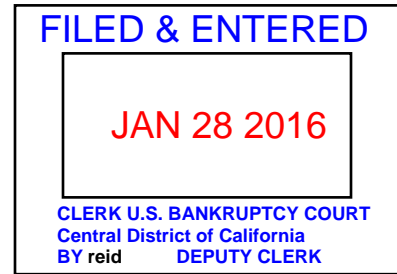


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7 for The Tulving Company, Inc.



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

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

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

Chapter 7

**ORDER GRANTING MOTION FOR ORDER  
REDUCING AND ALLOWING CLAIM 323-1  
FILED BY MICHAEL ROSEN**

**[Relates to Docket No. 355]**

Date: January 21, 2016  
Time: 10:30 a.m.  
Place: Courtroom 5A  
411 West Fourth Street  
Santa Ana, CA 92701  
Judge: Hon. Erithe A. Smith

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20 The Court has considered the *Motion for Order Reducing and Allowing Claim 323-1 Filed by*  
21 *Michael Rosen* (the "Motion") [Docket No. 355], filed by R. Todd Neilson, in his capacity as the  
22 duly appointed, authorized and acting Chapter 7 Trustee (the "Trustee") of The Tulving Company,  
23 Inc. Appearances with respect to the hearing were waived by the Court.

24  
25 Based on the arguments made in the Motion, the declarations filed in support of the Motion,  
26 the other pleadings and documents on file in this case, the Court finds that (a) the Court has  
27 jurisdiction over this matter pursuant to 28 U.S.C. § 157 and 1334, (b) this is a core proceeding  
28 pursuant to 28 U.S.C. § 157(b), (c) notice of the Motion was sufficient and proper, (d) there was no


1 opposition by the claimant, and (e) the legal and factual bases set forth in the Motion establish just  
2 cause for the relief granted herein;

3  
4 **IT IS HEREBY ORDERED** that:

- 5 1. The Motion is GRANTED.
- 6 2. Claim 323-1 is hereby is hereby reduced and allowed in the reduced amount of  
7 \$25,703.00.
- 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

  
Eritha Smith  
United States Bankruptcy Judge