

1 Linda F. Cantor (CA Bar No. 153762)
Jason S. Pomerantz (CA Bar No. 157216)
2 Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Blvd., 13th Floor
3 Los Angeles, California 90067
Telephone: 310-277-6910
4 Facsimile: 310-201-0760
E-mail:lcantor@pszjlaw.com

5 [Proposed] Counsel for R. Todd Neilson, Chapter 7 Trustee
6 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 7

**NOTICE PURSUANT TO LOCAL
BANKRUPTCY RULE 2014-1(B)(2)(A) OF
SUBMISSION OF APPLICATION OF R.
TODD NEILSON, CHAPTER 7 TRUSTEE,
TO EMPLOY BERKELEY RESEARCH
GROUP, LLC, OF WHICH HE IS A
MEMBER, AS ACCOUNTANTS AND
FINANCIAL ADVISORS, NUNC PRO
TUNC TO MAY 22, 2014**

[Relates To Docket No. 130]

[No Hearing Required Per Local Bankruptcy
Rule 2014-1(b)(1)(C)]

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21 **TO THE HONORABLE ERITHE A. SMITH, UNITED STATES BANKRUPTCY JUDGE,**
22 **THE OFFICE OF THE UNITED STATES TRUSTEE AND PARTIES WHO HAVE**
23 **REQUESTED SPECIAL NOTICE:**

24 **PLEASE TAKE NOTICE** that R. Todd Neilson, duly appointed chapter 7 trustee
25 (“Trustee”) in the above-captioned bankruptcy case (the “Case”), has filed his *Application of R.*
26 *Todd Neilson, Chapter 7 Trustee to Employ Berkeley Research Group, LLC, of Which He is a*
27 *Member, as Accountants and Financial Advisors Nunc Pro Tunc to May 22, 2014* (the
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1 “Application”) [Docket No. 130]¹ with the United States Bankruptcy Court for the Central District
2 of California, Santa Ana Division.

3 **PLEASE TAKE FURTHER NOTICE** that by way of the Application, the Trustee seeks
4 Court approval of the proposed employment effective as of May 22, 2014, for Berkeley Research
5 Group, LLC (“BRG”), among other things, to render the following services to the Trustee:

- 6 a) to assist with the operations of the Debtor,
7 b) to analyze the books and records of the Debtor to investigate the status and
8 values of the assets of the estate,
9 c) to analyze and liquidate claims against the estate,
10 d) as determined appropriate and necessary, to reconstruct financial transactions of
11 the Debtor,
12 e) to complete tax work and other financial analyses that is required by the Trustee
13 to properly administer the estate and conclude this case,
14 f) to assist in the identification and pursuit of any causes of action,
15 g) to assist the Trustee in preparing the necessary income tax returns for the estate,
16 h) to communicate with taxing authorities on behalf of the estate; and
17 i) other accounting services as required by the Trustee.

18 **PLEASE TAKE FURTHER NOTICE** that it is contemplated that BRG will seek interim
19 compensation during the case as permitted by sections 330 and 331 of the Bankruptcy Code,
20 Bankruptcy Rule 2016, and Local Bankruptcy Rule 2016-1. BRG understands that its compensation
21 in this Case will be paid by the Estate and is subject to the prior approval of the Court. No
22 compensation will be paid except upon application to and approval by the Court after notice and a
23 hearing in accordance with sections 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016,
24 and Local Bankruptcy Rule 2016-1.

25 **PLEASE TAKE FURTHER NOTICE** that the Trustee, solely in his capacity as chapter 7
26 trustee, desires to employ BRG and to compensate BRG reasonable fees to be determined by the
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28 _____
¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

1 Court. BRG has received no retainer in this Case. The schedule of BRG's 2014 billing rates are as
2 follows:

3 Professional	4 Position	5 Rates
6 Judd, David H.	7 Director	8 \$ 600
9 Calder, Vernon	10 Director	11 570
12 Shields, Paul	13 Director	14 510
15 Strong, Ray S.	16 Director	17 510
18 Jeremiassen, Tom	19 Director	20 510
21 Babcock, Matthew	22 Senior Managing Consultant	23 410
24 Larsen, Leif	25 Senior Managing Consultant	26 390
27 Troszak, Nick	28 Senior Managing Consultant	385
Shaw, Jeff	Managing Consultant	350
Dahl, Garrit	Consultant	285
Armstrong, James	Consultant	280
Ferrero, Spencer	Consultant	280
Laura Kramer	Associate	210
Allred, Connie	Para-Professional	180
Greenan, Susan	Para-Professional	160
Dizon, Rowen	Para-Professional	145
Perry, Evelyn	Para-Professional	145

15 The resumes of the professionals anticipated to have primary responsibility for this case are
16 attached as Exhibit A to the *Declaration of Adam Tenenbaum in Support of Application of R. Todd*
17 *Neilson, Chapter 7 Trustee, to Employ Berkeley Research Group, LLC, of Which He is a Member, as*
18 *Accountants and Financial Advisors, Nunc Pro Tunc to May 22, 2014* [Docket No. 131].

19 Other professionals of BRG may from time to time serve the Trustee as the demands of the
20 Trustee and this Case may require.

21 **PLEASE TAKE FURTHER NOTICE** that pursuant Local Rule 2014-1(b)(1)(C), a hearing
22 is not required in connection with the Application unless requested by the United States Trustee, a
23 party in interest, or otherwise ordered by the Court. Pursuant to Local Rule 2014-1(b)(3)(E), any
24 objection to the proposed Application and request for hearing must be in the form prescribed by
25 Local Rule 9013-1(f)(1) and must be filed and served on the Trustee, its proposed counsel, and the
26 Office of the United States Trustee **no later than fourteen (14) days from the date of service of**
27 **this notice.** A true and correct copy of the Application can be obtained by contacting Patricia
28

1 Jeffries, Paralegal, at Pachulski Stang Ziehl & Jones LLP, 10100 Santa Monica Blvd, 13th Floor, Los
2 Angeles, California 90067, Telephone: (310) 277-6910, Email: pjeffries@pszjlaw.com.

3 Dated: June 12, 2014

PACHULSKI STANG ZIEHL & JONES LLP

4
5 By /s/ Jason S. Pomerantz

Linda F. Cantor

Jason S. Pomerantz

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7 [Proposed] Counsel for R. Todd Neilson,
8 Chapter 7 Trustee for the Tulving
9 Company, Inc.
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PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 10100 Santa Monica Boulevard, 13th Floor, Los Angeles, California 90067

A true and correct copy of the foregoing document **NOTICE PURSUANT TO LOCAL BANKRUPTCY RULE 2014-1(B)(2)(A) OF SUBMISSION OF APPLICATION OF R. TODD NEILSON, CHAPTER 7 TRUSTEE, TO EMPLOY BERKELEY RESEARCH GROUP, LLC, OF WHICH HE IS A MEMBER, AS ACCOUNTANTS AND FINANCIAL ADVISORS, NUNC PRO TUNC TO MAY 22, 2014** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On June 12, 2014, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On June 12, 2014, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served):

Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on June 12, 2014, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Via Federal Express

The Honorable Erithe A. Smith
United States Bankruptcy Court
Central District of California
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5040 / Courtroom 5A
Santa Ana, CA 92701-4593

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

June 12, 2014

Date

Janice G. Washington

Printed Name

/s/ Janice G. Washington

Signature

1 **1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):**

2 **8:14-bk-11492-ES Notice will be electronically mailed to:**

3 Andrew S Bisom on behalf of Debtor The Tulving Company Inc
abisom@bisomlaw.com

4 Candice Bryner on behalf of Interested Party Candice Bryner
5 candice@brynerlaw.com

6 Philip Burkhardt on behalf of Other Professional Karen Duddleston
phil@burkhardtandlarson.com, stacey@burkhardtandlarson.com

7 Stephen L Burton on behalf of Attorney Stephen L. Burton
8 steveburtonlaw@aol.com

9 Linda F Cantor, ESQ on behalf of Other Professional Pachulski Stang Ziehl & Jones LLP
lcantor@pszjlaw.com, lcantor@pszjlaw.com

10 Linda F Cantor, ESQ on behalf of Trustee R. Todd Neilson (TR)
11 lcantor@pszjlaw.com, lcantor@pszjlaw.com

12 David L Gibbs on behalf of Creditor Kenneth W Stach
david.gibbs@gibbslaw.com, ecf@gibbslaw.com

13 Nancy S Goldenberg on behalf of U.S. Trustee United States Trustee (SA)
14 nancy.goldenberg@usdoj.gov

15 Lawrence J Hilton on behalf of Creditor Jeffrey Roth
lhilton@oneil-llp.com, ssimmons@oneil-llp.com;kdonahue@oneil-llp.com

16 John H Kim on behalf of Creditor Ford Motor Credit Company LLC
17 jkim@cookseylaw.com

18 Elizabeth A Lossing on behalf of U.S. Trustee United States Trustee (SA)
elizabeth.lossing@usdoj.gov

19 R. Todd Neilson (TR)
20 tneilson@brg-expert.com, sgreenan@brg-expert.com;tneilson@ecf.epiqsystems.com;ntroszak@brg-
expert.com

21 Jason S Pomerantz on behalf of Trustee R. Todd Neilson (TR)
22 jspomerantz@pszjlaw.com, jspomerantz@pszjlaw.com

23 Nanette D Sanders on behalf of Creditor Levon Gugasian
becky@ringstadlaw.com

24 United States Trustee (SA)
25 ustpreion16.sa.ecf@usdoj.gov

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