

<p>Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address</p> <p>Linda F. Cantor (CA Bar No. 153762) PACHULSKI STANG ZIEHL & JONES LLP 10100 Santa Monica Blvd., 13th Floor Los Angeles, California 90067-4003 Telephone: (310) 277-6910 Facsimile: (310) 201-0760 Email: lcantor@pszjlaw.com</p> <p><input type="checkbox"/> Individual appearing without an attorney <input checked="" type="checkbox"/> Attorney for Counsel for R. Todd Neilson, Chapter 11 Trustee for The Tulving Company, Inc.</p>	<p>FOR COURT USE ONLY</p>
<p style="text-align: center;">UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA – SANTA ANA DIVISION</p>	
<p><i>In re:</i> THE TULVING COMPANY, INC., a California corporation, Debtor.</p>	<p>CASE NO.: 8:14-bk-11492-ES CHAPTER: 7</p> <p>NOTICE OF LODGMENT OF ORDER IN BANKRUPTCY CASE RE ORDER APPROVING 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, <i>NUNC PRO TUNC</i> TO MAY 22, 2014</p>

PLEASE TAKE NOTICE that the order titled **ORDER APPROVING 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** was lodged on June 30, 2014 and is attached hereto as **Exhibit A**. This order relates to the Application which is docket number 130.

EXHIBIT A

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

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
6 Counsel for R. Todd Neilson, Chapter 7 Trustee for The
Tulving Company, Inc.

7
8 **UNITED STATES BANKRUPTCY COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **SANTA ANA DIVISION**

11 In re:
12 THE TULVING COMPANY, INC.,
13 Debtor.

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

Chapter 7

**ORDER APPROVING 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**

[No Hearing Required Per L.B.R. 2014-1(B)]

14
15
16
17
18
19 The Court, having considered the application (the "Application")¹ of R. Todd Neilson, duly
20 appointed chapter 7 trustee (the "Chapter 7 Trustee"), solely in his capacity as Chapter 7 Trustee for
21 the bankruptcy estate of The Tulving Company, Inc. (the "Debtor"), to employ Berkeley Research
22 Group, LLC ("BRG"), of which he is a member, as accountants and financial advisors to the
23 Chapter 7 Trustee, and the Declaration of Adam Tenenbaum in support thereof, and the Court
24 finding that due and sufficient notice of the Application has been given, and based upon the record
25 before the Court, it appears that BRG does not hold or represent an interest adverse to the Debtor,
26 that BRG is a disinterested person, that its employment is in the best interest of the estate, and, there

27
28

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

1 being no objections to or requests for hearing on the Application, that no hearing on the Application
2 is required pursuant to the Local Bankruptcy Rules. Accordingly, it is hereby:

3 **ORDERED** that the Chapter 7 Trustee is authorized to employ BRG as his accountants and
4 financial advisors herein, effective as of May 22, 2014, on the terms and conditions set forth in the
5 Application; and it is further

6 **ORDERED** that, as set forth in the Application, the employment of BRG is approved
7 pursuant to section 327(a) of the Bankruptcy Code and any fee applications shall be considered in
8 accordance with sections 330 and 331 of the Bankruptcy Code.

9 # # #

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 OF LODGMENT OF ORDER IN BANKRUPTCY CASE RE ORDER APPROVING 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 30, 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 30, 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 30, 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 30, 2014

Date

Janice G. Washington

Printed Name

/s/ Janice G. Washington

Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

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

2
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)
lcantor@pszjlaw.com, lcantor@pszjlaw.com

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

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

14 Lawrence J Hilton on behalf of Creditor Jeffrey Roth
15 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
jkim@cookseylaw.com

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

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

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

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

24 Richard C Spencer on behalf of Interested Party Courtesy NEF
rspencer@rspencerlaw.com

25 United States Trustee (SA)
ustpregion16.sa.ecf@usdoj.gov

26
27
28

1 **2. SERVED BY UNITED STATES MAIL**

2 ***Debtor***

3 **The Tulving Company Inc**
4 P.O. Box 6200
Newport Beach, CA 92658

5 ***Counsel for Debtor***

6 **Andrew S Bisom**
7 The Bisom Law Group
8001 Irvine Center Drive, Ste. 1170
Irvine, CA 92618

8 ***Trustee***

9 **R. Todd Neilson (TR)**
10 BRG, LLP
2049 Century Park East
Suite 2525
Los Angeles, CA 90067

12 ***U.S. Trustee***

13 **United States Trustee (SA)**
14 411 W Fourth St., Suite 9041
Santa Ana, CA 92701-4593

Counsel for U.S. Trustee

Nancy S Goldenberg
411 W Fourth St Ste 9041
Santa Ana, CA 92701-8000

***Laurence P Nokes on behalf of Interested
Party John Frankel***

Nokes & Quinn
410 Broadway St Ste 200
Laguna Beach, CA 92651

Accountants for Landlord

Brent Murdoch
Murdoch & Morris, LLP
114 Pacifica, Ste. 320
Irvine, CA 92618

Interested Party

Frye & Hsieh
Douglas J Frye Esquire
24955 Pacific Coast Highway # A201
Malibu, CA 90265

Counsel for Creditor Levon Gugasian

Nanette D. Sanders, Esq.
Ringstad & Sanders LLP
2030 Main Street
Suite 1600
Irvine, CA 92614