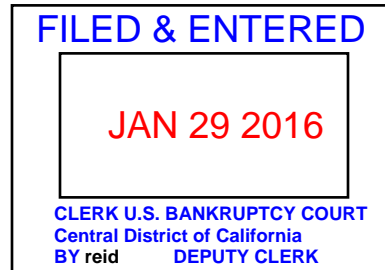


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7 for The Tulving Company, Inc.

8 **CHANGES MADE BY COURT**
9 **UNITED STATES BANKRUPTCY COURT**
10 **CENTRAL DISTRICT OF CALIFORNIA**
11 **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 214-1
FILED BY JAMES STUART REV TRUST,
NOW IRREVOCABLE DTD 8-22-96**

[Relates to Docket No. 357]

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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21 This matter came before the Court upon the *Motion for Order Reducing and Allowing Claim*
22 *214-1 Filed by James Stuart Rev Trust, now Irrevocable DTD 8-22-96* (the "Motion") [Docket No.
23 357], filed by R. Todd Neilson, in his capacity as the duly appointed, authorized and acting
24 Chapter 7 Trustee (the "Trustee") of The Tulving Company, Inc. ("Tulving"). Appearances with
25 respect to the hearing were waived by the Court.

26
27 The Court, having considered the arguments made in the Motion, the declarations filed in
28 support thereof and the record in this case, James Stuart Rev Trust, now Irrevocable DTD 8-22-96


1 (the “Claimant”) having informally responded to the Motion (the “Response”)¹ accepting the
2 reduced amount of its claim but requesting that the record be corrected to reflect that its claim is
3 based on the sale of coins to Tulving rather than the purchase of coins from Tulving, the Court finds
4 that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. § § 157 and 1334, (b) this is
5 a core proceeding pursuant to 28 U.S.C. § 157(b), (c) notice of the Motion was sufficient and proper,
6 (d) there was no opposition by the Claimant to the reduction of its claim, and (e) the legal and factual
7 bases set forth in the Motion establish just cause for the relief granted herein;
8

9 **IT IS HEREBY ORDERED** that:

- 10 1. The Motion is GRANTED.
- 11 2. Claim 214-1 is hereby is hereby reduced and allowed in the reduced amount of
12 \$73,232.50.
- 13 3. Claim 214-1 is based upon Claimant’s sale of coins to Tulving for \$73,232.50, which
14 amount was not paid by Tulving.
- 15 4. The Court shall retain jurisdiction with respect to any matters, rights or disputes
16 arising from or related to the implementation of this Order.

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24 Date: January 29, 2016


Erithe Smith
United States Bankruptcy Judge

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¹ A copy of the Response is appended hereto.