

In re:  
The Tulving Company Inc  
Debtor

Case No. 14-11492-ES  
Chapter 7

**CERTIFICATE OF NOTICE**

District/off: 0973-8

User: admin  
Form ID: pdf042

Page 1 of 1  
Total Noticed: 1

Date Rcvd: May 29, 2014

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on May 31, 2014.

db #+The Tulving Company Inc, P.O. Box 6200, Newport Beach, CA 92658-6200

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.  
NONE. TOTAL: 0

\*\*\*\*\* BYPASSED RECIPIENTS \*\*\*\*\*

NONE. TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update. While the notice was still deliverable, the notice recipient was advised to update its address with the court immediately.

**I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.**

**Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: May 31, 2014

Signature: /s/Joseph Speetjens

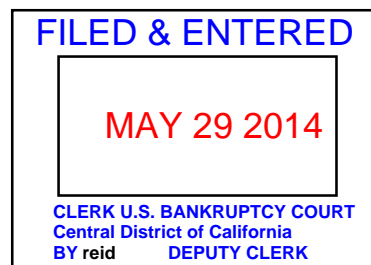
**CM/ECF NOTICE OF ELECTRONIC FILING**

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on May 29, 2014 at the address(es) listed below:

- Andrew S Bisom on behalf of Debtor The Tulving Company Inc abisom@bisomlaw.com
- Candice Bryner on behalf of Interested Party Candice Bryner candice@brynerlaw.com
- Elizabeth A Lossing on behalf of U.S. Trustee United States Trustee (SA) elizabeth.lossing@usdoj.gov
- Gary A Pemberton on behalf of Interested Party Courtesy NEF gpemberton@shbllp.com, hdmillion@shbllp.com;tlenz@shbllp.com
- John H Kim on behalf of Interested Party Courtesy NEF jkim@cookseylaw.com
- Lawrence J Hilton on behalf of Creditor Jeffrey Roth Roth lhilton@oneil-llp.com, ssimmons@oneil-llp.com;kdonahue@oneil-llp.com
- Linda F Cantor, ESQ on behalf of Other Professional Pachulski Stang Ziehl & Jones LLP lcantor@pszjlaw.com, lcantor@pszjlaw.com
- Linda F Cantor, ESQ on behalf of Trustee R. Todd Neilson (TR) lcantor@pszjlaw.com, lcantor@pszjlaw.com
- Matthew B Learned on behalf of Interested Party Courtesy NEF bknotice@mccarthyholthus.com
- Michael B Reynolds on behalf of Interested Party Courtesy NEF mreynolds@swlaw.com, kcollins@swlaw.com
- Nancy S Goldenberg on behalf of U.S. Trustee United States Trustee (SA) nancy.goldenberg@usdoj.gov
- Nanette D Sanders on behalf of Creditor Levon Gugasian becky@ringstadlaw.com
- R. Todd Neilson (TR) tneilson@brg-expert.com, sgreenan@brg-expert.com;tneilson@ecf.epiqsystems.com;ntroszak@brg-expert.com
- Robert J Pfister on behalf of Interested Party Courtesy NEF rpfister@ktbslaw.com
- Stephen L Burton on behalf of Attorney Stephen L. Burton steveburtonlaw@aol.com
- United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov

TOTAL: 16

1 Linda F. Cantor (CA Bar No. 153762)  
PACHULSKI STANG ZIEHL & JONES LLP  
2 10100 Santa Monica Blvd., 13<sup>th</sup> Floor  
Los Angeles, California 90067  
3 Telephone: 310-277-6910  
Facsimile: 310-201-0760  
4 E-mail: lcantor@pszjlaw.com



5  
6 Counsel for R. Todd Neilson, Chapter 11 Trustee for The  
Tulving Company, Inc.

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8 **UNITED STATES BANKRUPTCY COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA**  
10 **SANTA ANA DIVISION**

11 In re:  
12 THE TULVING COMPANY, INC., a  
13 California corporation,  
14 Debtor.

Case No.: 8:14-bk-11492-ES

Chapter 11

**ORDER CONVERTING CASE TO  
CHAPTER 7**

Date: May 22, 2014

Time: 10:30 a.m.

Place: United States Bankruptcy Court  
411 West Fourth Street  
Courtroom 5A  
Santa Ana, CA 92701-4593

Judge: Erithe A. Smith

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20 This matter came on for hearing before the Honorable Erithe A. Smith upon the *Motion of R.*  
21 *Todd Neilson, Chapter 11 Trustee for Order Converting Case to Chapter 7* [Docket No. 74] (the  
22 “Motion”) filed by R. Todd Neilson, chapter 11 trustee (the “Trustee”) for the bankruptcy case of  
23 The Tulving Company, the above-captioned debtor (the “Debtor”).

24 The Court, having considered the Motion and the Declaration of R. Todd Neilson in support  
25 thereof, and having found that due and proper notice of the Motion has been given, and having found  
26 good cause for granting the Motion based on the facts and circumstances of this case:

27 **IT IS HEREBY ORDERED** that:

28 1. The Motion is granted.


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2. The Debtor's chapter 11 case is converted to a case under chapter 7 of the Bankruptcy Code.
3. Within 30 days of the date of this order, the chapter 11 trustee must file and transmit to the United States trustee a final report and account.

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PACHULSKI STANG ZIEHL & JONES LLP  
ATTORNEYS AT LAW  
LOS ANGELES, CALIFORNIA

Date: May 29, 2014

  
Erithe Smith  
United States Bankruptcy Judge