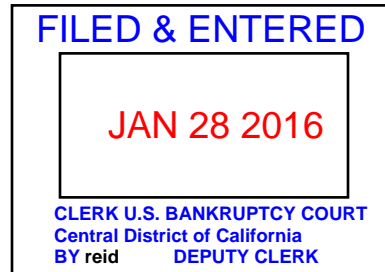


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7 for The Tulving Company, Inc.

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.

**ORDER (I) AUTHORIZING  
IMPLEMENTATION OF TRUSTEE'S  
PROPOSED PLAN FOR LIQUIDATION OF  
SEIZED ITEMS AND DISBURSEMENT OF  
ASSETS TO VICTIM/CREDITORS OF  
FRAUD IN THE BANKRUPTCY CASE IN  
ACCORDANCE WITH COORDINATION  
AGREEMENT WITH UNITED STATES  
GOVERNMENT, AND (II) GRANTING  
RELATED RELIEF PURSUANT TO  
SECTIONS 105 AND 363 OF THE  
BANKRUPTCY CODE**

**[Relates to Docket No. 289]**

15 Date: January 19, 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 This matter came before the Court upon the *Motion for Order Authorizing Implementation Of*  
20 *Trustee's Proposed Plan For Liquidation Of Seized Items And Disbursement Of Assets To*  
21 *Victim/Creditors Of Fraud In The Bankruptcy Case In Accordance With Coordination Agreement*  
22 *With United States Government, And (II) Granting Related Relief Pursuant to Sections 105 and 363*  
23 *of The Bankruptcy Code (the "Motion")*<sup>1</sup> [Docket No. 289], filed by R. Todd Neilson, in his capacity  
24  
25  
26  
27

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

1 as the duly appointed, authorized and acting Chapter 7 Trustee (the “Trustee”) of The Tulving  
2 Company, Inc. Appearances at the hearing were waived by the Court.


3 The Court has considered the Motion and arguments set forth therein, the Declaration of R.  
4 Todd Neilson filed in support thereof, and the record in this Case.

5 The Court hereby finds that (a) the Court has jurisdiction over this matter pursuant to 28  
6 U.S.C. § § 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b), (c) notice of  
7 the Motion was sufficient and proper, (d) the legal and factual bases set forth in the Motion establish  
8 just cause for the relief granted herein, and (e) approval of the Motion is in the best interests of the  
9 Debtor’s estate;  
10

11 **IT IS HEREBY ORDERED** that:

- 12
- 13 1. The Motion is GRANTED in its entirety.
  - 14 2. The Trustee is authorized to take such actions as are reasonable and appropriate to  
15 implement the Proposal for the sale of the Seized Items and disbursement of cash and Error Coins to  
16 Victim/Creditors as described in the Motion.
  - 17 3. The Trustee shall revise the final list of Victim/Creditors and their respective losses  
18 appended to the Motion as Exhibit “A” (the “Final List”) and file a revised Final List after the claims  
19 of Victim/Creditors have been resolved by Order of the Court or pursuant to agreement of the  
20 parties.
  - 21 4. The Court shall retain jurisdiction with respect to any matters, rights or disputes  
22 arising from or related to the implementation of this Order.

23  
24 Date: January 28, 2016

  
Eritha Smith  
United States Bankruptcy Judge