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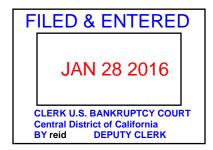
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Counsel for R. Todd Neilson, Chapter 7 Trustee for The Tulving Company, Inc.



UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA

SANTA ANA DIVISION

In re: Case No.: 8:14-bk-11492-ES Chapter 7 THE TULVING COMPANY, INC., a California corporation, ORDER GRANTING MOTION FOR ORDER **REDUCING AND ALLOWING CLAIM 23-1** FILED BY ROBERT ESPINOZA Debtor. [Relates to Docket No. 347] January 21, 2016 Date: Time: 10:30 a.m. Place: Courtroom 5A 411 West Fourth Street Santa Ana, CA 92701 Hon, Erithe A. Smith Judge:

The Court has considered the Motion for Order Reducing and Allowing Claim 23-1 Filed by Robert Espinoza (the "Motion") [Docket No. 347], filed by R. Todd Neilson, in his capacity as the duly appointed, authorized and acting Chapter 7 Trustee (the "Trustee") of The Tulving Company, Inc. Appearances with respect to the hearing were waived by the Court.

Based on the arguments made in the Motion, the declarations filed in support of the Motion, the other pleadings and documents on file in this case, the Court finds that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. § § 157 and 1334, (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b), (c) notice of the Motion was sufficient and proper, (d) there was no

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1	opposition by the claimant, and (e) the legal and factual bases set forth in the Motion establish ju	ıst
2	cause for the relief granted herein;	
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4	IT IS HEREBY ORDERED that:	
5	1. The Motion is GRANTED.	
6	2. Claim 23-1 is hereby is hereby reduced and allowed in the reduced amount of	
7	\$25,952.00.	
8	3. The Court shall retain jurisdiction with respect to any matters, rights or disputes	
9	arising from or related to the implementation of this Order.	
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24	Date: January 28, 2016 Outhe J. Smith	

Erithe Smith United States Bankruptcy Judge