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

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

11 In re:  
12 THE TULVING COMPANY, INC., a  
13 California corporation,  
14 Debtor.

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

Chapter 7

**NOTICE OF OMNIBUS MOTION AND  
OMNIBUS MOTION OF TRUSTEE FOR  
ORDER DISALLOWING SATISFIED  
CLAIMS; MEMORANDUM OF POINTS AND  
AUTHORITIES; DECLARATIONS OF  
NICHOLAS R. TROZAK AND LINDA F.  
CANTOR IN SUPPORT THEREOF**

**This Motion Affects The Following Claimants:**

**AMD Products, LLC, Claim 314-1  
Pollina, Mark, Claim 298-1  
Schmidt, Stella, Claim 365-1**

Date: January 21, 2016  
Time: 10:30 am  
Place: Courtroom 5A  
411 West Fourth Street  
Santa Ana, CA 92701  
Judge: Hon. Erithe A. Smith

24 **PLEASE TAKE NOTICE** that, pursuant to section 502 of title 11 of the United States  
25 Code (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the  
26 “Bankruptcy Rules”) and Rule 3007-1 of the Local Bankruptcy Rules of the United States  
27 Bankruptcy Court for the Central District of California, R. Todd Neilson, solely in his capacity as  
28 the duly appointed, authorized and acting Chapter 7 Trustee (the “Trustee”) of the Tulving

1 Company, Inc. (the “Debtor”) hereby moves (the “Motion”) the Court for an order to disallow the  
2 three claims referenced below (the “Claims”). Each of the Claims is based upon amounts paid by  
3 the claimant (“Claimant”) for the purchase of goods from the Debtor. However, the Debtor’s books  
4 and records reflect that the goods sold to each of the Claimants listed below were shipped to those  
5 Claimant and therefore the Claims have been satisfied (the “Satisfied Claims”).

Name of Claimant	Claim to be Disallowed	Exhibit No. of Claim (Contains Copy of Claim to be Disallowed)
AMD Products, LLC	314-1	1
Pollina, Mark	298-1	2
Schmidt, Stella	365-1	3

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

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

24 United States Bankruptcy Court  
25 411 West Fourth Street  
26 Santa Ana, CA 92701

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

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

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

5           **WHEREFORE**, the Trustee respectfully requests that the Court enter an order (a) granting  
6 the Motion; (b) disallowing the satisfied claims; and (c) granting the Trustee such other and further  
7 relief as may appropriate under the circumstances.

8  
9 Dated: December 17, 2015

PACHULSKI STANG ZIEHL & JONES LLP

10 By /s/ Linda F. Cantor

Linda F. Cantor

Jason S. Pomerantz

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12 Counsel for R. Todd Neilson, Chapter 7  
13 Trustee for the Tulving Company, Inc.  
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1 **MEMORANDUM OF POINTS AND AUTHORITIES**

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3 **I.**  
**BACKGROUND**

4 **A. The Debtor’s Business, the Bankruptcy Case, Jurisdiction and Venue**

5 The Debtor was in the business of selling and purchasing gold, silver, coins, bullion, and  
6 other precious metals through its internet website or by phone. Prior to the filing of this bankruptcy  
7 case, customer complaints concerning delayed or undelivered orders were increasingly made to the  
8 Better Business Bureau against the Debtor. In early March 2014, a class action lawsuit was filed  
9 against the Debtor and its principal in the United States District Court for the Northern District of  
10 California. The Debtor ceased operations on or about March 3, 2014. Shortly before the  
11 commencement of its bankruptcy proceedings, Special Agents of the United States Secret Service  
12 executed a Search Warrant on the Debtor’s offices on probable cause that the Debtor and its  
13 principal, Hannes Tulving, Jr., were engaged in fraud. The Search Warrant resulted in the seizure of  
14 the Debtor’s property including computers, documents and valuable coins as part of an ongoing  
15 criminal investigation.

16 The Debtor commenced this case by the filing of a voluntary petition for relief under chapter  
17 11 of the Bankruptcy Code, 11 U.S.C. § 101 et seq. (the “Bankruptcy Code”) on March 10, 2014. In  
18 light of the pending criminal investigation and other ongoing litigation, on March 18, 2014, the  
19 United States Trustee (the “UST”) filed a Stipulation Appointing Chapter 11 Trustee [Docket No.  
20 15] (“Stipulation”), which both the Debtor and its attorney signed. The Court approved the  
21 Stipulation on March 18, 2014 [Docket No. 16]. On March 21, 2014, the Court entered an Order  
22 approving the UST’s Application for the Appointment of a Chapter 11 Trustee, appointing R. Todd  
23 Neilson as Trustee of the Debtor’s estate [Docket No. 22]. Thereafter, upon notice and hearing, the  
24 case was converted to a case under chapter 7 of the Bankruptcy Code. Mr. Neilson continues to  
25 serve as the Trustee [Docket No. 108].

26 The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a  
27 core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of this matter is appropriate pursuant to  
28 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 proofs of claim have been filed in the Case as reflected in the official registers of claims.

**C. The Claims**

The Trustee and his professionals have been engaged in the process of reconciling the claims filed against the Debtor in this Case. Copies of the Satisfied Claims are attached hereto as **Exhibits 1-3** as set forth in the chart below.

Name of Claimant	Claim to be Disallowed	Exhibit No. of Claim (Contains Copy of Claim to be Disallowed)
AMD Products, LLC	314-1	1
Pollina, Mark	298-1	2
Schmidt, Stella	365-1	3

**II.  
ARGUMENT**

**A. Procedural Requirements for Objections to Claims**

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.

**B. 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

1 petition, and shall allow such claim in such amount, except to the extent that -- (1) such claim is  
2 unenforceable against the debtor and property of the debtor, under any agreement or applicable law  
3 for a reason other than because such claim is contingent or unmatured ....”

4 **C. Burden of Proof**

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

13 Once the objector raises “facts tending to defeat the claim by probative force equal to that of  
14 the allegations of the proofs of claim themselves,” *Wright v. Holm (In re Holm)*, 931 F.2d 620, 623  
15 (9th Cir. 1991), then “the burden reverts to the claimant to prove the validity of the claim by a  
16 preponderance of the evidence.” *Ashford v. Consolidated Pioneer Mortgage (In re Consolidated*  
17 *Pioneer Mortgage)*, 178 B.R. 222, 226 (B.A.P. 9th Cir. 1995), *aff’d*, 91 F.3d 151 (9th Cir. 1996).  
18 “[T]he ultimate burden of persuasion is always on the claimant.” *Holm*, 931 F.2d at 623. In  
19 considering an objection to a claim, a bankruptcy court may take judicial notice of the underlying  
20 records in a bankruptcy case. *O’Rourke v. Seaboard Surety Co., (In re ER Fergert, Inc.)*, 887 F.2d  
21 955, 957-958 (9th Cir. 1998).

22 **D. The Objection**

23 The Claims are based upon amounts paid for the purchase of goods from the Debtor. The  
24 Debtor’s books and records reflect that the goods sold by Debtor to the Claimants were shipped to  
25 those Claimants. Therefore, the Claims have been satisfied, and, accordingly, should be disallowed.

26 **E. Claimants Have to Prove the Validity of the Claims by a Preponderance of the Evidence**

27 The Trustee has demonstrated that the Claims addressed in this Motion appear to have been  
28 satisfied, and are therefore unenforceable against the Debtor. To the extent that a Claimant alleges

1 that its Claim has not been satisfied, Claimant has the burden of proving such allegation by a  
2 preponderance of the evidence.

3  
4 **III.**  
**RESERVATION OF RIGHTS**

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

11  
12 **IV.**  
**CONCLUSION**

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

16 DATED: December 17, 2015

PACHULSKI STANG ZIEHL & JONES LLP

17  
18 By: /s/ Linda F. Cantor

Linda F. Cantor

19 Jason S. Pomerantz

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

**DECLARATION OF NICHOLAS R. TROSZAK**

I, Nicholas R. Troszak, declare as follows:

1. I am a Senior Managing Consultant at Berkeley Research Group, LLC (“BRG”), the duly employed accountants and financial advisor to the Trustee.

2. I make this Declaration in support of the *Omnibus Motion for Order Disallowing Satisfied Claims* (the “Motion”). All capitalized terms used but not defined in this Declaration 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 Satisfied Claims identified in the Motion with persons under my supervision. I have also reviewed the Debtor’s books and records concerning the Debtor’s sale and delivery of goods to the Claimants. Based on the foregoing, I have determined that the Debtor’s books and records reflect that the goods purchased by each of the Claimants from the Debtor were shipped to those Claimants. Therefore, as the amounts paid by Claimants to purchase goods from the Debtor have been satisfied by the delivery of goods to the Claimants, the Satisfied Claims should be disallowed.

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 16<sup>th</sup> day of December, 2015, at Los Angeles, California.

  
\_\_\_\_\_  
Nicholas R. Troszak, Declarant

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

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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 including this Court. 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 Satisfied Claims* (the "Motion"). Capitalized terms not defined in this Declaration shall have the same meaning ascribed to them in the Motion.

4. Pursuant to Local Bankruptcy Rule 3007-1(a)(4)(B) attached hereto as **Exhibits "1"** through **"3"** are true and correct copies of the Original and Amended Claims obtained from the Public Access to Court Electronic Records.

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 17th day of December, 2015, at Los Angeles, California.

/s/ Linda F. Cantor  
Linda F. Cantor

# **EXHIBIT 1**

B10 (Official Form 10) (04/13)

UNITED STATES BANKRUPTCY COURT		Central District of California	<b>PROOF OF CLAIM</b>
Name of Debtor: The Tulving Company Inc.		Case Number: 8:14--bk--11492--ES	<div style="border: 2px solid black; padding: 5px; text-align: center;"> <p><b>FILED</b></p> <p><b>SEP 25 2014</b></p> <p><small>CLERK U.S. BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA</small></p> <p><b>COURT USE ONLY</b></p> </div>
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.			
Name of Creditor (the person or other entity to whom the debtor owes money or property): AMD Products, LLC		<input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Name and address where notices should be sent: AMD Products, LLC 2451 Cumberland Parkway, Unit 3682 Atlanta, GA 30339  Telephone number: (404) 916-1582    email: david3682@bellsouth.net		<input type="checkbox"/> 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.	
Name and address where payment should be sent (if different from above): same as above  Telephone number: _____    email: _____			
1. Amount of Claim as of Date Case Filed:		\$ <u>407,197.13</u>	
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.			
<input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.			
2. Basis for Claim: <u>see attached.</u> (See instruction #2)			
3. Last four digits of any number by which creditor identifies debtor:	3a. Debtor may have scheduled account as: <u>Debtor did not schedule.</u> (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 setoff, 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: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:		Basis for perfection: _____	
Value of Property: \$ _____		Amount of Secured Claim: \$ _____	
Annual Interest Rate _____ % <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		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.			
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, 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)(4).	<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. § 507 (a)(5).	Amount entitled to priority: \$ _____
<input type="checkbox"/> 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).	<input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8).	<input type="checkbox"/> 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.			
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)			

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. (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:

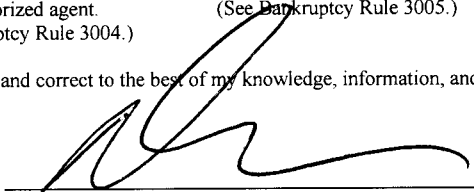
**8. Signature:** (See instruction #8)

Check the appropriate box.

- 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: D. Wisniewski  
 Title: Managing Member  
 Company: AMD Products, LLC  
 Address and telephone number (if different from notice address above):  
same as above

  
 (Signature) 09/22/2014  
(Date)

Telephone number: (404) 916-1582    email: david3682@bellsouth.net

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.

**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.

**DEFINITIONS**

**INFORMATION**

**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 so 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.

**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](http://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 bankruptcy court.

**Addendum to Proof of Claim submitted by AMD Products, LLC**

2. Basis for Claim:

Total claim is **\$407,197.13**, comprised of:

- (a) **\$98,560** contract claim: Customer place order on April 22, 2013 for 7,000 Johnson-Matthey (JM) one-ounce silver rounds, but only received half of the order. Refer to Tulving Invoice No. a518578 and Tulving Purchase Order No. 304901, which acknowledges payment in full received by The Tulving Company on April 23, 2013. According to the website [www.imbullion.com](http://www.imbullion.com), silver had a price of \$24.56 per ounce on April 29, 2013. Additionally, Johnson-Matthey one-ounce rounds are considered a name-brand, premium product and have a value over and above the value of the bullion due to the quality of minting and the reputation of their refinery. A recent inquiry to the retail bullion website <http://www.imbullion.com/1-oz-johnson-matthey-silver-round/> shows that these are being sold at \$3.60 above the price of silver. Accordingly, the value of the bullion that the Tulving Company never shipped to me was \$98,560 (3,500 ounces times (\$24.56 + \$3.60)).
- (b) **\$95,077.13** - cause of action under the California Unfair Competition Law, Cal. Bus. & Prof. Code § 17200 *et seq.*, based on fraudulent statements regarding the availability of ordered product and shipping times. This claim for restitution exists in addition to the claim for contractual damages. See Cal. Bus. & Prof. Code § 17205.
- (c) **\$98,560** - cause of action for actual damages under the Consumer Legal Remedies Act, Cal. Civil Code § 1770(a)(9) and § 1770(a)(10). This claim for actual damages exists in addition to the claims for contractual damages and restitution. See Cal. Civ. Code §1752.
- (d) **\$115,000** cause of action for punitive damages under Cal. Civ. Code § 1780(a)(1)(4) for unfair and deceptive trade practices (false representations) made by The Tulving Company, estimated at \$2,500 per statement times 46 weeks, which was the time period from promised shipment until the filing for bankruptcy relief.

# Invoice

Invoice #	Pymt Type	Date
518578	Trade	4/22/2013

**Bill To**

[REDACTED]

Atlanta, GA 30339

**PAID**

**Ship To**

[REDACTED]

Atlanta, GA 30339

Qty	Item Code	Description	Price Ea	Amount
7,000	JMS0001-OB	Johnson Matthey (JM) 1 Ounce Silver Bar	0.00	0.00
<b>Straight Trade</b>			<b>Total</b>	<b>\$0.00</b>

New Specials Everyday. See The Gold Bullion Page On Our Website At [www.tulving.com](http://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.

EXHIBIT 2

# Purchase Order

P.O. #	Date
304901	4/22/2013

<b>Bill To</b>
[REDACTED]
Atlanta, GA 30339

<b>Ship To</b>
The Tulving Company, Inc. PO Box 6200 Newport Beach, CA 92658

Qty	Item Code	Description	Price Ea	Amount
6	AMSN0001-R	\$500 Face Value 90% Silver Dimes Or Quarters	0.00	0.00
12	AMSN0001-H	\$500 Face Value 90% Silver Half Dollars	0.00	0.00

<b>Straight Trade Rec 4/23</b>	<b>Total</b>	<b>\$0.00</b>
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Exhibit 3

Purchase Order

P.O. #	Date
304901	4/22/2013

Bill To [Redacted] Atlanta, GA 30339	Ship To The Tulving Company, Inc. PO Box 6200 Newport Beach, CA 92658
--	--

RECEIVED  
IN FULL

Qty	Item Code	Description	Price Ea	Amount
6	AMSN0001-R	\$500 Face Value 90% Silver Dimes Or Quarters	0.00	0.00
12	AMSN0001-H	\$500 Face Value 90% Silver Half Dollars	0.00	0.00
Straight Trade Rec 4/23			<b>Total</b>	<b>\$0.00</b>

New Specials Everyday. See The Gold Bullion Page On Our Website At [www.tulving.com](http://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.

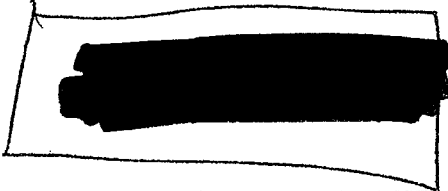
Main Document of 8 Page 18 of 38

2012 Australian Platypus 1 Oz Platinum Coin - In Original Mint Holders	10 Coin Minimum	We Buy @ ?	Picture	Sold Out
American Eagle 1 Oz Platinum Coin - Dates Our Choice [REDACTED]	10 Coin Minimum	We Buy @ ?	Picture	Sold Out

Purchasing Policies

**Minimums (Our minimums for purchasing from you) Call 800-995-1708**

There is no maximum  
 Gold - 20 ounces - per item  
 Proof Gold Eagles (Any denomination) - 5 ounces  
 Platinum - 10 ounces - per item  
 Palladium - 20 ounces - per item  
 Silver Eagles - 500 ounces  
 90% silver bags - \$500 face value  
 Silver rounds and bars - 500 ounces - per item  
 We do not accept colorized silver coins



**Shipping**

Ship your Gold, Platinum, Palladium and Silver to us via UPS overnight for free.  
 Follow the link below to see how.  
[Instructions on free UPS shipping Gold, Silver, Platinum And Palladium to The Tulving Co.](#)  
 If you live in Southern California, and have at least 60 ounces of gold and/or 2,500 ounces of silver, we can arrange to pick-up.  
 Call 800-995-1708 to find out more.

**Insurance**

All shipments to us are covered by private insurance.  
 We are insured through Lloyds of London.  
[To see a copy of our insurance click here.](#)  
 Important! Do not insure or declare a value for your shipment. Our insurance covers your shipment to us. The Tulving Company is not responsible for costs incurred by you as a result of you paying for your own insurance.

**Payment**

Gold, Platinum or Palladium: We overnight you a check as payment through UPS two business days after we get your coins.  
 Silver: We overnight you a check as payment through UPS two business days after we get your coins.  
  
 Due to the large volume of precious metals that we buy, the following policies will apply to all checks issued.  
 1. Only one check will be issued per shipment (No multiple checks).  
 2. Checks will be made out to the name listed on the return address of your package. (No 3rd party checks).  
 3. Checks will be mailed to the address listed on the return address of your package. (No 3rd party addresses).  
 The policies are final and non negotiable. (Do not ask us to deviate from them, we will not).

General Policies

**Shipping Method**

**Shipping Methods ( NOT Time)**

The Tulving Company ships free UPS overnight shipping on all orders within the continental U.S.  
 All items we sell are shipped UPS Overnight Next Day Air Saver.

[Return to Top of Page](#)

**Insurance**

Free Insurance on all orders within the continental U.S.  
 All shipments from us and to us are covered by private insurance. We are insured through Lloyds of London.  
[To see a copy of our insurance click here](#)

**Order Tracking**

The Tulving Company ships all Gold, Silver, Platinum, and Palladium Free Overnight UPS Shipping.  
  
 All Gold, Platinum, and Palladium orders ship via UPS Overnight Next Day Air Saver (Method, NOT Time).  
 UPS Tracking Numbers are NOW (as of 3-29-10) sent via e-mail from The Tulving Company.  
 We must have your email address to send you your UPS Tracking Numbers.  
 If we do not have your e mail address, call Karen Mon-Fri @ 800-995-1708 From 8:30am PST-2:00pm PST, or e-mail it along with your name and shipping address anytime to [hannes@tulving.com](mailto:hannes@tulving.com).  
  
 Silver ships UPS Overnight Next Day Air Saver( Method, NOT Time).  
 UPS Tracking Numbers are NOW (as of 6-23-10) sent via e-mail from The Tulving Company.  
 We must have your email address to send you your UPS Tracking Numbers.

# **EXHIBIT 2**

B10 (Official Form 101) (04/13)

UNITED STATES BANKRUPTCY COURT		Central District of California	<b>PROOF OF CLAIM</b>
Name of Debtor: The Tulving Company, Inc. P.O. Box 6200 Newport Beach, CA 92658		Case Number: 14-bk-11492-ES	<div style="border: 2px solid black; padding: 5px; margin: 0 auto; width: 80%;"> <p style="font-size: 1.5em; margin: 0;"><b>FILED</b></p> <p style="font-size: 1.2em; margin: 0;"><b>SEP 22 2014</b></p> </div> <p style="font-size: 0.8em; margin: 5px 0 0 0;">CLERK U.S. BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA BY: _____ Deputy Clerk</p>
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.			
Name of Creditor (the person or other entity to whom the debtor owes money or property): Mark Pollina		<b>COURT USE ONLY</b>	
Name and address where notices should be sent: withheld out of security concerns		<input type="checkbox"/> Check this box if this claim amends a previously filed claim.  <b>Court Claim Number:</b> _____ (If known)  Filed on: _____	
Telephone number: _____ email: MarkPollina@Outlook.com			
Name and address where payment should be sent (if different from above): withheld out of security concerns		<input type="checkbox"/> 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: MarkPollina@Outlook.com			
1. Amount of Claim as of Date Case Filed: \$ 65,988.30			
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.			
<input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.			
2. Basis for Claim: <u>my property stored with promise not to encumber or lease</u> (See instruction #2)			
3. Last four digits of any number by which creditor identifies debtor:	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 setoff. 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: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other		Basis for perfection: <u>storage agreement</u>	
Describe: <u>49 one-ounce American Gold Eagle coins dated 2012 \$1346.70/oz. requesting physical delivery</u>		Amount of Secured Claim: \$ <u>65,988.30</u>	
Value of Property: \$ <u>65,988.30</u>		Amount Unsecured: \$ _____	
Annual Interest Rate _____% <input type="checkbox"/> Fixed or <input type="checkbox"/> Variable (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.			
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B).	<input type="checkbox"/> Wages, 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)(4).	<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507 (a)(5).	<b>Amount entitled to priority:</b> \$ _____
<input type="checkbox"/> 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).	<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507 (a)(8).	<input type="checkbox"/> 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.			
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)			

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. (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.

I am the creditor.     I am the creditor's authorized agent.     I am the trustee, or the debtor, or their authorized agent.     I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.) (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.

Print Name: Mark Pollina  
 Title: \_\_\_\_\_  
 Company: \_\_\_\_\_  
 Address and telephone number (if different from notice address above): \_\_\_\_\_

Mark Pollina 09/17/2014  
 (Signature) (Date)

Telephone number: \_\_\_\_\_ email: MarkPollina@Outlook.com

*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.

**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.

Sept 16, 2014

**R. Todd Neilson, Director**  
2049 Century Park East, Suite 2525  
Los Angeles, California 90067  
Direct: 310.499-4934  
Fax: 310.557-8982  
Email: tneilson@brg-expert.com

RE: Case Number 14-bk-11492-ES The Tulving Company, Inc.

Mr. Neilson,

Invoice number 512670, October 9, 2012

Ordered 199 one-ounce American Gold Eagles (AMGE)

(A premium was paid for new coins specifically dated 2012.)

Wire reference number 2012092500000238 Sept 25, 2012

Three shipments of 50 ounces each were sent and received via UPS to Salem, OR on Oct 9, Nov 1 and Nov 8, 2012.

11/01/2012 Tracking #: 1Z63RE08A263722322

11/08/2012 Tracking #: 1Z63RE08A263022418

Later, I was informed that a fourth shipment had been sent and returned, undelivered. This was said to have occurred on or about Nov 9, one day after the prior shipment. As you can see by the dates of this transaction, they were taking a very long time to deliver, so two shipments in two days was unexpected. I trust you are able to check shipping records to determine whether a fourth shipment occurred.

A full two months after my order, Mr. Tulving agreed to store the remaining 49 ounces in his vault without storage charges, promising not to lease or encumber them. Emails exchanged Tue, November 27, 2012, 12:00-2:00 pm evidence this. Please see attached.

Is this a creditor's claim requiring a proof of claim form? Please advise.

Regards,

Mark Pollina

# Invoice

Invoice #	Pymt Type	Date
512670	Wire	10/9/2012

<b>Bill To</b>
Mark Pollina 1288 Hawthorne Ave NE Salem, OR 97301

PAID  
09/25/2012

<b>Ship To</b>
Mark Pollina (805) 835-2879 UPS (HOLD FOR PICK UP) 1685 Salem Industrial Dr. NE Salem, OR 97301

Qty	Item Code	Description	Price Ea	Amount
199	AMGE2012-OM	2012 American Eagle 1 Ounce Gold Coin	1.834.85	365.135.15
	Tracking	50 2012 1oz AMGE Shipped on 11/01/12 Refund/Over Paid #58306 \$104.88 Shipped w/orderd Shipped On: 11/01/2012 Tracking #: 1Z63RE08A263722322	0.00	0.00
	Tracking	50 2012 1oz AMGE Shipped on 11/08/12 (99 2012 1oz AMGE Shipped Separately for Insurance Purposes) Shipped On: 11/08/2012 Tracking #: 1Z63RE08A263022418	0.00	0.00

	<b>Total</b>	\$365,135.15
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New Specials Everyday. See The Gold Bullion Page On Our Website At [www.tulving.com](http://www.tulving.com)

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RE: Fw: RE: contract breach  
From: "hannes@tulving.com" <hannes@tulving.com>  
To: "Marco Polo" <m2cra@yahoo.com>

Yes, I promise.

Hannes Tulving

P. 800.995.1708

949.722.0296

E. [hannes@tulving.com](mailto:hannes@tulving.com)

<http://tulving.com>

----- Original Message -----  
Subject: RE: Fw: RE: contract breach  
From: Marco Polo <.....>  
Date: Tue, November 27, 2012 2:03 pm  
To: [hannes@tulving.com](mailto:hannes@tulving.com)

Do you promise to not lease it out or borrow against it and to deliver it on demand?

--- On Tue, 11/27/12, [hannes@tulving.com](mailto:hannes@tulving.com) <[hannes@tulving.com](mailto:hannes@tulving.com)> wrote:

From: [hannes@tulving.com](mailto:hannes@tulving.com) <[hannes@tulving.com](mailto:hannes@tulving.com)>  
Subject: RE: Fw: RE: contract breach  
To: "Marco Polo" <[m2cra@yahoo.com](mailto:m2cra@yahoo.com)>  
Date: Tuesday, November 27, 2012, 12:52 PM

Yes, Hannes.

Hannes Tulving

P. 800.995.1708

949.722.0296

E. [hannes@tulving.com](mailto:hannes@tulving.com)

<http://tulving.com>

----- Original Message -----  
Subject: RE: Fw: RE: contract breach  
From: Marco Polo <[m2cra@yahoo.com](mailto:m2cra@yahoo.com)>



RE: Fw: RE: contract breach - Yahoo! Mail

http://us.mc1229.mail.yahoo.com/mc/showMessage?SMid=0&filter...

Date: Tue, November 27, 2012 12:01 pm

To: Hannes Tulving

Can you hold balance of my order indefinitely or until instructed otherwise?

--- On Tue, 11/27/12, Hannes Tulving <hannes@tulving.com> wrote:

From: hannes@tulving.com <hannes@tulving.com>

Subject: RE: Fw: RE: contract breach

To: "Marco Polo" <m2ct@yahoo.com>

Date: Tuesday, November 27, 2012, 11:41 AM

No.

Hannes Tulving

P. 800.995.1708

949.722.0296

[hannes@tulving.com](mailto:hannes@tulving.com)

[www.tulving.com](http://www.tulving.com)

----- Original Message -----

Subject: RE: Fw: RE: contract breach

From: Marco Polo <m2ct@yahoo.com>

Date: Tue, November 27, 2012 11:36 am

To: hannes@tulving.com

storage charges?

--- On Tue, 11/27/12, hannes@tulving.com <hannes@tulving.com> wrote:

From: hannes@tulving.com <hannes@tulving.com>

Subject: RE: Fw: RE: contract breach

To: "Marco Polo" <m2ct@yahoo.com>

Date: Tuesday, November 27, 2012, 11:29 AM

You send us money. We credit your account. You can order the next day or order when you want. No interest, Hannes.

Hannes Tulving

P. 800.995.1708

949.722.0296

[hannes@tulving.com](mailto:hannes@tulving.com)

----- Original Message -----

Subject: Fw: RE: contract breach  
From: Marco Polo <m2ct@yahoo.com>  
Date: Tue, November 27, 2012 11:19 am  
To: \_\_\_\_\_

Is that something you can do? Any legal restrictions? You'd be my bank?

--- On Tue, 11/27/12, Marco Polo <m2ct@yahoo.com> wrote:

From: Marco Polo <m2ct@yahoo.com>  
Subject: RE: contract breach  
To: \_\_\_\_\_  
Date: Tuesday, November 27, 2012, 11:13 AM

Are you open to my maintaining a small balance on account with you?

--- On Tue, 11/27/12, hannes@tulvina.com <hannes@tulvina.com> wrote:

From: hannes@tulvina.com <hannes@tulvina.com>  
Subject: RE: contract breach  
To: "Marco Polo" <m2ct@yahoo.com>  
Date: Tuesday, November 27, 2012, 11:10 AM

OK, Hannes.  
Balance of order I PLAN to ship tomorrow, Hannes.

Hannes Tulving

P. 800.995.1708  
949.722.0296

E. hannes@tulvina.com

http://tulvina.com

----- Original Message -----  
Subject: RE: contract breach

RE: Fw: RE: contract breach - Yahoo! Mail

Main Document of 12 Page 27 of 38

http://us.mc1229.mail.yahoo.com/mc/showMessage?sMid=0&filter...

From: Marco Polo <m2ct@yahoo.com>  
Date: Tue, November 27, 2012 11:08 am  
To: hannes@tulving.com

Hannes,  
Shipment recv'd.

Are you open to my maintaining a balance on account with you?  
upper limit? I had <=10k in mind.

mp

--- On Tue, 11/27/12, hannes@tulving.com  
<hannes@tulving.com> wrote:

From: hannes@tulving.com <hannes@tulving.com>  
Subject: RE: contract breach  
To: "Marco Polo" <m2ct@yahoo.com>  
Date: Tuesday, November 27, 2012, 10:01 AM

CALL Karen.

Hannes Tulving

P. 800.995.1708  
949.722.0296

E. hannes@tulving.com

REPLY - ANSWER FOR

----- Original Message -----  
Subject: RE: contract breach  
From: Marco Polo <m2ct@yahoo.com>  
Date: Tue, November 27, 2012 9:58 am  
To: hannes@tulving.com

no email received confirming shipment

thanks for info

--- On Tue, 11/27/12, hannes@tulving.com  
<hannes@tulving.com> wrote:

From: hannes@tulving.com <hannes@tulving.com>  
Subject: RE: contract breach  
To: "Marco Polo" <m2ct@yahoo.com>

RE: Fw: RE: contract breach - Yahoo! Mail

Main Document of 12 Page 28 of 38

http://us.mc1229.mail.yahoo.com/mc/showMessage?sMid=0&filter...

Date: Tuesday, November 27, 2012, 9:54 AM

SENT YESTERDAY. CALL Karen for a tracking number, Hannes.

Hannes Tulving

P. 800.995.1708

949.722.0296

[hannes@tulving.com](mailto:hannes@tulving.com)

----- Original Message -----

Subject: RE: contract breach

From: Marco Polo < >

Date: Tue, November 27, 2012 9:50 am

To: [hannes@tulving.com](mailto:hannes@tulving.com)

I had expected a shipment arriving today. Are you going to wait until the very last day this week?

--- On **Wed, 11/21/12, [hannes@tulving.com](mailto:hannes@tulving.com)**

< > wrote:

From: [hannes@tulving.com](mailto:hannes@tulving.com)

<[hannes@tulving.com](mailto:hannes@tulving.com)>

Subject: RE: contract breach

To: "Marco Polo" <[m2ct@yahoo.com](mailto:m2ct@yahoo.com)>

Date: Wednesday, November 21, 2012, 9:00 AM

Sure. And again, sorry for my error, Hannes.

Hannes Tulving

P. 800.995.1708

949.722.0296

[hannes@tulving.com](mailto:hannes@tulving.com)

<http://tulvina.com>

----- Original Message -----

Subject: RE: contract breach  
From: Marco Polo <m2ct@yahoo.com>  
Date: Wed, November 21, 2012 8:54 am  
To: [hannes@tulving.com](mailto:hannes@tulving.com)

thanks

--- On **Wed, 11/21/12**,  
[hannes@tulving.com](mailto:hannes@tulving.com)  
<[hannes@tulving.com](mailto:hannes@tulving.com)> wrote:

From: [hannes@tulving.com](mailto:hannes@tulving.com)  
<[hannes@tulving.com](mailto:hannes@tulving.com)>  
Subject: RE: contract breach  
To: "Marco Polo"  
<[m2ct@yahoo.com](mailto:m2ct@yahoo.com)>  
Date: Wednesday, November 21,  
2012, 8:27 AM

Sorry. My error. It happens  
sometimes because of the stroke I  
had 7+ years ago( article about it  
on our homepage where it talks  
about me)  
I plan to ship the balance of your  
order next week, as, because of  
the Holidays, we are not shipping  
until the start of next week,  
Hannes.

Hannes Tulving  
P. 800.995.1708  
949.722.0296  
E. [hannes@tulving.com](mailto:hannes@tulving.com)

<http://tulving.com>

----- Original Message -----

Subject: RE: contract breach  
From: Marco Polo  
<[m2ct@yahoo.com](mailto:m2ct@yahoo.com)>  
Date: Wed, November 21,  
2012 7:58 am  
To: [hannes@tulving.com](mailto:hannes@tulving.com)

Pollina

--- On **Wed, 11/21/12,**

< >

wrote:

From:

[hannes@tulving.com](mailto:hannes@tulving.com)

<[hannes@tulving.com](mailto:hannes@tulving.com)>

Subject: RE: contract breach

To: "Marco Polo"

< >

Date: Wednesday,

November 21, 2012, 5:30

AM

name?

Hannes Tulving

P. 800.995.1708

949.722.0296

F

[hannes@tulving.com](mailto:hannes@tulving.com)

<http://tulving.com>

----- Original Message -----

Subject: contract breach

From: Marco Polo

<[m3et@yahoo.com](mailto:m3et@yahoo.com)>

Date: Wed, November 21, 2012

1:43 am

To:

[hannes@tulving.com](mailto:hannes@tulving.com)

It has been 7 weeks and my order has not been filled. This has taken way too long. Please call

RE: Fw: RE: contract breach - Yahoo! Mail

<http://us.mc1229.mail.yahoo.com/mc/showMessage?sMid=0&filter...>

..... me and have a plan  
to resolve this.

..... Mark

.....

# **EXHIBIT 3**



B10 (Official Form 10) (04/13)

UNITED STATES BANKRUPTCY COURT      Central District of California		<div style="border: 2px solid black; padding: 5px; width: fit-content; margin: auto;"> <b>PROOF OF CLAIM</b>  <div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 80%;"> <b>FILED</b>                      SEP 30 2014                 </div>                 CLERK U.S. BANKRUPTCY COURT                  CENTRAL DISTRICT OF CALIFORNIA                  Deputy Clerk             </div>
Name of Debtor: The Tulving Company, Inc. P.O. Box 6200 Newport Beach, CA 92658	Case Number: 14-bk-11492-ES	
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.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <u>Stella Schmidt</u>		<b>COURT USE ONLY</b> <input type="checkbox"/> Check this box if this claim amends a previously filed claim.  Court Claim Number: _____ (If known)  Filed on: _____
Name and address where notices should be sent: <u>21727 E 1010 Rd</u> <u>Arapaho, OK 73620</u>		
Telephone number: <u>580-323-5594</u>	email: <u>sixtysevenstingray@yahoo.com</u>	<input type="checkbox"/> 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.
Name and address where payment should be sent (if different from above):  Telephone number:      email:		
<b>1. Amount of Claim as of Date Case Filed:</b> \$ <u>27,644.80</u>		
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. <input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		
<b>2. Basis for Claim:</b> <u>Goods Sold</u> (See instruction #2)		
<b>3. Last four digits of any number by which creditor identifies debtor:</b> <u>0464</u>	<b>3a. Debtor may have scheduled account as:</b> _____ (See instruction #3a)	<b>3b. Uniform Claim Identifier (optional):</b> _____ (See instruction #3b)
<b>4. Secured Claim</b> (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.		<b>Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any:</b> \$ _____  <b>Basis for perfection:</b> _____  <b>Amount of Secured Claim:</b> \$ _____  <b>Amount Unsecured:</b> \$ _____
Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other <b>Describe:</b> _____  <b>Value of Property:</b> \$ _____  <b>Annual Interest Rate</b> _____% <input type="checkbox"/> Fixed    or <input type="checkbox"/> Variable (when case was filed)		<b>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.</b>
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, 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)(4). <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. § 507 (a)(5).		
<input type="checkbox"/> 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). <input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507 (a)(____).		<b>Amount entitled to priority:</b> \$ _____
*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.		
<b>6. Credits.</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

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. (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.

- I am the creditor.     I am the creditor's authorized agent.     I am the trustee, or the debtor, or their authorized agent.     I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)  
 (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.

Print Name: Jerry Schmidt  
 Title: Power of Attorney for Stella Schmidt  
 Company: \_\_\_\_\_  
 Address and telephone number (if different from notice address above):  
21727 E 1010 Rd  
Arapaho, OK 73620  
 Telephone number: 580-323-5594 email: sixtysevenstringray@yahoo.com

(Signature) Jerry Schmidt (Date) 29 Sept 2014

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.

**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.

DEFINITIONS	INFORMATION
<b>Debtor</b> A debtor is the person, corporation, or other entity that has filed a bankruptcy case.	<b>Acknowledgment of Filing of Claim</b> 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 ( <a href="http://www.pacer.psc.uscourts.gov">www.pacer.psc.uscourts.gov</a> ) for a small fee to view your filed proof of claim.
<b>Creditor</b> 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).	<b>Offers to Purchase a Claim</b> 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 <i>et seq.</i> ), and any applicable orders of the bankruptcy court.
<b>Claim</b> 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.	A claim also may be secured if the creditor owes the debtor money (has a right to setoff).
<b>Proof of Claim</b> 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.	<b>Unsecured Claim</b> 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.
<b>Secured Claim Under 11 U.S.C. § 506 (a)</b> 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.	<b>Claim Entitled to Priority Under 11 U.S.C. § 507 (a)</b> 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.
	<b>Redacted</b> 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 so as to avoid embarrassment or the disclosure of confidential health care information.
	<b>Evidence of Perfection</b> 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.

# Invoice

Invoice #	Pymt Type	Date
520464	Wire	7/17/2013

**PAID**  
**07/17/2013**

<b>Bill To</b>
Stella Schmidt 21727 E 1010 Rd Arapaho, OK 73620

<b>Ship To</b>
Stella Schmidt 21727 E 1010 Rd Arapaho, OK 73620

Qty	Item Code	Description	Price Ea	Amount
80	AMGE2013-QM	2013 American Eagle 1/4 Ounce Gold Coin	345.56	27,644.80
			<b>Total</b>	<b>\$27,644.80</b>

New Specials Everyday. See The Gold Bullion Page On Our Website At [www.tulving.com](http://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.

**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, 13<sup>th</sup> 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 SATISFIED CLAIMS; MEMORANDUM OF POINTS AND AUTHORITIES; DECLARATIONS OF NICHOLAS R. TROSAK 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. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document on **December 17, 2015**, 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 17, 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 will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) **December 17, 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 will be completed no later than 24 hours after the document is filed.

**Via Federal Express**

The Honorable Erithe A. Smith  
United States Bankruptcy Court  
Central District of California  
Ronald Reagan Federal Building and Courthouse  
411 West Fourth Street, Suite 5040  
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 17, 2015**  
Date

**MYRA KULICK**  
Printed Name

**/s/ Myra Kulick**  
Signature

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

- Wesley H Avery wamiracle6@yahoo.com, wavery@rpmlaw.com
- Candice Bryner candice@brynerlaw.com
- Philip Burkhardt phil@burkhardtandlarson.com, stacey@burkhardtandlarson.com
- Stephen L Burton steveburtonlaw@aol.com
- Frank Cadigan frank.cadigan@usdoj.gov
- Linda F Cantor lcantor@pszjlaw.com, lcantor@pszjlaw.com
- David L Gibbs david.gibbs@gibbslaw.com, ecf@gibbslaw.com
- Nancy S Goldenberg nancy.goldenberg@usdoj.gov
- Lawrence J Hilton lhilton@oneil-llp.com, ssimmons@oneil-llp.com; kdonahue@oneil-llp.com
- John H Kim jkim@cookseylaw.com
- R. Todd Neilson (TR) tneilson@brg-expert.com, sgreenan@brg-expert.com; tneilson@ecf.epiqsystems.com; ntroszak@brg-expert.com
- Jason S Pomerantz jspomerantz@pszjlaw.com, jspomerantz@pszjlaw.com
- Nanette D Sanders becky@ringstadlaw.com
- Richard C Spencer rspencer@rspencerlaw.com
- United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov

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

Mark Pollina  
1288 Hawthorne Ave NE  
Salem, OR 97301

AMD Products, LLC  
2451 Cumberland Parkway, Unit 3682  
Atlanta, GA 30339

Jerry Schmidt, Power of Attorney for  
Stella Schmidt  
Stella Schmidt  
21727 E. 1010 Road  
Arapaho, OK 73620

Mark Pollina  
1685 Salem Industrial Dr. NE  
Salem, OR 97301

Debtor  
The Tulving Company Inc  
2049 Century Park East, Suite 2525  
Los Angeles, CA 90067-3225

Counsel for Debtor  
Andrew S Bisom  
The Bisom Law Group  
8001 Irvine Center Drive, Suite 1170  
Irvine, CA 92618

Attorneys for Defendants Hannes  
Tulving, Jr. and The Tulving Company  
James F. Wyatt, III  
Wyatt & Blake, LLP  
435 East Morehead Street  
Charlotte, NC 28202

Laurence P Nokes on behalf of  
Interested Party  
John Frankel  
Nokes & Quinn  
410 Broadway St Ste 200  
Laguna Beach, CA 92651

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

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

Counsel for Creditor Levon Gugasian  
Nanette D. Sanders, Esq.  
Ringstad & Sanders LLP  
2030 Main Street, Suite 1600  
Irvine, CA 92614

Harlene Miller, Esq.  
Harlene Miller Law  
17910 Sky Park Circle, Suite 105  
Irvine, CA 92614

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