## IN THE SUPREME COURT OF THE STATE OF NEVADA

MAIN GATE LAND, LLC, A NEVADA LIMITED LIABILITY COMPANY; AND MAIN GATE AUTO WRECKING, LLC, A NEVADA LIMITED LIABILITY COMPANY,

Appellants,

vs. LNV CORPORATION, A NEVADA CORPORATION.

Respondent.

No. 70859

FILED

OCT 13 2017

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BY DEPUTY CLERK

## ORDER DISMISSING APPEAL

This is an appeal from a district court order approving the sale of property by a receiver and from an order granting a motion for reconsideration of that order. Eighth Judicial District Court, Clark County; Susan Johnson, Judge.

We previously entered orders directing appellants to show cause why this appeal should not be dismissed for lack of jurisdiction. It appeared that the challenged orders were not appealable as final judgments under NRAP 3A(b)(1), see Lee v. GNLV Corp., 116 Nev. 424, 426, 996 P.2d 416, 417 (2000) (defining a final judgment), and no other statute or court rule authorized an appeal from the challenged orders. Specifically, it appeared that appellants' counterclaims remained pending in the district court. It also appeared that orders, such as the ones challenged in this appeal, entered prior to the distribution of proceeds and the district court's approval of the receiver's final report are not final judgments. See Alper v. Posin, 77 Nev. 328, 330-31, 363 P.2d 502, 503 (1961), overruled on other grounds by Lee, 116 Nev. at 426, 996 P.2d at 417 (concluding that an order confirming a sale was interlocutory where the receiver still had to liquidate

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the debts of the entity, wind up its affairs, distribute the remaining proceeds, and present a final report to the court, upon which the court had to act again); E. Martin & Co. v. Kirby, 34 Nev. 205, 214, 117 P. 2, 4 (1911).

In response, appellants indicate that their counterclaims were implicitly resolved when the district court granted respondent's request to appoint a receiver and that appellants subsequently abandoned their counterclaims. However, appellants concede that the district court has not yet entered an order approving the final reports of the receiver. Accordingly, even assuming that appellants' counterclaims have been resolved by the district court, we conclude that the district court has not yet entered a final judgment appealable under NRAP 3A(b)(1), and we

ORDER this appeal DISMISSED.

Douglas

Gibbons

Pickering

cc: Hon. Susan Johnson, District Judge Robert F. Saint-Aubin, Settlement Judge Sylvester & Polednak, Ltd. Flangas Law Firm, Ltd. Theresa L. Mains Eighth District Court Clerk

<sup>&</sup>lt;sup>1</sup>It also does not appear that any remaining proceeds have been distributed.