Case No. BK-S-26-50278-HLB  
Chapter 7

**DECLARATION OF JACOB L. HOUMAND,  
ESQ. IN SUPPORT OF APPLICATION TO  
EMPLOY HOUMAND LAW FIRM, LTD. AS  
GENERAL BANKRUPTCY COUNSEL FOR  
BRADLEY G. SIMS, CHAPTER 7  
TRUSTEE, PURSUANT TO 11 U.S.C. §§  
327(a) AND FEDERAL RULE OF  
BANKRUPTCY PROCEDURE 2014**

Date of Hearing: June 11, 2026  
Time of Hearing: 11:00 a.m.

Place: Telephonic Hearing  
Phone Conference Number: (833) 435-1820  
Meeting ID: 161 214 7653  
Access Code: 313068#

Judge: Honorable Hilary L. Barnes

I, Jacob L. Houmand, Esq., hereby declare as follows:

1. I am over the age of 18 and mentally competent. Except where stated on information and belief, I have personal knowledge of the facts in this matter and if called upon to testify, could and would do so.

2. I make this declaration to support the *Application to Employ Houmand Law Firm, Ltd. As General Bankruptcy Counsel for Bradley G. Sims, Chapter 7 Trustee, Pursuant to 11 U.S.C. §§ 327(a) and Federal Rule of Bankruptcy Procedure 2014* (the "Application").

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1           3.       I am an attorney licensed to practice law in the State of Nevada and admitted to  
2 practice before this Court. I am a shareholder with the Houmand Law Firm, Ltd. (the “Firm”).

3           4.       This Declaration is made pursuant to Federal Rule of Bankruptcy Procedure 2014  
4 and is in support of the Application.<sup>1</sup>

5           5.       The Firm is well suited for the type of representation required by Bradley G. Sims  
6 (the “Trustee”), the Chapter 7 Trustee. The Firm specializes in insolvency and reorganization  
7 matters, particularly the representation of Chapter 7 Trustees in bankruptcy cases. Attorneys  
8 associated with the Firm have represented debtors, Chapter 7 Trustees, creditors, and other  
9 parties-in-interest, and is qualified to act as attorneys for the Trustee. Accordingly, the Trustee  
10 has determined that the Firm has the resources and experience necessary to represent it in this  
11 case.

12           6.       The attorneys of the Firm that will render services in relation to the above-  
13 captioned bankruptcy case are familiar with the United States Bankruptcy Code, the Federal  
14 Rules of Bankruptcy Procedure, the Federal Rules of Civil Procedure, and the Local Rules of  
15 Practice for the United States Bankruptcy Court for the District of Nevada (the “Local Rules”)  
16 and will comply with them, as well as the procedures set forth in the “Guide to Applications for  
17 Professional Compensation,” promulgated by the Office of the United States Trustee (the “U.S.  
18 Trustee”) with regard to compensation of professionals.

19           7.       Following the Trustee’s request that the Firm represent him in this case as general  
20 bankruptcy counsel, a conflicts check was undertaken, utilizing the Firm’s client list. Based upon  
21 the conflicts check and my information and belief, I believe that the Firm and its attorneys are  
22 “disinterested persons” as defined by 11 U.S.C. § 101 and do not hold or represent any interest  
23 adverse to the bankruptcy estate.

24 \_\_\_\_\_  
25 <sup>1</sup> Unless otherwise indicated, all chapter and section references are to the Bankruptcy Code, 11  
26 U.S.C. §§ 101-1532, and to the Federal Rules of Bankruptcy Procedure, Rules 1001-9037. The  
27 Federal Rules of Civil Procedure will be referred to as “FRCP” and the Federal Rules of  
28 Bankruptcy Procedure will be referred to as “FRBP.” The Local Rules of Practice for the United  
States Bankruptcy Court for the District of Nevada shall be referred to as the “Local Rules”. All  
defined terms shall have the same meaning ascribed to them in the Application unless otherwise  
set forth herein.

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1           8.       The conclusion that the Firm is a “disinterested” person within the meaning of 11  
2 U.S.C. § 101(14) for purposes of 11 U.S.C. § 327(a) is based upon the fact neither the Firm nor  
3 any of its attorneys:

- 4                   (a)     Are or were a creditor, equity security holder, or insider of  
5                   the Debtor;
- 6                   (b)     Are or were, within two (2) years before the date of the  
7                   filing the bankruptcy petition, a director, officer or  
8                   employee of Debtor as specified in subparagraph (c) of  
9                   Section 101(14);
- 10                  (c)     Hold, or have ever held, an interest materially adverse to the  
11                  interest of the estate or of any class of creditors, equity  
12                  holders, or parties in interest, by reason of any direct or  
13                  indirect relationship to, or interest in, the Debtor or for any  
14                  other reason except as stated herein;
- 15                  (d)     Represent, or have ever represented, the Debtor, insiders of  
16                  the Debtor, creditors of the Debtor, any other party in  
17                  interest, or their respective attorneys and accountants except  
18                  as set forth herein; and
- 19                  (e)     Is a relative or employee of the U.S. Trustee or a  
20                  Bankruptcy Judge except as stated herein.

21           9.       Bradley G. Sims, Esq., an attorney employed by the Firm, is the Chapter 7 Trustee  
22 appointed in the Debtor’s bankruptcy case.

23           10.     To the best of my knowledge and belief, the Firm represents no interest that is  
24 adverse to the Trustee, the Debtor’s estate, any creditor, any party in interest, the U.S. Trustee, or  
25 any attorney or accountant employed by the foregoing, in matters upon which it will be engaged  
26 as counsel.

27           11.     The Firm also represents Chapter 7 Trustees in unrelated bankruptcy cases pending  
28 before the United States Bankruptcy Court for the District of Nevada.

          12.     Except as set forth herein, to the best of my information and belief, neither the  
Firm nor any of its attorneys has any connection with the Debtor, the creditors, any other parties  
in interest, their respective attorneys and accountants, the Office of the United States Trustee, or

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1 any person employed in the Office of the United States Trustee and that the Firm and each of its  
2 attorneys are all disinterested persons pursuant to 11 U.S.C. § 101(14).

3 13. Victoria L. Nelson, Esq., a former Chapter 7 panel trustee, was previously a  
4 member of the Firm.

5 14. The Firm also represents Chapter 7 Trustees in unrelated bankruptcy cases pending  
6 before the United States Bankruptcy Court for the District of Nevada.

7 15. The Trustee has employed the Firm in other bankruptcy cases unrelated to the  
8 above-referenced bankruptcy case in which he is a Trustee.

9 16. The Trustee desires to employ the Firm as his general counsel in the above-  
10 captioned case to render the following professional services:

- 11 (a) To investigate the financial affairs of the Debtor and  
12 determine if there are any preferential transfers, fraudulent  
13 conveyances, or turnover actions that may be filed on behalf  
14 of the bankruptcy estate pursuant to 11 U.S.C. §§ 542, 544,  
15 547, and 548.
- 16 (b) To prosecute any and all preferential transfers, fraudulent  
17 conveyances, or turnover actions that may be filed on behalf  
18 of the bankruptcy estate pursuant to 11 U.S.C. §§ 542, 544,  
19 547, and 548.
- 20 (c) To advise the Trustee of his rights and obligations and  
21 performance of his duties during the administration of this  
22 bankruptcy case;
- 23 (d) To represent the Trustee in all proceedings before this Court  
24 and any other court which assumes jurisdiction of a matter  
25 related to or arising in this bankruptcy case;
- 26 (e) To assist the Trustee in the performance of his duties as set  
27 forth in 11 U.S.C. § 704;
- 28 (f) To assist the Trustee in developing legal positions and  
strategies with respect to all facets of these proceedings; and
- (g) To provide such other counsel and advice as the Trustee  
may require in connection with this bankruptcy case.

17. Subject to Court approval, in accordance with 11 U.S.C. § 330, the Trustee seeks  
to retain the Firm on an hourly basis at the customary and standard rates that the Firm charges for

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1 similar representation, plus reimbursement of actual and necessary expenses incurred by the Firm  
2 in performing its duties.

3 18. The Firm proposes the compensation of said attorneys be at varying rates currently  
4 ranging from \$550 per hour for the services of attorneys, subject to change from time to time, and  
5 all subject to application to, and approval by, this Court pursuant to Sections 330 and 331 of the  
6 Bankruptcy Code. These rates are the standard billing rates generally charged to other Firm  
7 clients.

8 19. The Firm proposes the compensation of said paraprofessionals be at varying rates  
9 currently ranging from \$250 per hour for paraprofessionals, subject to change from time to time,  
10 and all subject to application to, and approval by, this Court pursuant to Sections 330 and 331 of  
11 the Bankruptcy Code. A true and correct copy of the proposed Retainer Agreement with the  
12 Trustee is attached hereto as **Exhibit “1”**.

13 20. The Firm contemplates that it may seek interim compensation during this case as  
14 permitted by 11 U.S.C. § 331 and Federal Rule of Bankruptcy Procedure 2016. The Firm  
15 understands that its compensation is subject to prior Court approval.

16 21. The Firm further requests that its employment be effective as of the date the  
17 Application is filed.

18 22. No promises have been received by the Firm or any attorney of the Firm, as to  
19 payment or compensation in connection with the above-referenced bankruptcy case in accordance  
20 with the provisions of the Bankruptcy Code, FRBP and the Local Rules (the “Local Rules”) and  
21 orders of the Court. The Firm has no agreement with any other entity to share with such entity  
22 any compensation received by the Firm, except as permitted under Section 504(b)(1).

23 ...  
24 ...  
25 ...  
26 ...  
27 ...  
28 ...



**EXHIBIT “1”**



Jacob L. Houmand, Esq.\*  
Bradley G. Sims, Esq.

\*Also licensed in California and Georgia.

April 30, 2026

VIA Electronic Mail (trustee@trusteesims.com)

Bradley G. Sims, Chapter 7 Trustee  
10624 S. Eastern Avenue, Suite A-406  
Henderson, Nevada 89052

RE: Engagement Agreement to Serve As Bankruptcy Counsel for Bradley G. Sims, Chapter 7 Trustee Appoint In the Bankruptcy Case *In re: CARTWHEEL ROBOTICS, INC.* (Case Number BK-S-26-50278-HLB) (the “Bankruptcy Case”)

Dear Trustee Sims:

Thank you for asking us to represent you as bankruptcy counsel in your role as Chapter 7 Trustee (alternatively, the “Trustee” or “Client”) in the above-referenced bankruptcy case (the “Bankruptcy Case”) currently pending in the United States Bankruptcy Court for the District of Nevada, Las Vegas (the “Bankruptcy Court”). The purpose of this letter is to set forth the terms of the engagement of the Houmand Law Firm, Ltd. for legal representation. The Houmand Law Firm, Ltd. has agreed to accept and undertake this representation subject to the terms of this letter (the “Agreement”) and as approved by the Bankruptcy Court.

1. **Scope of Legal Services.** The legal services to be provided by the Firm to Client under this Agreement are as follows: representation of the Client’s interest in the Bankruptcy Case, including but not limited to the following: (a) to investigate the financial affairs of the Debtor and determine if there are any preferential transfers, fraudulent conveyances, or turnover actions that may be filed on behalf of the bankruptcy estate pursuant to 11 U.S.C. §§ 542, 544, 547, and 548; (b) to prosecute any and all preferential transfers, fraudulent conveyances, or turnover actions that may be filed on behalf of the bankruptcy estate pursuant to 11 U.S.C. §§ 542, 544, 547, and 548; (c) to advise the Trustee of her rights and obligations and performance of her duties during the administration of this bankruptcy case; (d) to represent the Trustee in all proceedings before this Court and any other court which assumes jurisdiction of a matter related to or arising in this bankruptcy case; (e) to assist the Trustee in the performance of her duties as set forth in 11 U.S.C. § 704; (f) to assist the Trustee in developing legal positions and strategies with respect to all facets of these proceedings; and (g) to provide such other counsel and advice as the Trustee may require in connection with this bankruptcy case.

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Client understands that Client is retaining the Firm, and not any particular attorney, and the services being rendered under the terms of this Agreement will not necessarily be performed by, or under the supervision of, any particular attorney. It is further understood by Client that the responsible attorney may delegate to others in the Firm services to Client. Any such delegation will not affect Client's obligation to pay the legal fees required under the terms of this Agreement.

2. **Responsibilities of Firm and Client.** The Firm will perform the legal services required under this Agreement, keep Client informed of progress and developments, and respond promptly to Client's inquiries and communications. Client will be truthful and cooperative with the Firm and its staff; keep the Firm informed of developments, including receipt of any notices or documents relating to this matter from others; supply the Firm with all information requested by the Firm (on a timely basis) to the extent necessary for the Firm to complete the legal services being provided for in this Agreement; and inform the Firm of any changes to Client's address, telephone number, facsimile number, email address, and whereabouts.

3. **Client's Address, Telephone and Email Address.** Absent Client's written notification of any change in Client's address, email address, or facsimile number, all notices will be either personally delivered to Client, sent to Client by facsimile or email, or delivered to Client by the United States Postal Service via first class mail or by overnight delivery at the Firm's option. Client's address, telephone, email address, and facsimile numbers for purposes of this Agreement are as follows: Bradley G. Sims, Chapter 7 Trustee, 10624 S. Eastern Avenue, Suite A-406, Henderson, Nevada 89052.

4. **Attorneys' Fees.** It is expressly recognized by the Firm that its retention by Client is subject to the entry of an appropriate order by the Bankruptcy Court and that payment of our fees will be subject to Bankruptcy Court approval. The Firm shall comply with all relevant Bankruptcy Code and Rules with respect to payment of any attorneys' fees incurred in this matter. In no circumstances shall Client be personally liable for the payment of the Firm's attorneys' fees. The attorneys of the Firm presently contemplated to work on Client's matter and their present hourly billing rates are as follows: Jacob L. Houmand (\$550).

The Firm's attorneys and paralegals maintain written records of the actual time they spend working for each client in 1/10 hour increments. Billed time includes all time spent on the case and encompasses activities such as conferences, telephone calls, pretrial discovery of data, trial preparation, drafting of documents, correspondence and pleadings, negotiations, legal research, court time, and travel time. Those rendering services are assigned an hourly rate based upon the type of work that they perform and their level of experience and skill. The Firm periodically reviews its rates and makes adjustments as necessary, and in that case, the Firm will provide notice to Client in the manner provided in Section 4 of this Agreement of any change to the Firm's billing rates.

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5. **Costs.** In addition to the Firm's fees for services, Client is responsible to reimburse the Firm for all reasonable out-of-pocket costs that the Firm incurs on behalf of Client. For example, charges for court reporting services, expenses associated with travel, long-distance telephone calls, computerized research services, courier services, fax and other forms of communication, and any other out-of-pocket expenses will be billed to Client. While the Firm may sometimes advance its funds to cover out-of-pocket expenses incurred on behalf of Client, the Firm reserves the right to pass any such expenses on to Client for payment directly to the person who provided the services.

6. **Client Confidential Material.** Client is informed that Nevada state law requires that the Firm not disclose confidential communications or secrets of a client.

7. **Settlement.** With respect to any legal services relating to disputed matters, the Firm will not settle Client's dispute without the approval of Client, who will have the absolute right to accept or reject any proposed resolution of the disputed matter. The Firm will notify Client promptly of the terms of any proposed resolution or settlement offer received by the Firm relating to the disputed material

8. **Termination of the Firm.** Client may terminate the Firm at any time by written notice effective when received by the Firm. Unless specifically agreed by the Firm and Client, the Firm will provide no further services on Client's behalf after receipt of the notice. If the Firm is Client's attorney of record in any proceeding, Client will execute and return a substitution of attorney form immediately on its receipt from the Firm. Notwithstanding the discharge, Client will remain obligated to pay the Firm all attorney's fees and expenses required under the terms of this Agreement.

9. **Withdrawal of Attorney.** The Firm may withdraw at any time as permitted under the Rules of Professional Conduct of the State Bar of Nevada. The circumstances under which the Rules permit such withdrawal include, but are not limited to, the following: (a) Client consents; (b) Client's conduct renders it unreasonably difficult for the Firm to carry out the representation effectively; or (c) Client fails to pay attorney's fees as required by this Agreement. The Firm also has the right at its discretion to withdraw from Client's case if Client misrepresents or fails to disclose material facts to the Firm, fails to follow the Firm's advice, fails to cooperate in the preparation of the case, or in the event the Firm determines it is not in the Firm's and Client's mutual interests to continue the representation.

10. **Performance of Work.** The Firm will, in its discretion, use associate counsel, legal assistants or paralegals for work on a particular matter as the Firm might deem appropriate. Such persons shall be billed at their regular billing rate. The Firm will endeavor to apportion work to such persons so as to minimize attorney's fees and maximize effectiveness. Under certain circumstances, more than one member of the Firm's staff may work on a matter for Client simultaneously, in which case both members of the Firm's staff will bill for the time spent.

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11. **Records Management Retention and Disposition.** When Client's matter is concluded, the Firm shall send Client written notice that the Firm will be closing the file for that matter, and Client can then inform the Firm if Client wants to obtain copies of any items in Client's file. If the Firm does not receive a written request from Client for Client's file, all its contents will be sent to offsite storage. If Client's file is sent off-site for storage before Client has given the Firm a timely request for Client's file, the Firm may charge Client an administrative and shipping cost for retrieval of materials from storage. Except for Client Material and as discussed below, in the event Client wishes to obtain copies of any materials in Client's file, Client agrees to pay reasonable reproduction costs expended to prepare and produce copies of all materials delivered to Client.

The Firm and Client agree that all client-supplied material (hereafter "Client Material") are the property of Client. "Lawyer End Product" includes, for example, finalized contracts, pleadings, and trust documents. In the event Client wishes to obtain copies of Lawyer End Product during the representation, at the conclusion of the representation, or thereafter, the Firm shall deliver the requested copies, but Client shall pay the costs of reproduction as provided above. The Firm and Client agree that "Lawyer Work Product" is the property of the Firm. Lawyer Work Product includes, for example drafts, notes, internal memoranda, electronic files, and lawyer representation and administration materials, including lawyer-client correspondence and conflicts materials. The Firm shall retain all Lawyer Work Product and shall have no obligation to supply copies of Lawyer Work Product to Client.

At the end of the established retention period, normally seven (7) years after Client's matter is closed, the Firm will send a Final Notice of Intent to Destroy Records (the "Final Notice") to Client at Client's last known address. Client will have the opportunity to retrieve Client's Client Materials or obtain copies of the Lawyer End Product within forty-five (45) days after the date of Final Notice is sent, or Client may direct the Firm to forward the Client Materials or copies of the Lawyer End Product to Client or to another legal representative, at Client's expense. If Client fails to retrieve the Client Materials or obtain copies of the Lawyer End Product or request the Firm to forward them within forty-five (45) days of the Final Notice, the Firm will consider Client's non-response as Client's authorization to destroy the Client Materials and Client's entire file.

12. **Disclaimer of Guaranty.** Although the Firm may offer an opinion about possible results regarding the subject matter of this Agreement, the Firm cannot guarantee any particular result. Client acknowledges that the Firm has made no promises about the outcome and that any opinion offered by the Firm in the future will not constitute a guaranty.

13. **Client Concerns.** In the event Client has concerns with the manner in which Client's matter is being handled by the Firm, Client has any unresolved concerns with any statement for services received from the Firm, or Client has other matters that it wishes to discuss regarding the terms of this Agreement, Client may, at its discretion, address those concerns to the Firm. The Firm agrees to negotiate in good faith to resolve any Client concerns in a manner equitable to both parties.

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14. **Independent Determination as to Fairness and Reasonability.** Client acknowledges that (a) the Firm did not act as its counsel in preparing or negotiating this Agreement; (b) Client has made sufficient investigation and inquiry to determine that the terms of this Agreement are fair and reasonable; (c) this Agreement was the product of an arm's length negotiation between Client and the Firm; (d) Client has had ample opportunity to review this Letter of Engagement independently and to the extent that Client has chosen to do so, with separate counsel; and (e) Client is entering into this Letter of Engagement freely and voluntarily.

15. **Severability.** In case any one or more of the provisions in this Letter of Engagement shall be found unenforceable in any respect, we have agreed that such unenforceability shall not affect any other provision, and that all other provisions of this Letter of Engagement shall remain valid and enforceable.

16. **Integration/Amendment.** This Letter of Engagement constitutes the final and only agreement of the parties hereto regarding the Firm's representation of Client in the Bankruptcy Case, and it supersedes any prior written or oral understandings or agreements between the parties regarding that subject. This Letter of Engagement may not be modified, amended, or replaced except in a writing signed by the parties hereto.

17. **Execution in Counterparts.** It is understood and agreed that this Agreement may be signed in a number of identical counterparts, each of which shall be deemed an original for all purposes, but all of which shall constitute one and the same agreement.

[Remainder of Page Left Intentionally Blank]

18. **Effective Date of Agreement.** The effective date of this Agreement will be the date when, having been executed by Client, one copy of this Agreement is received by the Firm.

If the terms of the Firm's engagement as outlined above are understood and satisfactory to you, please evidence the same by signing in the space provided below and returning an executed copy of this Agreement to the undersigned. Upon receipt of the executed Agreement, the Houmand Law Firm, Ltd. will file the appropriate pleadings with the Bankruptcy Court to obtain approval of its retention by the Trustee. Upon court approval, our representation of you will be deemed to have commenced on the date the Application to Employ is filed with the U.S. Bankruptcy Court.

Do not hesitate to contact me should you have any questions or concerns.

Very truly yours,



Jacob L. Houmand, Esq.  
Direct Dial: 702.720.3372  
Email: [jhoumand@houmandlaw.com](mailto:jhoumand@houmandlaw.com)

ACCEPTED AND AGREED:  
This 30th day of April, 2026.

/s/ Bradley G. Sims  
Bradley G. Sims, Chapter 7 Trustee

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