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5 Proposed Counsel to Weneta M. A. Kosmala, Chapter 7  
Trustee for The Tulving Company, Inc.

7  
8 **UNITED STATES BANKRUPTCY COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA**  
10 **SANTA ANA DIVISION**

11 In re:

12 THE TULVING COMPANY, INC., a  
California corporation,

13 Debtor

Chapter 7

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

**SUBMISSION OF FINAL  
VICTIM/CREDITORS LIST IN  
ACCORDANCE WITH ORDER FOR  
COORDINATION AGREEMENT FOR  
DISTRIBUTION OF SEIZED ITEMS FROM  
UNITED STATE TO BANKRUPTCY  
TRUSTEE AND FROM TRUSTEE TO  
VICTIMS [DKT. NO. 264]**

[NO HEARING REQUIRED]

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20 The chapter 7 trustee (the "Trustee") of the bankruptcy estate of The Tulving Company, Inc.  
21 ("Debtor") hereby submits the final list of victims and their respective losses (the "Final  
22 Victim/Creditors List") pursuant to the *Order for Coordination Agreement for Distribution of Seized  
23 Items from United State to Bankruptcy Trustee and from Trustee to Victims*, approved by order of the  
24 Bankruptcy Court dated July 22, 2015 [Dkt. No. 264] (the "Coordination Order"). The Final  
25 Victim/Creditors List, appended hereto as "**Exhibit A**", has been approved by the United States of  
26 America, by and through Jill W. Rose, Acting United States Attorney for the Western District of  
27 North Carolina, and lists the creditors of the Debtor's estate who are also victims of the Debtor's  
28 criminal actions.

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Dated: May 11, 2016

PACHULSKI STANG ZIEHL & JONES LLP

By                     /s/ Linda F. Cantor                      
Linda F. Cantor, Proposed Counsel for Weneta M. A.  
Kosmala, Chapter 7 Trustee for The Tulving Company,  
Inc.

PACHULSKI STANG ZIEHL & JONES LLP  
ATTORNEYS AT LAW  
LOS ANGELES, CALIFORNIA

# **Exhibit A**

The Tulving Company, Inc.  
List of Victims and Losses  
As of April 13, 2016

POC No.	Name	Unsecured
250	Acharya, Swetha	\$ 50,366.00
253	Allen, Jay V.	77,253.00
324	Alluise, Steven	12,086.00
314	AMD Products, LLC, aka David Wisniewski	98,560.00
37	Amlie, Tom	36,845.40
279	Amy, Deborah	10,680.00
304	Anderson, Jeff L	65,210.00
355	Anderson, Pamela	11,880.00
240	Anderson, Rick	21,530.00
129	Anderson, Roger	53,738.00
116	Andreas, Thomas	25,050.00
184	Azzolini, Michael	10,815.00
335	Badgester, LLC	69,649.00
148	Bahl, Amarjit	25,739.00
234	Bailey (Jr.), Joe S	89,672.50
320	Bakhsh, Jeanette	19,032.15
145	Barnes, Don M	12,195.00
260	Barnes, Nellie A	42,217.00
183	Barnett, Brian	18,663.00
6	Barrett, Jerry	30,572.72
291	Bass, Jim	15,272.40
48	Bates, Jeffrey	27,169.00
372	Batterson, Benn	74,820.00
135	Beckerle, James D	230,840.00
157	Bell (Jr.), William E.	50,815.00
41	Bellinger, John	15,965.00
112	Bengen, William	25,905.00
103	Berner, Doug	25,169.00
20	Berry, William C	103,860.00
290	Blagg, Jeffrey C	15,400.40
13	Bone, Robert	24,680.00
180	Bowersox, Robert H.	24,871.00
52	Boyle, Jim T.	11,600.00
283	Bozovic, Snezana	26,054.00
212	Brennan, Cynthia	77,578.00
54	Brister, Stephen P.	12,125.00
79	Buege, Stephen J	14,250.00
329	Burghard, Clement	12,520.00
193	Busick, Louis	26,510.50
25	Cafarelli, Robert	53,348.00
78	Caldwell, Edna	50,846.00
174	Campbell, Leslie Adrian	27,445.00
383	Carey, Brian	26,673.00
82	Carl, Andrew	26,207.00
65	Carlson, John C	23,455.00
232	Casey, Robert	11,580.00
134	Cendrowski, Ron	25,525.00
77	Certain, Lee	39,179.04
152	Chan, Samantha	11,945.00
245	Chang, Leng K.	10,885.00

The Tulving Company, Inc.  
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As of April 13, 2016

POC No.	Name	Unsecured
257	Chang, Nelson	25,571.00
209	Chappell Investment Strategies, LLC	12,165.00
220	Chen, Celia	24,773.00
301	Chen, Eugene	80,175.00
22	Chevako, Robert	103,279.60
186	Chinn, Anthony	23,180.00
191	Christensen, Donald	44,490.25
36	Christman, Kenneth D.	21,230.00
107	Cicia, William (Bill)	11,225.00
165	Clark, Charles R.	22,190.00
31	Cole, Frederick	12,170.00
3	Conner, Kelly	27,076.00
190	Cosby, William J.	23,180.00
199	Crosland, Shawn	11,100.00
162	Crowley, David	40,728.00
196	Cutler, Mark	68,842.16
18	Daudert, Scott	49,186.00
332	Davidson, Rick and Vickie	12,792.00
242	Davis, Steven	62,362.06
340	Dawson, Paula S.	27,190.00
43	De Witt, Bracken J	33,033.00
71	Debro, Stan	83,602.86
55	D'Elia, Jack J	24,926.00
210	Deroche, Oren	22,300.00
143	Deslattes, Melvin J.	26,130.00
259	Devens (Jr.), Charles	28,147.00
10	Dezelski, Anne	20,070.00
358	Dicross, Ken	11,310.00
389	Dillon, Kevin	24,889.00
231	Duddleston, Karen	54,026.00
7	Duke, David E.	26,468.00
53	Dycus, Fred M	68,407.50
392	Eccher, Mark	22,125.00
386	Eddy, John	10,265.00
345	Egge, Harvey S	38,291.00
249	Emdee, Mark	19,478.90
160	Engstrom, Barbara	31,393.75
331	Erxleben, Brian	9,761.60
84	Eshbaugh (Jr.), Willis G	53,041.00
23	Espinosa, Robert	25,952.00
113	Espiritu, Nelson	166,726.00
305	Fairclough, Douglas	74,904.00
328	Fascomp, Inc	26,504.00
47	Ferg, Thomas Eugene	80,562.00
277	Fields, Jim	115,972.50
267	Fletcher, James H.	51,102.00
318	Flowers, Kirk	216,188.50
87	Forsman, Ernest	63,000.00
275	Foster, Scott	33,547.80
265	Fox, Bruce	11,435.00

Note 1:

The Tulving Company, Inc.  
List of Victims and Losses  
As of April 13, 2016

POC No.	Name	Unsecured
215	Frankel, John	156,138.00
243	Friedman, Adam	24,788.00
111	Fuss, Eugene	24,889.00
252	Garner, Steve	37,770.00
378	Gibson, Sarri	24,931.00
238	Gill, Randolph C.	37,591.15
141	Glenn, Arnold	46,783.00
44	Glovak, Dan W.	49,854.00
255	Gordon, Ian	24,851.00
200	Graef, William	12,310.00
337	Graham, Doug A	14,834.50
247	Graves, Linda	36,690.00
375	Greenfield, Paul	10,745.00
92	Grinsted, Jonathan	20,470.00
313	Griswold, Linda	26,632.00
16	Grunwald, Ben	12,380.00
125	Gubbels, Jeffrey	78,561.00
384	Hadaegh, Behrouz	25,377.00
362	Haindel, Chris	115,816.46
213	Hale, Jason H.	15,805.50
352	Hall, Jim R.	41,540.00
173	Haller, John	37,854.00
254	Halstead, Nathan & Corrina	21,260.00
166	Hammond, Keith	10,650.00
251	Hanay, Joseph J	11,470.00
360	Hancock, James W.	37,290.00
155	Hannan, Victor	46,500.00
237	Hanson, David L.	15,358.20
246	Harbaugh, Leanne K.	25,205.00
63	Harpster, Jerry	121,985.60
15	Harris, Betty	11,590.00
130	Hebert, Richie	12,515.00
97	Helfrich, Andrew	50,926.00
319	Hereau, Mark	12,390.00
276	Herman, Wes	35,965.00
85	Hertel, Geoff	420,285.00
131	Hetz, Stephen	25,779.00
89	Hickman, James	72,906.00
262	Higgins Property	249,888.00
377	Hirshberg, James	67,080.00
17	Hoang, Thoa	28,261.00
216	Hobbs, Charles Matthew	12,430.00
60	Hollenkamp, Gerald	10,040.00
61	Hopp, Gerald L	74,617.50
168	Horelick, Jeremy	11,405.00
392	Hubard, Dan	49,189.10
132	Hughes, Eamonn	52,928.00
347	Huntsinger, Earl	12,920.00
170	Huskinson, Don	10,505.00
121	Ilse, Friedhelm	54,614.00

Note 1:

The Tulving Company, Inc.  
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As of April 13, 2016

POC No.	Name	Unsecured
29	Ivey, Michael D	11,325.00
33	Jacquot, William & Madeline	39,583.50
214	James Stuart IRV Trust	73,232.50
294	Jaworski, Walter C.	26,191.00
195	Jeffrey D. Newburg Living Trust	127,800.00
106	Johnson, Derek	24,370.00
288	Jones Jr, Edward L	74,886.75
39	Jones, Jarrod & Jerald	12,411.00
361	Jones, Kendall M.	11,100.00
299	Kaneldis, James	12,280.00
289	Karpay, Richard	10,535.00
146	Keller, Eric	113,206.50
239	Keller, Timothy	11,720.00
233	Kempf, Severin	15,272.40
285	Kennedy, James	13,160.00
269	King, Cliff R.	15,482.00
124	Kinnamon, Terry E	24,812.00
154	Kirby, Richard & Sharon	207,000.00
348	Kirkland, Sue	10,990.00
94	Kodesch, Fred	52,775.00
189	Kopecky (Jr.), Raymond H.	43,583.86
81	Kotsonis, Frank N.	27,423.00
363	Kunimoto, Gladys	13,100.00
230	Kunst, Evelyn	26,001.00
325	Langness, Micah A	11,060.00
171	Larsen, Max	24,726.20
179	Latall, Allan	11,955.00
208	LeCompte, Bob	72,510.00
5	Leffel, Rick	11,100.00
226	Lenz, Gary	87,203.00
26	Lepard, Amy	26,338.00
202	Liang, Jeffrey	22,515.00
207	Liao, Jin Ling	21,590.00
138	Limberg, Allen	48,855.00
225	Lindseth, Scott	13,130.00
356	Logan, Andrew	42,860.00
388	Longenbach, Jeffrey	44,685.00
98	Lowe, Jack E	112,693.00
258	Luginbuhl, Lee	30,600.00
11	Luu, Kieu	27,362.00
127	Lyles, James C	10,365.00
280	Maassen, David	33,748.76
164	MacGregor, Doug	122,379.00
91	Mages, John & Violet	33,891.25
380	Mainz, Carol	98,772.00
381	Mainz, Peter	40,440.00
382	Mainz, Peter T6 Holdings, LLC	53,920.00
194	Malone, Joe	123,100.00
4	Manant, Michael	25,283.00
86	Maurer, David L.	10,860.00

The Tulving Company, Inc.  
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As of April 13, 2016

POC No.	Name	Unsecured
271	McCandless, Peter H	26,013.00
373	McCormick, Justin K	25,878.00
219	McDuff, Milton W.	10,920.00
27	McGaff, Jade P	24,480.00
349	McKinniss, Richard	41,017.35
354	Mcnamee, Randy	10,020.00
302	McNutt, Preston	20,760.00
292	McPadden, Kevin	15,272.40
317	Mehta, Amit	11,930.00
151	Mencarow, William	24,685.60
30	Michalak, David P.	32,340.00
293	Miller, Hans	26,371.00
312	Miller, Jack	52,460.00
159	Minasian, Tom	50,918.00
147	Minuti, Giuseppe	227,141.00
133	Misja, John	11,265.00
203	Mokhtarzada, Zeki	28,427.30
21	Moller, Kim	11,895.00
244	Moritzen, David	147,050.00
229	Mortenson, Darrel	12,360.00
270	Mortz, Reginald L	40,229.00
326	Moseley, Charles	30,973.10
185	Moss, Jonathan	40,505.00
224	Musser, Robert	12,420.00
90	Nagem, Edmund	25,887.00
58	Nagengast, Judith E.	40,684.50
227	Neace, Jordan	22,975.00
266	Nicarry, Ray L	11,250.00
108	Nichols, John	25,768.00
175	O'Brien, Jeff	50,830.00
59	Okita, Craig	14,514.50
67	Olivier, Curtis	20,460.00
73	Orenstein, Edward	129,370.00
316	Oxler, Steve	14,511.00
211	Padovan, Michael	12,615.00
62	Paidi, Ramachandra	103,600.00
284	Palko, Michael	10,575.00
343	Palm, Scott R.	102,085.00
341	Pappas, Mike	54,487.00
136	Pasquale, James J	32,028.75
353	Pavlovsky, Igor	39,579.87
167	Payne, Milton	25,357.96
235	PDM Holdings LLC	33,840.00
2	Pearsall, Kendra	130,140.00
19	Perrotti, Kaela	16,069.25
181	Persky, Stephen L	26,064.00
72	Personal Liberty LLC	24,437.00
139	Peters, Chris P	11,645.00
122	Petersen, Gary Lee	104,066.00
367	Petree (Jr.), Harry W	22,225.00

Note 1:



The Tulving Company, Inc.  
List of Victims and Losses  
As of April 13, 2016

POC No.	Name	Unsecured
192	Piantes, Jon	15,744.30
374	Polley, John W.	40,705.11
102	Ponto, Robert A	28,806.00
70	Porad, Kenneth D.	10,595.00
104	Preuit, Terry	10,555.00
128	Proctor, Harold	47,485.00
221	Puterman, Howard	25,004.00
144	Quigley, William J.	50,802.00
74	Quinn, Jack	12,129.00
182	Raia, Raymond	11,005.00
376	Ramsey, Matt	22,050.00
281	Redmann, Gary	10,540.00
169	Reedy, Jennifer	10,215.00
118	Reilly, Michael M.	67,502.50
264	Remeika, Michael	303,794.00
297	Remiger, Jason	12,595.00
261	Resnansky, Dasha	92,139.50
110	Reynolds, Albert Gordon	26,101.00
346	Rice, Rob	97,279.00
156	Riegel, Carl D.	28,263.00
295	Rieker, Scott	12,685.00
315	Rifkin, Joyce	105,284.00
390	Ripley, St. Clair	20,148.70
105	Robert & Barbara Bone Trust	24,680.00
178	Roberts, Michael P	26,661.00
393	Roquemore, Brian	12,230.00
323	Rosen, Michael	25,703.00
278	Roth, Ed	11,900.00
24	Roth, Jeff	56,550.50
201	Rubrecht, Roger	24,675.00
1	Rusimovic, Radovan	175,158.00
177	Rusty Penny, LLC	22,160.00
109	Ryan, Mark	51,485.00
268	Salm, Martin	76,091.00
336	Sanderson, John	23,945.00
205	Sayles, Rick	38,566.50
35	Schaffnacker, Dale	83,415.00
387	Schammerhorn, James	11,340.00
115	Schein, Alan	25,479.00
137	Schilling, Brent	25,827.00
366	Schmidt, Scott	13,485.00
364	Schmidt, Stella	52,874.00
342	Schnack, Peter G.	60,066.00
338	Schultz, Roger	10,035.00
370	Schwartz (Jr.), John T.	41,005.50
204	Scott, Claude H.	56,175.00
95	Scott, Stephen S.	78,610.00
217	Seely, John	26,215.96
149	Seward, Keith A	27,583.00
300	Shank, Ernest F.	194,240.00

The Tulving Company, Inc.  
List of Victims and Losses  
As of April 13, 2016

POC No.	Name	Unsecured
273	Shaw, Taylor D.	36,300.00
8	Shook, Danny	58,125.00
40	Shultz, Gale E.	10,805.00
256	Shumaker, Tim	25,501.00
176	Shute, Tom	23,970.39
248	Sih, Gil	107,068.00
42	Silver, Linda Marie	40,320.00
357	Simonson, Eric	25,144.50
120	Sipes, Ken	10,715.00
379	Skaer, William	11,635.00
344	Sleeve, Andrew	63,834.50
307	Smith, David	12,600.00
66	Smith, Homer L.	51,010.00
241	Smith, Jesse E	27,031.00
83	Speena, Anthony	10,275.00
311	Spounias, Samuel	40,398.00
142.2	Stach, Kenneth W.	318,932.00
371	Stary, Russell	11,330.00
369	Stern, Israel	33,572.18
88	Stetson, Peter	67,985.96
126	Stewart, Andrew D.	18,750.00
119	Stocking, Paul	53,118.80
333	Stolz, Anthony J.	51,235.00
274	Strahm, Chuck	133,905.28
64	Stutzman (Sr.), David J.	11,240.00
69	Sullivan, John G	11,630.00
34	Sullivan, Redgy	12,270.00
334	Sun, Kathy	17,900.00
158	Swigert, William	21,060.00
56	Szabo, Laszlo	54,865.85
359	Szmajda, Ryan Z.	13,605.00
163	Taubenslag, Donna	25,758.00
222-2	Taylor, Catherine J.	42,685.50
80	Taylor, Eric P.	10,660.00
46	Taylor, Jerry L.	12,265.00
161	Teal, Fred T.	11,890.00
321	The Estate of David Erwin Kuykendall	82,896.00
303	Thompson (Jr.), Jack H.	13,903.00
272	Thompson, Kevin	10,485.00
306	Thompson, Susan	11,345.00
287	Throgmorton, Thomas J.	25,671.00
140	Tieman, Dennis & Johnathan	30,144.00
296	Timoshenko, Yevgeniy	41,344.50
236	Tomberlin, Frank	22,720.00
368	Toth, Edward	58,344.00
9	Trahan, Cherri	23,150.00
96	Truchelut, Ryan	25,211.00
45	Trueblood, Don R	26,809.00
206	VanDokkenburg, Paul	25,315.00
123	Veselik, Susan	11,355.00

The Tulving Company, Inc.  
List of Victims and Losses  
As of April 13, 2016

POC No.	Name	Unsecured	
38	Walchli, Richard M.	26,844.00	
14	Waters, Paul	21,252.00	
101	Weeber, Winton L.	25,877.00	
218	Weidler, Ralph	12,170.00	
223	Weidler, Ralph A.	27,311.00	
187	Weingart, Heidi	26,075.00	
339	Wellman, Charles W.	26,535.00	Note 2:
350	Wertenberger, George F.	12,195.00	
117	Wheeler, Tracey	11,435.00	
327	Whitnell, Audrey L NDIRA, Inc	111,400.75	
322	Williams, Ernie	11,705.00	
153	Williams, William	23,735.00	
286	Willit, Garry	23,906.00	Note 2:
57	Wilson, Charles	44,520.00	
99	Wilson, David D MD	22,305.00	
100	Winter, Norman	12,310.00	
75	Wires, John	8,020.00	Note 1:
172	Workman, Linda	118,606.50	
263	Wright, Ronnie P	11,680.00	
197	Wysochanski, Peter	15,093.65	
198	Wysochanski, Peter	23,743.80	
93	Zhao, Jun	36,713.00	
28	Ziemke, Scott	36,765.00	
282	Zirbel, Nancy	10,640.00	
50	Zofchak, John	73,675.00	
228	Zorthian, Richard	27,403.00	
		<u>\$ 15,761,432.63</u>	

Note 1: Creditor also filed a priority claim in the amount of \$2,775.00.

Note 2: Creditor also filed a priority claim in the amount of \$1,800.00.



1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):**

Michael R Adele on behalf of Defendant  
Armen Haig Gugasian  
techlitcenter@yahoo.com, kadele@wgllp.com

david.gibbs@gibbslaw.com,  
ecf@gibbslaw.com

Michael R Adele on behalf of Defendant  
Levon Gugasian  
techlitcenter@yahoo.com, kadele@wgllp.com

Nancy S Goldenberg on behalf of U.S. Trustee  
United States Trustee (SA)  
nancy.goldenberg@usdoj.gov

Wesley H Avery on behalf of Consumer  
Privacy Ombudsman Wesley H Avery  
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Lawrence J Hilton on behalf of Creditor  
Jeffrey Roth  
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lthomas@onellp.com;info@onellp.com;jander  
son@onellp.com;crodriguez@onellp.com;lit  
@oneil-llp.com

Candice Bryner on behalf of Creditor  
Giuseppe Minuti  
candice@brynerlaw.com

James KT Hunter on behalf of Plaintiff R.  
TODD NEILSON  
jhunter@pszjlaw.com

Candice Bryner on behalf of Interested Party  
Candice Bryner  
candice@brynerlaw.com

James KT Hunter on behalf of Plaintiff R.  
Todd Neilson  
jhunter@pszjlaw.com

Philip Burkhardt on behalf of Other  
Professional Karen Duddleston  
phil@burkhardtandlarson.com,  
stacey@burkhardtandlarson.com

John H Kim on behalf of Creditor Ford Motor  
Credit Company LLC  
jkim@cookseylaw.com

Stephen L Burton on behalf of Attorney  
Stephen L. Burton  
steveburtonlaw@aol.com,  
ellie.burtonlaw@gmail.com

Weneta M Kosmala (TR)  
ecf.alert+Kosmala@titlexi.com,  
wkosmala@txitrustee.com;dmf@txitrustee.co  
m;kgeorge@kosmalalaw.com

Frank Cadigan on behalf of U.S. Trustee  
United States Trustee (SA)  
frank.cadigan@usdoj.gov

Nanette D Sanders on behalf of Creditor  
Levon Gugasian  
becky@ringstadlaw.com

Linda F Cantor, ESQ on behalf of Other  
Professional Pachulski Stang Ziehl & Jones  
LLP  
lcantor@pszjlaw.com, lcantor@pszjlaw.com

Richard C Spencer on behalf of Interested  
Party Courtesy NEF  
rspencer@rspencerlaw.com

David L Gibbs on behalf of Creditor Kenneth  
W Stach

United States Trustee (SA)  
ustpregion16.sa.ecf@usdoj.gov

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

1 **2. SERVED BY UNITED STATES MAIL:**

2  
3 Chapter 7 Trustee

4 Weneta M.A. Kosmala  
5 3 MacArthur Place, Suite 760  
6 Santa Ana, CA 92707

7 Attorneys for Debtor

8 James F. Wyatt, III  
9 Wyatt & Blake, LLP  
10 435 East Morehead Street  
11 Charlotte, NC 28202

12 Laurence P Nokes on behalf of Interested

13 Party John Frankel  
14 Nokes & Quinn  
15 410 Broadway St Ste 200  
16 Laguna Beach, CA 92651

17 Brent Murdoch  
18 Murdoch & Morris, LLP  
19 114 Pacifica, Ste. 320  
20 Irvine, CA 92618

21 Interested Party

22 Frye & Hsieh  
23 Douglas J Frye Esquire  
24 24955 Pacific Coast Highway # A201  
25 Malibu, CA 90265

26 Counsel for Creditor Levon Gugasian

27 Nanette D. Sanders, Esq.  
28 Ringstad & Sanders LLP  
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This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.