С	ase 8:14-bk-11492-ES Doc 400 Filed 01 Main Document			Desc	
1 2 3 4 5 6 7	Linda F. Cantor (CA Bar No. 153762) Jason S. Pomerantz (CA Bar No. 157216) Pachulski Stang Ziehl & Jones LLP 10100 Santa Monica Blvd., 13 th Floor Los Angeles, California 90067 Telephone: 310-277-6910 Facsimile: 310-201-0760 E-mail:lcantor@pszjlaw.com jspomerantz@pszjlaw.com Counsel for R. Todd Neilson, Chapter 7 Trustee for The Tulving Company, Inc.				
8 9	UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA SANTA ANA DIVISION				
10	In re:	Case No.: 8	8:14-bk-11492-ES		
11	THE TULVING COMPANY, INC., a	Chapter 7			
12	California corporation,	TRUSTEE'S REPLY TO RESPONSE AND			
13	Debtor. Debtor				
14					
15		[RELATE	S TO DOCKET NO. 340]		
16		Date:	January 19, 2016		
17 18		Time: Place:	10:30 a.m. Courtroom 5A 411 West Fourth Street		
19		Judge:	Santa Ana, CA 92701 Hon. Erithe A. Smith		
20	R. Todd Neilson, in his capacity as the duly appointed, authorized and acting Chapter 7				
21	Trustee (the " <u>Trustee</u> ") of The Tulving Company, Inc. (the " <u>Debtor</u> "), hereby files this reply (the				
22	" <u>Reply</u> ") to the <i>Response and Objection by Claimant Kenneth Christman</i> (the " <u>Response</u> ") to the				
23	Notice of Motion and Motion for Order Reclassifying Claim 36-1 of Kenneth Christman (the				
24	"Motion") [Docket No. 340]. In support of the Reply, the Trustee respectfully represents as follows.				
25	The Motion requests that the Court reclassify the proof of claim filed by Kenneth Christman				
26	("Claimant"), Claim No. 36-1 in the amount of \$21,230 plus interest (the "Claim"), as a general				
27	unsecured claim on the grounds that Claimant has provided no grounds or basis upon which the				
28	Claim is entitled to priority status and no such	support is sho	own in the Debtor's books a	nd records.	

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The Response appears to misapprehend the relief sought by the Motion and, therefore, requests that the Court allow the Claim as a priority claim. As the Claim arises from allegations of fraud in a 2 prepetition transaction, however, it does not fall within any of the categories afforded priority by 11 3 4 U.S.C. § 507.

There is no basis to support the Claim as a priority claim, this Claim should be reclassified as a general unsecured claim. The Court will determine Claimant's right to distributions on equal footing with other holders of allowed general unsecured claims.

The Trustee, through one of his representatives, has reached out to Claimant to seek to resolve the Motion consensually. These efforts were not successful. Since Claimant is not entitled to priority status, the Response should be overruled, and the Claim should be reclassified as a general unsecured claim.

WHEREFORE, the Trustee respectfully requests that the Court enter an order granting the Motion and reclassifying the Claim as a general unsecured claim.

Dated: January 11, 2016

PACHULSKI STANG ZIEHL & JONES LLP

By /s/ Jason S. Pomerantz Linda F. Cantor Jason S. Pomerantz

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

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PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 10100 Santa Monica Boulevard, 13th Floor, Los Angeles, California 90067

A true and correct copy of the foregoing document entitled (*specify*): **TRUSTEE'S REPLY TO RESPONSE AND OBJECTION BY CLAIMANT KENNETH CHRISTMAN TO NOTICE OF MOTION AND MOTION FOR ORDER RECLASSIFYING CLAIM 36-1 OF KENNETH CHRISTMAN** 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>January</u> <u>11, 2016</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*) January 11, 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.

Kenneth D. Christman 1965 Loma Linda Lane Dayton, OH 45459

Service information continued on attached page

3. <u>SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method</u> for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) <u>January 11, 2016</u>, 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.

January 11, 2016	MYRA KULICK	/s/ Myra Kulick
Date	Printed Name	Signature

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

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