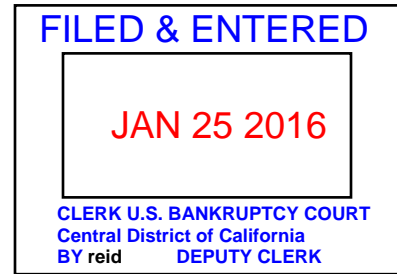


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7



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

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

14 Debtor.

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

Chapter 7

**ORDER AUTHORIZING THE TRUSTEE  
TO (A) EMPLOY HERITAGE  
NUMISMATIC AUCTIONS, INC., D/B/A  
HERITAGE AUCTIONS AS  
AUCTIONEER, AND (B) SELL CERTAIN  
ESTATE PROPERTY AT PUBLIC  
AUCTION OUTSIDE THE ORDINARY  
COURSE OF BUSINESS, PURSUANT TO  
11 U.S.C. §§ 363(b), 327 AND 328**

Hearing:

Date: January 19, 2016

Time: 10:30 a.m.

Place: Courtroom 5A

411 West Fourth Street  
Santa Ana, CA 92701

Judge: Hon. Erithe A. Smith

24 This matter came before the Court upon the motion [Docket No. 391] (the "Motion")<sup>1</sup> of R.  
25 Todd Neilson, the duly appointed chapter 7 trustee (the "Trustee") for The Tulving Company, Inc.  
26

27 \_\_\_\_\_  
28 <sup>1</sup> All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

1 (the “Debtor”), in the above-entitled chapter 7 case (the “Case”), for entry of an order authorizing  
2 the Trustee to (A) employ Heritage Numismatic Auctions, Inc., d/b/a Heritage Auctions (“Heritage”  
3 or “Auctioneer”); and (B) sell certain property of the Estate at public auction outside the ordinary  
4 course of business pursuant to Sections 327, 328 and 363(b) of Title 11 of the United States Code,  
5 11 U.S.C. §§ 327, 328 and 363(b) (the “Bankruptcy Code”). Appearances with respect to the  
6 hearing were waived by the Court.

7 The Court, having considered the Motion and the Declarations of Gregory J. Rohan and R.  
8 Todd Neilson in support thereof, and the record in this Case; no response, opposition or request for  
9 hearing on the Motion having been filed; and the Court having found that (a) notice of the Motion  
10 was adequate and sufficient under the circumstances, (b) Heritage does not hold or represent an  
11 interest adverse to the estate and is a “disinterested person” as that term is defined in Section  
12 101(14) of the Bankruptcy Code, (c) Heritage is well qualified to conduct an Auction of the Non-  
13 Error Coins and to distribute to Victim/Creditors the Error-Coins, and the net proceeds of sale of  
14 the Non-Error Coins in accordance with the Motion, and (e) the retention of Heritage and the sale of  
15 the Non-Error Coins at public auction are in the best interests of the Debtor’s estate, and after due  
16 deliberation, good and sufficient cause appearing therefore;

17 **IT IS HEREBY ORDERED THAT:**

- 18 1. The Motion is granted in its entirety.
- 19 2. The Trustee is authorized to retain Heritage Numismatic Auctions, Inc., d/b/a  
20 Heritage Auctions, on the terms and conditions set forth in the Motion and in the Auction  
21 Agreement.
- 22 3. The Trustee is authorized to sell the Non-Error Coins outside the ordinary court of  
23 business at Public Auction.
- 24 4. The Trustee is further authorized to take such actions as are necessary and appropriate  
25 to implement the sale of the Non-Error Coins and to cause distributions to be made to  
26 Victim/Creditors by Heritage as set forth in the Motion.

