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U.S. BKCY. APP. PANEL  
OF THE NINTH CIRCUIT

NOT FOR PUBLICATION

UNITED STATES BANKRUPTCY APPELLATE PANEL  
OF THE NINTH CIRCUIT

In re: ) BAP No. AZ-15-1195-KuJaJu  
 )  
 LMM SPORTS MANAGEMENT, LLC; ) Bk. No. 2-14-bk-13952-DPC  
 ETHAN LOCK; ERIC D. METZ, )  
 )  
 Debtors. )  
 \_\_\_\_\_ )  
 )  
 WARNER ANGLE HALLAM JACKSON & )  
 FORMANEK, P.L.C., )  
 )  
 Appellant, )  
 )  
 v. ) **MEMORANDUM\***  
 )  
 ETHAN LOCK; ERIC D. METZ, )  
 )  
 Appellees. )  
 \_\_\_\_\_ )

Argued and Submitted on May 20, 2016  
at Phoenix, Arizona

Filed - June 1, 2016

Appeal from the United States Bankruptcy Court  
for the District of Arizona

Honorable Daniel P. Collins, Chief Bankruptcy Judge, Presiding

Appearances: Mark C. Hudson of Schian Walker, P.L.C. argued for  
appellant Warner Angle Hallam Jackson & Formanek,  
P.L.C.; Janel Glynn of Gallagher & Kennedy, P.A.  
argued for Appellees Ethan Lock and Eric D. Metz.

\_\_\_\_\_  
\*This disposition is not appropriate for publication.  
Although it may be cited for whatever persuasive value it may  
have (see Fed. R. App. P. 32.1), it has no precedential value.  
See 9th Cir. BAP Rule 8024-1.

1 Before: KURTZ, JAIME\*\* and JURY, Bankruptcy Judges.

2 **INTRODUCTION**

3 In two of these three chapter 11<sup>1</sup> bankruptcy cases,  
4 appellant Warner Angle Hallam Jackson & Formanek, P.L.C., filed  
5 proofs of claim two months after the claims bar date set by the  
6 bankruptcy court. The bankruptcy court denied Warner Angle's  
7 excusable neglect motion under Rule 9006(b)(1) seeking to have  
8 the proofs of claim treated as timely filed and disallowed the  
9 claims as untimely under § 502(b)(9). The bankruptcy court also  
10 denied Warner Angle's motion for reconsideration. All of the  
11 bankruptcy court's rulings hinged on its finding that the debtors  
12 were prejudiced by Warner Angle's delay in filing its proofs of  
13 claim.

14 On appeal, Warner Angle contends that the bankruptcy court's  
15 finding of prejudice was clearly erroneous. Alternately, Warner  
16 Angle contends that we should fashion an equitable exception to  
17 Rule 3003(c)(2)'s claim filing requirement and should apply that  
18 equitable exception to its claims. Because Warner Angle's  
19 contentions lack merit, we AFFIRM.

20 **FACTS**

21 Debtors Ethan Lock and Eric D. Metz are two of the three  
22 owners of debtor LMM Sports Management, LLC. The third owner is  
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24 <sup>\*\*</sup>Hon. Christopher D. Jaime, United States Bankruptcy Judge  
25 for the Eastern District of California, sitting by designation.

26 <sup>1</sup>Unless specified otherwise, all chapter and section  
27 references are to the Bankruptcy Code, 11 U.S.C. §§ 101-1532, and  
28 all "Rule" references are to the Federal Rules of Bankruptcy  
Procedure, Rules 1001-9037. All "Civil Rule" references are to  
the Federal Rules of Civil Procedure.

1 non-debtor Vance Malinovic. Together, Lock, Metz and Malinovic  
2 are sports managers and agents for roughly 30 athletes employed  
3 by the National Football League. Through LMM Sports Management,  
4 and formerly through its predecessor, Lock, Metz, and Malinovic  
5 provided their sports management and agency services. Appellant  
6 Warner Angle provided legal services to one or more of the  
7 debtors in their state court litigation against third party Your  
8 Source Pacific Fund I, LLP. Warner Angle claims that it still is  
9 owed attorney's fees and interest for the services it rendered.

10 In the Maricopa County Superior Court, Your Source Pacific  
11 Fund I, LLP, obtained a \$2.4 million judgment against the debtors  
12 and Malinovic. Enforcement of the state court judgment  
13 ultimately caused the three debtors to file their chapter 11  
14 bankruptcy petitions.

15 The judgment was the subject of state court cross-appeals  
16 until the parties reached a consensual resolution of their  
17 dispute, which was approved by the bankruptcy court. In their  
18 motion for approval of the settlement, filed in January 2015, the  
19 debtors explained that Your Source Pacific Fund I was willing to  
20 accept an immediate lump sum settlement payment of \$1.5 million  
21 in full satisfaction of its \$2.4 million judgment, which had the  
22 potential to more than double if Your Source Pacific Fund I  
23 prevailed on appeal.

24 The bankruptcy court approved the settlement over Warner  
25 Angle's objection. For purposes of this appeal, the only  
26 important part of the objection was set forth in a footnote, in  
27 which Warner Angle stated: "Warner Angle asserts that, as of the  
28 Petition Date, its claim, with interest, is \$1,301,055.86 (plus

1 accruing interest). **The Court has not set a claims bar date and**  
2 **Warner Angle has not yet filed a proof of claim.**" Objection to  
3 Motion for Order Approving Settlement (Feb. 17, 2015) at 2 n.2  
4 (emphasis added).

5 Warner Angle's statement regarding the bar date was  
6 incorrect. By order entered November 12, 2014, the bankruptcy  
7 court granted the debtors' bar date motion and set a claims bar  
8 date in all three bankruptcy cases of December 16, 2014. The  
9 certificates of service accompanying the bar date motion and the  
10 entered bar date order indicate that Warner Angle was served at  
11 the address set forth in Warner Angle's notice of appearance and  
12 request for special notice.<sup>2</sup>

13 On the same day Warner Angle filed its objection to debtors'  
14 compromise motion, February 17, 2015, debtors filed a motion  
15 seeking to accelerate the hearing on the compromise motion. In  
16 the motion to accelerate, debtors pointed out that the claims bar  
17 date had expired on December 16, 2014, that Warner Angle had not  
18 filed any proofs of claim and, hence, that Warner Angle lacked  
19 standing to object to the compromise motion.

20 One day later, apparently in response to the debtor's  
21 assertions in the motion to accelerate, Warner Angle belatedly  
22 filed proofs of claim in the Lock and Metz bankruptcy cases.

23 While the compromise motion was still pending, Lock and Metz

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24  
25 <sup>2</sup>The certificates of service reflecting service of the  
26 entered bar date order were not included in the parties' excerpts  
27 of record, but we can and do take judicial notice of the  
28 documents attached to the bankruptcy court's electronic docket,  
including the certificates of service. See O'Rourke v. Seaboard  
Sur. Co. (In re E.R. Fegert, Inc.), 887 F.2d 955, 957-58 (9th  
Cir. 1989).

1 filed an objection to Warner Angle's proofs of claim and argued  
2 that the claims should be disallowed as untimely. In response,  
3 Warner Angle filed a cross-motion requesting that the bankruptcy  
4 court under 9006(b)(1) treat its proofs of claim as if they had  
5 been timely filed. According to Warner Angle, it was entitled to  
6 this relief because the late filing of its proofs of claim was  
7 the result of excusable neglect, under the standard articulated  
8 by the Supreme Court in Pioneer Inv. Servs. Co. v. Brunswick  
9 Assoc. Ltd. P'ship, 507 U.S. 380, 395 (1993).

10 After further briefing, the bankruptcy court held a hearing  
11 at which the court rejected Warner Angle's excusable neglect  
12 argument. The court found in favor of Warner Angle regarding two  
13 of the four Pioneer factors. According to the court, Warner  
14 Angle had sufficiently established its good faith and also had  
15 established that the length of delay associated with its belated  
16 proof of claim was relatively minor - two months - and did not  
17 potentially impact the debtors' bankruptcy cases (except to the  
18 extent noted in the court's discussion of prejudice).

19 On the other hand, with respect to the third Pioneer factor,  
20 which focuses on the reason for the delay, the bankruptcy court  
21 noted that Warner Angle had conceded that they had no good reason  
22 for the delay and that the delay had been preventable and within  
23 their control.

24 Most importantly, as for the remaining Pioneer factor,  
25 whether Lock and Metz were in danger of suffering prejudice if  
26 the untimely proofs of claim were treated as timely, the  
27 bankruptcy found that there was a risk of prejudice. The  
28 bankruptcy court explained that Lock and Metz had presented

1 evidence indicating that, based on the absence of proofs of claim  
2 from Warner Angle, they finalized close to three months of  
3 settlement negotiations with Your Source Pacific Fund I and  
4 submitted the resulting settlement agreement to the bankruptcy  
5 court for approval. The court acknowledged that Warner Angle's  
6 objection to the settlement motion put the debtors on notice,  
7 before the settlement agreement was approved, that Warner Angle  
8 did not intend to abandon its claim and instead sought to file  
9 belated proofs of claim against Lock and Metz and to have those  
10 claims treated as timely. Even so, the court explained, Lock and  
11 Metz had presented evidence indicating that they proceeded down a  
12 particular path towards settlement they would not have proceeded  
13 down if they had been confronted with timely filed proofs of  
14 claim from Warner Angle and that it would not have been  
15 reasonable under the circumstances to have expected Lock and Metz  
16 to unwind or attempt to modify the settlement at the time of  
17 Warner Angle's settlement objection based on Warner Angle's  
18 belated proofs of claim. As the bankruptcy court stated:

19 [T]he only evidence that I have is in the two  
20 affidavits from Messrs. Metz and Lock to the effect  
21 that this was a very important settlement with YSB and  
22 not having the Warner Angle claim filed timely, caused  
23 them to proceed down a certain avenue and they made  
24 that settlement with YSP. And then, of course, we all  
25 know at the settlement hearing that the Warner Angle  
26 claim was at issue, but that it was extremely important  
27 that YSP get its money promptly. There was a real  
28 short fuse on that and the debtor chose to -- Debtors  
chose to go forward with that settlement with the  
understanding that these claims filed by Warner Angle  
were late and on the hope and expectation that the  
Court would uphold its claims bar date order.

27 Hr'g Tr. (March 30, 2015) at 37:12-24.

28 After the bankruptcy court entered its order sustaining the

1 debtors' claim objection and denying Warner Angle's cross-motion,  
2 Warner Angle filed a motion for reconsideration, seeking  
3 reconsideration of the bankruptcy court's order. Warner Angle,  
4 in essence, asserted that the bankruptcy court's finding of  
5 prejudice was clearly erroneous. Warner Angle further asserted  
6 that the court should not have enforced against it  
7 Rule 3003(c)(2)'s claim filing requirement because application of  
8 that requirement was premised on the debtors' spurious and bad-  
9 faith scheduling of Warner Angle's claim as contingent, disputed  
10 and unliquidated.

11 After allowing full briefing and holding a hearing on the  
12 reconsideration motion, the bankruptcy court denied the  
13 reconsideration motion. The bankruptcy court sua sponte modified  
14 its claim disallowance order to carve out an exception for any  
15 claim of offset Warner Angle might assert against the debtors in  
16 response to any malpractice litigation debtors might commence  
17 against Warner Angle. Otherwise, the bankruptcy court let stand  
18 its claim disallowance order.

19 The bankruptcy court entered its order denying the  
20 reconsideration motion on May 29, 2015, and Warner Angle timely  
21 appealed.

## 22 JURISDICTION

23 The bankruptcy court had jurisdiction under 28 U.S.C.  
24 §§ 1334 and 157(b)(2)(B). We have jurisdiction under 28 U.S.C.  
25 § 158.

## 26 ISSUES

27 1. Did the bankruptcy court abuse its discretion when it denied  
28 Warner Angle's Rule 9006(b) excusable neglect motion?

1 2. Did the bankruptcy court correctly interpret and apply  
2 § 502(b)(9), § 1111(a) and Rule 3003(c) when it disallowed  
3 Warner Angle's claim?

4 3. Did the bankruptcy court abuse its discretion when it denied  
5 Warner Angle's reconsideration motion?

6 **STANDARDS OF REVIEW**

7 The bankruptcy court's denial of a Rule 9006(b) motion  
8 seeking relief based on excusable neglect is reviewed for an  
9 abuse of discretion. See Pioneer Inv. Servs. Co., 507 U.S. at  
10 398. The bankruptcy court's denial of a reconsideration motion  
11 also is reviewed for an abuse of discretion. Cruz v. Stein  
12 Strauss Tr. # 1361, PDQ Invs., LLC (In re Cruz), 516 B.R. 594,  
13 601 (9th Cir. BAP 2014).

14 The bankruptcy court abuses its discretion if it applies an  
15 incorrect legal rule or its findings of fact are illogical,  
16 implausible or without support in the record. United States v.  
17 Hinkson, 585 F.3d 1247, 1262 (9th Cir. 2009) (en banc).

18 Interpreting the Bankruptcy Code and the Federal Rules of  
19 Bankruptcy Procedure requires us to resolve questions of law,  
20 which we review de novo. Duffy v. Dwyer (In re Dwyer), 303 B.R.  
21 437, 439 (9th Cir. BAP 2003), aff'd, 426 F.3d 1041 (9th Cir  
22 2005).

23 **DISCUSSION**

24 **1. Excusable Neglect**

25 Generally speaking, requests for relief based on excusable  
26 neglect are subject to well-established standards. The  
27 bankruptcy court must consider the totality of the circumstances  
28 and typically must focus on four factors: "(1) the danger of

1 prejudice to the non-moving party, (2) the length of delay and  
2 its potential impact on judicial proceedings, (3) the reason for  
3 the delay, including whether it was within the reasonable control  
4 of the movant, and (4) whether the moving party's conduct was in  
5 good faith." Pincay v. Andrews, 389 F.3d 853, 855 (9th Cir.  
6 2004) (citing Pioneer Inv. Servs. Co., 507 U.S. at 395).

7 Pioneer is particularly instructive for purposes of  
8 resolving this appeal because the Pioneer court was considering  
9 the same Rule Warner Angle asked the bankruptcy court to apply  
10 here. The subject Rule - Rule 9006(b)(1) - in relevant part  
11 states:

12 [W]hen an act is required or allowed to be done at or  
13 within a specified period by these rules or by a notice  
14 given thereunder or by order of court, the court for  
15 cause shown may at any time in its discretion . . . on  
16 motion made after the expiration of the specified  
17 period permit the act to be done where the failure to  
18 act was the result of excusable neglect.

19 As in Pioneer, the bankruptcy court here was asked to  
20 determine whether certain untimely-filed proofs of claim could be  
21 treated as timely filed by application of Rule 9006(b)'s  
22 excusable neglect provision. Pioneer Inv. Servs. Co., 507 U.S.  
23 at 384. After the Supreme Court in Pioneer articulated the  
24 applicable legal standard, the Supreme court opined that, when  
25 the failure to timely file the proof of claim results from the  
26 negligent or inadvertent omission of counsel, the bankruptcy  
27 court acts within its discretion in finding no excusable neglect  
28 when there is "evidence of prejudice to [the debtor] or to  
judicial administration [of] this case, or . . . bad faith." Id.  
at 398.

For this reason, perhaps, Warner Angle's appeal focuses on

1 the bankruptcy court's finding of prejudice. The bankruptcy  
2 court's decision depended upon that finding. Warner Angle argues  
3 on appeal, as it did in its reconsideration motion, that there  
4 was no evidence to support the prejudice finding and that the  
5 prejudice finding was illogical given the evidence presented. We  
6 will address each of these arguments in turn.

7       According to Warner Angle, there was no evidence of any  
8 material prejudice to the debtors resulting from Warner Angle's  
9 delay in filing its proofs of claim. We disagree. Lock and Metz  
10 both submitted declarations indicating that they relied on the  
11 expiration of the claims bar date and on the absence of proofs of  
12 claim from Warner Angle in finalizing their settlement agreement  
13 with Your Source Pacific Fund I and in submitting that settlement  
14 agreement to the bankruptcy court for approval. As the  
15 bankruptcy court indicated, by the time the debtors learned of  
16 Warner Angle's position regarding its claims (while the  
17 compromise motion was pending), Lock and Metz already had  
18 proceeded well down the settlement path and also were faced with  
19 stringent settlement timing exigencies imposed by Your Source  
20 Pacific Fund I. Put another way, had Warner Angle timely filed  
21 their proofs of claim, Lock and Metz would have had the option to  
22 consider a path other than finalizing and submitting for approval  
23 their settlement agreement with Your Source Pacific Fund I and  
24 thereby might have avoided the dilemma it faced when its was  
25 confronted for the first time with the proofs of claim in the  
26 midst of the pending compromise motion proceedings and with Your  
27 Source Pacific Fund I's settlement payment deadline looming over  
28 their heads.

1 Warner Angle insists that the court should not have  
2 credited Lock's and Metz's declaration testimony regarding the  
3 prejudice they suffered. Warner Angle reasons that, if there  
4 truly had been an expectation or a contingency regarding the  
5 disallowance (or nonexistence) of Warner Angle's claims, it would  
6 have been mentioned in the settlement agreement, or in the  
7 compromise motion, or both, but it was not so mentioned.  
8 Therefore, according to Warner Angle, the court erroneously found  
9 prejudice based on Lock's and Metz's fabricated reliance on the  
10 absence of proofs of claim from Warner Angle.

11 Assuming without deciding that Warner Angle's view of the  
12 evidence is reasonable - that the bankruptcy court reasonably  
13 could have inferred that Lock and Metz did not really rely on the  
14 absence of proofs of claim from Warner Angle - we are not  
15 persuaded that the court's contrary finding of reliance was  
16 clearly erroneous. Rather, we see the bankruptcy court as having  
17 a choice between the two competing inferences. On the record  
18 presented, both were reasonable potential inferences. As the  
19 Supreme Court has stated: "[w]here there are two permissible  
20 views of the evidence, the fact finder's choice between them  
21 cannot be clearly erroneous." Anderson v. City of Bessemer City,  
22 N.C., 470 U.S. 564, 574 (1985).

23 As for Warner Angle's contention that the bankruptcy court's  
24 prejudice finding was illogical, Warner Angle contends that  
25 Lock's and Metz's complaints of prejudice cannot logically be  
26 reconciled with their statements that Warner Angle's claims were  
27 properly listed as disputed and that they hold counterclaims  
28 against Warner Angle for malpractice. According to Warner Angle,

1 Lock's and Metz's malpractice allegations and its reliance  
2 allegations are mutually exclusive in the sense that both sets of  
3 allegations cannot possibly be true.

4       Once again, we disagree with Warner Angle. We simply don't  
5 see Lock's and Metz's positions as irreconcilable. The  
6 contention of prejudice was based on Lock's and Metz's asserted  
7 desire, at the time they finalized their settlement negotiations  
8 with Your Source Pacific Fund I, to account for any lingering  
9 exposure to Warner Angle for unpaid fees, whereas the contention  
10 that they hold valuable malpractice claims against Warner Angle  
11 was based on their presumed hope or belief that, ultimately, they  
12 would prevail in a future malpractice action against Warner  
13 Angle. In short, Lock's and Metz's two sets of contentions are  
14 no more inconsistent than the old adage encouraging us all to:  
15 "hope for the best but prepare for the worst." Put another way,  
16 the two potential **outcomes** might be mutually inconsistent, but  
17 the motivation to plan and take action to address both potential  
18 outcomes reasonably can be perceived as prudence rather than  
19 inconsistency.

20       In sum, Warner Angle's arguments challenging the bankruptcy  
21 court's prejudice finding lack merit. The prejudice finding was  
22 logical, plausible and supported by the record.

## 23 **2. Untimely Claims**

24       Rule 3003(c)(2) provides:

25       Any creditor or equity security holder whose claim or  
26 interest is not scheduled or scheduled as disputed,  
27 contingent, or unliquidated shall file a proof of claim  
28 or interest within the time prescribed by subdivision  
(c)(3) of this rule; **any creditor who fails to do so  
shall not be treated as a creditor with respect to such  
claim for the purposes of voting and distribution.**

1 (Emphasis added.)

2 The rule compliments and effectuates § 502(b)(9) and  
3 § 1111(a), which when read together provide that creditors in  
4 chapter 11 cases whose claims are scheduled as disputed,  
5 contingent or unliquidated must timely file a proof of claim or  
6 else their claims are subject to disallowance.

7 Warner Angle admits that Lock and Metz scheduled its claim  
8 as disputed, contingent and unliquidated and furthermore concedes  
9 that notice of the claims bar date was served on it at the  
10 address set forth in its notice of appearance. Even so, Warner  
11 Angle contends that the bankruptcy court should have "looked  
12 behind" the debtors' schedules. If the court had done this,  
13 Warner Angle reasons, the court would have discovered that the  
14 claims of Warner Angle actually were non-contingent, undisputed  
15 and liquidated. Warner Angle additionally alleged that Lock's  
16 and Metz's scheduling of its claims as disputed, contingent and  
17 unliquidated was groundless and done in bad faith.

18 In effect, without citing any legal authority to support its  
19 request, Warner Angle asks us to create an equitable exception to  
20 the claim filing requirement imposed on chapter 11 creditors by  
21 virtue of § 502(b)(9), § 1111(a) and Rule 3003(c)(2). We decline  
22 to do so. The meaning of the above-referenced statutes and Rule  
23 is plain: when a chapter 11 creditor's claim is scheduled as  
24 disputed, contingent or unliquidated, that creditor must timely  
25 file a proof of claim if it wants to participate in the  
26 chapter 11 case for voting and distribution purposes. For  
27 purposes of applying the statutes and Rule as drafted, it makes  
28 no difference what grounds (if any) the debtor had for scheduling

1 the claim as disputed, contingent or unliquidated. All that  
2 matters is whether the claim was scheduled with one of these  
3 three designations.

4 There are an array of remedies available in the event that a  
5 debtor knowingly and intentionally files inaccurate schedules.  
6 Such a debtor might be denied a discharge under § 727(a)(4), or  
7 the debtor might be sanctioned under Rule 9011. Such a debtor  
8 also might be prosecuted for a bankruptcy crime under 18 U.S.C.  
9 § 152. Excusing creditors from the obligation to file a proof of  
10 claim is not one of the available remedies. Nor would such a  
11 remedy make sense in light of the scheme Congress carefully and  
12 painstakingly enacted for administering claims. The Bankruptcy  
13 Code and Rules, as drafted, provide bright line procedures making  
14 it clear for creditors whether or not they need to file proofs of  
15 claim, and the act of filing a claim is easy and straightforward  
16 in the vast majority of cases. Warner Angle's obligation to file  
17 proofs of claim only became problematic, here, because Warner  
18 Angle failed to take the simple steps necessary to file its  
19 proofs of claim before the claim filing deadline expired.

20 Our decision to refrain from creating an equitable exception  
21 excusing chapter 11 creditors from filing proofs of claim as  
22 contemplated in § 502(b)(9), § 1111(a) and Rule 3003(c)(2) is  
23 consistent with Supreme Court precedent. The Supreme Court  
24 repeatedly has cautioned bankruptcy courts to exercise their  
25 equitable authority within the confines of the Bankruptcy Code.  
26 Most recently, the court said this in Law v. Siegel, 134 S.Ct.  
27 1188, 1194-95 (2014). Among other things, this means that  
28 bankruptcy courts should not exercise their equitable authority

1 in a manner that conflicts with the explicit provisions of the  
2 statutes and Rules. See id. Warner Angle is asking us to ignore  
3 this clear prohibition, so we will deny their request.

### 4 **3. Reconsideration Motion**

5 Section 502(j) and Rule 3008 permit bankruptcy courts to  
6 reconsider the disallowance of claims "for cause." United  
7 Student Funds, Inc. v. Wylie (In re Wylie), 349 B.R. 204, 209  
8 (9th Cir. BAP 2006). When, as here, the reconsideration motion  
9 is filed within fourteen days of the entry of the underlying  
10 order, we treat the reconsideration motion the same as we would a  
11 motion for new trial or to alter or amend the judgment under  
12 Rule 9023 (incorporating most of Civil Rule 59). Id.; see also  
13 Dicker v. Dye (In re Edelman), 237 B.R. 146, 151 (9th Cir. BAP  
14 1999) ("motions for reconsideration have traditionally been  
15 treated as motions to alter or amend under [Civil Rule 59(e)] if  
16 the motion draws into question the correctness of the trial  
17 court's decision."). Typically, such motions are denied in the  
18 absence of newly discovered evidence, clear error by the  
19 bankruptcy court, or an intervening change in the law. Marlyn  
20 Nutraceuticals, Inc. v. Mucos Pharma GmbH & Co., 571 F.3d 873,  
21 880 (9th Cir. 2009); Jeffries v. Carlson (In re Jeffries),  
22 468 B.R. 373, 380 (9th Cir. BAP 2012).

23 Warner Angle's appeal brief did not directly and explicitly  
24 address the bankruptcy court's denial of the reconsideration  
25 motion. Nonetheless, Warner Angle raised precisely the same  
26 arguments in its reconsideration motion that it has raised on  
27 appeal regarding the bankruptcy court's prejudice finding and  
28 regarding "looking behind" the debtors' schedules. For the same

1 reasons we concluded, above, that Warner Angle's arguments on  
2 appeal lack merit, we also conclude that the bankruptcy court did  
3 not abuse its discretion when it denied Warner Angle's  
4 reconsideration motion.

5 **CONCLUSION**

6 For the reasons set forth above, we AFFIRM the bankruptcy  
7 court's orders denying Warner Angle's Rule 9006(b) (1) excusable  
8 neglect motion, sustaining the debtors' claim objection and  
9 denying Warner Angle's reconsideration motion.

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