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

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

11 In re:

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

12 THE TULVING COMPANY, INC., a  
13 California corporation,

Chapter 7

14 Debtor.

**TRUSTEE'S REPLY TO RESPONSE AND  
OBJECTION BY CLAIMANT CATHERINE  
J. TAYLOR TO NOTICE OF OMNIBUS  
MOTION AND OMNIBUS MOTION FOR  
ORDER DISALLOWING CLAIMS WHICH  
HAVE BEEN AMENDED AND  
SUPERSEDED BY SUBSEQUENTLY FILED  
PROOFS OF CLAIM [RELATES TO  
DOCKET NO. 293]**

15 Date: January 14, 2016  
16 Time: 10:30 a.m.  
17 Place: Courtroom 5A  
411 West Fourth Street  
Santa Ana, CA 92701  
18 Judge: Hon. Erithe A. Smith

19  
20  
21 R. Todd Neilson, in his capacity as the duly appointed, authorized and acting Chapter 7  
22 Trustee (the "Trustee") of The Tulving Company, Inc. (the "Debtor"), hereby files this reply (the  
23 "Reply") to the *Response and Objection by Claimant Catherine J. Taylor* (the "Taylor Response") to  
24 the *Notice of Omnibus Motion and Omnibus Motion for Order Disallowing Claims Which Have*  
25 *Been Amended and Superseded by Subsequently Filed Proofs of Claim* (the "Omnibus Motion"). In  
26 support of the Reply, the Trustee respectfully represents as follows.

27 The Omnibus Motion [Docket No. 293] requests that the Court disallow the initial proof of  
28 claim filed by Catherine J. Taylor, Claim No. 222-1 in the amount of \$41,250.00 (the "Initial Taylor")

1 Claim”) on the grounds that it has been amended and superseded by the subsequently filed proof of  
2 claim filed by Ms. Taylor, Claim No. 222-2, in the amount of \$129,305.00 (the “Amended Taylor  
3 Claim”). As noted in the Taylor Response, the Trustee has filed a separate objection<sup>1</sup> to the  
4 Amended Taylor Claim seeking to reduce and allow such claim to the amount set forth in the Initial  
5 Taylor Claim. The Taylor Response appears to misapprehend the relief sought by the Trustee in the  
6 Separate Objection and therefor requests that if the Court grants the Separate Objection, then the  
7 Court should nonetheless allow the Initial Taylor Claim. The relief requested in the Taylor  
8 Response is unnecessary because the Separate Objection does not seek to disallow in full the  
9 Amended Taylor Claim. The Separate Objection requests that the Court allow the Amended Taylor  
10 Claim in a reduced amount, which is the same amount claimed in the Initial Taylor Claim.

11 There is no prejudice to Ms. Taylor by this Court disallowing the Initial Taylor Claim as  
12 requested in the Omnibus Motion. The Court will determine the proper amount of the Amended  
13 Taylor Claim at the hearing on the Separate Objection. To the extent this Court grants the Separate  
14 Objection, Ms. Taylor will retain a claim in the amount set forth in the Initial Taylor Claim.  
15 However, since Mr. Taylor has amended the Initial Taylor Claim, that claim has been superseded  
16 and should be disallowed.

17 **WHEREFORE**, the Trustee respectfully requests that the Court enter an order granting the  
18 Omnibus Motion and disallow the Initial Taylor Claim.

19 Dated: January 7, 2016

PACHULSKI STANG ZIEHL & JONES LLP

21 By /s/ Linda F. Cantor

Linda F. Cantor  
Jason S. Pomerantz

22  
23 Counsel for R. Todd Neilson, Chapter 7  
24 Trustee for the Tulving Company, Inc.

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26  
27  
28 <sup>1</sup> See Notice of Motion and Motion for Order Reducing and Allowing Claim 222-2 filed by Catherine J. Taylor, Docket  
No. 351 (the “Separate Objection”).

**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 **TRUSTEE’S REPLY TO RESPONSE AND OBJECTION BY CLAIMANT CATHERINE J. TAYLOR TO NOTICE OF OMNIBUS MOTION AND OMNIBUS MOTION FOR ORDER DISALLOWING CLAIMS WHICH HAVE BEEN AMENDED AND SUPERSEDED BY SUBSEQUENTLY FILED PROOFS OF CLAIM [RELATES TO DOCKET NO. 293]** 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 **January 7, 2016**, 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 **January 7, 2016**, 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 **January 7, 2016**, 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.

January 7, 2016                      Janice G. Washington                      /s/ Janice G. Washington  
Date                                      Printed Name                                      Signature

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

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

- 2 • Wesley H Avery wamiracle6@yahoo.com, wavery@rpmlaw.com
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- 14 • Nanette D Sanders becky@ringstadlaw.com
- 15 • Richard C Spencer rspencer@rspencerlaw.com
- 16 • United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov

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

18 Catherine J. Taylor  
19 c/o John B. Dougherty, Attorney at Law  
20 10955 Westmoor Drive, Suite 400  
21 Westminster, CO 80021