С	ase 8:14-bk-11492-ES Doc 299 Filed 12/ Main Document	/15/15 Entered 12/15/15 14:37:17 Desc Page 1 of 55
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	CENTRAL DIST	Pe BANKRUPTCY COURT RICT OF CALIFORNIA ANA DIVISION Case No.: 8:14-bk-11492-ES Chapter 7 NOTICE OF OMNIBUS MOTION AND OMNIBUS MOTION OF TRUSTEE FOR ORDER DISALLOWING DUPLICATE CLAIMS; MEMORANDUM OF POINTS AND AUTHORITIES; DECLARATIONS OF NICHOLAS R. TROSZAK AND LINDA F. CANTOR IN SUPPORT THEREOF This Motion Affects The Following Claimants: Christman, Kenneth D., Claim 68-1 (Duplicate of Claim 36-1) Raia, Raymond, Claim 188-1 (Duplicate of Claim 182-1) Rusimovic, Radovan, Claim 32-1 (Duplicate of Claim 1-1) Stutzman (Sr.), David J., Claim 150-1 (Duplicate of Claim 64-1) Werternberger, George F., Claim 351-1 (Duplicate of Claim 350-1) Date: January 14, 2016 Time: 10:30 am Place: Courtroom 5A 411 West Fourth Street Santa Ana, CA 92701 Judge: Hon. Erithe A. Smith

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

Case 8:14-bk-11492-ES Doc 299 Filed 12/15/15 Entered 12/15/15 14:37:17 Desc Main Document Page 2 of 55

1 **PLEASE TAKE NOTICE** that, pursuant to section 502 of title 11 of the United States 2 Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the 3 "Bankruptcy Rules") and Rule 3007-1 of the Local Bankruptcy Rules of the United States 4 Bankruptcy Court for the Central District of California, R. Todd Neilson, solely in his capacity as 5 the duly appointed, authorized and acting Chapter 7 Trustee (the "Trustee") of the Tulving 6 Company, Inc. (the "Debtor") hereby moves (the "Motion") the Court for an order to disallow the 7 duplicate claims (the "Duplicate Claims") listed below in the column entitled "Duplicate Claim to 8 Be Disallowed" filed by the listed claimants (the "Claimants") on the grounds that the Duplicate 9 Claims are the same or substantially the same claims as the surviving claims (the "Surviving Claims") listed in the column entitled "Surviving Claim". 10

Name of Claimant	Duplicate Claim to be Disallowed	Surviving Claim	Exhibit No. of Claim (Contains Copy of Claim to be Disallowed and Surviving Claim)
Christman, Kenneth D.	68-1	36-1	1
Raymond, Raia	188-1	182-1	2
Rusimovic, Radovan	32-1	1-1	3
Stutzman (Sr.), David J.	150-1	64-1	4
Wertenberger, George F.	351-1	350-1	5

PLEASE TAKE FURTHER NOTICE that the Motion has been served upon the Claimants and all parties entitled thereto and is based upon the supporting Memorandum of Points and Authorities and Declaration of Nicholas R. Troszak, the Declaration of Linda F. Cantor, the statements, arguments and representations of counsel who appear at the hearing on the Motion, the files and records in the above-captioned case, any evidence properly before the court prior to or at the hearing regarding the Motion and all matters of which the court may properly take judicial notice.

PLEASE TAKE FURTHER NOTICE that pursuant to Local Bankruptcy Rule 9013-1(f), responses to the Motion must be filed with the Court and served upon the Trustee's counsel at the address in the upper left-hand corner of this Motion no later than fourteen (14) days prior to the hearing date. Responses must contain a written statement of all reasons the Motion is opposed and must include declarations and copies of all documentary evidence on which the responding party

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Case 8:14-bk-11492-ES Doc 299 Filed 12/15/15 Entered 12/15/15 14:37:17 Desc Main Document Page 3 of 55

intends to rely. Responses must be filed either electronically or at the following location:

United States Bankruptcy Court 411 West Fourth Street Santa Ana, CA 92701

PLEASE TAKE FURTHER NOTICE that if a response is not timely filed and served, the Trustee will request that the court grant the relief requested in the Motion without further notice or hearing.

PLEASE TAKE FURTHER NOTICE that if a response is timely filed and served upon the Trustee's counsel, the Court, in its discretion, may treat the initial hearing as a status conference if it determines that the Motion involves disputed factual issues or will require presentation of substantial evidence or argument.

WHEREFORE, the Trustee respectfully requests that the Court enter an order (a) granting the Motion; (b) disallowing the Duplicate Claims in their entirety; and (c) granting the Trustee such other and further relief as may appropriate under the circumstances.

Dated: December 15, 2015

PACHULSKI STANG ZIEHL & JONES LLP

By <u>/s/ Linda F. Cantor</u> Linda F. Cantor Jason S. Pomerantz

> Counsel for R. Todd Neilson, Chapter 7 Trustee for the Tulving Company, Inc.

MEMORANDUM OF POINTS AND AUTHORITIES

I. BACKGROUND

The Debtor's Business, the Bankruptcy Case, Jurisdiction and Venue

The Debtor was in the business of selling and purchasing gold, silver, coins, bullion, and other precious metals through its internet website or by phone. Prior to the filing of this bankruptcy case, customer complaints concerning delayed or undelivered orders were increasingly made to the Better Business Bureau against the Debtor. In early March 2014, a class action lawsuit was filed against the Debtor and its principal in the United States District Court for the Northern District of California. The Debtor ceased operations on or about March 3, 2014. Shortly before the commencement of its bankruptcy proceedings, the Secret Service and the Department of Justice raided the Debtor's business offices, and seized the Debtor's computers, documents, and valuable coins as part of an ongoing criminal investigation.

The Debtor commenced this case by the filing of a voluntary petition for relief under chapter 11 of the Bankruptcy Code, 11 U.S.C. § 101 et seq. (the "<u>Bankruptcy Code</u>") on March 10, 2014. In light of the pending criminal investigation and other ongoing litigation, on March 18, 2014, the United States Trustee (the "<u>UST</u>") filed a Stipulation Appointing Chapter 11 Trustee [Docket No. 15] ("<u>Stipulation</u>"), which both the Debtor and its attorney signed. The Court approved the Stipulation on March 18, 2014 [Docket No. 16]. On March 21, 2014, the Court entered an Order approving the UST's Application for the Appointment of a Chapter 11 Trustee, appointing R. Todd Neilson as Trustee of the Debtor's estate [Docket No. 22]. Thereafter, upon notice and hearing, the case was converted to a case under chapter 7 of the Bankruptcy Code. Mr. Neilson continues to serve as the Trustee [Docket No. 108].

The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of this matter is appropriate pursuant to 28 U.S.C. §§ 1408 and 1409.

B.

The Bar Date and Proofs of Interest

The deadline to file a proof of claim in the Case was September 30, 2014. To date, 385

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Case 8:14-bk-11492-ES Doc 299 Filed 12/15/15 Entered 12/15/15 14:37:17 Desc Main Document Page 5 of 55

proofs of claim have been filed in the Case as reflected in the official registers of claims.

C. <u>The Claims</u>

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The Trustee and his professionals have been engaged in the process of reconciling the claims filed against the Debtors in this Case. The Trustee and his professionals have reviewed the Duplicate Claims and the Surviving Claims and have determined that the Duplicate Claims held by the Claimants are the same or substantially the same claims as the Surviving Claims held by the Claimants. Copies of the Duplicate Claims and related Surviving Claims are attached hereto as **Exhibits 1-5** as set forth in the chart below. In order to avoid a duplicate recovery by the Claimants, the Duplicate Claims must be disallowed.

11 12	Name of Claimant	Duplicate Claim to be Disallowed	Surviving Claim	Exhibit No. of Claim (Contains Copy of Claim to be Disallowed and Surviving Claim)
13	Christman, Kenneth D.	68-1	36-1	1
	Raymond, Raia	188-1	182-1	2
14	Rusimovic, Radovan	32-1	1-1	3
	Stutzman (Sr.), David J.	150-1	64-1	4
15	Wertenberger, George F.	351-1	350-1	5

II. <u>ARGUMENT</u>

A. <u>Procedural Requirements for Objections to Claims</u>

Bankruptcy Rule 3007 governs the procedure for objections to claims. It provides as follows: "An objection to an allowance of a claim shall be in writing and filed. A copy of the objection with notice of the hearing thereon shall be mailed or otherwise delivered to the claimant ... at least thirty days prior to the hearing." Fed. R. Bankr. P. 3007.

Pursuant to Bankruptcy Rule 3007, a copy of the Motion will be mailed to Claimants at the addresses provided by Claimants in the Claims, and, as appropriate, on each Claimant's registered agent for service of process, at least thirty days prior to the hearing date for consideration of the Motion. Accordingly, by the time of the hearing hereon, the Trustee will have complied with Bankruptcy Rule 3007.

PACHULSKI STANG ZIEHL & JONES LLP Attorneys At Law Los Angeles. California 1 **B**.

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The Court Must Determine the Allowance of a Claim Subject to Objection

With certain exceptions, section 502(b) of the Bankruptcy Code requires, in relevant part, that if a party in interest objects to a claim, "the Court, after notice and a hearing, shall determine the amount of such claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that -- (1) such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured"

C. <u>Burden of Proof</u>

All allegations set forth in a properly filed proof of claim are taken as true and, if the allegations set forth all facts necessary to establish a claim and are not self-contradictory, the proof constitutes *prima facie* evidence of the validity and amount of the claim. 11 U.S.C. § 502(a); Fed. R. Bankr. P. 3001(f). However, a claimant must attach copies of writings upon which claims are based in order to carry its burden of establishing a *prima facie* case against the debtor. *Hardin v. Gianni* (*In re King Investments Inc.*), 219 B.R. 848, 858 (B.A.P. 9th Cir. 1998). Further, a claim should not be allowed if that claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law. 11 U.S.C. § 502(b)(1).

Once the objector raises "facts tending to defeat the claim by probative force equal to that of the allegations of the proofs of claim themselves," *Wright v. Holm (In re Holm)*, 931 F.2d 620, 623 (9th Cir. 1991), then "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." *Ashford v. Consolidated Pioneer Mortgage (In re Consolidated Pioneer Mortgage)*, 178 B.R. 222, 226 (B.A.P. 9th Cir. 1995), aff'd, 91 F.3d 151 (9th Cir. 1996). "[T]he ultimate burden of persuasion is always on the claimant." *Holm*, 931 F.2d at 623. In considering an objection to a claim, a bankruptcy court may take judicial notice of the underlying records in a bankruptcy case. *O'Rourke v. Seaboard Surety Co., (In re ER Fergert, Inc.)*, 887 F.2d 955, 957-958 (9th Cir. 1998).

D. <u>The Objection</u>

The Duplicate Claims and the relevant Surviving Claims are the same or substantially the same claims. By this Motion, the Trustee simply seeks to have disallowed the Duplicate Claims,

Case 8:14-bk-11492-ES Doc 299 Filed 12/15/15 Entered 12/15/15 14:37:17 Desc Main Document Page 7 of 55

leaving the Surviving Claims unaffected by this Motion. The Trustee does not seek to address the
 merits of the Surviving Claims, reserving all his rights with regard to these and acknowledging that
 the Claimants reserve all its rights as well.

E. <u>Claimants Have to Prove the Validity of the Claims by a Preponderance of the Evidence</u>

The Trustee has demonstrated that the Surviving Claims addressed in this Motion are the same or substantially the same claims as a later-filed version of the same claims. To the extent that a Claimant alleges that its Surviving Claim is not duplicated by its Duplicate Claim, Claimant has the burden of proving such allegation by a preponderance of the evidence.

III. <u>RESERVATION OF RIGHTS</u>

The Trustee has not attempted to raise in this Motion each defense, counterclaim, or setoff that may apply to the Duplicate Claims or the Surviving Claims. If a response to this Motion is received, the Trustee reserves the right to amend, and supplement this Motion, or file additional objections to assert any defenses, counterclaims, and/or setoffs against the Duplicate Claim and the Surviving Claim. In all instances, the Trustee reserves the right to file future objections or motions or to supplement this Motion as to the validity, amount, or status of the Duplicate Claim upon different grounds than set forth herein or otherwise, or of the Surviving Claim.

IV. CONCLUSION

For the reasons set forth herein, the Trustee respectfully requests that the Court enter an order: (a) granting the Motion; (b) disallowing the identified Duplicate Claims; and (c) granting the Trustee such other and further relief as may be appropriate under the circumstances.

DATED: December 15, 2015

PACHULSKI STANG ZIEHL & JONES LLP

By: /s/ Linda F. Cantor_

Linda F. Cantor Jason S. Pomerantz

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

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DECLARATION OF NICHOLAS R. TROSZAK

I, Nicholas R. Troszak, declare as follows:

1. I am a Senior Managing Consultant at Berkeley Research Group, LLC ("<u>BRG</u>"), the duly employed accountants and financial advisor to the Trustee.

2. I make this Declaration in support of the *Omnibus Motion for Order Disallowing Duplicate Claims* (the "<u>Motion</u>"). All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

3. Except as otherwise stated, all facts contained within this Declaration are based upon personal knowledge (albeit my own or that gathered from others under my supervision), my review of the books and records of the Debtor, the proofs of claim filed in this case, or my opinion based on my experience as a consultant and financial advisor for trustees. If called upon to testify, I would testify to the facts set forth in this Declaration. I am authorized to submit this Declaration on behalf of the Trustee.

4. I have reviewed the Claims identified above with persons under my supervision. Based upon that review of the Duplicate Claims, I have conferred with the Trustee and counsel regarding the Duplicate Claims and the Surviving Claims and have determined that the Duplicate Claims are the same or substantially the same as the respective Surviving Claims, as set forth in the chart included in the attached Motion.

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

Executed on this <u>I</u> day of December, 2015, at Los Angeles, California.

Nicholas R. Troszak, Declarant

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DECLARATION OF LINDA F. CANTOR

I, Linda F. Cantor, declare as follows:

1. I am an attorney at law, duly licensed and entitled to practice before all courts in the State of California. I am a partner with the law firm of Pachulski Stang Ziehl & Jones LLP, counsel to R. Todd Neilson, the Chapter 7 Trustee.

2. I have personal knowledge of the facts set forth herein and could and would competently testify thereto if called upon as a witness.

3. I make this Declaration in support of the *Omnibus Motion for Order Disallowing Duplicate Claims* (the "<u>Motion</u>"). Capitalized terms not defined in this Declaration shall have the same meaning ascribed to them as set forth in the Motion.

4. Pursuant to Local Bankruptcy Rule 3007-1(a)(4)(B) attached hereto as Exhibits "1" through "5" are true and correct copies of the Original and Amended Claims obtained from the Public Access to Court Electronic Records ("PACER").

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

Executed on this 15th day of November, 2015, at Los Angeles, California.

/s/ Linda F. Cantor Linda F. Cantor

Case 8:14-bk-11492-ES Doc 299 Filed 12/15/15 Entered 12/15/15 14:37:17 Desc Main Document Page 10 of 55

EXHIBIT 1

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Case 8:14-blk-11492-ES Diam 299-1 File de 02015017514 En Dersed N12/015005 unter 27:17 Pages 0. Main Document of 3 Page 11 of 55

UNITED STATES BANKRUPT	ICY COURT		PROOF OF CLAIM
Name of Debtor:		Case Number:	FILED
The Tulving Comp Hannes Tulving		3:14bk11492E	
			s APR - 7 2014
may file a request for pay	claim for an administrative expense that arises a ment of an administrative expense according to	11 U.S.C. § 503.	CLERK U.S. BANKRUPTCY CAU CENTRAL DISTRICT OF CALIFORNIA BY Deputy Clerk
	tity to whom the debtor owes money or property):	Deputy Cierk
Kenneth D. Chris			COURT USE ONLY Check this box if this claim amends a
1965 Loma Linda			previously filed claim.
Dayton, Ohio 45			Court Claim Number:
elephone number: 937-434-74	07 _{email:} KSCDchristman@aol.	сот	Filed on:
lame and address where payment shoul	d be sent (if different from above):		Check this box if you are aware that
Same			anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
elephone number:	email:		
Amount of Claim as of Date Case F	iled: <u>\$ 21,230.00 plus</u>	interest	
all or part of the claim is secured, com	plete item 4.		
all or part of the claim is entitled to pri	iority, complete item 5.		
Check this box if the claim includes ir	terest or other charges in addition to the principa	l amount of the claim. Attach a st	atement that itemizes interest or charges.
Basis for Claim: <u>Purchases</u> (See instruction #2)	never delivered		
. Last four digits of any number y which creditor identifies debtor:	3a. Debtor may have scheduled account as:	3b. Uniform Claim Identifie	r (optional):
	(See instruction #3a)	(See instruction #3b)	
Secured Claim (See instruction #4) heck the appropriate box if the claim is	secured by a lien on property or a right of	Amount of arrearage and ot included in secured claim, if	her charges, as of the time case was filed any:
ctoff, attach required redacted documen	ts, and provide the requested information.		\$
ature of property or right of setoff: escribe:	□Real Estate □Motor Vehicle □Other	Basis for perfection:	
alue of Property: \$		Amount of Secured Claim:	\$
	-		
nnual Interest Rate% OFixe vhen case was filed)	_	Amount Unsecured:	\$
vhen case was filed)	_	Amount Unsecured:	
Amount of Claim Entitled to Priori e priority and state the amount. Domestic support obligations under 1	- ed or ⊓Variable ty under 11 U.S.C. § 507 (a). If any part of the	Amount Unsecured: e claim falls into one of the follow \$12,475*)	wing categories, check the box specifyin s to an t plan –
vhen case was filed) 	 d or ¬Variable ty under 11 U.S.C. § 507 (a). If any part of the 1 ¬Wages, salaries, or commissions (up to earned within 180 days before the case was debtor's business ceased, whichever is earl 11 U.S.C. § 507 (a)(4). ¬Taxes or penalties owed to governmenta 11 U.S.C. § 507 (a)(8). 	Amount Unsecured: claim falls into one of the follow \$12,475*)	wing categories, check the box specifyin s to an t plan – (a)(5). Amount entitled to priority: ify <u>\$ 21,230.00</u> raph of
Amount of Claim Entitled to Priori e priority and state the amount. Domestic support obligations under 1 S.C. § 507 (a)(1)(A) or (a)(1)(B). Up to \$2,775* of deposits toward rchase, lease, or rental of property or vices for personal, family, or househol e - 11 U.S.C. § 507 (a)(7).	 d or ¬Variable ty under 11 U.S.C. § 507 (a). If any part of the 1 ¬Wages, salaries, or commissions (up to earned within 180 days before the case was debtor's business ceased, whichever is earl 11 U.S.C. § 507 (a)(4). ¬Taxes or penalties owed to governmenta 11 U.S.C. § 507 (a)(8). 	Amount Unsecured: e claim falls into one of the follow \$12,475*)	wing categories, check the box specifyin s to an it plan – (a)(5). Amount entitled to priority: ify $$21,230.00$ raph of (a)().

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FIRST Next Recard bent FOT #005813# (2042200910): 531035	Renart & Community

Case 8:14-bk-11492-ES Claim 299-1 File de 1204507514 Entres de 1012/115005 (174):27:17 Pages 8 Main Document of 3 Page 13 of 55

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B10 (Official Form 10) (04/13)		2					
7. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. <i>(See instruction #7, and the definition of "redacted".)</i>							
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCU	JMENTS MAY BE DESTROYED AFT	ER SCANNING.					
If the documents are not available, please explain:	If the documents are not available, please explain:						
8. Signature: (See instruction #8)							
Check the appropriate box.							
\mathbf{x} I am the creditor. \Box I am the creditor's authorized agent.	 I am the trustee, or the debtor, or their authorized agent. (See Bankruptcy Rule 3004.) 	□ I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)					
I declare under penalty of perjury that the information provided in t	his claim is true and correct to the best o	f my knowledge, information, and reasonable belief.					
I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief. Print Name: Kenneth D. Christman Title: Image: Company: Address and telephone number (if different from notice address above): Image: Company: (Date)							
Telephone number: email:							
Penalty for presenting fraudulent claim: Fine of up	to \$500,000 or imprisonment for up to 5	5 years, or both. 18 U.S.C. §§ 152 and 3571.					

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor. exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

Case 8:14-blk-11492-ES Diam 298-1 File de 0205520514 Entressel M12/0150056 un4 297:17 Pages 0 Main Document of 3 Page 14 of 55

B10 (Official Form 10) (04/13)			r	
UNITED STATES BANKRUPT	CY COURT		PROOF OF CLAIM	
Name of Debtor:		Case Number:		
The Tulving C			FILED	
Hannes Tulvin	g	8:14bk11492-ES		
			MAY 2 0 2014	
	claim for an administrative expense that arise: nent of an administrative expense according t		CORK US BANKRUPTCY COURT CANIHAL DISTRICT OF CALIFORNIA	
Name of Creditor (the person or other ent Kenneth D. Ch	tity to whom the debtor owes money or proper ristman	ty):		
Name and address where notices should b	be sent:		COURT USE ONLY Check this box if this claim amends a	
			previously filed claim.	
1965 Loma Lin Dayton, Ohio			Court Claim Number:	
			(If known)	
	07 ^{email:} KSCDchristman@aol.	.com	Filed on:	
Name and address where payment should	be sent (if different from above):		Check this box if you are aware that	
Same			anyone else has filed a proof of claim relating to this claim. Attach copy of	
			statement giving particulars.	
Telephone number:	email:			
1. Amount of Claim as of Date Case Fi	led: <u>\$ 21,230.00 plus</u>	s interest		
If all or part of the claim is secured, comp	olete item 4.			
If all or part of the claim is entitled to price	ority, complete item 5.			
Check this box if the claim includes int	terest or other charges in addition to the princi	nal amount of the claim. Attach a s	statement that itemizes interest or charges.	
	s never delivered		alement our termines and out of the gro.	
2. Basis for Claim: Purchase: (See instruction #2)	S Never Dellvereu			
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account a	s: 3b. Uniform Claim Identifie	er (optional):	
	(See instruction #3a)	(See instruction #3b)		
4. Secured Claim (See instruction #4)	<u> </u>		ther charges, as of the time case was filed,	
Check the appropriate box if the claim is :		included in secured claim, i	t any:	
setoff, attach required redacted documents	s, and provide the requested information.	\$		
Nature of property or right of setoff: C Describe:	Real Estate Motor Vehicle Other	Basis for perfection:		
Value of Property: S		Amount of Secured Claim:	\$	
			<u></u>	
Annual Interest Rate% □Fixed (when case was filed)	1 or ⊓Variable	Amount Unsecured:	s	
5. Amount of Claim Entitled to Priority the priority and state the amount.	y under 11 U.S.C. § 507 (a). If any part of t	the claim falls into one of the follo	wing categories, check the box specifying	
Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	Wages, salaries, or commissions (up earned within 180 days before the case w debtor's business ceased, whichever is ea 11 U.S.C. § 507 (a)(4).	vas filed or the employee bene.	fit plan – 7 (a)(5). Amount entitled to priority:	
□ Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use ~ 11 U.S.C. § 507 (a)(7).	 Taxes or penalties owed to government U.S.C. § 507 (a)(8). 	ntal units – applicable para 11 U.S.C. § 50'	graph of	
*Amounts are subject to adjustment on 4/	01/16 and every 3 years thereafter with respec	ct to cases commenced on or after t	he date of adjustment.	
6. Credits. The amount of all payments of	on this claim has been credited for the purpose	e of making this proof of claim. (Se	e instruction #6)	

Case 8::14-bk-11492-ES Olain299 Main Do	-1 Filleidle0120155210514 ocumentof 3 Page 1	5 of 55 ASTREAMETRY	D. CHRISTMAN, M.D. CONSTRUCTIVE SURGERY	7. Paliges 2
B10 (Official Form 10) (04/13) 7. Documents: Attached are redacted copies of any documents th running accounts, contracts, judgments, mortgages, security agreem statement providing the information required by FRBP 3001(c)(3)(A evidence of perfection of a security interest are attached. If the claim filed with this claim. (See instruction #7, and the definition of "reda	at support the claim, such as pr ents, or, in the case of a claim 1 A). If the claim is secured, box n is secured by the debtor's prir	Show The Trains	инонон ния	647.19.2013. \$ 21, 230 # Histy and URGUNAN B Kennett & Community
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCU	(Check 6813, \$2	1,230.00 Date	Paid 11/25/2013
 8. Signature: (See instruction #8) Check the appropriate box. 	, <u>, , , , , , , , , , , , , , , , </u>			
\square am the creditor. \square I am the creditor's authorized agent.	I am the trustee, or the deb or their authorized agent. (See Bankruptcy Rule 3004.)	, 0	rantor, surety, indorse tcy Rule 3005.)	r, or other codebtor.
I declare under penalty of perjury that the information provided in the	is claim is true and correct to the	e best of my knowledge	e, information, and rea	sonable belief.
Print Name: Kenneth D. Christman Title: Company: Address and telephone number (if different from notice address abov Same	ve): <u>Keund</u> (Signature)	t & Chu	(Date	May 16,2014
Telephone number: email: Penalty for presenting fraudulent claim: Fine of up	to \$500.000 or imprisonment for	up to 5 years or both	18 U.S.C. 88 152 and	1 3571

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

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	Check 6813, \$21,230.00 Date Paid 11/25/2013

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EXHIBIT 2

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B10 (Official Form 10) (04/13)			T
UNITED STATES BANKRUPT	CY COURT Central District	of California	PROOF OF CLAIM
Name of Debtor:		Case Number:	EILED
The Tulving Company, Inc.		14-bk-11492-ES	FILED
P.O. Box 6200 Newport Beach, CA 92658			AUG 19 2014
·			A03 19 2014
may file a request for payn	claim for an administrative expense that arises nent of an administrative expense according to	o 11 U.S.C. § 503.	CLERK U.S. BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA BY: // Deputy Clerk
	ity to whom the debtor owes money or proper	ty):	L
RAY MOIND			COURT USE ONLY
Name and address where notices should t RAYMOLD RAIA	e sent:		Check this box if this claim amends a previously filed claim.
2188 SEINE CA DREVE			Court Claim Number:
MERRICK N.Y 1156A			(If known)
Telephone number: 5/6 - 359 - 6/05 -	email: MIChPA-2188 At	Ant. Iom	Filed on:
Name and address where payment should	be sent (if different from above):	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Check this box if you are aware that
			anyone else has filed a proof of claim relating to this claim. Attach copy of
			statement giving particulars.
Telephone number:	email:		
1. Amount of Claim as of Date Case Fi		10	
	/		
If all or part of the claim is secured, comp	olete item 4.		
If all or part of the claim is entitled to price	ority, complete item 5.		
Check this box if the claim includes int	erest or other charges in addition to the princi	pal amount of the claim. Attach a	statement that itemizes interest or charges.
2. Basis for Claim: <u>IPURCHA</u> (See instruction #2)	SED A BOX OF STLVER CO	DINS + NEVER I	RECIEVE THEM
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account a	s: 3b. Uniform Claim Identif	ier (optional):
571707	(See instruction #3a)	(See instruction #3b)	
4. Secured Claim (See instruction #4)		Amount of arrearage and included in secured claim,	other charges, as of the time case was filed, if any:
Check the appropriate box if the claim is	secured by a lien on property or a right of	, , , , , , , , , , , , , , , , , , ,	e.
setoff, attach required redacted document	s, and provide the requested information.		5
Nature of property or right of setoff: [] Describe:	Real Estate OMotor Vehicle OOther	Basis for perfection:	
		Amount of Secured Claim	. c
Value of Property: \$	-		\$
Annual Interest Rate% □Fixe (when case was filed)	d or □Variable	Amount Unsecured:	\$
5. Amount of Claim Entitled to Priorit the priority and state the amount.	y under 11 U.S.C. § 507 (a). If any part of (the claim falls into one of the fol	lowing categories, check the box specifying
Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	Wages, salaries, or commissions (up earned within 180 days before the case w debtor's business ceased, whichever is ea 11 U.S.C. § 507 (a)(4).	vas filed or the employee ben	efit plan –
□ Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or househol use – 11 U.S.C. § 507 (a)(7).	 Taxes or penalties owed to governme 11 U.S.C. § 507 (a)(8). 	ntal units –	agraph of
*Amounts are subject to adjustment on 4/	01/16 and every 3 years thereafter with respec	ct to cases commenced on or after	the date of adjustment.
6. Credits. The amount of all payments	on this claim has been credited for the purpose	e of making this proof of claim. (S	ee instruction #6)

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B10 (Official Form 10) (04/13)						
7. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. <i>(See instruction #7, and the definition of "redacted".)</i>						
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.						
If the documents are not available, please explain:						
8. Signature: (See instruction #8)						
Check the appropriate box.						
or their auth	trustee, or the debtor, orized agent. (See Bankruptcy Rule 3005.) ptcy Rule 3004.)					
I declare under penalty of perjury that the information provided in this claim is true	and correct to the best of my knowledge, information, and reasonable belief.					
Print Name: <u>RAYMOND RAÍA</u> Title:	Print Name: RAYMOND RAIA					
Company: Address and telephone number (if different from notice address above):	Raymond wear &-14-2014 (Signature) (Date)					
Telephone number: email:						
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or	imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.					
	PROOF OF CLAIM FORM					
	certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor,					
	eneral rules may apply. d in Proof of Claim form					
Court, Name of Debtor, and Case Number:	claim is entirely unsecured. (See Definitions.) If the claim is secured, check the					
Fill in the federal judicial district in which the bankruptcy case was filed (for	box for the nature and value of property that secures the claim, attach copies of lien					
example, Central District of California), the debtor's full name, and the case	documentation, and state, as of the date of the bankruptcy filing, the annual interest					
number. If the creditor received a notice of the case from the bankruptcy court,	rate (and whether it is fixed or variable), and the amount past due on the claim.					
all of this information is at the top of the notice.						
Conditions and Address	5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a). If any portion of the claim falls into any category shown, check the appropriate					
Creditor's Name and Address: Fill in the name of the person or entity asserting a claim and the name and	box(es) and state the amount entitled to priority. (See Definitions.) A claim may					
address of the person who should receive notices issued during the bankruptcy	be partly priority and partly non-priority. For example, in some of the categories,					
case. A separate space is provided for the payment address if it differs from the	the law limits the amount entitled to priority.					
notice address. The creditor has a continuing obligation to keen the court						

notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

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		Invoice #	Pymt Type	Date
Invoice		521707	Wire	11/21/2013
	212013	Ship To		
Bill To		Raymond Raia		
Raymond Raia 2188 Seneca Dr S Merrick, NY 11566		2188 Seneca Dr Merrick, NY 11	S 566	

		Description		Price Ea	Amount
Qty	Item Code	Description		22.01	11,005.00
500	CASM2013-S	2013 Canadian Maple Leaf 1 Ounce Silver Coin Sealed Box			
			Total		\$11,005.00

New Specials Everyday. See The Gold Bullion Page On Our Website At www.tulving.com

The Tulving Company is NGC Authorized Dealer #862, PCGS Authorized Dealer #1080, and CCE Dealer.

IMPORTANT NOTICE FACTORS YOU MUST CONSIDER WHEN PURCHASING COINS OR BULLION

RISK: The purchase of coins or bullion items is highly speculative, and involves substantial risk. As in other markets, coin and bullion prices can be extremely volatile, and will rise and fall depending upon market conditions. Therefore, before purchasing coins or bullion, you should first have adequate cash reserves and other assets to absorb a potentially significant loss.

HOLDING PERIOD: Historically, few coins or bullion items have appreciated dramatically in the short term. Therefore, purchasers should recognize that it may well be necessary for them to hold coins or bullion for a 3 - 5 year period, or even a 5 - 10 year period, to have any chance of realizing a significant gain.

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нала уман, лак барала, Калан (п. 1997), Колек (Ал-Сила Владон (В. 1997), Кола и настой, 4 барания иман	
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BR: 00983	DOMESTIC MONEY TRANSFER	
11/21/13	CITIBANK REFERENCE NUMBER	3251007246
ORIGINATOR INFORMATI	ION RAYMOND J RAJA 2188 SENECO DR S MERRICK Nº 115663810	
	1 9545812211	
BENEFICIARY INFORMA	ITION THE TULVING COMPANY 2100 4. COURNERONT BLVD NEWFORT BEACH CA 92663	n (n ar a sam ann ann ann ann ann ann ann ann ann a
	965314T: 1260332481	
BENEFICIARY BANK INFORMATION	ADGV: 122. 12:09 CALIFORNIA BANK & TRUET	
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B10 (Official Form 10) (04/13)	COURT Central District	<u>. </u>	
UNITED STATES BANKRUPTCY	PROOF OF CLAIM		
Name of Debtor:		Case Number:	FUED
The Tulving Company, Inc. P.O. Box 6200		14-bk-11492-ES	FILED
Newport Beach, CA 92658			AUG 21 2014
NOTE: Do not use this form to make a claim may file a request for payment	of an administrative expense according a	J II U.S.C. 9 505.	CENTRAL DISTRICT OF CALIFORNIA
Name of Creditor (the person or other entity to	whom the debtor owes money or proper	ty):	BY: Deputy Clark
RAY MOIND RA	AIA		COURT USE ONLY
Name and address where notices should be set	nt:		previously filed claim.
2188 SEINE CA VALUE S	outh		Court Claim Number:
MERRICK N.Y 11566	mail		(If known)
Telephone number: $516 - 359 - 6105 - $	MICHPA-2188 AI	+ AOL. CO.V	Filed on:
Name and address where payment should be	sent (if different from above):		Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
Telephone number:	email:		
1. Amount of Claim as of Date Case Filed:	s 11,005 .	<i>(</i> +	
If all or part of the claim is secured, complete			
If all or part of the claim is entitled to priority			
Check this box if the claim includes intere	st or other charges in addition to the princ	cipal amount of the claim	n. Attach a statement that itemizes interest or charges.
2. Basis for Claim: <u>I</u> PURCHASE (See instruction #2)	DA BOX OF STLUER L	<u>OINS +</u> NC	VER RECIEVE THEM
by which creditor identifies debtor:	. Debtor may have scheduled account		aim Identifier (optional):
571707 is	ee instruction #3a)	(See instruction	#3b) carage and other charges, as of the time case was filed,
(C) Claim (See instruction #4)		Amount of arra included in sec	arage and other charges, as of the time case who mout
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is set setoff, attach required redacted documents, a	cured by a lien on property or a right of and provide the requested information.		S
Nature of property or right of setoff: OF Describe:		Basis for perfe	ction:
Value of Property: S		Amount of Sec	ured Claim: S
Annual Interest Rate% ^[] Fixed (when case was filed)	or 🗇 Variable	Amount Unse	ured: S
5. Amount of Claim Entitled to Priority the priority and state the amount.	under 11 U.S.C. § 507 (a). If any part (of the claim falls into o	ne of the following categories, check the box specifying
Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	Wages, salaries, or commissions (earned within 180 days before the cas debtor's business ceased, whichever i 11 U.S.C. § 507 (a)(4).	e was filed or the	J Contributions to an employee benefit plan – 1 U.S.C. § 507 (a)(5). Amount entitled to priority:
Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507 (a)(7).	Taxes or penalties owed to govern 11 U.S.C. § 507 (a)(8).		□ Other – Specify \$ applicable paragraph of 11 U.S.C. § 507 (a)().
*Amounts are subject to adjustment on 4/0	1/16 and every 3 years thereafter with re	spect to cases commend	ed on or after the date of adjustment.
6. Credits. The amount of all payments of	on this claim has been credited for the pur	pose of making this pro	of of claim. (See instruction #6)

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Main Document of 5 Page 24 of 55 7. Decuments: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of in provide and a second of any advances use support the orally such as promissory notes, paronas, involves, while a such as a real second or revolving consumer credit agreement, a running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a transmission who interaction to the transmission of the transmis statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing the information required by FRBP 3001(c)(3)(A). statement providing use information required by France Source(ASAAS). If the claim is secured, our what occar completed, and remeted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (See instruction #7, and the definition of "redacted".) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: 8. Signature: (See instruction #8) I am a guarantor, surety, indorser, or other codebtor. Check the appropriate box. I am the trustee, or the debtor, (See Bankruptcy Rule 3005.) 1 am the creditor's authorized agent. or their authorized agent. I am the creditor. (See Bankruptcy Rule 3004.) I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief. aymond Roca 8-14-2014 (Date) RAIA RAYMOND Print Name: Title: Address and telephone number (if different from notice address above): Company: Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571. Telephone number. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, claim is entirely unsecured. (See Definitions.) If the claim is secured, check the Items to be completed in Proof of Claim form box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest Court, Name of Debtor, and Case Number: Fill in the federal judicial district in which the bankruptcy case was filed (for rate (and whether it is fixed or variable), and the amount past due on the claim. example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, 5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a). If any portion of the claim fails into any category shown, check the appropriate all of this information is at the top of the notice. box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, Fill in the name of the person or entity asserting a claim and the name and the law limits the amount entitled to priority. address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court An authorized signature on this proof of claim serves as an acknowledgment that informed of its current address. See Federal Rule of Bankruptcy Procedure when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt. (FRBP) 2002(g). 1. Amount of Claim as of Date Case Filed: State the total amount owed to the creditor on the date of the bankruptcy filing. Attach redacted copies of any documents that show the debt exists and a lien Follow the instructions concerning whether to complete items 4 and 5. Check secures the debt. You must also attach copies of documents that evidence perfection the box if interest or other charges are included in the claim. of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in State the type of debt or how it was incurred. Examples include goods sold, addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based money loaned, services performed, personal injury/wrongful death, car loan, on delivering health care goods or services, limit disclosing confidential health care mortgage note, and credit card. If the claim is based on delivering health care information. Do not send original documents, as attachments may be destroyed goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to after scanning. The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish the claim. 3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: local rules specifying what constitutes a signature. If you sign this form, you State only the last four digits of the debtor's account or other number used by the declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is creditor to identify the debtor. also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the 3a. Debtor May Have Scheduled Account As: Report a change in the creditor's name, a transferred claim, or any other signature line, you are responsible for the declaration. Print the name and title, if information that clarifies a difference between this proof of claim and the claim any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the as scheduled by the debtor. form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If you use a uniform claim identifier, you may report it here. A uniform claim If the authorized agent is a servicer, identify the corporate servicer as the company. identifier is an optional 24-character identifier that certain large creditors use to Criminal penalties apply for making a false statement on a proof of claim. facilitate electronic payment in chapter 13 cases. Check whether the claim is fully or partially secured. Skip this section if the

		Invoice #	Pymt Type	Date
voice	(A)	521707	Wire	11/21/2013
Bill To	212013	Ship To		
Raymond Raia 2188 Seneca Dr S Merrick, NY 11566		Raymond Raia 2188 Seneca Dr Merrick, NY 11	S 566	

		Description		Price Ea	Amount
Qty 500	Item Code CASM2013-S	2013 Canadian Maple Leaf 1 Ounce Silver Coin Sealed Box		22.01	11,005.00
			Total		\$11,005.00

New Specials Everyday. See The Gold Bullion Page On Our Website At www.tulving.com

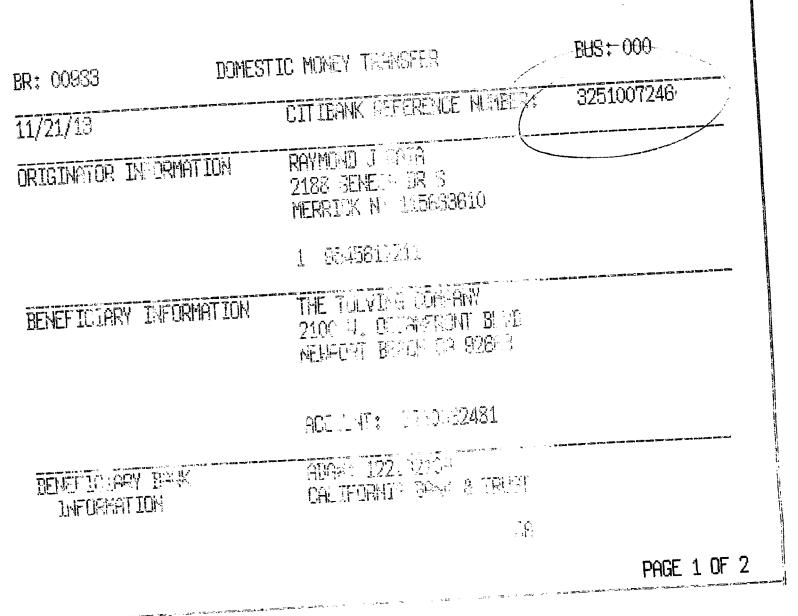
The Tulving Company is NGC Authorized Dealer #862, PCGS Authorized Dealer #1080, and CCE Dealer.

FACTORS YOU MUST CONSIDER WHEN PURCHASING COINS OR BULLION **IMPORTANT NOTICE**

RISK: The purchase of coins or bullion items is highly speculative, and involves substantial risk. As in other markets, coin and bullion prices can be extremely volatile, and will rise and fall depending upon market conditions. Therefore, before purchasing coins or bullion, you should first have adequate cash reserves and other assets to absorb a potentially significant loss.

HOLDING PERIOD: Historically, few coins or bullion items have appreciated dramatically in the short term. Therefore, purchasers should recognize that it may well be necessary for them to hold coins or bullion for a 3 - 5 year period, or even a 5 - 10 year period, to have any chance of realizing a significant gain.

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SPECIAL	INSTRUCTIONS	
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	ANDER ABEDUNT: OF ANDUNT OF NERE:	09986743550 C. 2011. 10990.00 BANEFEE: 25.00 ITTBOK VEE 10.1:
اده منه برن وی ا		PARKER: P4512230REID, KIMEKA
NTER-CO	NT F2-D-9 ADET F	3-START OVER CONTROL OF BENE COMMAIN MENU F6-PRINT

Case 8:14-bk-11492-ES Doc 299 Filed 12/15/15 Entered 12/15/15 14:37:17 Desc Main Document Page 28 of 55

EXHIBIT 3

Case State <thS

B10 (Official Form 10) (04/13)						
UNITED STATES BANKRUPT	CCY COURT		PROOF OF CLAIM			
Name of Debtor:		Case Number:				
The Tulving Company	2	8:14-bk-11492				
NOTE Desident dis Control I			4			
	claim for an administrative expense that arises went of an administrative expense according to					
Name of Creditor (the person or other en Radovan Rusimovic	tity to whom the debtor owes money or propert	y):				
Name and address where notices should	be sent:	· · · · · · · · · · · · · · · · · · ·	COURT USE ONLY			
3709 South 298th Street Auburn, Washington 98001			previously filed claim.			
Auburn, Washington 50001			Court Claim Number:			
Telephone number: (206) 455-0645	email: crusimovic@yahoo.com		(If known)			
			Filed on:			
Name and address where payment should	d be sent (if different from above):		Check this box if you are aware that anyone else has filed a proof of claim			
			relating to this claim. Attach copy of			
		F	statement giving particulars.			
Telephone number:	email:		FILED			
1. Amount of Claim as of Date Case F	filed: \$175,1	58.00				
If all or part of the claim is secured, com	plete item 4.		MAR 1 7 2014			
If all or part of the claim is entitled to pri	iority, complete item 5.		CLERK U.S. BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA			
Check this box if the claim includes in	nterest or other charges in addition to the princip	al amount of the claim. Attach	statement that itemizes interest of Charges			
2. Basis for Claim: Purchase of G (See instruction #2)	Gold Coins that were never delivered.					
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account as:	3b. Uniform Claim Identifi	er (optional):			
0 8 6 9	(See instruction #3a)	(See instruction #3b)				
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is setoff, attach required redacted document	secured by a lien on property or a right of ts, and provide the requested information.	Amount of arrearage and o included in secured claim, i	ther charges, as of the time case was filed, f any: \$			
Nature of property or right of setoff: 1	Real Estate DMotor Vehicle DOther	Basis for perfection:				
Describe:						
Value of Property: \$	~	Amount of Secured Claim:	\$			
Annual Interest Rate% □Fixe (when case was filed)	ed or □Variable	Amount Unsecured:	\$			
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.						
☐ Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	Wages, salaries, or commissions (up to earned within 180 days before the case wa debtor's business ceased, whichever is ear 11 U.S.C. § 507 (a)(4).	s filed or the employee bene	fit plan –			
□ Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or househol use – 11 U.S.C. § 507 (a)(7).	 Taxes or penalties owed to government U.S.C. § 507 (a)(8). 	al units – Other – Spec applicable para 11 U.S.C. § 507	graph of			
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.						
6. Credits. The amount of all payments	on this claim has been credited for the purpose of	of making this proof of claim. (Se	e instruction #6)			
		······································				

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Main Documen	15 Paye SU U	55		
B10 (Official Form 10) (04/13).		2		
7. Documents: Attached are redacted copies of any documents that support the running accounts, contracts, judgments, mortgages, security agreements, or, in the statement providing the information required by FRBP $3001(c)(3)(A)$. If the claim evidence of perfection of a security interest are attached. If the claim is secured by filed with this claim. (See instruction #7, and the definition of "redacted".)	e case of a claim based on m is secured, box 4 has be	v notes, purchase orders, invoices, itemized statements of an open-end or revolving consumer credit agreement, a en completed, and redacted copies of documents providing		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MA	Y BE DESTROYED AFT	FER SCANNING.		
If the documents are not available, please explain:				
8. Signature: (See instruction #8)		······································		
Check the appropriate box.				
or their aut	e trustee, or the debtor, horized agent. ruptcy Rule 3004.)	I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)		
I declare under penalty of perjury that the information provided in this claim is tru	ue and correct to the best of	of my knowledge, information, and reasonable belief.		
Print Name: Radovan Rusimovic	<i></i>	\sim		
Title:	Red	Jusu 03/12/2014		
Address and telephone number (if different from notice address above):	(Signature)	(Date)		
Telephone number: email: Penalty for presenting fraudulent claim: Fine of up to \$500,000 of	or imprisonment for up to	5 years, or both. 18 U.S.C. §§ 152 and 3571.		
	• •			
The instructions and definitions below are general explanations of the law. In exceptions to these Items to be complete	general rules may apply. ed in Proof of Claim form	nch as bankruptcy cases not filed voluntarily by the debtor,		
Court, Name of Debtor, and Case Number: Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.	box for the nature and documentation, and sta rate (and whether it is t	ured. (See Definitions.) If the claim is secured, check the value of property that secures the claim, attach copies of lien te, as of the date of the bankruptcy filing, the annual interest fixed or variable), and the amount past due on the claim.		
 5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a) 5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a) 5. If any portion of the claim falls into any category shown, check the app box(es) and state the amount entitled to priority. (See Definitions.) A be partly priority and partly non-priority. For example, in some of the law limits the amount entitled to priority. 6. Credits: 				
 (FRBP) 2002(g). An authorized signature on this proof of claim serves as an acknowledgment to when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt. An authorized signature on this proof of claim serves as an acknowledgment to when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt. Documents: Attach redacted copies of any documents that show the debt exists and a lien 				
2. Basis for Claim: State the type of debt or how it was incurred. Examples include goods sold, noney loaned, services performed, personal injury/wrongful death, car loan, nortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid mbarrassment or the disclosure of confidential health care information. You nay be required to provide additional disclosure if an interested party objects to he claim.				
3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.	If the claim is filed ele local rules specifying declare under penalty of	ting this proof of claim must sign and date it. FRBP 9011. ectronically, FRBP 5005(a)(2) authorizes courts to establish what constitutes a signature. If you sign this form, you of perjury that the information provided is true and correct to		
 3a. Debtor May Have Scheduled Account As: Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor. 2b. Uniform Claim Identifiem. 	also a certification the Whether the claim is signature line, you are any, of the creditor or	edge, information, and reasonable belief. Your signature is the claim meets the requirements of FRBP 9011(b). filed electronically or in person, if your name is on the responsible for the declaration. Print the name and title, if other person authorized to file this claim. State the filer's		
3b. Uniform Claim Identifier: If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.	form for purposes of re provide both the name	number if it differs from the address given on the top of the ecciving notices. If the claim is filed by an authorized agent, of the individual filing the claim and the name of the agent. is a servicer, identify the corporate servicer as the company.		

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

Criminal penalties apply for making a false statement on a proof of claim.

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	Invoice #	Invoice #Pymt TypeDate520869Wire8/28/20		
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00	3709 South 298t	th St	<u></u>	
	0828/2013	520869 520869 Ship To Radovan Rusime 3709 South 2986	520869 Wire Ship To	

Qty	Item Code	Description	Price Ea	Amount
140	AMGE0001-OMN	American Eagle 1 Ounce Gold Coin New Solid Date Rolls 20 loz AMGE Solid Date Rolls Shipped on 02/18/14 (120 loz AMGE Solid Date Rolls Ship Separately for Insurance Purposes)	1,459.65	204,351.00
	Tracking	Shipped On: 02/18/2014 Tracking #: 1Z63RE08A276608459	0.00	0.00
		Total		\$204,351.00
		Total		

New Specials Everyday. See The Gold Bullion Page On Our Website At www.tulving.com

The Tulving Company is NGC Authorized Dealer #862, PCGS Authorized Dealer #1080, and CCE Dealer.

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Washington Federal.

nvested here.

Wire #: 157750-1

Consumer Outgoing Wire Instructions

Wire Word: GALLIMIMUS

Basic Wire Information

Domestic	International	Send in (Currency Type):
Wire Amount: \$ 230,000.00	Wire Amount:	
Fee: \$ 20.00	Fee: \$	

Originator Information

Account #:	
Name: Carole Rusimovic	
Address (Line 1): 3709 So 298th St	
Address (Line 2): Auburn WA 98001	

Beneficiary Information

Account#/IBAN (If Applicable): 2230062481	
Name: The Tulving Company	
Address (Line 1):	
Address (Line 2):	

Destination Financial Institution Information

ABA#/SWIFT/BIC: 122232109		
Bank Name: California Bank & Trust	Branch:	
Bank Address (Line 1): 978 San Marcos Blvd San Marcos	CA 92069	
Bank Address (Line 2):		

Further Credit or Instructions (Optional)

FBO: Radovan Rusimovic Ref: Bullion Order of 8/27/2013

The undersigned originator requests payment be made to the beneficiary and/or account number named above. To the extent not prohibited by law, the undersigned agrees that this wire transfer is irrevocable and that the sole obligation of Washington Federal is to exercise ordinary care in processing this wire transfer and that it is not responsible for any losses or delays that occur as a result of any other party's involvement in processing this transfer. The undersigned acknowledges that the actual amount received by the beneficiary may be reduced by charges imposed by the beneficiary bank.

Client Signature

e:	Carole	R	Homituc-

Date: 82813

Bank Use Only

Branch #: 011 Contact Name (Type): Connie Brown	A
Signer identification and complete form verified by (Employee Sign	
Signer identification and complete form verified by (Bank Officer)	- amoul
Wired By (Accounting): Verified By (Accounti	Date:

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Washington Federal. invested here.

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Federal Way - Federal Way Office 2206 South 320th Federal Way, WA 98003 (253) 941-3805 8/28/2013 10:21:27 AM Effective Date: 08/28/2013 6112*6000*0022

Savings/MM Withdrawal Account: XXX-XXX461-3 Amount: \$230,000.00

Savings/MM Withdrawal Account: XXX-XXX461-3 Amount: \$20.00

Cash Amount: \$0.00 Check Amount: \$0.00

Cash Back: \$0.00

Transactions posted may not be immediately visible in online banking or for use with a debit card.

Thank you for banking with Us.

Case 8:14-blk-11492-ES Olam 292-1 File de 0204501514 Entressel Main Documentof 5 Page 34 of 55

The Tulving Company 8:14-bk-11492 NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503. You way file a request for payment of an administrative expense according to 11 U.S.C. § 503. Name of Creditor (the person or other entity to whom the debtor owes money or property): Radovan Rusimovic COURT USE ONLY Name and address where notices should be sent: 3709 South 298th Street Court Claim Number: (ff known) Telephone number: (206) 455-0645 email: crusimovic@yahoo.com Filed on:	B10 (Official Form 10) (04/13)			1
Name of actions and the chain is secured, complete item 5. COIRT LISE ONLY Telephone number: cmail: Collect his loss if this claim amends a previowy filling. You many the expanse according to 11 U.S.C. § 503. Name and address when numbers should be sent: COIRT LISE ONLY 3708 South 298th Street Collect his loss if this claim amends a previowy filling. You many the debut overs many or property): Radvorm Rushmovic COIRT LISE ONLY Radvorm Rushmovic Collect his loss if this claim amends a previowy filling. You many the debut overs many or property): Radvorm Rushmovic Collect his loss if this claim amends a previowy filling. You many the debut overs many or property): Radvorm Rushmovic Collect his loss if this claim amends a previowy filling. You many the debut overs many or property): Name and addives where payment should be sent (if different from shore): Collect his loss if this claim amends a provide fill diam. Name and addives where payment should be sent (if different from shore): FILEED I take profile claim is secured, complete item 5. FILEED Collect his loss of the claim is secured to other otherge in addition to the principal unount of the claim. Are be <u>SMMAbdd different for provement</u> or are proved of the claim is secured by a los on property or a right of secure to the differ debut in secure by a los on provement or are proved debut the result information. 3. Last for Chime.	UNITED STATES BANKRUPT	CY COURT		PROOF OF CLAIM
The Toring Company WOTE: Do not use this form to make a claim for an administrative expresse that areas after the bankruptcy filmg. Fourmany file expression of an administrative expresse according to 11 U.S.C. § 303. WOTE: Do not use this form to make a claim for an administrative expresse according to 11 U.S.C. § 303. Ware of Cellating deep moon or other each to whom the debtor owes more or property: Radovan Rushmovic COURT USE ONLY Radovan Rushmovic Auburn, Weshington 98001 Telephone number: (206) 455-0645 Chark that box (f) due are aware that arounds a provioutly filed claim. Court Claim Number: (206) 455-0645 Telephone number: (206) 455-0645 I. Amount of the claim is socied, complete item 4. If all or part of the claim is socied, complete item 5. TCheck this box if the claim includes intercer or other thanges in addition to the principal anount of the claim. I. Amount of the claim is socied by a line on property or a right of social class file or claim set of box (F) or all class file or claim set of box (F) or all class file or classes and the time case was filed. J. Last four digits of any anaber of Social box (F) Ja. Debtor may have schedule account as its for particular file or claim set of box (F) or all classes file or classes as other classes as other classes, as other thanges, as other classes, as other classes as other classes, as other classes, as	Name of Debtor:		Case Number:	
may file a request for program of an administrative expense according to 11 USC 5 303. Mane and factors there protocols the debtor owes money or property?: COURT USE ONLY Radowan Rushimovic COURT USE ONLY State and address where protocols should be sent: COURT USE ONLY State and address where protocols should be sent: COURT USE ONLY State and address where protocols should be sent: Court Cains manders: State and address where protocols should be sent: Court Cains manders: Telephone number: email: Curt Cains manders: I all or part of the claim is sourced, complete item 4. 175,158.00 If all or part of the claim is sourced, complete item 5. Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Amount of the claim includes interest or other charges in addition to the principal amount of the claim. Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Amount of the claim. Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Amount of the claim. Check this box if the claim is courd. Sec instruction #30 Sec instruction #30 Check this box if the claim is courd. Sec instruction #30 Sec instruction #30	The Tulving Company		8:14-bk-11492	
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may file a request for program of an administrative separate according to 11 U.S.C. § 30. Radowan Rusifirovic COURT USE ONLY Radowan Rusifirovic COURT USE ONLY State served and address where payment should be sent: COURT USE ONLY State served address where payment should be sent: Court China Number: Court China Number: Court China Number: Court China Number: Court China Number: I address where payment should be sent: Court China Number: Court China Number: email: I Amount of China as of Date Case Filed: 175,158.00 Hail to part of the claim is secured, complete item 4. FILE D If all or part of the claim is secured, complete item 5. Check this box if the claim Amate corp of statement giving particulars. Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. A max Galance corp of statement giving particulars. Statement giving particulars. 3. Last fore digits of any number: Sa. Debtor may have scheduled account as: Sb. Uniform China Identifier (eptional): Check this box if the claim is account of the claim field and power or aright of action field. Scenard Chaim (See instruction #5). Check the payment and addet print was part of debtor any have scheduled account as: Sb. Uniform Chaim Amate ad				
Num of Colling (the person or other catity to whom the debtor over money or property): COURT USE ONLY Radovan Rusifrovic COURT USE ONLY Name and address where notices should be sent: Check this box if the claim amends a previously field claim. 3709 South 280H Steel Check this box if you are aware that anyone and address where payment should be sent (if different from above): Check this box if you are aware that anyone it is accurate the sent of claim relating to the claim. Attach copy of attement gring particulars. Telephone number: email: Check this box if you are aware that anyone it does if you are aware that anyone it does interest or other charges in addition to the principal amount of the claim. Previously field claim. 14 or part of the claim is sentified to priority, complete item 5. TCheck this box if the claim is entified to priority, complete item 5. 15 Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Previously field claim. 2. Basis for Claim: Purchase of Gold Colors that ware never delivered. (See instruction #33) 3. Last four digits of any number: (See instruction #33) 3b. Usiform Claim Identifier (epflonal): 3. Assessed Claim (See instruction #34) Assessed Claims. See instruction #33) 4. Secured Claim (See instruction #34) See instruction #34) Assesseret claim, if any: 3.	NOTE: Do not use this form to make a c	claim for an administrative expense that arise	s after the bankruptcy filing	You
Radowan Rusimovic COURT USE ONLY Name and address where notices should be sent: Check this box if bis claim smends a previously filed claim. Yords South 2560 crusimovic@vahoo.com Name and address where payment should be sent (if different from above): Check this box if you are aware that anyone class has if do a proof of claim relating to the claim. Attach copy of satement gring payments and the sent (if different from above): Check this box if you are aware that anyone class has if do a proof of claim relating to the claim. Attach copy of satement gring paymetrales. It also part of the claim is entitled to priority, complete item 4. If all or part of the claim is entitled to priority, complete item 5. Check this box if the claim is entitled to priority, complete item 5. Js. Debtor may have scheduled account set. Assessment gring paymet box file of any number: Js. Debtor may have scheduled account set. Assessment gring paymet box file of any number: Js. Debtor may have scheduled account set. Assessment gring paymet box file of any number: Js. Debtor may have scheduled account set. Assessment gring paymet box file of any number: Js. Debtor may have scheduled account set. Assessment gring of a set off: Js. Debtor may have scheduled account set. Assessment gring of a set off: Js. Debtor may have scheduled account set. Assessment gring of a set off: Js. Debtor may have scheduled	may file a request for pays	nent of an administrative expense according	rty).	
Name and address where notices should be sent: 3709 South 286th Street Auburn, Washington 58001 Telephone number: (206) 455-0645 enail: crusimovic@yahoo.com Field on: 12elephone number: enail: 1. Amoant of Claim as of Date Case Field: <u>175,158.00</u> Filed aproof of claim registration of the claim is secured, complete item 5. 12elephone number: enail: 1. Amoant of Claim as of Date Case Field: <u>175,158.00</u> Filed aproof of claim registration of the claim is secured to priority, complete item 5. 12elephone number: <u>enail:</u> 2. Basis for Claim: Purchase of Gold Coins that were never delivered. 12. Basis for Claim: Purchase of Gold Coins that were never delivered. 13. Last four digits of any number 14. Secured Claim (Sec instruction #4) 15. Last four digits of any number 15. Sec instruction #30 14. Secured Claim (Sec instruction #4) 15. Last four digits of any number 15. Sec instruction #30 15. Last four digits of stored (Gel Coins that were never delivered. 15. Sec instruction #30 15. Last four digits of stored (Secure Secure	Radovan Rusimovic	ity to whom the debtor owes money of prope	· · <i>j j</i> .	COURT USE ONLY
3703 South 288th Street Auburn, Washington 398001 Telephone number: cmail: crusimovic@gyahoo.com Name and address where payment should be seen (if different from above): Filed on:		pe sent:		
Telephone number: cmail: crusimovic(2)(2)(aboo.com File on: Name and address where payment should be sent (if different from above): Check this box if you are assaue that an obve of the laim. Attach copy of statement giving particulars. Telephone number: email: 175,158.00 File on: I. Amount of Claim as of Date Case Filed: \$	3709 South 298th Street			previously filed claim.
Telephone number: (206) 455-0645 email: crusimovic@2yahoo.com Name and address where payment should be sent (if different from above): Description of the claim should be sent (if different from above): Celephone number: email: Secured Complete item 4. Field or secured claim is secured colors that were never delivered. Celephone number: email: em	Auburn, Washington 98001	1		
Name and address where payment should be serie (if different from above): Image: Check this box if you are aware that argone cle has filed a proof of claim relating to this claim. Attach copy of statement giving particulars. Telephone number: email: 1. Amount of Claim as of Date Case Wiled: \$		email: an intervie@ushes.com		(If known)
Telephone number: email: Telephone number: email: 1. Anoent of Claim as of Date Case Filed: Second of Claim and the claim is secured, complete item 4. If all or part of the claim is secured, complete item 5. 7Check this hox if the claim is entitled to priority, complete item 5. 7Check this hox if the claim is entitled to priority, complete item 5. 7Check this hox if the claim is entitled to priority, complete item 5. 7Check this hox if the claim is entitled to priority, complete item 5. 7Check this hox if the claim is entitled to priority or complete item 6. 8 asis for Claim: 9 8 6 9 9 8 6 9 (Gee instruction #3a) 4. Secured Claim (See instruction #3a) 6. Secured Claim (See instruction #3a) 6. Secured Claim (See instruction #3a) 7. Check the approprise hox if the claim is secured by a lien on property or a right of secured for reduced documents, and provide the requested information. 8. Nature of property: S	(206) 455-0645	crusinovic@yanoo.com		Filed on:
Telephone number: email: Telephone number: email: 1. Amount of Claim as of Date Case Filed: 175,158.00 If all or part of the claim is secured, complete item 4. If all or part of the claim is entitled to priority, complete item 5. The check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach or program or the program of the claim is entitled to priority, complete item 5. The check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach or program or the program of the claim. Further the claim is entitled to priority or program or the program of the claim. Further the claim is entitled to priority or the program of the claim is entitled to priority or a right of second of the appropriate box if the claim is secured by a lien on property or a right of second of the claim. If any: Asserved Claim (See instruction #3a) Secured Claim (See instruction #3b) Asserved Claim (See instruction #3a) Amount of secured Claim: for exerved claim. If any: Asserved Claim (See instruction #3a) Secured Claim: for program of the claim is secured claim is secured claim. If any: Nature of property: S Amount of Secured Claim: S Amount of Claim Estilled to Priority under 11 Wages, salaries, or commissions (up to \$12,4757) Up to \$2,775* of deposits toward purchase, lease, or real of property or size to property or size soft and any abous belose the case was filed or the use of properity or st	Name and address where payment should	be sent (if different from above):		
Telephone number: email: I. Account of Claim as of Date Case Filed:				relating to this claim. Attach copy of
1. Amount of Claim as of Date Case Filed: \$				statement giving particulars.
1. Amount of Claim as of Date Case Field: 1. Amount of Claim as of Date Case Field: 1. Another of Property or obligations under 11 U.S.C. § 507 (a)(1/A) or (a)(1/B). 4. Appendix are subject to adjustment on 4/01/6 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. 4. Appendix and subscription of the claim is secured of a dipustment of the claim falls into one of the following categories, check the box specifying the priority and rate the adjustment of 4/01/6 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment of 4/01/6 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	Telephone number:	email:		
If all or part of the claim is secured, complete item 4. APR 0 1 2014 If all or part of the claim is entitled to priority, complete item 5. CLERK U.S. BANKRUPTCY COUNT Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. At the StatiAdduff that Head Hoods Juncted	1. Amount of Claim as of Date Case F	iled: \$ 175	5,158.00	
If all or part of the claim is entitled to priority, complete item 5. CLERK U.S. BANKRUPCY COURT Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Are the Statistic difference of the claim includes interest or other charges in addition to the principal amount of the claim. Are the Statistic difference of the claim includes interest or other charges in addition to the principal amount of the claim. Are the Statistic difference of the claim is center of the claim is centered by a lien on property or a right of setoff, attach required reducted documents, and provide the requested information. 3b. Uniform Claim Identifier (optional): Nature of property or right of setoff: Oreal Estate Officient of the claim is secured by a lien on property or a right of setoff: Oreal Estate Officient Other Other Claims: S				
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□ Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach kght@theft@the				CLERK U.S. BANKRUPTCY COURT
(See instruction #2) 3. Last four digits of any number which creditor identifies debtor: 0 8 6 9 3. Last four digits of any number which creditor identifies debtor: (See instruction #3a) 3b. Uniform Claim Identifier (optional): 0 8 6 9 (See instruction #3b) Amount of arrearage and other charges, as of the time case was filed, included ascount as: 4. Secured Claim (See instruction #4) (See instruction #3b) Amount of arrearage and other charges, as of the time case was filed, included ascount as: 9 8 6 9 (See instruction #3b) 4. Secured Claim (See instruction #4) Amount of arrearage and other charges, as of the time case was filed, included ascount as: Secured Claim, if any: 0 8 6 9 (See instruction #3b) Amount of Secured Claim. (See instruction #3b) 1 0 Describe: 10 Secured Claim: S 1 0 Prize of property or right of setoff: Real Estate Mount of Secured Claim: S 1 0 Prize of Property: S	Check this box if the claim includes in	terest or other charges in addition to the princ	cipal amount of the claim. A	thach a statement that here zee internation charges.
3. Last four digits of any number by which creditor identifies debtor: 0 8 6 9 3a. Debtor may have scheduled account as: (See instruction #3a) 3b. Uniform Claim Identifier (optional): (See instruction #3b) 4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of sector, attach required redacted documents, and provide the requested information. Amount of arrearage and other charges, as of the time case was filed, included in secured Claim; if any: Nature of property or right of setoff: Describe: Value of Property: S Amount of Secured Claim: S	2. Basis for Claim: Purchase of G	old Coins that were never delivered.	· · · · · · · · · · · · · · · · · · ·	
3. Last out upges of all ratio Check the propriate box if the claim is secured by a lien on property or a right of secured Claim (See instruction #3a) (See instruction #3b) 4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information. Secured Claim, if any: Nature of property or right of setoff: Check the appropriate box if the claim is secured by a lien on property or a right of setoff. Check the appropriate box if the claim is secured by a lien on property or a right of secured Claim. S	(See instruction #2)			
3. Last out upges out of value and outper services of a property of any fail of the end of	a to the family such as	2. Debtor may have scheduled account	as: 3b. Uniform Claim	Identifier (optional):
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4. Secured Claim (See instruction #4) Included in secured claim, if any: Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information. S	0869	(See instruction #3a)		
4. Sectored Claim (See instanting) 5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount. 7. Domestic support obligations under 11 0. Domestic support obligations under 11 0. S. 2, 775* of deposits toward purchase, lease, or rental of property or sort, § 507 (a)(7). *Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.				
Nature of property or right of setoff: Real Estate Motor Vehicle Other Basis for perfection: Describe:	Check the appropriate box if the claim is	secured by a lien on property or a right of		
Nature of property of right of seton. Bickal Estate Chicks Fence Control Control Amount of Secured Claim: \$	setoff, attach required redacted documen	ts, and provide the requested information.		3
Value of Property: S	Nature of property or right of setoff:	□Real Estate □Motor Vehicle □Other	Basis for perfection	:
Annual Interest Rate% □ Fixed or □ Variable (when case was filed) Amount Unsecured: \$(when case was filed) 5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount. □ Domestic support obligations under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B). □ Vages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B). □ Vages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B). □ Vages, salaries, or commissions (up to \$12,475*) earned within 180 days before the case was filed or the debtor's business ceased, whichever is earlier - 11 U.S.C. § 507 (a)(5). □ Contributions to an employee benefit plan - 11 U.S.C. § 507 (a)(6). □ Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507 (a)(8). □ Taxes or penalties owed to governmental units - 11 U.S.C. § 507 (a)(0). □ Other - Specify applicable paragraph of 11 U.S.C. § 507 (a)(_). *Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	Describe:			
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D Up to \$22,775* of deposits toward D Taxes of penaltics ower is governmental and applicable paragraph of applicable paragraph of 11 U.S.C. § 507 (a)(8). services for personal, family, or household use - 11 U.S.C. § 507 (a)(7). applicable paragraph of 11 U.S.C. § 507 (a)(_). *Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.			aental unite	ner-Specify \$
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*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	services for personal, family, or househousehousehousehousehousehousehouse		11 U.S	S.C. § 507 (a)().
	use $- 11 \text{ U.S.C. } 507 \text{ (a)(7)}.$			
(C	*Amounts are subject to adjustment on	4/01/16 and every 3 years thereafter with resp	pect to cases commenced on	or after the date of adjustment.
A Create in a strong of all navingens on this claim has been ciclined for the burbose of making this proof of vision, to when a work a strong of	6 Credite The amount of all navment	s on this claim has been credited for the purp	ose of making this proof of a	claim. (See instruction #6)

Case 8:14-bk-11492-ES Dom299-1 Fileden 204501514 Entresed Main 5016 100 207 17 Pares 2

	5 Page 35 of 55
B10 (Official Form 10) (04/13) 7. Documents: Attached are redacted copies of any documents that support the clar running accounts, contracts, judgments, mortgages, security agreements, or, in the claim statement providing the information required by FRBP 3001(c)(3)(A). If the claim is evidence of perfection of a security interest are attached. If the claim is secured by the filed with this claim. (See instruction #7, and the definition of "redacted".)	ase of a claim based on an open-end of revolving consumer creating contents are is secured, how 4 has been completed, and redacted copies of documents providing
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY	BE DESTROYED AFTER SCANNING.
If the documents are not available, please explain:	
8. Signature: (See instruction #8)	
Check the appropriate box.	
or their author (See Bankrup	otcy Rule 3004.)
I declare under penalty of perjury that the information provided in this claim is true	and correct to the best of my knowledge, information, and reasonable belief.
Print Name: Radovan Rusimovic	$\mathcal{O} = \mathcal{I}^{(1)}$
Title: Company:	(Signahure) (Date)
Address and telephone number (if unretent non hone address addres).	
Telephone number: email: Penalty for presenting fraudulent claim: Fine of up to \$500,000 or	imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.
The instructions and definitions below are general explanations of the law. In c exceptions to these g	ROOF OF CLAIM FORM ertain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, eneral rules may apply. In Proof of Claim form
 Court, Name of Debtor, and Case Number: Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice. Creditor's Name and Address: Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g). 1. Amount of Claim as of Date Case Filed: State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim. 2. Basis for Claim: State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of fue goods or services as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim. 3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor. 3a. Debtor May Have Scheduled Account As: Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor. 3b. Uniform Claim Identifier: If you use	 claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim. 5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a). If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be parly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority. 6. Credits: An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt. 7. Documents: Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your mame is on the ignature line, you are responsible for the declaration. Print the name and tittle, if any
Check whether the claim is fully or partially secured. Skip this section if the	

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8:14-bk-11492-ES The Tulving Company Inc Case type: bk Chapter: 11 Asset: No Vol: v Judge: Erithe A. Smith Date filed: 03/10/2014 Date of last filing: 03/27/2014

Creditors

Anne Dezelski c/o Bethany C Warner 107 Cass St, Ste G Traverse City, MI 49684	(35023113) (cr)
Benjamin J Grunwald 2531 S Evening Fog Cir Palmer AK 99645	(35029507) (cr)
Betty M Harris 377 Nottingham Dr Gordonville TX 76245	(35029432) (cr)
C. Scott Daudert 1115 NW Connell Ave. Hillsboro, OR. 97124	(35033981) (cr)
Cherri Elaine Trahan 16012 Braesgate Dr Austin, TX 78717	(35023099) (cr)
Danny M Shook PO Box 900 Kilauea, HI 96754	(35023070) (cr)
David E Duke 15555 Meadowbrook Circle Ln Chesterfield, MO 63017-7529	(35023040) (cr)
Hannes Tulving, Jr. P.O. Box 6200 Newport Beach, CA. 92658	(34973127) (cr)
INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA, PA 19101-7346	(35022905) (cr)

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Spelled -> Incorrectly

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Jeff Roth O'Neil LLP 19900 MacArthur Blvd., Suite 1050 Irvine, CA 92612	(35039813) (cr)
Jerry Barrett 8373 SE 176th Lawson Loop The Villages, FL 32162	(35023037) (cr)
Kaela Perrotti or Nicole Perrotti Kaela Perrotti 522 Monet Dr Rockville, MD. 20850	(35034052) (cr)
Kelly Conner 5818 Verdome Ln Houston TX 77092	(35013667) (cr)
KENDRA PEARSALL 6595 ODELL PL STE MEZANINE S BOULDER CO 80301-3316	(35011655) (cr)
Kieu Luu 13301 Prince James Dr Chesterfield, VA 23832	(35023140) (cr)
Kim J. Moller 1955 Stoakley Rd. Prince Frederick, MO. 20678	(35034098) (cr)
Lawrence J Hilton Esq O'Neil LLp 19900 MacArthur Blvd Ste 1050 Irvine CA 92612	(35032235) (cr)
Michael Manant 64-667 Puu Pohu Pl Kamuela HI 96743	(35013668) (cr)
Paul J Waters 204 Palmetto Rd Belleair FL 33756	(35029378) (cr)
REDOVEN RUSIMOVIC 3709 SOUTH 298TH STREET AUBURN WA 98001	(35007525) (cr)

Radovan Rusimovic

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Rick A Leffel PO Box 971 1212 Maple Ave Panhandle TX 79068	(35013669) (cr)
Robert and Barbera Bone Trust Robert W Bone and Barbera B Bone 145 Blue View Ln Kimberling City MO 65686	(35029327) (cr)
Robert Cafarelli 872 Doyle Davis Rd Greeneville, TN 37743	(35041091) (cr)
Robert J Espinosa 1280 Heresa Ave Campbell CA 95008	(35039352) (cr)
Robert J. Chevako 2787 Kiley Rd. PO Box 290 New Woodstock, NY. 13122	(35034100) (cr)
Thoa Hoang 335 St. James Ave Woodbridge NJ 07095	(35032504) (cr)
William Clark Berry PO Box 686 Carlsborg WA 98324	(35034093) (cr)

Case 8:14-bk-11492-ES Doc 299 Filed 12/15/15 Entered 12/15/15 14:37:17 Desc Main Document Page 39 of 55

EXHIBIT 4

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B10 (Official Form 10) (04/13)				
UNITED STATES BANKRUPTC				PROOF OF CLAIM
Name of Debtor: Tulving Com 2100 W. Oc. Newport Bec	pany eanfront Blvd. ach,CA 92663	Case Number: 1411492	ES	FILED MAY - 9 2014
	laim for an administrative expense that ar nent of an administrative expense accordin ty to whom the debtor owes money or pro	ng to 11 U.S.C. § 503.	tcy filing. You	35. BANKRUPTCY COUT
· •		,		COURT USE ONLY
David J. Stu Name and address where notices should be				Check this box if this claim amends a
David J. Stutzman 96 Valley Road White Haven, PA 18 Telephone number: 570-636-1148	n Sr. 1661 ^{email:} shant@pa.me	trocast.n	et	previously filed claim. Court Claim Number: (If known) Filed on:
Name and address where payment should	be sent (if different from above):			□ Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
Telephone number:	email:			
1. Amount of Claim as of Date Case Fil	led: \$_11,240.00			
If all or part of the claim is secured, comp	lete item 4.			
If all or part of the claim is entitled to prio	rity, complete item 5.			
Check this box if the claim includes into	erest or other charges in addition to the pri	ncipal amount of the	claim. Attach a s	tatement that itemizes interest or charges.
2. Basis for Claim: <u>I orderec</u> (See instruction #2) a bank w	500, 2014 America	n lounces the amount	ilver eagl 0f\$11,21	les f paid for them with 10.00.
	3a. Debtor may have scheduled account California Bank + Tru: Acct. # 22 300 62 481	sf 	n Claim Identifie	r (optional):
	(See instruction #3a)	(See instruc Amount of		ther charges, as of the time case was filed,
 Secured Claim (Sec instruction #4) Check the appropriate box if the claim is s setoff, attach required redacted documents 		included in	secured claim, if	S
Nature of property or right of setoff: Describe:	Real Estate ☐Motor Vehicle ☐Othe	r Basis for pe	rfection:	
Value of Property: S		Amount of	Secured Claim:	S
Annual Interest Rate% @Fixed (when case was filed)	i or ∏Variable	Amount Un	secured:	\$
5. Amount of Claim Entitled to Priority the priority and state the amount.	y under 11 U.S.C. § 507 (a). If any part	of the claim falls int	o one of the follo	wing categories, check the box specifying
□ Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	Wages, salaries, or commissions earned within 180 days before the ca debtor's business ceased, whichever 11 U.S.C. § 507 (a)(4).	se was filed or the	Contribution employee benef 11 U.S.C. § 507	fit plan –
Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507 (a)(7).	Taxes or penalties owed to govern 11 U.S.C. § 507 (a)(8).	umental units –	Other – Spec applicable parag 11 U.S.C. § 507	graph of
*Amounts are subject to adjustment on 4/	01/16 and every 3 years thereafter with re	spect to cases comme	nced on or after th	he date of adjustment.
6. Credits. The amount of all payments (on this claim has been credited for the pur	pose of making this p	roof of claim. (See	e instruction #6)
1	1	÷ 1	,	

Case 8:14-bk-11492-ES Olain 299-1 File de 0205509514 En Dersch 12/050050104:277:17 Pages 2 Main Document of 5 Page 41 of 55

B10#(C/ficial Form 10) (04/13)		2			
7. Documents: Attached are redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. <i>(See instruction #7, and the definition of "redacted".)</i>					
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCU	MENTS MAY BE DESTROYED AFT	ER SCANNING.			
If the documents are not available, please explain:					
8. Signature: (See instruction #8)					
Check the appropriate box.					
$\mathbf{\sigma}$ I am the creditor. $\mathbf{\Box}$ I am the creditor's authorized agent.	I am the trustee, or the debtor, or their authorized agent. (See Bankruptcy Rule 3004.)	 I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.) 			
I declare under penalty of perjury that the information provided in the	nis claim is true and correct to the best o	f my knowledge, information, and reasonable belief.			
Print Name: David J. Stutzman Sr. Title: Company: Address and telephone number (if different from notice address abo	ve): (Signature)	. Statyman & 05/12/2014 (Date)			

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

email:

Creditor's Name and Address:

Telephone number:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, moncy loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

Case 8:14-bk-11492-ES

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B10 (Caficial Form 10) (04/13)

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is a person, corporation, or other entity to whom debtor owes a debt that was incurred before the date of the bankruptcy filing. See 11 U.S.C. §101 (10).

Claim

A claim is the creditor's right to receive payment for a debt owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. § 506 (a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. § 507 (a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor must show only the last four digits of any social-security, individual's tax-identification, or financial-account number, only the initials of a minor's name, and only the year of any person's date of birth. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services o as to avoid embarrassment or the disclosure of confidential health care information.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system

(www.pacer.psc.uscourts.gov) for a small fee to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankrupt court.

Case 8:14-bk-11492-ES: 0000799 2 File Tel205509614 Endered N12/05006004297:17 Pages 4 Main Document 5 Page 43 of 55

	anda.	Invoice #	Pymt Type	Date
voice		522242	Wire	2/3/2014
Bill To	2014	Ship To	•	
David J. Stutzman 96 Valley Rd White Haven, PA 18661		David J. Stutzma 96 Valley Rd White Haven, P.		

	Item Code	Description		Price Ea	Amount
Qty 500	AMSE2014-OMS	2014 American Eagle 1 Ounce Silver Coin Sealed Box		22.48	11,240.00
			Total	1	\$11,240.00

New Specials Everyday. See The Gold Bullion Page On Our Website At www.tulving.com

The Tulving Company is NGC Authorized Dealer #862, PCGS Authorized Dealer #1080, and CCE Dealer.

IMPORTANT NOTICE FACTORS YOU MUST CONSIDER WHEN PURCHASING COINS OR BULLION

RISK: The purchase of coins or bullion items is highly speculative, and involves substantial risk. As in other markets, coin and bullion prices can be extremely volatile, and will rise and fall depending upon market conditions. Therefore, before purchasing coins or bullion, you should first have adequate cash reserves and other assets to absorb a potentially significant loss.

HOLDING PERIOD: Historically, few coins or bullion items have appreciated dramatically in the short term. Therefore, purchasers should recognize that it may well be necessary for them to hold coins or bullion for a 3 - 5 year period, or even a 5 - 10 year period, to have any chance of realizing a significant gain.

Case 8:14-bk-11492-ES

Data you submitted:

CASE NUMBER 1411492

Your Information First Name David Middle Initial J Last Name Stutzman Sr. Address Line 96 Valley Road Address Line 2 City White Haven State Pennsylvania Zip Code 18661 (+4) 3053 Email Address shant@pa.metrocast.net Confirm Email Address shant@pa.metrocast.net Area Code 570 Phone Number 6361148

Business Information (Complaint Against):

Company Name Tulving Company Company Address 2100 W. Oceanfront Blvd. Company Address 2 Company City Newport Beach Company State California Zip Code 92663 (+4) Area Code 916

Phone Number 9951708

Your Comments

Comment

Tulving Company, Seller of gold and silver. Dollar amount \$11,240.00. Date of transaction: February 3, 2014 The product was advertised at the Tulving website on a continuous basis. I had sent him a bank wire on February 03, 2014 from E.S.S.A bank in the amount of \$11,240.00. There was no contract signed, but I was assured that my 500 piece sealed box of silver American eagles would be shipped in 7 to 10 working days. I called Karen after 10 working days, and she told me they could not be shipped that week, but to check back with her again on Monday. When I called on Monday, I received a message stating the office was closed. I contacted the B.B.B., and two days later I received a reply from them stating they could not help me because the Tulving Company was

out of business. I have not contacted an attorney. I would like to have a 500 piece sealed box of 2014 silver American eagles sent to me, or a refund of my \$11,240.00.

Statement

I affirm that the foregoing information is true and accurate Yes

By filing this complaint, I authorize you to send this complaint to the party named, and for that party to communicate, including disclosure of non-public personal information, with the Attorney General's office concerning this complaint. Yes

Attorney General's Role

(the Comment form

Cassee881144block111149922EES CObeim 20250-1FileFillet 2/015//285/14Enterest Main 5/205c1um 2017 Plagec1 Main Document of 3 Page 45 of 55

B10	Official	Form	10)	(04/13)	1
DIV	Oniciai	I UIIII	101	(04/15)	,

UNITED STATES BANKRUPTCY COURT		PROOF OF CLAIM		
Name of Debtor: Central Dist	rict Of California	Case Number:		FILED
he Tulving Company	ny Inc.	8:14-6k ES	- 11492-	JUL 2 8 2014
NOTE: Do not use this form to make a clain may file a request for payment	n for an administrative expense that aris t of an administrative expense according			CLERK US CANKRUPTOY COLES
ame of Creditor (the person or other entity t David J. Stutzm		erty):		
ame and address where notices should be se	ent:			COURT USE ONLY Check this box if this claim amends a
)avid J. Stutzman 6 Valley Rd. 1hite Haven, PA 1866 elephone number: 170-636-1148		rocast.r		previously filed claim. Court Claim Number: (If known) Filed on:
ame and address where payment should be				□ Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
•	email:			
Amount of Claim as of Date Case Filed:				
all or part of the claim is secured, complete	e item 4.			
all or part of the claim is entitled to priority	v, complete item 5.			
Basis for Claim: <u>I purchase</u> (See instruction #2) <u>paid in Full by a w</u> Last four digits of any number 3a		an Eagle never re		ilver Coin Sealed Box. the shipment
Basis for Claim: <u>I purchase</u> (See instruction #2) <u>paid in full by a w</u> Last four digits of any number y which creditor identifies debtor:	d 500 - 2014 Americ vire transfer, and	an Eagle never re as: 3b. Uniform	l Ounce S ceived n Claim Identifier ction #3b)	ilver Coin Sealed Box. the shipment : (optional):
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B10 (Official Form 10) (04/13)

7. Documents: Attached are redacted copies of any documents the running accounts, contracts, judgments, mortgages, security agreem	ents, or, in the case of a claim based on	an open-end or revolving consumer credit agreement, a					
statement providing the information required by FRBP 3001(c)(3)(A). If the claim is secured, box 4 has been completed, and redacted copies of documents providing							
evidence of perfection of a security interest are attached. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being							
filed with this claim. (See instruction #7, and the definition of "redacted".)							
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCU	JMENTS MAY BE DESTROYED AFT	ER SCANNING.					
If the documents are not available, please explain:							
8. Signature: (See instruction #8)							
Check the appropriate box.							
\blacksquare I am the creditor. \square I am the creditor's authorized agent.	\Box I am the trustee, or the debtor,	I am a guarantor, surety, indorser, or other codebtor.					
	or their authorized agent.	(See Bankruptcy Rule 3005.)					
	(See Bankruptcy Rule 3004.)						
I declare under penalty of perjury that the information provided in t		f my knowledge, information, and reasonable belief.					
Print Name: David J. Stutzman S Title:	50						
Title	2K						
Company:		Stat - S. DH 122/2011					
Address and telephone number (if different from notice address abo	ve):	. Stateman 201/22/2014					
Address and elephone number (if different from notice address abo	(Signature)	d (Date)					
Telephone number: email:							
Penalty for presenting fraudulent claim: Fine of up	to \$500,000 or imprisonment for up to :	5 years, or both. 18 U.S.C. §§ 152 and 3571.					
	· ·	- · · · · · · · · · · · · · · · · · · ·					
INSTRUC	TIONS FOR PROOF OF CLAIM FO	RM					
The instructions and definitions below are general explanations	of the law. In certain circumstances, su	ch as bankruptcy cases not filed voluntarily by the debtor,					

exceptions to these general rules may apply. Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

2

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	Invoice # Pymt Type Date
nvoice	522242 Wire 2/3/2014
Bill To	Ship To
David J. Stutzman 96 Valley Rd White Haven, PA 18661	David J. Stutzman 96 Valley Rd White Haven, PA 18661

Qty	Item Code	Description		Price Ea	Amount
500		2014 American Eagle 1 Ounce Silver Coin Sealed Box		22.48	11,240.00
			Total		\$11,240.00

New Specials Everyday. See The Gold Bullion Page On Our Website At www.tulving.com

The Tulving Company is NGC Authorized Dealer #862, PCGS Authorized Dealer #1080, and CCE Dealer.

IMPORTANT NOTICE FACTORS YOU MUST CONSIDER WHEN PURCHASING COINS OR BULLION

RISK: The purchase of coins or bullion items is highly speculative, and involves substantial risk. As in other markets, coin and bullion prices can be extremely volatile, and will rise and fall depending upon market conditions. Therefore, before purchasing coins or bullion, you should first have adequate cash reserves and other assets to absorb a potentially significant loss.

HOLDING PERIOD: Historically, few coins or bullion items have appreciated dramatically in the short term. Therefore, purchasers should recognize that it may well be necessary for them to hold coins or bullion for a 3 - 5 year period, or even a 5 - 10 year period, to have any chance of realizing a significant gain.

Case 8:14-bk-11492-ES Doc 299 Filed 12/15/15 Entered 12/15/15 14:37:17 Desc Main Document Page 48 of 55

EXHIBIT 5

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	n for an administrative expense that arises t of an administrative expense according to	Case Number: Cantral Dis Of Califor Cose # 14-1149; after the bankrup of U.S.C. \$ 503.	-nioj 2-E5	PROOF OF CLAIM FILED SEP 2 9 2014
The Tulving Company NOTE: Do not use this form to make a claim may file a request for payment Name of Creditor (the person or other entity to George F. Wertenberger	n for an administrative expense that arises t of an administrative expense according to	Contral Di Of Califor Cosc # 14-1149; after the bankrup	-nioj 2-E5	
NOTE: Do not use this form to make a claim may file a request for payment Name of Creditor (the person or other entity to George F. Wertenberger	n for an administrative expense that arises t of an administrative expense according to	Of Califor Cose # 14-1149; after the bankrup	-nioj 2-E5	
may file a request for payment Name of Creditor (the person or other entity to George F. Wertenberger	n for an administrative expense that arises t of an administrative expense according to	Cosc # 14-11 49; after the bankrup	2-E5	SFP 2 9 2014
may file a request for payment Name of Creditor (the person or other entity to George F. Wertenberger	n for an administrative expense that arises t of an administrative expense according to	14 - 11 49 ; after the bankrup		SEP 2 9 2014
may file a request for payment Name of Creditor (the person or other entity to George F. Wertenberger	t of an administrative expense according to	after the bankrup		
may file a request for payment Name of Creditor (the person or other entity to George F. Wertenberger	t of an administrative expense according to	11 U.S.C. 8 503	ACY JUING. IOU 🖬	
George F. Wertenberger	o whom the debtor owes money or proper			
	Name of Creditor (the person or other entity to whom the debtor owes money or property): George F. Wertenberger			
Namesmasadamescalationalities should be se	ent			COURT USE ONLY Check this box if this claim amends a
433 Cove Park Blvd.			p	reviously filed claim.
Sandusky, Ohio 44870			c	Court Claim Number:
	11			(If known)
Telephone number: (614) 353-3242	email: gfwert@gmail.com		F	iled on:
Name and address where payment should be a	sent (if different from above)			Check this box if you are aware that
mane and address where payment should be i			ai re	nyone else has filed a proof of claim elating to this claim. Attach copy of tatement giving particulars.
The base of the second se	antoile			
Telephone number:	email:			
1. Amount of Claim as of Date Case Filed:	\$12	,195.00		
If all or part of the claim is secured, complete	; item 4.			
If all or part of the claim is entitled to priority	, complete item 5.			
Check this box if the claim includes interes	st or other charges in addition to the princi	pal amount of the	claim. Attach a stat	ement that itemizes interest or charges.
2. Basis for Claim: Money paid for pu (See instruction #2)	rchas of 500 1oz silver coins neve	r delivered		
3. Last four digits of any number 3a. by which creditor identifies debtor:	. Debtor may have scheduled account a	s: 3b. Uniform	m Claim Identifier ((optional):
1 1 4 2 (s e	ee instruction #3a)	(See instruc	ction #3b)	
		Amount of	arrearage and othe	er charges, as of the time case was filed,
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secu	ured by a lien on property or a right of	included in	secured claim, if a	ny:
setoff, attach required redacted documents, an	nd provide the requested information.			\$
Nature of property or right of setoff: ORe		Basis for p	erfection:	
Nature of property or right of seton: UKe Describe:	Car Loudic EPHYLOLOL V CITULE EP CHILE	Pression Parts Parts Parts		
		Amount of	Secured Claim:	\$
Value of Property: S				
Annual Interest Rate% []Fixed (when case was filed)	or 🗇 Variable	Amount U	nsecured:	\$
5. Amount of Claim Entitled to Priority un the priority and state the amount.	nder 11 U.S.C. § 507 (a). If any part of	the claim falls in	to one of the follow	ing categories, check the box specifying
	Wages, salaries, or commissions (up	to \$12 475+)	Contributions	to an
Domestic support obligations under 11	earned within 180 days before the case we debtor's business ceased, whichever is e	was filed or the	employee benefit 11 U.S.C. § 507 (a	plan —
U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	11 U.S.C. § 507 (a)(4).			
	11 U.S.C. § 507 (a)(4).			, c
 U.S.C. § 507 (a)(1)(A) or (a)(1)(B). Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507 (a)(7). 	 11 U.S.C. § 507 (a)(4). Taxes or penalties owed to government 11 U.S.C. § 507 (a)(8). 	ntal units –	Other – Specif applicable paragra 11 U.S.C. § 507 (applicable paragra)	aph of
Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household	☐ Taxes or penalties owed to governme 11 U.S.C. § 507 (a)(8).		applicable paragra 11 U.S.C. § 507 (a	aph of a)().

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B10 (Official Form 10) (04/13)	2		
7. Documents: Attached are redacted copies of any documents that support the c	claim, such as promissory notes, purchase orders, invoices, itemized statements of		
running accounts, contracts, judgments, mortgages, security agreements, or, in the	case of a claim based on an open-end or revolving consumer creat agreement, a n is secured, box 4 has been completed, and redacted copies of documents providing		
statement providing the information required by FRBP 3001(C)(3)(A). If the claim evidence of perfection of a security interest are attached. If the claim is secured by	the debtor's principal residence, the Mortgage Proof of Claim Attachment is being		
filed with this claim. (See instruction #7, and the definition of "redacted".)			
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY	/ BE DESTROYED AFTER SCANNING.		
If the documents are not available, please explain:			
8. Signature: (See instruction #8)			
Check the appropriate box.			
or their auth	trustee, or the debtor, norized agent. (See Bankruptcy Rule 3005.) uptcy Rule 3004.)		
I declare under penalty of perjury that the information provided in this claim is true	e and correct to the best of my knowledge, information, and reasonable belief.		
Print Name: <u>George F. Wertenberger</u> Title:	1		
Title:	(Signature) F Weilenberger 9-24-2014 (Date)		
Company:	Henry 7 Weilenberger 9-24-2014		
Address and telephone number (if different from notice address above):	(Signature) (Date)		
Telephone number: email:	5		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 o	r imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.		
INSTRUCTIONS FOR	PROOF OF CLAIM FORM		
The instructions and definitions below are general explanations of the law. In	certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor,		
exceptions to these	general rules may apply.		
	d in Proof of Claim form claim is entirely unsecured. (See Definitions.) If the claim is secured, check the		
Court, Name of Debtor, and Case Number:	box for the nature and value of property that secures the claim, attach copies of lien		
Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case	documentation, and state, as of the date of the bankruptcy filing, the annual interest		
number. If the creditor received a notice of the case from the bankruptcy court,	rate (and whether it is fixed or variable), and the amount past due on the claim.		
all of this information is at the top of the notice.			
	5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).		
Creditor's Name and Address:	If any portion of the claim falls into any category shown, check the appropriate		
Fill in the name of the person or entity asserting a claim and the name and	box(es) and state the amount entitled to priority. (See Definitions.) A claim may		
address of the person who should receive notices issued during the bankruptcy	be partly priority and partly non-priority. For example, in some of the categories,		
case. A separate space is provided for the payment address if it differs from the	the law limits the amount entitled to priority.		
notice address. The creditor has a continuing obligation to keep the court	6. Credits:		
informed of its current address. See Federal Rule of Bankruptcy Procedure	An authorized signature on this proof of claim serves as an acknowledgment that		
(FRBP) 2002(g).	when calculating the amount of the claim, the creditor gave the debtor credit for		
1. Amount of Claim as of Date Case Filed:	any payments received toward the debt.		
State the total amount owed to the creditor on the date of the bankruptcy filing.			
Follow the instructions concerning whether to complete items 4 and 5. Check	7. Documents:		
the box if interest or other charges are included in the claim.	Attach redacted copies of any documents that show the debt exists and a lien		
	secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based		
2. Basis for Claim:	on an open-end or revolving consumer credit agreement or secured by a security		
State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan,	interest in the debtor's principal residence. You may also attach a summary in		
money loaned, services periornica, personal injury wrong in deal, car loan, mortgage note, and credit card. If the claim is based on delivering health care	addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based		
goods or services, limit the disclosure of the goods or services so as to avoid	on delivering health care goods or services, limit disclosing confidential health care		
embarrassment or the disclosure of confidential health care information. You	information. Do not send original documents, as attachments may be destroyed		
may be required to provide additional disclosure if an interested party objects to	after scanning.		
the claim.			
A. J. and Prove Divide of Any Normhow by Which Curditor Idoutifier Dabton	8. Date and Signature: The individual completing this proof of claim must sign and date it. FRBP 9011		
3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the			
state only the last four digits of the debtor's account of other humber used by the creditor to identify the debtor.	local rules specifying what constitutes a signature. If you sign this form, you		
creator to turning the avoid.	declare under penalty of perjury that the information provided is true and correct to		
3a. Debtor May Have Scheduled Account As:	the best of your knowledge, information, and reasonable belief. Your signature is		
Report a change in the creditor's name, a transferred claim, or any other	also a certification that the claim meets the requirements of FRBP 9011(b)		
information that clarifies a difference between this proof of claim and the claim	Whether the claim is filed electronically or in person, if your name is on the		
as scheduled by the debtor.	signature line, you are responsible for the declaration. Print the name and title, i		
	any, of the creditor or other person authorized to file this claim. State the filer'		
3b. Uniform Claim Identifier:	address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent		
If you use a uniform claim identifier, you may report it here. A uniform claim	provide both the name of the individual filing the claim and the name of the agent		
identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.	If the authorized agent is a servicer, identify the corporate servicer as the company		
a laonnaic cicculonic payment in chapter 15 cases.	Criminal penalties apply for making a false statement on a proof of claim.		
	· · · · · · · · · · · · · · · · · · ·		

4. Secured Claim: Check whether the claim is fully or partially secured. Skip this section if the

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Invoice	- 1		Invoice # 521142	Pymt Type Wire	Date 9/30/2013
Bill To	2013		Ship To	<u></u>	
George Wertenberger 4618 Pinewood Dr Apt#222 Sandusky, OH 44870	Ci-Si-	46	eorge Wertenb 518 Pinewood andusky, OH 4	Dr Apt#222	

Qty	Item Code	Description		Price Ea	Amount
500	AMSE2013-OMS	2013 American Eagle 1 Ounce Silver Coin Sealed Box		24.39	12,195.00
		1	Total		\$12,195.00

New Specials Everyday. See The Gold Bullion Page On Our Website At www.tulving.com

The Tulving Company is NGC Authorized Dealer #862, PCGS Authorized Dealer #1080, and CCE Dealer.

IMPORTANT NOTICE FACTORS YOU MUST CONSIDER WHEN PURCHASING COINS OR BULLION

RISK: The purchase of coins or bullion items is highly speculative, and involves substantial risk. As in other markets, coin and bullion prices can be extremely volatile, and will rise and fall depending upon market conditions. Therefore, before purchasing coins or bullion, you should first have adequate cash reserves and other assets to absorb a potentially significant loss.

HOLDING PERIOD: Historically, few coins or bullion items have appreciated dramatically in the short term. Therefore, purchasers should recognize that it may well be necessary for them to hold coins or bullion for a 3 - 5 year period, or even a 5 - 10 year period, to have any chance of realizing a significant gain.

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B10 (Official Form 10) (04/13)						
UNITED STATES BANKRUPTCY COURT			PROOF OF CLAIM			
Name of Debtor: I he I ulving Company		Case Number:	FILED			
		14-11492-ES				
			SEP 2 9 2014			
NOTE: Do not use this form to make a may file a request for pay	claim for an administrative expense that arise ment of an administrative expense according t	s after the bankruptcy filing. You o 11 U.S.C. § 503.	D PK C BANKRIPTON COL			
Name of Creditor (the person or other entity to whom the debtor owes money or property): George F. Wertenberger			CE CALORISTICT OF CALORCESSE, B7. Dr. S. Coloresse,			
Neteorge addente when gestices should	be sent:		COURT USE ONLY			
433 Cove Park Blvd.			previously filed claim.			
Sandusky, Ohio 44870			Court Claim Number:			
Telephone number: 6:4 353 - 3243	email: gfwert@gme	,1.eum	(If known) Filed on:			
Name and address where payment shoul			Check this box if you are aware that			
			anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.			
Telephone number:	email:					
1. Amount of Chaim as of Date Case F	riled: \$12	2,180.00				
If all or part of the claim is secured, com	plete item 4.					
If all or part of the claim is entitled to pr	iority, complete item 5.					
Check this box if the claim includes in	nterest or other charges in addition to the princ	ipal amount of the claim. Attach	a statement that itemizes interest or charges.			
2. Basis for Claim: Money paid to (See instruction #2)	Tulving, on 09/30/2013, for 500 Silve	r Eagles wt				
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account :	: 3b. Uniform Claim Identifier (optional):				
	(See instruction #3a)	(See instruction #3b)				
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is	s secured by a lien on property or a right of		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any:			
setoff, attach required redacted documer	its, and provide the requested information.		\$			
Nature of property or right of setoff: Describe:	CReal Estate CMotor Vehicle COther	Basis for perfection:				
Value of Property: \$	_	Amount of Secured Clair	m: \$			
Annual Interest Rate% □Fix (when case was filed)	ed or 🗇 Variable	Amount Unsecured:	S			
5. Amount of Claim Entitled to Prior the priority and state the amount.	ity under 11 U.S.C. § 507 (a). If any part of	the claim falls into one of the f	ollowing categories, check the box specifying			
Domestic support obligations under U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	Wages, salaries, or commissions (up earned within 180 days before the case debtor's business ceased, whichever is a 11 U.S.C. § 507 (a)(4).	was filed or the employee be	enefit plan –			
Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or househouse – 11 U.S.C. § 507 (a)(7).	Taxes or penalties owed to governm 11 U.S.C. § 507 (a)(8).	ental units – G Other – S applicable p 11 U.S.C. §	aragraph of			
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.						
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)						

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 B10 (Official Form 10) (04/13) 7. Documents: Attached are redacted copies of any documents the running accounts, contracts, judgments, mortgages, security agreent statement providing the information required by FRBP 3001(c)(3)(evidence of perfection of a security interest are attached. If the claim of the security interest are attached. 	nents, or, in the case of a claim based on A). If the claim is secured, box 4 has be m is secured by the debtor's principal re-	an open-end or revolving consumer credit agreement, a een completed, and redacted copies of documents providing
filed with this claim. (See instruction #7, and the definition of "red		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCU	UMENTS MAY BE DESTROYED AF	TER SCANNING.
If the documents are not available, please explain:		
8. Signature: (See instruction #8)		
Check the appropriate box.		
I am the creditor. I am the creditor's authorized agent.	I am the trustee, or the debtor, or their authorized agent. (See Bankruptcy Rule 3004.)	I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)
I declare under penalty of perjury that the information provided in	this claim is true and correct to the best	of my knowledge, information, and reasonable belief.
Print Name: <u>George F. Wertenberg</u> Title: Company: Address and telephone number (if different from notice address ab	er Jesqu ove): (Signature)	F Wertenbuger 9-24-2014 (Date)
Telephone number: email: Penalty for presenting fraudulent claim: Fine of u	p to \$500,000 or imprisonment for up to	5 5 years, or both. 18 U.S.C. §§ 152 and 3571.
INSTRUC	CTIONS FOR PROOF OF CLAIM F	ORM
The instructions and definitions below are general explanations exce	s of the law. In certain circumstances, s ptions to these general rules may apply.	uch as bankruptcy cases not filed voluntarily by the debtor,
	to be completed in Proof of Claim for	

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Rasis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:

If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:

Check whether the claim is fully or partially secured. Skip this section if the

claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a).

If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest and documents required by FRBP 3001(c) for claims based on an open-end or revolving consumer credit agreement or secured by a security interest in the debtor's principal residence. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:

The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.

Case 8:14-bk-11492-ES Doc 299 Filed 12/15/15 Entered 12/15/15 14:37:17 Desc Main Document Page 54 of 55 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 (*specify*): **NOTICE OF OMNIBUS MOTION AND OMNIBUS MOTION OF TRUSTEE FOR ORDER DISALLOWING DUPLICATE CLAIMS; MEMORANDUM OF POINTS AND AUTHORITIES; DECLARATIONS OF NICHOLAS R. TROSZAK AND LINDA F. CANTOR IN SUPPORT THEREOF** 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. <u>TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)</u>: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document on <u>December 15, 2015</u>, 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 (*date*) **December 15, 2015**, 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 <u>will be completed</u> 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 (*date*) **December 15, 2015**, 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 <u>will be completed</u> 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 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 15, 2015	MYRA KULICK	/s/ Myra Kulick
Date	Printed Name	Signature

Case 8:14-bk-11492-ES Doc 299 Filed 12/15/15 Entered 12/15/15 14:37:17 Desc Main Document Page 55 of 55 1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

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2. SERVED BY UNITED STATES MAIL:

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On the Rocks Jewelry & Rare Coins Attn: David Halpin and Desirea Sloan 207 N. El Camino Real San Clemente, CA 92672