JS-6 OLIVIER A. TAILLIEU (SBN 206546) 1 o@taillieulaw.com RAFFI V. ZEROUNIAN (SBN 236388) rz@taillieulaw.com THE TAILLIEU LAW FIRM LLP 450 N. Roxbury Drive, Suite 700 Beverly Hills, California 90210 Telephone: (310) 651-2440 5 Facsimile: (310) 651-2439 Attorneys for Appellant Howard Samuels 6 7 UNITED STATES DISTRICT COURT 8 9 CENTRAL DISTRICT OF CALIFORNIA 10 In re U.S.D.C. Case No. CV 14-2205-GW 11 Bankruptcy Court Case No. 2:12-bk-HOWARD SAMUELS, 12 Debtor. 12287-ER 13 Adv. Proc. No. 2:12-ap-01834-ER 14 ALEXANDER D. SHOHET and BERNADINE F. FRIED, ORDER ON APPELLANT HOWARD SAMUELS' APPEAL OF BANKRUPTCY COURT'S RULING ON MOTION TO DISMISS 15 Plaintiffs, **16** ADVERSARY PROCEEDING v. 17 HOWARD SAMUELS, 18 Defendant. 19 20 21 22 23 24 25 **26** 27 28

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ORDER

HOWARD SAMUELS Appeal of Bankruptcy Court's Ruling on Motion to Dismiss Adversary Proceeding came on for hearing before Judge George H. Wu of the United States District Court, Central District of California on July 10, 2014.

The Court adopted the tentative ruling as its final ruling.

IT IS HEREBY ORDERED that:

- The Bankruptcy Court's ruling that collateral estoppel bars Appellant from raising the issue of Appellees' standing to pursue their claims is reversed and the issue is remanded for the bankruptcy court to determine on the merits whether Appellees in fact have standing to pursue their claims against Appellant;
- The bankruptcy court's determination that judicial estoppel does not bar Appellees' damages claims is affirmed; and
- The Court's tentative ruling, which became the Order of the Court, is

By:

Honorable George H. Wu **Judge of the United States District** Court, Central District of California

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