

IN THE SUPREME COURT OF THE STATE OF NEVADA

IRA BRADSHAW,  
Appellant,

vs.

MARK A. JOLLEY; JEFFREY M.  
COOPER; AND MICHAEL P. DOBBINS,  
Respondents.

No. 42684

**FILED**

**FEB 13 2006**

ORDER OF AFFIRMANCE

JANETTE M. BLOOM  
CLERK OF SUPREME COURT  
BY *J. Richard*  
CHIEF DEPUTY CLERK

This is an appeal from a district court order granting summary judgment in a partnership dispute. Eighth Judicial District Court, Clark County; Jennifer Togliatti, Judge. Appellant Ira Bradshaw and respondents Mark A. Jolley, Jeffrey M. Cooper, and Michael P. Dobbins are the general partners of Ichabodd Investments (Ichabodd), a general partnership. Bradshaw alleges that he is entitled to an accounting of the alleged profits realized by Ichabodd for subleases with the accounting firm of Bradshaw Smith & Co., LLP, (BSC). We disagree.

Partnership accounting

Nevada has adopted the Uniform Partnership Act in NRS Chapter 87. This act regulates general partnerships. In a general partnership, each partner “must account to the partnership for any benefit and hold as trustee for it any profits derived by him without the consent of the other partners from any transaction connected with the formation, conduct, or liquidation of the partnership or from any use by him of its property.”<sup>1</sup> Further, any general partner has the right to a formal accounting as to “partnership affairs” where “he is wrongfully excluded


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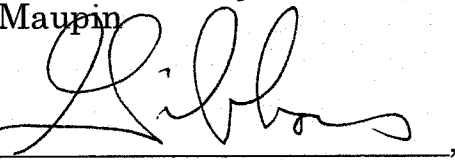
<sup>1</sup>NRS 87.210(1).

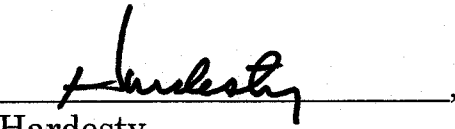
from the partnership business or possession of its property by his copartners.”<sup>2</sup> BSC is a separate legal entity that leases an office building from Ichabodd. BSC has entered into a number of subleases for portions of this building with third parties.

We conclude that no genuine issue of material fact exists as to whether Bradshaw is entitled to an accounting under NRS 87.220.<sup>3</sup> Although this statute vests an individual partner with the right to an accounting under certain circumstances, this right extends only to “partnership affairs.” Because the BSC subleases are not part of Ichabodd’s business, we conclude that Bradshaw is not entitled to an accounting. Accordingly, we

ORDER the judgment of the district court AFFIRMED.

  
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Maupin J.

  
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Gibbons J.

  
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Hardesty J.

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<sup>2</sup>NRS 87.220(1).

<sup>3</sup>NRCP 56(c); Wood v. Safeway, Inc., 121 Nev. \_\_\_, \_\_\_, 121 P.3d 1026, 1029 (2005) (“[W]hen reviewing a motion for summary judgment, the evidence, and any reasonable inferences drawn from it, must be viewed in a light most favorable to the nonmoving party.”). Whether BSC realized a profit from the subleases is not material to the question of whether Bradshaw is entitled to an accounting as a matter of law.

cc: Hon. Jennifer Togliatti, District Judge  
Wright & Weiner  
Beckley Singleton, Chtd./Las Vegas  
Clark County Clerk