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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 Truste for The Tulving Company, Inc.	FILED & ENTERED JAN 28 2016 CLERK U.S. BANKRUPTCY COURT Central District of California BY reid DEPUTY CLERK
8	UNITED STATES BANKRUPTCY COURT	
9	CENTRAL DISTRICT OF CALIFORNIA	
10 11		ANA DIVISION
11	In re:	Case No.: 8:14-bk-11492-ES
12	THE TULVING COMPANY, INC., a California corporation,	Chapter 7
13	Debtor.	ORDER GRANTING MOTION FOR ORDER REDUCING AND ALLOWING CLAIM 2-1 FILED BY KENDRA PEARSALL
15		[Relates to Docket No. 361]
16 17		Date: January 21, 2016 Time: 10:30 a.m.
17		Place: Courtroom 5A 411 West Fourth Street
19		Santa Ana, CA 92701Judge:Hon. Erithe A. Smith
20	The Court has considered the <i>Motion for</i>	for Order Reducing and Allowing Claim 2-1 Filed by
21 22	<i>Kendra Pearsall</i> (the " <u>Motion</u> ") [Docket No. 361], filed by R. Todd Neilson, in his capacity as the	
22	duly appointed, authorized and acting Chapter 7 Trustee (the " <u>Trustee</u> ") of The Tulving Company,	
24	Inc. Appearances with respect to the hearing were waived by the Court.	
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	

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

IT IS HEREBY ORDERED that:

The Motion is GRANTED.

2. Claim 2-1 is hereby is hereby reduced and allowed in the reduced amount of

\$130,140.00.

1.

3. The Court shall retain jurisdiction with respect to any matters, rights or disputes arising from or related to the implementation of this Order.

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Erithe Smith United States Bankruptcy Judge

Date: January 28, 2016