

1 PETER C. ANDERSON  
2 UNITED STATES TRUSTEE  
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7 UNITED STATES BANKRUPTCY COURT  
8 CENTRAL DISTRICT OF CALIFORNIA  
9 SANTA ANA DIVISION

11 In re:  
12 The Tulving Company, Inc.

14 Debtor.

CASE NUMBER: 8:14-bk-11492-ES

CHAPTER 11

APPLICATION FOR ORDER APPROVING  
APPOINTMENT OF TRUSTEE AND FIXING  
BOND

[NO HEARING REQUIRED]

17 The United States Trustee (the "Applicant") hereby applies to the Court pursuant to Fed.  
18 R. Bankr. P. 2007.1 for an Order Approving Appointment of Trustee, and in support thereof,  
19 states as follows:

- 20
- 21 1. The Applicant has appointed R. Todd Neilson as Trustee in the above captioned case  
22 on **March 18, 2014**.
  - 23 2. Counsel for the Applicant has consulted with the following parties in interest regarding  
24 the appointment of the Trustee:
    - 25 a. Debtors' Counsel, ---Andrew Bisom, Esq.
    - 26 b. Various Creditors' Counsel: Leonard Shulman, Esq.
- 27  
28

1 3. To the best of the Applicant's knowledge, the Trustee's connections with the debtors,  
2 creditors, any other parties in interest, their respective attorneys and accountants, the United  
3 States Trustee, and persons employed in the Office of the United States Trustee, are limited to  
4 the connections set forth in the Verified Statement filed in support of this Application.

5 WHEREFORE, Applicant requests that the Court enter an Order Approving Appointment  
6 of **R. Todd Neilson** as Chapter 11 Trustee in the above-captioned case.  
7

8  
9 Dated: March 20, 2014

/s/ Frank M. Cadigan  
Frank M. Cadigan  
Assistant United States Trustee

1 R. TODD NEILSON  
2 Berkeley Research Group, LLC  
3 2049 Century Park East  
4 Suite 2525  
5 Los Angeles, CA 90067  
6 Telephone: (310) 499-4750  
7 Facsimile: (310) 557-8982

8 Proposed Chapter 11 Trustee

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

12 In re: ) Case No.: 8:14-bk-11492 ES  
13 )  
14 ) Chapter 11  
15 )  
16 The Tulving Company, Inc., a Corporation ) DECLARATION OF DISINTERESTEDNESS  
17 ) OF R. TODD NEILSON  
18 )  
19 Debtor. )  
20 ) [No Hearing Required]

21 I, R. Todd Neilson, the undersigned, declare as follows:

- 22 1. I am a director in the consulting firm of Berkeley Research Group, LLC, and I am duly  
23 licensed to practice as a Certified Public Accountant in the State of California.  
24 2. I have personal knowledge of the facts stated in this declaration, and if called as a  
25 witness, I could and would testify competently to these facts, except where matters are  
26 stated on information and belief, which I believe to be true.  
27 3. I believe that I am eligible and competent to perform the duties of the Chapter 11 Trustee  
28 for the estate of The Tulving Company, Inc. I am a Certified Public Accountant and a  
Certified Insolvency and Restructuring Advisor with over thirty years of combined  
experience in public accounting and as a Special Agent with the FBI. My experience  
primarily relates to bankruptcy and forensic accounting, with an emphasis on fiduciary  
services. I was a Chapter 7 panel Trustee in the Central District of California for  
approximately twelve years, during which time I acted as Chapter 7 Trustee in hundreds

1 of cases. I have also acted as a Chapter 11 Trustee, CRO, financial consultant and expert  
2 witness in numerous high-profile accounting related litigation engagements involving  
3 complex bankruptcy reorganization matters including accounting and fraud issues,  
4 tracing of funds, financial data reconstruction, damages and lost profits, Ponzi and RICO  
5 matters, valuation, and business viability issues. Some of the matters in which Mr.  
6 Neilson has acted as bankruptcy Trustee are such notable clients such as Ezri Namvar,  
7 Mike Tyson, Suge Knight and Death Row Records.

8  
9 I have served on the National Board of Directors of the Association of Insolvency and  
10 Restructuring Advisors, Chairman of the Securities Advisory Board in the State of Utah,  
11 faculty for the Certified Fraud Examiners, and a member of the Society of the Former  
12 Special Agents of the Federal Bureau of Investigation. I have spoken on bankruptcy,  
13 litigation support, valuation and fraud related topics to numerous professional groups  
14 such as American Institute of Certified Public Accountants (AICPA), National  
15 Conference of Bankruptcy Judges, California and Utah Society of CPA's and numerous  
16 colleges and universities throughout the United States. I am a former Associate Professor  
17 in the Graduate School of Accounting at the University of Utah, where I taught a course  
18 on Forensic Accounting. I also provide regular instruction on fraud related litigation  
19 issues at the FBI Academy to CPA/FBI Agents. I was a co-author of the *AICPA*  
20 *Bankruptcy Practice Guide*, issued as a practice aid to all CPA's in the United States, and  
21 co-author of the *CPA's Handbook of Fraud and Commercial Crime Prevention*, also  
22 issued by the AICPA. I was also inducted as a fellow in the prestigious American College  
23 of Bankruptcy, one of only a handful of CPA's in the United States given that honor.

24  
25 Attached hereto as Exhibit A is my resume, which provides additional information  
26 regarding my professional career.

- 27 4. I also believe that I am a disinterested person within the meaning of 11 U.S.C. §101 (14).  
28 I have not had previous contact with The Tulving Company, Inc. I am a disinterested

1 person within the meaning of 11 U.S.C. §101(14) with regards to creditors. Furthermore,  
2 I have never provided services to any creditor or any other party in any dispute with The  
3 Tulving Company, Inc.

4 5. I, R. Todd Neilson, hereby state the following under penalty of perjury, 18 U.S.C §1001,  
5 as a condition of my appointment in this case by the United States Trustee:

- 6 a. I am not a creditor, an investor, or an insider of The Tulving Company, Inc;  
7 b. I am not, and was not, an investment banker for any outstanding security of The  
8 Tulving Company, Inc.;
- 9 c. I have not been, within three years before the date of filing of the petition, an  
10 investment banker for a security of The Tulving Company, Inc., or an accountant for  
11 such an investment banker in connection with any offer, sale or issuance of a security  
12 of The Tulving Company, Inc.;
- 13 d. I am not and was not, within two years prior of the date of the filing of the petition, a  
14 director, officer, or employee of The Tulving Company, Inc., or any investment  
15 banker of The Tulving Company, Inc.;
- 16 e. I do not have an interest materially adverse to the interest of this estate, or of any  
17 class of creditors or equity security holders, by reason of any direct or indirect  
18 relationship to, connection with, or interest in, The Tulving Company, Inc., or any  
19 investment banker of The Tulving Company, Inc, or for any other reason;
- 20 f. My firm has conducted a search of its records and, to date, has discovered no  
21 associations with any interested parties or professionals connected to this case that  
22 would cause a conflict of interest in this matter.;
- 23 g. I am not a relative or employee of the Office of the United States Trustee or a  
24 Bankruptcy Judge;
- 25 h. I have filed income tax returns for the three tax years preceding my appointment in  
26 this case;
- 27 i. I owe no delinquent tax obligations to any taxing authority;
- 28 j. I have never been convicted of a felony;

- 1 k. I am not addicted to any drug, narcotic or alcohol;
- 2 l. There are no outstanding money judgments entered against me;
- 3 m. I am not individually named as a defendant in any lawsuit pending at this time;
- 4 n. I am not delinquent in repaying any outstanding student loan obligations;
- 5 o. I have received the following forms from the Office of the United States Trustee:  
6 Application Form, Form SF 85P, Fingerprint Cards, Form I9, and Tax Check Waiver  
7 Form; and that I will complete and return these forms to the Office of the United  
8 States Trustee as expeditiously as possible but in no event later than ten (10) days  
9 from the date hereof;
- 10 p. I agree to submit to a background check based on the forms submitted and to furnish  
11 such other information or documentation as the United States Trustee may require in  
12 order to resolve any questions arising therefrom;
- 13 q. I will promptly advise the Office of the United States Trustee of any circumstances  
14 that cause the foregoing certifications to change;
- 15

16 I declare under penalty of perjury under the laws of the United States of America that the  
17 foregoing is true and correct. Executed this 19<sup>th</sup> day of March, 2014, at Los Angeles, California.

18  
19  
20 By: 

R. TODD NEILSON

# Exhibit A



## **R. Todd Neilson, Director**

2049 Century Park East, Suite 2525  
Los Angeles, California 90067  
Direct: 310.499-4934  
Fax: 310.557-8982  
Email: [tneilson@brg-expert.com](mailto:tneilson@brg-expert.com)

### **Summary**

R. Todd Neilson is currently a Director at Berkeley Research Group LLC. Previously, Mr. Neilson was a Director with LECG LLC and was a founding partner of Neilson Elggren LLP (formerly Neilson, Elggren, Durkin & Co.). He is one of the nation's foremost experts in bankruptcy and forensic accounting with over thirty five years combined experience in public accounting and as a Special Agent with the FBI.

In 1986, he was a founding partner of Neilson, Elggren, Durkin and Co., which was acquired by an international financial consulting firm in March 1998, where Mr. Neilson was a partner from March 1998 to September 2000. Prior to 1986, he was a manager in the Litigation/Consulting Services department of the international CPA firm of KMG/Main Hurdman for four years and also served as a special agent in the Federal Bureau of Investigation, specializing in accounting investigation of white-collar and organized crime. Due to his background, Mr. Neilson offers a unique set of skills in the areas of financial consulting and as an expert in the field of forensic accounting and fraud litigation.

Mr. Neilson is a seasoned professional having acted as a Trustee, financial consultant and expert witness in numerous high-profile accounting related litigation engagements involving complex bankruptcy reorganization matters including accounting and fraud issues, tracing of funds, financial data reconstruction, damages and lost profits, Ponzi and RICO matters, valuation, and business viability issues. Mr. Neilson has acted as bankruptcy Trustee for notable clients such as Mike Tyson, Suge Knight and Death Row Records. As Trustee, he has also operated, and negotiated the sale of an extremely large and diverse array of assets, including one of the largest Ford dealerships in the nation, an ownership interest in both the Los Angeles Kings' and Nashville Predators' hockey franchises, luxury hotels, sand and rock quarries, antique art collections, real estate, and trucking companies. Having evaluated and sold well over \$1 billion dollars of assets, Mr. Neilson brings substantial credibility to the court - credibility borne of practical, not just theoretical experience.

Mr. Neilson is a nationally recognized expert in bankruptcy and accounting having served on the national Board of Directors of the Association of Insolvency and Restructuring Advisors, Chairman of the Securities Advisory Board in the State of Utah, faculty for the Certified Fraud Examiners, and a member of the Society of the Former Special Agents of the Federal Bureau of Investigation. He has spoken on bankruptcy, litigation support, valuation and fraud related topics to numerous professional groups such as American Institute of Certified Public Accountants (AICPA), National Conference of Bankruptcy Judges, California and Utah Society of CPA's and numerous colleges and universities throughout the United States. Mr. Neilson formerly served as an Associate Professor in the Graduate School of Accounting at the University of Utah, where he taught courses on Forensic Accounting. He has also provided regular instruction on accounting and fraud related litigation issues at the FBI Academy to CPA/FBI Agents and to Postal Inspectors at the United States Postal Service national training center. He was a co-author of the *AICPA Bankruptcy Practice Guide*, issued as a practice aid to all CPA's in the United States and co-author of *The CPA's Handbook of Fraud and Commercial Crime Prevention*, also issued by the AICPA. He was also inducted as a fellow in the prestigious American College of Bankruptcy, one of only a handful of CPA's in the United States given that honor.





Mr. Neilson has been involved in some of the highest profile litigation and bankruptcy matters in the nation. Highlighted below are some of the cases, which demonstrate his unique background and experience.

### **Examples**

#### *American Suzuki Motor Corporation*

American Suzuki Motor Corporation ("ASMC"), a California corporation and a subsidiary of parent Suzuki Motor Corporation ("SMC"), filed a Chapter 11 Bankruptcy in November 2012, which effectively allowed for the transfer and sale of all business assets of ASMC, not affiliated with car sales, to SMC and facilitated the withdrawal of Suzuki from all new car sales in the United States. Prior to the filing, R. Todd Neilson, and another independent Board member, was added to the ASMC Board of Directors. Neilson, and the other independent Director, constituted a separate Committee ("Committee") and were tasked with the responsibility of reviewing the underlying assets of the Debtor, the intended Plan of Reorganization and implementation of the proposed Plan in order to make an independent decision as to the filing of a Chapter 11. The Committee ultimately authorized the filing of the ASMC Chapter 11, monitored the administration of the Bankruptcy, and following confirmation of the Chapter 11 Plan, remained as an Advisory Board to review the implementation of the Plan and distribution of assets pursuant to the Plan.

#### *Tremont v. KPMG*

R. Todd Neilson was engaged as a damage expert in the litigation between Tremont Holdings Group Inc. ("Tremont") and KPMG in relation to investments made with Bernard L. Madoff Investment Securities ("BMIS"). Tremont was the second largest investor with BMIS with billions of dollars invested over fourteen years. Following the appointment of Irving Picard as Chapter 11 Trustee, Picard brought litigation against Tremont and related entities asserting a number of avoidance actions and equitable subordination claims. As a result of that litigation, Tremont settled with Picard for over a billion dollars. Subsequent to the settlement, a complaint was filed by Tremont against KPMG as independent auditors of the Tremont funds asserting billions of dollars in damages as a result of KPMG's audit insufficiencies. Neilson was asked to provide an expert opinion as to the damages suffered by the Tremont entities due to the alleged inadequacies in the KPMG audits. Neilson issued an expert report in April 2013 contesting the damages asserted against KPMG by Tremont. As a result of the expert report, the Tremont claimants withdrew their previously asserted damage analysis.

#### *Solyndra LLC*

In late 2011, following a national search by the Solyndra Board of Directors, Mr. Neilson was appointed as Chief Restructuring Officer (CRO) of Solyndra, the US manufacturer of solar photovoltaic power systems specifically designed for large commercial and industrial rooftops. On August 31, 2011, subsequent to receiving a \$535 million loan guarantee from the Department of Energy (DOE), Solyndra had approximately 968 full time employees and 211 temporary employees. On September 6, 2011, Solyndra was unable to continue active business operations and filed a Chapter 11 Bankruptcy. Mr. Neilson supervised the efforts at selling the remaining assets of Solyndra and also provided a detailed report concerning Solyndra business operations to both the Court and other interested parties.

#### *Ezri Namvar*

Mr. Neilson is acting as Chapter 11 Trustee for the Ezri Namvar bankruptcy. Mr. Namvar, a well known member of the Iranian Jewish Community in Los Angeles, has received \$3 billion in investments and loans over the past 5 years and disbursed those funds through close to 400 separate LLC's involving ownership in a wide array of assets such as hotels, golf courses, low-



income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Mr. Neilson is assisting in the task to untangle this multitude of inter-related LLC's involving Mr. Namvar. Mr. Namvar was convicted of fraud following a trial and is presently incarcerated in a federal prison.

*Roman Catholic San Diego Diocese Chapter 11 Bankruptcy*

In April 2007, Mr. Neilson was the Court Appointed Expert in the Chapter 11 Bankruptcy of the Roman Catholic San Diego Diocese. The Court charged Mr. Neilson with providing an expansive report into the accounting and financial operations of the San Diego Diocese as well as related Catholic Parishes. It was the first time an independent Expert has been appointed for such a task in regards to a number of the Diocese bankruptcies throughout the United States.

*Le Nature Chapter 11 Bankruptcy*

In 2007, Mr. Neilson was appointed Chapter 11 Bankruptcy Trustee in Le Nature, a water, iced tea, and juice drink distributor located in Latrobe, Pennsylvania and Phoenix, Arizona. Mr. Neilson supervised the liquidation of Le Nature bottling plants and other assets as well as directed the forensic accounting analysis of a purported \$750 million accounting fraud perpetrated upon the creditors of Le Nature and related companies.

*Michael Tyson and Michael Tyson Enterprises*

Michael Tyson, former heavyweight champion of the world, and Michael Tyson Enterprises Inc. filed for bankruptcy protection in August 2003. Neilson Elggren was appointed as financial consultants and crisis managers for Mr. Tyson and Michael Tyson Enterprises Inc. Mr. Neilson was the responsible partner for that engagement.

*Adelphia Communications Corp*

In August 2002, Neilson Elggren was appointed as Accountants to the Official Committee of Unsecured Creditors in the Adelphia Communications Corp ("Adelphia") bankruptcy. The Adelphia bankruptcy was the 6<sup>th</sup> largest cable company in the nation. Their filing constituted one of the largest bankruptcies in history encompassing over 200 subsidiaries and approximately \$21 billion in accumulated debt. Mr. Neilson acted as the primary partner in charge of the engagement. The prior owners of Adelphia, members of the Rigas family, were alleged to have engaged in the systematic looting of Adelphia. Neilson Elggren was engaged to the voluminous financial transactions of Adelphia and provide expert testimony as to their findings.

*DVI, Inc.*

DVI filed for Chapter 11 Bankruptcy protection on August 25, 2003. R. Todd Neilson was appointed as Examiner and conducted an extensive investigation of financial transactions involving the assets, liabilities, operations and financial condition of DVI and its subsidiaries (including all transactions and relationships between debtor and non-debtor subsidiaries and affiliates). DVI, with assets of approximately \$3 billion, provided financing for diagnostic imaging and other sophisticated medical equipment. As part of its financing operations, DVI originated hundreds of millions of dollars in financing contracts and sold these contracts to institutional investors through over thirty (30) investment-grade securitization vehicles. The accounting examination included the accounting practices of the debtor and any and all allegations of fraud, dishonesty, incompetence, misconduct, mismanagement, or financial and / or corporate irregularities. Mr. Neilson coordinated a cooperative effort involving numerous law enforcement and government agencies, including the Office of the U.S. Trustee, the United States Attorneys' Office in Delaware and Pennsylvania, the Securities and Exchange Commission ("SEC"), the Federal Bureau of Investigation ("FBI"), and the United States Postal Service ("Postal Service"), all of which were tasked with conducting further investigations based upon the findings in the Examiner's report.



#### *IT Group*

In April 2002, R. Todd Neilson was appointed examiner in IT Group, a Chapter 11 bankruptcy in the District of Delaware. IT Group was a leading provider of services in the areas of consulting, engineering and construction, remediation, and facilities management. In 2000, IT Group had over 7,500 employees in 80 domestic offices and 10 international offices and its annual revenues on a consolidated basis were approximately \$1.4 billion. Neilson provided a detailed report detailing the assets, liabilities, valuation and financial condition of IT Group as well as its capabilities of confirming a stand-alone plan of reorganization versus a sale of existing assets to an interested purchaser.

#### *Allegheny Health, Education and Research Foundation*

Chapter 11- Financial Advisors to Mellon Bank Group in Pittsburgh, Pennsylvania – AHERF was a large conglomerate of medical hospitals and research centers located in the eastern part of the US. Neilson Elggren was engaged as financial advisors to Mellon Bank Group Credit Facility to provide expert testimony concerning the whether substantive consolidation was justified for AHERF, and whether the Plan of Reorganization (“Plan”) as proposed by the AHERF Trustee unfairly prejudiced one or more creditors. Neilson Elggren prepared a detailed report in response to the Plan, which resulted in a settlement favorable to the Mellon Bank Group.

#### *Reed Slatkin*

Reed Slatkin, one of the co-founders of Earthlink, filed Chapter 11 bankruptcy in 2001 following pending legal actions by many of the individuals who had invested millions of dollars with Slatkin under the promise of substantial returns. Neilson Elggren investigated Slatkin’s enterprises and business practices over a period of fifteen years and provided a report detailing one of the largest Ponzi schemes in California history involving over \$600 million of business transactions during that period. Mr. Neilson was appointed as Trustee in the Slatkin bankruptcy and was given the responsibility of liquidating substantial assets throughout the United States, including hotels, unimproved real estate, shopping malls, interests in movie production companies, and other substantial equity investments. Slatkin pled guilty and was incarcerated for a lengthy period in a federal prison.

#### *Charles Keating/Lincoln Savings*

Mr. Neilson was engaged as an expert witness in the litigation involving Charles Keating and American Continental Corporation, the parent company of Lincoln Savings, and the bondholders who invested approximately \$250 million in the debentures of American Continental. He directed the review of approximately \$727 million, which passed through American Continental from 1984 through 1989 and testified as to the findings in the federal District Court in Tucson, Arizona. The day after Mr. Neilson’s testimony, two major defendants settled for over \$90 million. Total settlements in this matter exceeded \$300 million.

#### *Bruce McNall Chapter 11 Bankruptcy*

Mr. Neilson was appointed Chapter 11 Trustee in the personal bankruptcy of Bruce McNall in Los Angeles. Mr. McNall’s holdings include ownership of the Los Angeles Kings hockey franchise, ownership interest in the Toronto Argonauts Canadian football franchise, as well as considerable holdings in thoroughbred horses, rare coins and antiques, and sports memorabilia. Mr. McNall was incarcerated for bank fraud. Mr. Neilson supervised the accounting investigation into Mr. McNall’s past activities, which included tracing of over \$2.5 billion in cash and asset transfers

#### *Technical Equities Chapter 11*

Mr. Neilson directed the accounting analysis detailing the financial demise of Technical Equities, a San Francisco based investment company and reportedly the largest investor fraud case in U.S.



history at that time. Harry Stern, former chief executive officer of Technical Equities, was sentenced to Federal prison for his role in the investor fraud. Mr. Neilson and his professionals traced almost \$600 million in cash and prepared a damage analysis. As a result of his testimony, a settlement was achieved for the benefit of the creditors of Technical Equities.

#### *Adnan Khashoggi/Triad America*

He accepted the responsibility as Trustee of Triad America Corporation in the United States Bankruptcy Court. Triad America is the parent corporation of sixty separate companies with \$200 million in total claims. Mr. Neilson directed the accounting and litigation effort, which resulted in the freezing of all assets in the United States, owned by Adnan and Essam Khashoggi and the subsequent payment of \$32 million by Adnan Khashoggi to the bankruptcy estate.

#### *Property Mortgage Company*

Property Mortgage Company was a second mortgage company which had operated successfully in the Southern California area for over 40 years. The company filed for bankruptcy protection, asserting debts in excess of \$100 million dollars to approximately 1,000 investors. Mr. Neilson was appointed as Trustee. In that capacity, he supervised the analysis of hundreds of millions of dollars flowing through the company. Based upon that review, we concluded that for a number of years prior to its demise the company had been operating a Ponzi scheme, paying old investors with the funds secured from fresh investors. As a result of our accounting investigation the President and Chief Executive Officer as well as two other participants were convicted of fraud.

#### *Dovie Beams de Villagran*

Mr. Neilson was appointed by the Federal Bankruptcy Court in California as Examiner in the bankruptcy of Dovie Beams de Villagran, former mistress of Ferdinand Marcos. As a result of the report filed with the Court and Mr. Neilson's testimony, Mrs. de Villagran was convicted on thirty-nine counts of bank fraud and embezzlement for filing false and misleading financial statements with federally insured banks.

### **Employment History**

- LECG, LLC – Mr. Neilson was a director of the NE Group at LECG that provided a combination of bankruptcy services, forensic and investigative accounting services, litigation consulting, corporate recovery and reorganization, valuation and tax services.
- Neilson Elggren LLP – Mr. Neilson was one of the founding partners of a practice that provided a combination of bankruptcy services, forensic and investigative accounting services, litigation consulting, corporate recovery and reorganization, valuation and tax services. Offices for Neilson Elggren LLP were located in Los Angeles, California, Salt Lake City, Utah and Wilmington, Delaware.
- Arthur Andersen – Arthur Andersen was formerly one of the “Big 5” international CPA and business-consulting firms with over 80,000 employees worldwide. Mr. Neilson served as a partner and national director of Trustee/Receiver practices throughout the United States for Arthur Andersen. He also served as a member of the Executive Committee for the Global Corporate Finance division of Arthur Andersen.
- Neilson, Elggren, Durkin & Co. - As one of the founding partners of this regional and consulting firm, Mr. Neilson was instrumental in the growth of this firm from a small office in Salt Lake City to a regional practice specializing in bankruptcy and litigation support services. The firm had grown to 85 employees and six offices prior to its merger with Arthur Andersen.
- KMG/Main Hurdman, Salt Lake City, Utah - Actively engaged as an expert witness in matters involving accounting and finance relating to contract claims, breach of contract, fraud, civil and



criminal RICO, embezzlement, securities fraud, criminal matters, bankruptcy, and public hearings before regulatory bodies.

- Chief Deputy Auditor - Salt Lake County - Responsible for the accounting department, budget department, internal audit department and land assessment division for the Salt Lake County Auditor's Office. Within this capacity directed the office staff of 45 individuals and reviewed audits of governmental departments prior to issuance.
- Federal Bureau of Investigation - Special Agent Accountant - Responsible for accounting investigations including racketeer influenced and corrupt organizations involved in bank fraud, fraud against the government, bankruptcy fraud, mail fraud, securities fraud and others.

#### **Education**

- Bachelor of Science, University of Utah 1975
- Associate Professor – Graduate School of Accounting – University of Utah

#### **Publications**

- Co-Author of *AICPA Bankruptcy Practice Guide*. Authoritative practice guide to be issued to all practicing Certified Public Accountants in the United States, 1994
- Co-Author *The CPA's Handbook of Fraud and Commercial Crime Prevention* issued by the AICPA, 2002
- "Substantive Consolidation Accounting Issues" article for *Bankruptcy Litigation Counselor*, 1994
- "Methods for Uncovering & Conducting Investigative Audits," Utah State Auditors Operation Manual, 1982

#### **Professional Memberships**

- Association Of Insolvency Accountants - National Board of Directors
- Former Chairman - Securities Advisory Board - State of Utah - Accounting Profession Representative
- Former Chairman - Utah Association of CPA's - Professional Conduct and Ethics Sub-Committee
- Member - National Association of Bankruptcy Trustees
- American Institute of Certified Public Accountants
- Utah Association of Certified Public Accountants
- Society of Former Special Agents of the Federal Bureau of Investigation - Past President of the Utah Chapter
- Former Board Member - Salt Lake City/County Board of Health Advisory Board
- Chairman of the Board – Private Bank of California

#### **Speeches**

- Instructor for the Certified Public Accountants Criminal Investigation Seminar at the FBI Academy in Quantico, Virginia.
- Association of Insolvency Accountants – Tax Implications of Selling Assets in Bankruptcy – San Diego, California 1999
- National Conference of Bankruptcy Judges – Valuations of Businesses in Bankruptcy – Dallas, Texas 1998
- American Bankruptcy Institute – Western Region – Procedures and Practices for Valuing



- **Businesses in Bankruptcy – 1998**
- Law and Justice Center – Utah Fellows of the American Academy of Matrimonial Lawyers - Methods of Valuing Businesses in Divorce – Salt Lake City, Utah – 1997
- Certified Fraud Examiners – Presentation on Fraud and Accounting Issues – Salt Lake City, Utah – 1997
- Associated Women – CPA's – Litigation Support and Accounting Issues – Salt Lake City, Utah 1997
- California Bankruptcy Institute – Accounting for Difficult Fraudulent Conveyances – Fresno, California 1997
- Association of Insolvency Accountants Valuation Conference, - Relief from Stay Valuation Issues, Salt Lake City, Utah, 1994
- Expert Witness Seminar - Preparing Accountants as Expert Witnesses, Salt Lake City, Utah, 1994
- Association of Insolvency Accountants National Conference, Washington, D.C. Plan of Reorganization Accounting Issues, 1993
- Association of Insolvency Accountants National Conference, Santa Monica, California - Role of Examiner in Bankruptcy, 1992
- Beta Alpha Psi - University of Utah, Brigham Young University, and Weber State University
- National Association of Accountants (Utah Chapter), Salt Lake City, Utah, 1982 and 1984
- Insolvency seminars at the University of Southern California (USC), University of Utah, Brigham Young University, and Weber State College
- Arizona CPA Litigation Services Conference, The Bankruptcy Arena, The Role of the Accountant, 1991

## 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:

OFFICE OF THE U.S. TRUSTEE, 411 W. 4<sup>th</sup> St., #9041, Santa Ana, CA 92701

A true and correct copy of the foregoing document entitled (*specify*): **APPLICATION FOR ORDER APPROVING APPOINTMENT OF TRUSTEE AND FIXING BOND** 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 **March 20, 2014**, 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:

- Andrew S Bisom abisom@bisomlaw.com
- Nancy S Goldenberg nancy.goldenberg@usdoj.gov
- Michael B Reynolds mreynolds@swlaw.com, kcollins@swlaw.com
- United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov

**2. SERVED BY UNITED STATES MAIL:** On **March 20, 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.

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

R. Todd Neilson, 2049 Century Park East, #2525, Los Angeles, CA 90067

**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 **March 20, 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.

Honorable Erithe Smith--bin on the 5<sup>th</sup> fl.

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

3/20/14

*Date*

Tari King

*Printed Name*

/s/ Tari King

*Signature*