

<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 Boulevard, 13th Floor Los Angeles, California 90067 Telephone: (310) 277-6910 Facsimile: (310) 201-0760 Electronic Mail: lcantor@pszjlaw.com</p> <p><input type="checkbox"/> Individual appearing without attorney <input checked="" type="checkbox"/> Attorney for: R. Todd Neilson, Chapter 7 Trustee for The Tulving Company, Inc.</p>	<p>FOR COURT USE ONLY</p>
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<p>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - SANTA ANA DIVISION</p>	
<p>In re:</p> <p>THE TULVING COMPANY, INC., a California corporation</p> <p style="text-align: right;">Debtor(s).</p>	<p>CASE NO.: 14-11492-ES CHAPTER: 7</p> <p style="text-align: center;">NOTICE OF SALE OF ESTATE PROPERTY</p>

<p>Sale Date: December 16, 2014</p>	<p>Time: 10:00 a.m.</p>
<p>Location: Pachulski Stang Ziehl & Jones LLP 10100 Santa Monica Boulevard, 13th Floor Los Angeles, California 90067</p>	

Type of Sale: Public Private
Last date to file objections to successful bidder: December 17, 2014

Description of property to be sold: Debtor's Customer Lists, Phone Numbers, Web Address, Certain Customer Files, And Related Personal Property Free And Clear Of All Liens, Claims, Encumbrances, And Interests

Terms and conditions of sale:
 Sale to Stalking Horse Bidder for purchase price of \$150,000, subject to overbid at auction to be held on December 16, 2014 at law offices of Trustee's counsel. Sale is "As Is, Where Is, With All Faults", without representation and warranty of any kind. Stalking Horse Bidder to receive a \$7,500 break-up fee if it is not the successful bidder at the auction. Successful Bidder and Back-Up Bidder, if any, to be confirmed by the Court at a hearing to be held on December 18, 21014 at 10:30 a.m.

Proposed sale price: \$150,000 cash, subject to overbid

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

Overbid procedure (if any): Initial overbid amount of \$165,000 (\$150,000 plus \$15,000) and subsequent minimum overbids in \$10,000 increments. Bids must be submitted to Trustee no later than December 15, 2014, and comply with bidding requirements set forth in sale order.

If property is to be sold free and clear of liens or other interests, list date, time and location of hearing:

Date: December 18, 2014
Time: 10:30 a.m.
Location: United States Bankruptcy Court – Santa Ana Division
411 West Fourth Street
Courtroom 5A
Santa Ana, CA 92701

Contact person for potential bidders (include name, address, telephone, fax and/or email address):

Linda F. Cantor (SBN 157362)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard, 13th Floor
Los Angeles, California 90067
Telephone: (310) 277-6910
Facsimile: (310) 201-0760
Electronic Mail: lcantor@pszilaw.com

Date: December 8, 2014

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

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6 Counsel for R. Todd Neilson, Chapter 7 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
California corporation,

13
14 Debtor.

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

Chapter 7

**NOTICE OF AUCTION AND SALE
HEARING IN CONNECTION WITH
SALE OF DEBTOR'S CUSTOMER LISTS,
PHONE NUMBERS, WEB ADDRESS,
CERTAIN CUSTOMER FILES, AND
RELATED PERSONAL PROPERTY OF
THE ESTATE FREE AND CLEAR OF
ALL LIENS, CLAIMS, ENCUMBRANCES
AND INTERESTS**

Auction:

Date: December 16, 2014

Time: 10:00 a.m.

Place: Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Blvd. 13th Floor
Los Angeles, California 90067

Bid Deadline:

December 15, 2014 at 5:00 p.m. (Pacific)

Sale Approval Hearing:

Date: December 18, 2014

Time: 10:30 a.m.

Place: Courtroom 5A
411 West Fourth Street
Santa Ana, CA 92701

1 **PLEASE TAKE NOTICE** that on November 6, 2014, R. Todd Neilson, Chapter 7 Trustee
2 (the “Trustee”) for The Tulving Company, Inc. (the “Debtor”), filed the *Motion for Order: (1)*
3 *Scheduling Auction and Sale Hearing in Connection With Sale of Debtor’s Customer Lists, Phone*
4 *Numbers, Web Address, Certain Customer Files, and Related Personal Property of the Estate; (2)*
5 *Approving Sale Procedures; (3) Approving Break-Up Fee; (4) Approving Notice of Auction and*
6 *Sale Hearing; and (5) Granting Related Relief Including Approving Ombudsman Report* [Docket
7 No.187] (the “Procedures Motion”), and the *Motion for Order: (1) Approving Asset Purchase*
8 *Agreement; (2) Approving Sale of Estate’s Property (Debtor’s Customer Lists, Phone Numbers,*
9 *Web Address, Certain Customer Files, and Related Personal Property) Free and Clear of All*
10 *Liens, Claims, Encumbrances, and Interests; and (3) Granting Related Relief Including With*
11 *Respect to Approval of Ombudsman’s Fees and Expenses and Distribution of Sale Proceeds on*
12 *Account of Such Amounts* [Docket No. 186] (the “Sale Approval Motion”).¹ On _____,
2014, the United States Bankruptcy Court for the Central District of California, Santa Ana
Division (the “Bankruptcy Court”) entered the *Order: (1) Scheduling Auction and Sale Hearing in*
13 *Connection With Sale of Debtor’s Customer Lists, Phone Numbers, Web Address, Certain*
14 *Customer Files, and Related Personal Property of the Estate, Free and Clear of Liens, Claims*
15 *and Encumbrances; (2) Approving Sale Procedures; (3) Approving Break-Up Fee; (4) Approving*
16 *Notice of Auction and Sale Hearing; and (5) Granting Related Relief* [Docket No. _____] (the
17 “Procedures Order”), which order approved certain procedures related matters as set forth in the
18 Procedures Motion. A copy of the Procedures Order is attached hereto.

19 **PLEASE TAKE FURTHER NOTICE** that, as set forth in the Procedures Order, the offer
20 of Greatcollections.com LLC d/b/a Great Collections (the “Stalking Horse Bidder”), in the amount
21 of \$150,000 cash, has been selected by the Trustee as the “Stalking Horse Bid” for the purchase of
22 certain intellectual property consisting of customer lists including over 12,600 customer names,
23 customer lists, business-related telephone and fax number(s), a domain name, certain customer
24 sales journals, and other related personal property (as more specifically described in the APA, the
25 “Property”). In order to solicit the highest and best offer for the Property, the Trustee has served or
26 will serve a copy of the Procedures Motion and Sale Approval Motion on potential bidders for the
27 Property, and will conduct an Auction (if applicable) in accordance with the Sale Procedures and
28 the Procedures Order. If the Trustee receives at least one Qualified Bid from a Qualified Bidder
other than the Stalking Horse Bidder prior to the Bid Deadline, then the Trustee shall conduct an
auction (the “Auction”) to consider all Qualified Bids.

PLEASE TAKE FURTHER NOTICE that any person or entity interested in submitting a
Qualified Bid on the Property, other than the Stalking Horse Bid, must deliver a bid, in accordance
with the Procedures Order, to Trustee’s counsel, Pachulski Stang Ziehl & Jones LLP, 10100 Santa
Monica Blvd., Suite 1300, Los Angeles, CA 90067-1225, Attn: Linda F. Cantor, Esq., fax (310)
201-0760, e-mail: lcantor@pszjlaw.com, such that the bid is actually received no later than
December 15, 2014, at 5:00 p.m. (Pacific time). Any party desiring additional, relevant
information should contact the Trustee’s counsel.

PLEASE TAKE FURTHER NOTICE that the Trustee will conduct an Auction (if
applicable) of the Property at **10:00 a.m. (Pacific Time) on December 16, 2014**, at the offices of

¹ Capitalized terms not defined herein have the meaning ascribed to such term in the Procedures Motion, the
Procedures Order or the Sale Approval Motion, as applicable.

1 Pachulski Stang Ziehl & Jones LLP, 10100 Santa Monica Blvd., 13th Floor, Los Angeles,
2 California 90067, or at such other location and date/time as may be later announced by the Trustee.
3 Only parties that have timely submitted Qualified Bids (and who have been informed by the
4 Trustee of such status) will be permitted to participate in and/or make any statements on the record
at the Auction. All Qualified Bidders must appear in person at the Auction, or through a duly
authorized representative.

5 **PLEASE TAKE FURTHER NOTICE** that the hearing to consider approval of the Sale of
6 the Property to the Stalking Horse Bidder or other Successful Bidder at the Auction, as applicable,
7 free and clear of all liens, claims, and encumbrances pursuant to Bankruptcy Code section 363, will
8 be held before the Honorable Erithe Smith, United States Bankruptcy Judge, 411 West Fourth Street,
9 Courtroom 5A, Santa Ana, CA 92701, on **December 18, 2014 at 10:30 a. m. (Pacific time)**, or at
10 such other time thereafter as counsel may be heard. The Sale Hearing may be adjourned from time
11 to time without further notice to creditors or parties in interest other than by announcement of the
12 adjournment in open court on the date scheduled for the Sale Hearing. As set forth in the Sale
13 Approval Motion, Objections, if any, to the Sale and the Sale Approval Motion, were required to: (a)
14 be in writing; (b) comply with the Bankruptcy Rules and Local Rules; and (c) be filed with the clerk
15 of the Bankruptcy Court and served upon (i) the Trustee's counsel, Linda Cantor, Esq., Pachulski,
16 Stang, Ziehl & Jones LLP, Suite 1300, Los Angeles, CA 90067, fax: 310-201-0760,
17 lcantor@pszjlaw.com, (ii) the Stalking Horse Bidder's counsel, Armen Vartian, 1601 N. Sepulveda
Blvd. #581, Manhattan Beach, CA 90266, fax: 866-427-3820, armen@vartianlaw.com, and (iii) the
Office of the United States Trustee, so as to be received no later than **December 4, 2014 at 5:00
p.m. (Pacific time)**; provided, however, that to the extent the Successful Bidder at the Auction is an
entity other than the Stalking Horse Bidder, any supplemental or further objections to the sale to the
Successful Bidder shall be filed and served so as to be received no later than **December 17, 2014 at
5:00 p.m. (Pacific time)**. **UNLESS AN OBJECTION IS TIMELY SERVED AND FILED IN
ACCORDANCE WITH THIS NOTICE, IT MAY NOT BE CONSIDERED BY THE
BANKRUPTCY COURT AND THE BANKRUPTCY COURT MAY GRANT THE RELIEF
REQUESTED WITHOUT FURTHER HEARING AND NOTICE.**

18 **PLEASE TAKE FURTHER NOTICE** that this Notice is subject to the full terms and
19 conditions of the Procedures Motion, the Procedures Order and the Sale Procedures which shall
20 control in the event of any conflict, and the Trustee strongly encourages parties in interest to review
such documents in their entirety, which are available upon written request from undersigned counsel.

21 Dated: _____, 2014

PACHULSKI STANG ZIEHL & JONES LLP

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23 By: /s/ Linda F. Cantor

Linda F. Cantor (SBN 153872)

24 Attorneys for R. Todd Neilson, Chapter 7 Trustee
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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 entitled: **NOTICE OF SALE OF ESTATE PROPERTY** 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 **December 8, 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 _____, 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 **December 8, 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.

December 8, 2014

Date

Janice G. Washington

Printed Name

/s/ Janice G. Washington

Signature

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

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

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

Stephen L Burton on behalf of Attorney Stephen L. Burton
steveburtonlaw@aol.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

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

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

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

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

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

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

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

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

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