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Accountants and Financial Advisors to the
Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re

THE TULVING COMPANY, INC., a
California corporation,

Debtor.

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

Chapter 7

**SECOND INTERIM APPLICATION OF
BERKELEY RESEARCH GROUP, LLC
FOR ALLOWANCE AND PAYMENT OF
FEES AND EXPENSES INCURRED AS
ACCOUNTANTS AND FINANCIAL
ADVISORS FOR THE CHAPTER 7
TRUSTEE FOR THE PERIOD
FEBRUARY 1, 2015 THROUGH
OCTOBER 31, 2016; DECLARATION OF
DAVID H. JUDD; DECLARATION OF R.
TODD NEILSON, FORMER TRUSTEE,
IN SUPPORT THEREOF**

Date: December 15, 2016

Time: 10:30 a.m.

Place: Courtroom 5A

411 West Fourth Street
Santa Ana, CA 92701

**TO THE HONORABLE ERITHE SMITH, UNITED STATES BANKRUPTCY
JUDGE; THE OFFICE OF THE UNITED STATES TRUSTEE; AND OTHER PARTIES
IN INTEREST:**

Berkeley Research Group, LLC (“BRG” or “Applicant”), as accountants and financial advisors in the above-captioned estates, respectfully represent:

I.

INTRODUCTION

Applicant respectfully applies under 11 U.S.C. §§ 330, 331, 503(b), and 507(a)(2) and Local Bankruptcy Rule 2016-1(a) for interim allowance and payment of compensation for services rendered, and reimbursement of expenses incurred, from February 1, 2015 through October 31, 2016 (the “Application”).

Applicant has previously requested interim compensation and reimbursement of costs.

During the period covered by the first interim application, May 22, 2014 through January 31, 2015 (“First Interim Reporting Period”) Applicant rendered 438.2 hours of service to the estate, incurring fees in the amount of \$161,737.00. Applicant also advanced expenses during the First Interim Reporting Period in the amount of \$5,601.55.

During the period covered by this Application, February 01, 2015 through October 31, 2016 (the “Reporting Period”), the Applicant incurred fees in the amount of \$409,378.00 representing 1,074 hours of services to the estate, for which it seeks interim allowance. BRG also advanced expenses during the Reporting Period related to its services in the amount of \$9,025.44, for which it seeks interim allowance for reimbursement. At this time, Applicant seeks authorization for payment of 100% of the requested expenses upon entry of approving order and payment of 100% requested fees when additional funds become available to the estate.

A. Exhibits to this Application

The nature and extent of the BRG’s services during the Reporting Period are described in subsequent paragraphs and in the following exhibits to this Application:

Exhibit “A” are copies of the Orders authorizing BRG’s employment in this matter.

Exhibit “B” provides the detailed time entries for the services provided by category by BRG as well as the details of all costs expended.

Exhibit “C” is a schedule that sets forth the total hours each professional and paraprofessional at BRG has expended in this case during the Reporting Period and the hourly

1 rates for those services. The average hourly billing rate for BRG was \$381.17. These were the
2 rates charged by Applicant's personnel to solvent clients where Applicant ordinarily receives
3 payment in full within less than 90 days. Applicant carefully reviewed all time charges to ensure
4 they were reasonable and non-duplicative. Costs and disbursements were also reviewed. Time
5 was billed in tenths of an hour.

6 Exhibit "D" includes the resumes that describe the education and qualifications of the
7 professionals and paraprofessionals for BRG whose time constitutes the basis for this
8 Application.

9 Exhibit "E" includes the invoices received and paid by BRG related to the forensic
10 imaging and preservation of Electronically Stored Information ("ESI").

11 **B. Reasonableness of Rates**

12 Each year, BRG attempts to gather accurate information about rates charged by
13 comparable accounting firms for comparable services to ensure its rates are competitive. BRG
14 is informed and believes the rates charged by its staff and accountants are fair and reasonable in
15 light of the rates charged by comparable firms. By way of example, Mr. Judd had an hourly rate
16 of \$620 during the 2016 (\$610/hr. for 2015) billing period that is among the highest rates of any
17 professional of BRG whose time is included in this application. As set forth in Mr. Judd's
18 resume (Exhibit "E"), Mr. Judd has over 30 years of public accounting experience. Applicants
19 are informed and believe professionals at Mr. Judd's level at so-called "Big-Four" accounting
20 firms, with whom Applicant competes, have hourly rates as high, or higher, than the rates of
21 Applicant.

22 During January of each year, BRG revises its billing rates for new cases accepted
23 thereafter and for pending cases in the coming year based on facts described above. All services
24 included in this Application were billed at the applicable standard hourly rates.

II.

BACKGROUND FACTS AND STATUS OF CASES

A. Procedural Background

The Tulving Company Inc. a California corporation, (“Tulving” or “Debtor”) commenced this case by the filing of a voluntary petition for relief under chapter 11 of the Bankruptcy Code on March 10, 2014. In light of pending criminal investigation and other ongoing litigation, on March 18, 2014, the United States Trustee filed a Stipulation Appointing Chapter 11 Trustee [Docket No. 15] (“Stipulation”), which was signed by both the Debtor and its attorney. The Stipulation was approved by the Bankruptcy Court on March 18, 2014 [Docket No. 16] and an Order was entered by the Court on March 21, 2014 approving the U.S. Trustee’s Application for the Appointment of a Chapter 11 Trustee, appointing R. Todd Neilson as Trustee of the Debtor’s estate [Docket No. 22]. Thereafter upon notice and hearing, the case was converted to a chapter 7 and R. Todd Neilson continued to serve as the chapter 7 Trustee [Docket No. 108].

On July 15, 2014, the Court entered an order authorizing the Trustee’s employment of BRG as his accountants and financial advisors *Nunc Pro Tunc* to May 22, 2014 [Docket No. 151]. BRG was previously approved by the court for employment in the Chapter 11 Tulving bankruptcy matter.

On July 15, 2014, the Court entered an order authorizing the Trustee’s employment of Pachulski Stang Zeihl and Jones, LLP (“PSZJ”) as his counsel *Nunc Pro Tunc* to May 22, 2014 [Docket No. 152]. PSZJ was previously approved by the court for employment in the Chapter 11 Tulving bankruptcy matter.

On March 22, 2016, R. Todd Neilson filed a Withdrawal of Trustee (“Former Trustee”) with the Court [Docket No. 564], effective April 1, 2016. Mr. Neilson resigned in order to fulfill a humanitarian mission in Africa.

On April 1, 2016, the Court entered a Notice of Appointment of Trustee and Weneta M.A. Kosmala was appointed the Chapter 7 Trustee of Tulving (“Trustee”).

1 On July 20, 2016, the Court entered an order authorizing the Trustee's employment of
2 BRG as her accountants and financial advisors *Nunc Pro Tunc* to April 1, 2016 [Docket No.
3 609]. BRG was previously approved by the court for employment in the Chapter 11 and Chapter
4 7 Tulving bankruptcy matters.

5 On July 20, 2016, the Court entered an order authorizing the Trustee's employment of
6 PSZJ as her counsel *Nunc Pro Tunc* to April 1, 2016 [Docket No. 611]. PSZJ was previously
7 approved by the court for employment in the Chapter 11 and Chapter 7 Tulving bankruptcy
8 matters.

9 **B. Debtor's History**

10 The Debtor is a California corporation. Tulving was in the business of selling and
11 purchasing gold, silver, coins, bullion, and other precious metals through its internet website or
12 by phone. Prior to the filing of the bankruptcy, customer complaints concerning delayed or
13 undelivered orders were increasingly made to the Better Business Bureau against the Debtor and
14 in early March, 2014, a class-action lawsuit was filed against the Debtor and its principal in the
15 United States District Court, Northern District of California. The Debtor ceased operations on or
16 about March 3, 2014. Shortly before the initiation of these proceedings, a raid was conducted at
17 the business offices of the Debtor by the Secret Service and the Department of Justice. Coins,
18 bullion and other precious metals were seized along with the Debtor's computers and documents
19 for an ongoing criminal investigation.

20 **C. Status of the Trustee's Investigation, Causes of Action and Settlements**

21 Since the appointment of the Former Trustee and the Trustee the professionals have
22 conducted an investigation of the affairs of the Debtor. The coins which were seized by the
23 Department of Justice ("DOJ") were intended to be liquidated in the future to pay
24 victims/creditors. After seizure, the DOJ obtained an independent valuation from a professional
25 appraiser which listed the value of the coins at approximately \$3 million. In November 2014,
26 subsequent to this DOJ valuation, a different expert engaged by Mr. Tulving's legal counsel
27 offered a valuation of \$11,384,000, well in excess of the previously stated \$3 million valuation.
28 The difference between the two valuations is due to a material variance in the valuation of

1 Presidential Error-Missing Edge Letter and Double Edge Coins (“Error Coins”) which were
2 included in the coins seized by the government. Regardless of which valuation may be correct,
3 it will take a considerable period of time to fully realize the value of the coins. The Court has
4 recently approved a motion related to the grading, encapsulation and distribution of Error Coins
5 to the creditors.

6 The Former Trustee and the Trustee have also been informed by Mr. Tulving’s legal
7 counsel of a number of additional coins that were not seized by the government and may
8 ultimately belong to this estate. The Applicant is currently investigating such claims of
9 additional possible estate assets.

10 Through the investigation into the financial affairs of the Debtors, the Former Trustee and
11 his professionals became aware of certain outstanding accounts receivable owed to the Debtor.
12 The Applicant worked with the Former Trustee to send out demand letters for outstanding
13 accounts receivable owed to the Debtor. Initially, letters were sent out to approximately 17
14 individuals/company’s totaling approximately \$1,100,000. After receiving responses from the
15 demand letters and additional investigations by the Applicant, the actual amount of outstanding
16 accounts receivables totaled approximately \$594,000. The Applicant has worked with the
17 Former Trustee, Trustee, counsel and the individuals to develop a payment plan and the estate
18 has collected \$18,000 to date.

19 During the administration of the Chapter 11 bankruptcy and with the assistance of the
20 Applicant, the Former Trustee conducted a court approved auction on or about May 13, 2014, of
21 the remaining Tulving assets located at 750 West 17th Street, Suite A, Costa Mesa, CA. In total,
22 the auction generated gross sale proceeds of \$28,220.20, incurred expenses of \$4,715.05 for a net
23 total to the Tulving estate of \$23,505.15. Of the remaining assets sold at auction the majority of
24 funds came from the sale of a 2008 Ford E-450 van and a Clark forklift. An additional vehicle
25 was going to be sold, but an investigation determined there was no equity in the Ford E-350 van
26 and it was returned to Ford Motor Company.

27 The Estate also was receiving numerous calls from companies regarding the possible sale
28 of certain assets of the Debtor. Specifically, the sale of the Tulving websites domain name and
electronic mail, 1-800 telephone number and customer contact and sale information.

1 On January 12, 2015, the Former Trustee closed the court approved sale of substantially
2 all of Tulving's assets (domain name, 1-800 telephone number, customer contact information,
3 etc.) for a total amount of \$150,000.

4 The Applicant assisted the Former Trustee to determine certain individuals/companies
5 that may hold unsecured claims in the estate. The Former Trustee requested BRG to determine
6 the total amount of possible unsecured claims in the estate and the total number of claimants.
7 This information has been the used to verify the proofs of claim ("POC's") filed with in this
8 estate and been provided to the Federal Government upon request.

9 As requested by the Former Trustee, the Applicant also started investigating A-Mark
10 Precious Metals ("A-Mark"), a company with whom Tulving had an extensive financial
11 relationship with. In order to more fully understand the A-Mark and Tulving relationship the
12 debtor conducted a Rule 2004 exam of A-Mark. Following consultations with the attorneys
13 representing A-Mark the Former Trustee and Trustee received a significant number of
14 accounting records on December 30, 2014. After a review of the accounting records and
15 information, the Former Trustee, current Trustee and counsel decided not to pursue a claim
16 against A-Mark.

17 The Former Trustee also requested the Applicant investigate the financial transactions
18 and claims involving Levon Gugasian, his family and friends. The Applicant has spent
19 numerous hours preparing for 2004 examinations, reviewing support documents, banking
20 records, receiving log books and tax returns in order to fully understand the relationship between
21 Tulving and Levon and Armen (Levon's Son) Gugasian. A complaint for avoidance and
22 recovery of fraudulent transfers and objections to proofs of claim was filed against Levon and
23 Armen Gugasian on March 9, 2016.

24 Please see PSZJ's application for interim compensation filed concurrently with this
25 Application for additional details on the Trustee's investigation, causes of action and settlements.

26 **D. Estate Cash**

27 As of November 09, 2016, the estate was holding approximately \$814,240.60 in
28 unrestricted funds.

III.

SUMMARY DESCRIPTION OF SERVICES

Without limiting the detail of BRG's services contained in Exhibit "B", following are summary descriptions of the services provided during the Reporting Period:

A. 110 – Funds Administration

(Hours: 13.1; Fees: \$2,919.50)

Time incurred for this category during the Reporting Period included the review of invoices, check and wire transfer requests and transfer banking and case information to new trustee.

B. 130 – Compliance Reporting

(Hours: 23.4; Fees: \$6,237.00)

During the Reporting Period, the Applicant incurred time reviewing and reconciling the monthly bank statements maintained by the Former Trustee and creating, updating, reviewing, revising interim and annual case status reports and bond reports submitted to the Office of the U.S. Trustee.

C. 200 – Claims Analysis

(Hours: 145.3; Fees: \$49,589.50)

A significant amount of the time incurred in this category during the Reporting Period was with respect to identifying potential claimants and verifying POC's filed against the estate. Since the Debtor never filed Statements and Schedules, it was up to the Former Trustee and his professionals to determine the possible bankruptcy claimants and have the Statements and Schedules filed with the court. The Applicant analyzed and reviewed thousands of transactions and hundreds of possible claimants in order to determine the total possible dollar amount and number of claimants. There were originally approximately 485 creditors listed in Tulving books and records. The total amount of possible claims according to the records of the Debtor is \$18,707,906.79. The total amount of claims filed within the estate total \$17,915,425, which includes duplicative, amended, overstated and non-customer amounts. This amount represents a large percentage of possible Tulving claims.

1 Once completed the claims analysis will serve as the “roadmap” regarding the approved
2 claim and distribution amounts by claimant. This analysis is critical in insuring the correct
3 claimants are properly accounted for in the estate.

4 The Applicant also assisted counsel the with claim objection process. Applicant, through
5 the use of its’ claims analysis, identified duplicative, amended, overstated and inaccurate claims
6 filed within the Tulving estate. BRG worked with counsel to prepare omnibus objections and
7 separate claim objections. All necessary claim objections were filed and in total over 30 claim
8 objections were filed and completed.

9 **D. Error, Non-Error Coin Sale and Distribution**

10 Pursuant to the Coordination Agreement, the Trustee made a proposal for the disposition
11 of the approximately 189,000 valuable coins (collectively, the “Seized Coins”) that had been
12 seized from the Debtor by the Government (the “Disposition Plan”). Under the Disposition Plan,
13 approximately 176,477 of the Seized Coins (the “Non-Error Coins”) were to be sold at auction
14 and their proceeds distributed on a pro rata basis to creditors who were victims of the Debtor’s
15 crime (“Victim/Creditors”). However, Victim/Creditors could “opt-out” of receiving Error
16 Coins and the coins otherwise distributable to them (the “Rejected Coins”) would be sold at a
17 later auction and their proceeds would be ratably distributed to all Victim/Creditors. The
18 Disposition Plan was accepted by the Government and approved by Order of the Bankruptcy
19 Court dated, January 28, 2016 [Docket No. 494]. Per the Disposition Plan, Error Coins would be
20 graded, encapsulated and delivered to Victims/Creditors of Tulving. BRG spearheaded the
21 communication efforts with the Victims/Creditors related to the opt-out of the delivery of Error
22 Coins. BRG also created and maintained a coin allocation matrix that allocates specific Error
23 Coins to each Victim/Creditor that did not opt-out of the Error Coin allocation.

24 Pursuant to the Disposition Plan, all coins in the possession of the Government were
25 transferred to Heritage Auctioneers (“Heritage”) in Dallas, Texas. Heritage conducted their own
26 independent count/inventory of all Non-Error and Error Coins. Discrepancies arose between
27 previous coin counts and Heritage’s current coin count. At the request of the Trustee, BRG
28 traveled to Dallas, Texas to 1) conduct a sampling of lots that were to be auctioned off and 2)

1 count and inventory all Error Coins. BRG located an additional 3,005 Error Coins, consisting of
2 1,315 Presidential Error-Missing Edge Letter and 1,690 Double Edge Coins increasing the total
3 Error Coin count to 15,544.

4 Once the coins are graded, encapsulated and Victims/Creditors determine their “opt-in”
5 or “opt-out” preference, BRG will update the Error Coin matrix and assist in the delivery of
6 Error Coins to Victims/Creditors. Please see *Notice of Motion and Motion for Order Authorizing*
7 *the Trustee to (I) Retain GreatCollections.com D/B/A Great Collections as Auctioneer, (II)*
8 *Modify, in Part, Asset Distribution Plan, and (III) Set New Opt-Out Deadline for Creditors to*
9 *Determine Whether to Receive Error Coins in Partial Payment of Their Claims and Sell Coins*
10 *Not Distributed to Creditors Free and Clear of Liens, Claims and Interests; Memorandum of*
11 *Points and Authorities In Support Thereof; Declarations of Weneta M.A. Kosmala and Ian*
12 *Russel* [Docket No. 623] and the Order approving the motion [Docket No. 634] for additional
13 information related to the Error Coin grading, encapsulation and allocation process.
14

15 When possible, Applicant segregated the detailed time descriptions between Non-Error
16 Coins and Error Coins via task code. The Applicant also segregated out billable travel related to
17 the grading, encapsulation and distribution of Error Coins. The amounts attributable to each task
18 code are locate in task code 205, 205.1 and 206 below.

19 **E. 205 – MEL “Error” Coins – Distribution**
20 **(Hours: 220.3; Fees: \$91,225.00)**

21 Description of Applicant’s services can be found in the above paragraph D. The amount
22 of time categorized in to this category is attributable to the Error Coins.

23 **F. 205.1 – MEL “Error” Coins – Billable Travel**
24 **(Hours: 16.0; Fees: \$5,480.00)**

25 Description of Applicant’s services can be found in the above paragraph D. The amount
26 of time categorized in to this category is attributable to billable travel related to the Error Coins.
27
28

G. 206 – Sale of Non-Error Coins

(Hours: 50.6; Fees: \$25,078.00)

Description of Applicant's services can be found in the above paragraph D. The amount of time categorized in to this category is attributable to Non-Error Coins.

H. 210 – Investor / Creditor Communications & Issues

(Hours: 30.3; Fees: \$8,570.00)

During the Reporting Period, Applicant time was spent responding to creditor inquiries re. "opting out" of the Error Coin distribution and reviewing and updating Trustee Reports that have been uploaded to the Tulving bankruptcy website. The Former Trustee and Trustee have written nine (9) "Trustee Reports" ranging from four (4) to six (6) pages in length which were posted on the Tulving Bankruptcy website.

I. 215 – Website Creation / Updating

(Hours: 7.1; Fees: \$1,742.00)

This category includes BRG time creating and maintaining the Tulving Bankruptcy website, tulvingbankruptcy.com. Applicant was instructed by the Trustee to create and maintain a website that updated possible creditors. In total, approximately 485 were believed to hold potential claims in the Tulving Estate. The Former Trustee, Trustee and Applicant believe maintaining a website is a very cost effective and efficient way to transmit case information.

J. 301 – Asset Analysis – Accounts Receivable

(Hours: 8.1; Fees: \$3,384.00)

Most of the time incurred in this category during the Reporting Period was with respect to determining the total amount of outstanding receivables owed, communicating with the potential individuals, negotiating and settling any outstanding accounts receivable balances owed to Tulving. In total it was determined approximately \$594,000 was owed in accounts receivable by one individual/group. Working closely with counsel and the Former Trustee, a stipulated judgment and payment plan was established and a total of \$18,000 was collected. The Estate also pursued state law remedies including perfecting the judgment and appointing a keeper, but no additional assets have been recovered.

K. 320 – Sale of Customer Info., IP and Operational Assets

(Hours: 36.4; Fees: \$12,678.50)

Pursuant to the Court approved sale which occurred on January 12, 2015, the Former Trustee and Trustee requested the Applicant work with the purchaser of the Debtor's intellectual and intangible assets to perfect the sale. BRG worked with Great Collections ("Purchaser") to ensure all relevant Debtor information and documentation was delivered. Applicant identified documents and information to be turned over to Purchaser and delivered information and documents to Purchaser. The Estate has received the \$150,000 for the sale of the assets.

L. 500 – Forensic Accounting Analysis

(Hours: 91.5; Fees: \$25,030.00)

During the Reporting Period, Applicant has gathered, analyzed and reviewed the Debtors' general ledgers, bank statements, canceled checks and other accounting support information. Retrieving and understanding the general ledger and bank statements will be critical in administering the Debtors' estates. Time billed to this category relates to services provided by BRG with respect to the reconstruction of the Debtors' pre-petition financial transactions for the purpose of, among other things, determining claimants and the Trustee's investigation and identification of possible avoidance actions. BRG also examined and compiled the Debtors' bank account documentation relating to the time period of approximately two and one-half years prior to the Initial Petition Date.

M. 502 – Litigation Analysis – A-Mark

(Hours: 6.3; Fees: \$3,520.00)

During the Reporting Period, BRG time was spent communicating with counsel, Former Trustee and the Trustee regarding financial transactions involving A-Mark and serving of a 2004 examination on A-Mark. The Debtor's Quick Books show that over \$1.2 billion flowed in and out of the Debtor's company over the three years prior to the Petition Date. BRG reviewed and analyzed those transactions, which were complex and at times convoluted; BRG found extensive transactions between the Debtor and A-Mark Precious Metals, Inc. ("A-Mark"). As the trustee had very limited information concerning those transactions, the Former Trustee obtained a 2004

1 examination order for the production of documents by A-Mark on December 19, 2014. Based
2 upon the documents produced by A-Mark in response to the 2004 examination order and
3 following informal discussions between A-Mark and Applicant, it was determined that there
4 were no viable claims held by the estate against A-Mark.

5 **N. 503 – Litigation Analysis – Marc-One**
6 **(Hours: 62.4; Fees: \$28,703.50)**

7 During the Reporting Period, BRG time was spent communicating with counsel, Former
8 Trustee and the Trustee regarding financial transactions involving Marc-One. In or about March
9 2015, Mr. Tulving’s counsel provided information to the Trustee concerning a dispute between
10 the Debtor and Marc-One Numismatics (“Marc-One”) involving approximately 7,519 Error
11 Coins allegedly valued at between \$1 and \$4 million which Mr. Tulving believed were
12 erroneously distributed to Marc-One. Applicant incurred time analyzing the Marc-One records
13 in its possession as well as those received pursuant to a voluntary 2004 examination. The
14 investigation is on-going and Applicant is awaiting one final request for information from Marc-
15 One.

16 **O. 504 – Litigation & Claim Analysis – Gugasian**
17 **(Hours: 155.6; Fees: \$65,513.00)**

18 This category includes BRG time dealing with the administrative claims filed by Levon
19 Gugasian (“Mr. Gugasian”) relating to various property leases and other financial transactions
20 involving the Debtor, Mr. Gugasian and his family. BRG reviewed, analyzed and investigated
21 detailed transactions related to Mr. Gugasian, his family and the real property leases.

22 The Former Trustee commenced a lawsuit against Mr. Gugasian for the return of
23 approximately \$1.2 million in lease payments which the estate asserts were the result of a set of
24 convoluted transactions which resulted in the Debtor paying rents which were substantially
25 above and below the Market value for those leases as part of a tax avoidance scheme. The
26 complaint also seeks repayment of Consulting Fees and rent, repair and maintenance expenses
27 related to a property not used by the Debtor, but paid by the Debtor to Mr. Gugasian in a
28

1 combined amount of approximately \$675,000 which the estate alleges were wrongfully
2 transferred to Mr. Gugasian and should therefore be returned to the estate.

3 The Former Trustee filed a second complaint against Armen Haig Gugasian (“Armen”),
4 the son of Mr. Gugasian, and seeks the return of Consulting Fees which the estate asserts
5 provided no value to the estate and conferred no benefit to the Debtor.

6 This category includes BRG time dealing with the administrative claims filed by Mr.
7 Gugasian relating to various property leases. The Applicant and Trustee are still investigating
8 the legitimacy of these claims filed in the estate.

9 **P. 580 – Solvency Analysis**

10 **(Hours: 31.0; Fees: \$17,610.50)**

11 Applicant reviewed and analyzed bank statements, general ledger transactions, tax returns
12 and tax workpapers in order to determine the solvency of Tulving Company at certain points in
13 time. At the request of counsel, BRG reviewed information and completed a memorandum
14 related to the solvency of Tulving and timeframe for such solvency. The memorandum sets forth
15 the conclusions of the overall Tulving solvency analysis which may be used in litigation cases
16 against numerous defendants.

17 The matter is on-going and BRG will update this analysis as additional records and
18 information become available. Applicant will continue to provide information as requested by
19 the Trustee and counsel.

20 **Q. 600 – Government Inquires and Coordination**

21 **(Hours: 8.5; Fees: \$3,344.00)**

22 The time incurred in this category during the Reporting Period was communicating and
23 coordinating with the DOJ and Secret Service. As stated previously, there was an on-going
24 criminal investigation into the operations and transaction of Hannes Tulving Jr. the principal of
25 the Debtor. The Former Trustee has communicated closely with the DOJ regarding the criminal
26 investigation. The Former Trustee has also asked BRG to work with the DOJ regarding the
27 approximate losses incurred by Tulving creditors. Applicant is also communicating with the
28

DOJ regarding stored documents, electronic information and the liquidation of the confiscated coins and bullion and the process of distributing those proceeds to the creditors of Tulving.

R. 700 – Tax Compliance

(Hours: 26.7; Fees: \$10,041.50)

Applicant was assigned by the Former Trustee and the Trustee to perform tax services for the estate. These services include, but are not limited to, research and consultation with the Former Trustee, the Trustee and their professionals to identify and resolve various tax issues, preparation of any necessary tax returns for the bankruptcy estate, and communication with taxing authorities in order to resolve outstanding tax issues involving the estate.

When possible, Applicant segregated the detailed time descriptions by tax year via task code. The amounts attributable to certain tax years can be found in task codes 705 through 706 below.

S. 705 – Tax Returns 2014

(Hours: 30.1; Fees: \$6,676.00)

Description of Applicant's services can be found in the above paragraph R. 700 – Tax Compliance. The amount of time categorized in to this category is attributable to the 2014 tax year.

T. 706 – Tax Returns 2015

(Hours: 12.0; Fees: \$4,702.50)

Description of Applicant's services can be found in the above paragraph R. 700 – Tax Compliance. The amount of time categorized in to this category is attributable to the 2015 tax year.

U. 900 – General Case Administration

(Hours: 15.2; Fees: \$6,225.50)

Time was spent by the Applicant on general case administration duties. Included in these services were the following: review of incoming correspondence and pleadings; general discussions regarding case issues; general case document filing; and other general office administrative functions.

V. 910 – Professional Employment and Fee Issues

(Hours: 3.4; Fees: \$1,422.00)

Most of the fees incurred during this Reporting Period included the creation, updating and review of applications to employ Applicant as professionals in this matter

W. 920 – General Meeting Preparation and Attendance

(Hours: 8.0; Fees: \$3,894.00)

Applicant prepared for and participated in various conference calls and meetings with the Former Trustee, the Trustee and the Trustee's attorneys, and others to discuss a variety of things, including the status of various case issues, work performed to date, determination of work to be performed, and negotiations of settlement with the outstanding accounts receivable individual.

Applicant often had more than one participant involved in the conference calls or meetings. Each such participant was attending or participating by invitation from the Former Trustee and Trustee and/or had specific reports to make to the combined group.

X. 925 – Meeting and Communication – H. Tulving / Counsel

(Hours: 1.5; Fees: \$360.00)

BRG time incurred in this category includes meetings and communications with Hannes Tulving Jr. and his counsel. Subject to the approval of Mr. Tulving's criminal counsel, the Former Trustee and a financial advisor met with Mr. Tulving to discuss certain transactions, possible causes of action, the potential value of confiscated coins, additional assets and other issues related to the operations of the Tulving Company.

Y. 940 – Fee Application and Bill Preparation

(Hours: 40.8; Fees: \$15,223.00)

During the Reporting Period, Applicant began and completed the preparation of the Chapter 11 fee application for BRG. The First and Final Chapter 11 fee application for BRG, consisted of 104.9 hours in the amount of \$32,306.50 in fees and \$558.14 in expenses. On March 24, 2015 [Docket No. 247] the First and Final Chapter 11 fee application for BRG was approved in full.

1 The Applicant also prepared their First Chapter 7 fee application for the First Interim
2 Reporting Period, during this time. The First Interim Reporting Period consisted of fees in the
3 amount \$161,737.00, representing 438.2 hours and expenses in the amount of \$5,601.55. On
4 March 24, 2015 [Docket No. 246] the First Chapter 7 fee application for BRG during First
5 Interim Reporting Period was approved in full.

6 Finally, the Applicant started compiling, reviewing detailed time and expense entries for
7 the preparation of this Application and managing monthly invoices. Applicant compiled the
8 detailed time and expenses entries from February 1, 2015 through October 31, 2016, performed
9 a preliminary review of the entries, adjusted entries, identified fees and expenses to write off, and
10 categorized entries.

11 **Z. 950 – Billable Travel**

12 **(Hours: 30.4; Fees: \$10,209.00)**

13 As requested by Trustee, Applicant was required to travel and attend certain hearings,
14 meetings and travel to the document storage facility in Costa Mesa, CA.

15 **IV.**

16 **SUMMARY DESCRIPTION OF EXPENSES**

17 The Trustee incurred out-of-pocket costs in connection with services rendered to the
18 estate, summarized as follows:

19 **A. Computer Services / Supplies – E-Discovery (\$5,039.82)**

20 At the request of the Former Trustee, the Applicant contacted iDiscovery Solutions
21 (“IDS”), a firm that specializes in the forensic imaging and preservation of ESI. BRG has paid
22 IDS and related E-Discovery invoices associated with the collection and analyses of the ESI.
23 Please see Exhibit “F” for actual copies of invoices received and paid by BRG.

24 **B. Data Retrieval - PACER (\$178.43)**

25 This represents the actual Pacer charges for retrieval of proofs of claim, pleadings and
26 information from the Court docket and data retrieval of certain tax documents and programs.
27
28

C. Data Retrieval - Tax (\$24.65)

This represents the actual charges for tax software purchased for tax return completion and filing.

D. Data Retrieval - TLO (\$23.00)

This represents the actual TLO charges for investigative searches conducted on www.TLO.com to assist in Applicants forensic accounting procedures.

E. Express Messenger – Federal Express (\$92.58)

This consists of actual costs of overnight and messenger deliveries of documents.

F. Meals – Other (\$44.00)

This consists of actual costs for food and beverage, while visiting the storage facility located in Costa Mesa, CA.

G. MEL “Error” Coins - Airline (\$887.15)

This consists of actual costs associated with the review and count of coins located in Dallas, TX. These costs relate to airfare.

H. MEL “Error” Coins – Car Rental (\$173.56)

This consists of actual costs associated with the review and count of coins located in Dallas, TX. These costs relate to rental of a car, while in Dallas, TX.

I. MEL “Error” Coins – Hotel/Lodging (\$1,284.00)

This consists of actual costs associated with the review and count of coins located in Dallas, TX. These costs relate to hotel/lodging while in Dallas, TX.

J. MEL “Error” Coins - Internet (\$21.95)

This consists of actual costs associated with the review and count of coins located in Dallas, TX. These costs relate to Internet charges.

K. MEL “Error” Coins - Meals (\$86.30)

This consists of actual costs associated with the review and count of coins located in Dallas, TX. These costs relate to food and beverage.

L. MEL “Error” Coins - Parking (\$213.65)

This consists of actual costs associated with the review and count of coins located in

Dallas, TX. These costs relate to parking while in Dallas, TX.

M. MEL “Error” Coins - Taxi (\$32.09)

This consists of actual costs associated with the review and count of coins located in Dallas, TX. These costs relate to taxi fares.

N. Postage (\$101.25)

Applicant tracks actual postage incurred by case code, and clients are billed actual amount incurred.

O. Travel – Mileage (\$591.96)

Applicant tracks mileage traveled to/from meetings, hearings that Applicant is required to attend and the storage facility. Applicant charges \$.56 per mile.

P. Travel – Parking (\$20.00)

This consists of actual parking charges incurred while attending meetings, depositions and hearings that Applicant is required to attend.

Q. Web Designer (\$211.05)

Applicant contracted a web designer to create and update the Tulving bankruptcy website. Applicant paid invoices as needed related to the upkeep and maintenance of website.

V.

CONCLUSION

Applicant believes compensation awarded herein will account for the quality of services rendered, the complexity of the issues at hand, the desirability of employment, the results obtained and the contingency thereof, as well as the actual hours expended. Applicant believes payment of its fees is justified when weighed against the benefit of its work, as described above.

No agreement exists between Applicant and any other person for the sharing of compensation that is received in connection with this case, except for the understanding concerning compensation among its shareholders.

Notice of this fee application has been given to creditors and parties in interest.

1 WHEREFORE, Applicant respectfully requests interim allowance for the following: (a)
2 compensation of fees incurred during the Reporting Period in the amount of \$409,378.00; (b)
3 reimbursement of expenses incurred during the Reporting Period in the amount of \$9,025.44; (c)
4 payment of 100% of its requested expenses; and (d) payment of 100% of the requested fees when
5 additional funds become available to the estate.
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7 Dated: November 17, 2016

8 Respectfully submitted,

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10 David H. Judd
11 Berkeley Research Group, LLC
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DECLARATION OF DAVID H. JUDD

I, David H. Judd, declare as follows:

I am a Certified Public Accountant and am a director in the firm of Berkeley Research Group, LLC ("BRG"). I have read the foregoing *Second Interim Application of Berkeley Research Group, LLC for Allowance and Payment of Fees and Expenses Incurred as Accountants and Financial Advisors for the Chapter 7 Trustee for the Period February 1, 2015 through October 31, 2016* (the "Application") and know the contents thereof. I certify that the facts stated therein are true of my own knowledge, except for those stated upon information and belief, which I believe to be true.

The Application of BRG seeks interim allowance of compensation for fees incurred for the period February 1, 2015 through October 31, 2016 totaling \$409,378.00 for fees, for which it, at this time, seeks no payment, but requests payment of 100% of approved fees when additional funds become available in the Tulving estate.

The Application also seeks interim allowance for reimbursement of costs incurred for the period February 1, 2015 through October 31, 2016 totaling \$9,025.44, for which it seeks allowance for payment of 100% of the requested expenses.

I believe the Application substantially complies with the U.S. Trustee Guidelines concerning professionals' fee applications.

I declare under penalty of perjury under the laws of the United States of America that the facts stated herein are true and correct to the best of my knowledge. Executed this day of November 17th 2016, at Los Angeles, California.



David H. Judd
Berkeley Research Group, LLC

DECLARATION OF R. TODD NEILSON

I, R. Todd Neilson, declare as follows:

I am a Certified Public Accountant and am a director of the Berkeley Research Group, LLC firm. I am the former duly appointed Chapter 7 Trustee of the bankruptcy estate of Tulving Company, Inc., a California corporation. I served as Trustee through March 31, 2016. I have personal knowledge of the following facts and, if called, I could and would testify competently thereto.

I have reviewed the Application, time and expenses through March 31, 2016, as presented by BRG. I have discussed the Application with Applicant and have no unresolved objections to approve the requests contained in the Application. I believe interim allowance of the requested fees and reimbursement of the requested expenses is appropriate in light of the results achieved thus far in these matters.

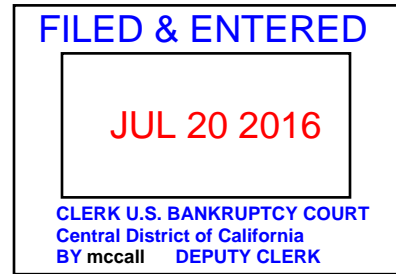
I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct. Executed this 27th day of April 2016, at Los Angeles, California.


R. Todd Neilson

Exhibit A

Linda F. Cantor (CA Bar No. 153762)
Jason S. Pomerantz (CA Bar No. 157216)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd., 13th Floor
Los Angeles, California 90067
Telephone: 310/277-6910
Facsimile: 310-201-0760
E-mail:lcantor@pszjlaw.com

[Proposed] Counsel for Weneta M.A., Chapter 7 Trustee
for the Tulving Company, Inc.



UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re:

THE TULVING COMPANY, INC.,

Debtor.

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

Chapter 7

**ORDER APPROVING APPLICATION OF
THE CHAPTER 7 TRUSTEE, FOR AN
ORDER AUTHORIZING AND
APPROVING THE EMPLOYMENT OF
BERKELEY RESEARCH GROUP, LLC, AS
ACCOUNTANTS AND FINANCIAL
ADVISORS, *NUNC PRO TUNC* TO APRIL 1,
2016**

[Relates to Docket No. 595]

[No Hearing Required]

The Court, having considered the application (the "Application")¹ of Weneta M.A. Kosmala, the duly appointed chapter 7 trustee (the "Chapter 7 Trustee"), solely in her capacity as Chapter 7 Trustee for the bankruptcy estate of The Tulving Company, Inc. (the "Debtor"), to employ Berkeley Research Group, LLC ("BRG"), as accountants and financial advisors to the Chapter 7 Trustee, and the Declaration of Adam Tenenbaum filed in support thereof, and the Court finding that due and sufficient notice of the Application has been given, and based upon the record before the Court, it appears that BRG does not hold or represent an interest adverse to the Debtor,

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.


1 that BRG is a disinterested person, that its employment is in the best interest of the estate, and, there
2 being no objections to or requests for hearing on the Application, that no hearing on the Application
3 is required pursuant to the Local Bankruptcy Rules. Accordingly, it is hereby:

4 **ORDERED** that the Chapter 7 Trustee is authorized to employ BRG as her accountants and
5 financial advisors herein, effective as of April 1, 2016, on the terms and conditions set forth in the
6 Application; and it is further

7 **ORDERED** that, as set forth in the Application, the employment of BRG is approved
8 pursuant to sections 327(a) and 328 of the Bankruptcy Code and any fee applications shall be
9 considered in accordance with sections 330 and 331 of the Bankruptcy Code.

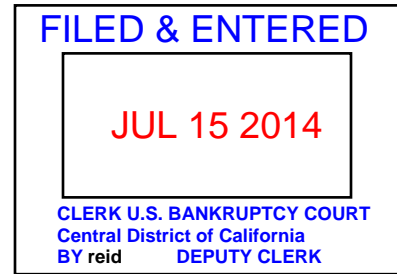
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24 Date: July 20, 2016


Erithe Smith
United States Bankruptcy Judge

Linda F. Cantor (CA Bar No. 153762)
Jason S. Pomerantz (CA Bar No. 157216)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd., 13th Floor
Los Angeles, California 90067
Telephone: 310/277-6910
Facsimile: 310-201-0760
E-mail:lcantor@pszjlaw.com

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:
THE TULVING COMPANY, INC.,
Debtor.

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

Chapter 7

**ORDER APPROVING APPLICATION OF
R. TODD NEILSON, CHAPTER 7
TRUSTEE, TO EMPLOY BERKELEY
RESEARCH GROUP, LLC, OF WHICH HE
IS A MEMBER, AS ACCOUNTANTS AND
FINANCIAL ADVISORS, *NUNC PRO TUNC*
TO MAY 22, 2014**

[No Hearing Required Per L.B.R. 2014-1(B)]

The Court, having considered the application (the "Application")¹ of R. Todd Neilson, duly appointed chapter 7 trustee (the "Chapter 7 Trustee"), solely in his capacity as Chapter 7 Trustee for the bankruptcy estate of The Tulving Company, Inc. (the "Debtor"), to employ Berkeley Research Group, LLC ("BRG"), of which he is a member, as accountants and financial advisors to the Chapter 7 Trustee, and the Declaration of Adam Tenenbaum in support thereof, and the Court finding that due and sufficient notice of the Application has been given, and based upon the record before the Court, it appears that BRG does not hold or represent an interest adverse to the Debtor, that BRG is a disinterested person, that its employment is in the best interest of the estate, and, there

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

being no objections to or requests for hearing on the Application, that no hearing on the Application is required pursuant to the Local Bankruptcy Rules. Accordingly, it is hereby:

ORDERED that the Chapter 7 Trustee is authorized to employ BRG as his accountants and financial advisors herein, effective as of May 22, 2014, on the terms and conditions set forth in the Application; and it is further

ORDERED that, as set forth in the Application, the employment of BRG is approved pursuant to section 327(a) of the Bankruptcy Code and any fee applications shall be considered in accordance with sections 330 and 331 of the Bankruptcy Code.

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Date: July 15, 2014



Erithe Smith
United States Bankruptcy Judge

Exhibit B

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
TASK CODE SUMMARY

February 01, 2015 through October 31, 2016

Task Code	Description	Hours	Amount
110	Funds Administration	13.10	2,919.50
130	Compliance Reporting	23.40	6,237.00
200	Claims Analysis	145.30	49,589.50
205	MEL "Error" Coins - Distribution	220.30	91,225.00
205.1	MEL "Error" Coins - Billable Travel	16.00	5,480.00
206	Sale of "Non-Error" Coins	50.60	25,078.00
210	Investor/Creditor Communications & Issues	30.30	8,570.00
215	Website Creation/Updating	7.10	1,742.00
301	Asset Analysis - Accounts Receivable	8.10	3,384.00
320	Sale of Customer Info., IP and Operational Assets	36.40	12,678.50
500	Forensic Accounting Analysis	91.50	25,030.00
502	Litigation Analysis - A-Mark	6.30	3,520.00
503	Litigation Analysis - Marc One	62.40	28,703.50
504	Litigation & Claim Analysis - Gugasian	155.60	65,513.00
580	Solvency Analysis	31.00	17,610.50
600	Government Inquires & Coordination	8.50	3,344.00
700	Tax Compliance	26.70	10,041.50
705	Tax Returns - 2014	30.10	6,676.00
706	Tax Returns - 2015	12.00	4,702.50
900	General Case Administration	15.20	6,225.50
910	Professional Employment and Fee Review Issues	3.40	1,422.00
920	General Meeting Preparation and Attendance	8.00	3,894.00
925	Meeting and Communication - H. Tulving/Counsel	1.50	360.00
940	Fee Application and Bill Preparation	40.80	15,223.00
950	Billable Travel	30.40	10,209.00
Total Professional Services		1,074.00	\$409,378.00

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES**

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 110		Funds Administration			
02/04/15	Dizon, Rowen	Reviewed check request and processed payments.	0.20	150.00	30.00
02/20/15	Kramer, Laura	Analyzed and reviewed payment regarding Ombudsman fees and expenses to reconcile check request for payment to Wes Avery.	0.20	230.00	46.00
02/23/15	Troszak, Nicholas	Read and replied to emails and work with staff to create check request for Ombudsman.	0.30	420.00	126.00
03/12/15	Kramer, Laura	Analyzed and reviewed invoice for iDS for February 2015 to reconcile check request for payment through BRG.	0.10	230.00	23.00
03/16/15	Kramer, Laura	Analyzed and reviewed Stor It invoice for April 2015 rent to reconcile check request for payment.	0.20	230.00	46.00
03/25/15	Troszak, Nicholas	Analyzed and reviewed Fee App orders and worked with staff to create check requests and approve for Trustee review.	0.40	420.00	168.00
04/14/15	Kramer, Laura	Analyzed and reviewed Stor-It Costa Mesa Storage Invoice to reconcile check request for payment of May 2015 rent.	0.10	230.00	23.00
05/04/15	Kramer, Laura	Analyzed and reviewed Strong Connexions invoice to reconcile check request for payment of April 2015 consulting fees.	0.30	230.00	69.00
05/15/15	Kramer, Laura	Analyzed and reviewed invoice received from Stor It Cost Mesa to reconcile check request for payment.	0.20	230.00	46.00
06/14/15	Kramer, Laura	Analyzed and reviewed Stor-It Storage unit invoice for June 2015 to create check request for payment.	0.10	230.00	23.00
07/08/15	Dizon, Rowen	Provided March 2015 Rabobank bank statement to case accountant.	0.20	150.00	30.00
07/09/15	Dizon, Rowen	Provided June 2015 Rabobank bank statements to case accountant.	0.10	150.00	15.00
07/15/15	Kramer, Laura	Analyzed and reviewed Stor-It Invoice for August 2015 to create check request for payment of storage unit.	0.10	230.00	23.00
08/03/15	Kramer, Laura	Analyzed and reviewed Strong Connexions invoice from July 2015 to create check request for payment.	0.20	230.00	46.00
08/05/15	Kramer, Laura	Analyzed and reviewed Strong Connexions invoice to create check request for payment from BRG.	0.10	230.00	23.00
08/18/15	Kramer, Laura	Analyzed and reviewed invoice received from Stor-It Storage center to create check request for payment of August 2015 rent.	0.20	230.00	46.00
09/14/15	Kramer, Laura	Analyzed and reviewed Tulving storage invoice to create check request for payment of October 2015 rent.	0.30	230.00	69.00
10/15/15	Ferrero, Spencer	Reviewed and analyzed invoice from Stor-It to process check request.	0.20	300.00	60.00
11/16/15	Kramer, Laura	Analyzed and reviewed invoice for December 2015 rent at Stor-It Storage to create check request for payment.	0.20	230.00	46.00
11/17/15	Troszak, Nicholas	Analyzed and reviewed cash disbursement motion, recommend adding additional case expenditures and reply to counsel.	0.50	420.00	210.00
01/05/16	Kramer, Laura	Analyzed and reviewed invoice received from Strong Connexions to create a check request for December 2015 fees.	0.10	240.00	24.00

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 110		Funds Administration			
01/15/16	Kramer, Laura	Analyzed and reviewed invoice received from Stor-It Storage Center to create check request for February 2016 rent.	0.20	240.00	48.00
02/03/16	Kramer, Laura	Analyzed and reviewed Strong Connexions professional fees to create a BRG check request for January 2016.	0.30	240.00	72.00
02/16/16	Kramer, Laura	Analyzed and reviewed Stor-It Storage Center rent payment to create check request for February rent.	0.30	240.00	72.00
03/01/16	Kramer, Laura	Analyzed and reviewed February 2016 invoice for Strong Connexions to create check request for payment of website services.	0.20	240.00	48.00
03/14/16	Kramer, Laura	Analyzed and reviewed Stor-It Storage invoice for March 2016 to create check request for payment.	0.30	240.00	72.00
03/21/16	Kramer, Laura	Analyzed and reviewed Stor It Storage invoice to create check request for payment of April 2016 rent.	0.40	240.00	96.00
03/28/16	Kramer, Laura	Analyzed and reviewed invoice received from Strong Connexions to confirm payment by BRG for services incurred in February 2016.	0.50	240.00	120.00
04/04/16	Dizon, Rowen	Reviewed check requests and processed payments.	0.30	155.00	46.50
04/07/16	Judd, David	Reviewed e-mails and correspondence regarding transition of the case to the new Trustee, responded as required or assigned for follow-up.	0.20	620.00	124.00
04/07/16	Dizon, Rowen	Created and provided bank reports to David Fitzgerald.	0.30	155.00	46.50
04/08/16	Dizon, Rowen	Reviewed ledgers, updated and properly coded UTC.	1.30	155.00	201.50
04/13/16	Kramer, Laura	Analyzed and reviewed amount of funds on hand to create a check request to transfer funds to the newly appointed Trustee.	0.30	240.00	72.00
04/13/16	Dizon, Rowen	Reviewed check request and processed payments. Processed funds transfer.	0.50	155.00	77.50
04/15/16	Troszak, Nicholas	Read and replied to emails from TXI and BMS re. transition of banking to new Trustee.	0.20	445.00	89.00
04/20/16	Dizon, Rowen	Reviewed unreconciled transactions. Emailed BMS for account reconciliation and closing accounts.	0.30	155.00	46.50
04/21/16	Dizon, Rowen	Reviewed ledgers for unreconciled transactions and closed accounts.	0.30	155.00	46.50
05/10/16	Dizon, Rowen	Compiled and scanned bank accounts files in order to turnover to the newly appointed Trustee.	2.60	155.00	403.00
05/10/16	Dizon, Rowen	Filed Rabobank bank account documents for bank files for period December 2015 - February 2016.	0.20	155.00	31.00
07/25/16	Dizon, Rowen	Filed Rabobank accounts documents for bank files for period April 2016.	0.10	155.00	15.50
Total for Task Code 110			13.10		\$2,919.50
Task Code: 130		Compliance Reporting			
02/04/15	Kramer, Laura	Analyzed and reviewed December 2014 bank statements, cancelled checks and transaction detail in order to complete bank reconciliations.	0.40	230.00	92.00

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES**

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 130		Compliance Reporting			
02/09/15	Kramer, Laura	Analyzed and reviewed November 2014 bank statements, cancelled checks and transaction detail in order to complete bank reconciliations.	0.50	230.00	115.00
02/11/15	Kramer, Laura	Analyzed and reviewed bank reconciliation reports for Tulving to reconcile bank statements for April, May and July 2014.	0.70	230.00	161.00
02/23/15	Kramer, Laura	Analyzed and reviewed November 2014 bank statements, cancelled checks and transaction detail in order to complete bank reconciliations.	0.30	230.00	69.00
02/23/15	Kramer, Laura	Analyzed and reviewed January 2015 bank statements, cancelled checks and transaction detail in order to complete bank reconciliations.	0.30	230.00	69.00
02/23/15	Ferrero, Spencer	Reviewed November 2014 bank statement reconciliations to resolve transfer of account to Rabobank issues.	0.40	300.00	120.00
02/24/15	Kramer, Laura	Analyzed and reviewed January 2015 bank statements, cancelled checks and transaction detail in order to complete bank reconciliations.	0.10	230.00	23.00
03/04/15	Kramer, Laura	Analyzed and reviewed December 2014 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.10	230.00	23.00
03/29/15	Kramer, Laura	Analyzed and reviewed November 2014 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.20	230.00	46.00
04/04/15	Kramer, Laura	Analyzed and reviewed February 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.40	230.00	92.00
04/28/15	Kramer, Laura	Analyzed and reviewed February 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.30	230.00	69.00
07/07/15	Kramer, Laura	Analyzed and reviewed June 2015 bank statements from Trustworks to save and update bond worksheet.	0.10	230.00	23.00
07/08/15	Kramer, Laura	Analyzed and reviewed March 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.10	230.00	23.00
07/08/15	Kramer, Laura	Analyzed and reviewed April 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.30	230.00	69.00
07/08/15	Troszak, Nicholas	Analyzed and reviewed 1st Qtr. 2015 information, contact counsel and update Aged Case Status Report and send to UST Office.	0.50	420.00	210.00
07/08/15	Troszak, Nicholas	Analyzed and reviewed 2nd. Qtr. 2015 information, contact counsel and update Aged Case Status Report and send to UST Office.	0.40	420.00	168.00
07/08/15	Ferrero, Spencer	Reviewed January 2015 bank reconciliations.	0.10	300.00	30.00
07/09/15	Kramer, Laura	Analyzed and reviewed June 2015 bank statements from Caselink to save and update bond worksheet.	0.30	230.00	69.00
07/09/15	Kramer, Laura	Analyzed and reviewed April 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.20	230.00	46.00

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES**

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 130		Compliance Reporting			
07/13/15	Troszak, Nicholas	Analyzed and reviewed bond information, bank balances and previous letter in order to update information for semi-annual bond reporting.	0.40	420.00	168.00
07/14/15	Kramer, Laura	Analyzed and reviewed bond report for LA division to redact bank statements and prepare report to be filed.	0.60	230.00	138.00
07/15/15	Kramer, Laura	Analyzed and reviewed bond report letter and ending bank account balance of June 2015 to create bond status report.	0.60	230.00	138.00
07/15/15	Troszak, Nicholas	Analyzed and reviewed Semi-Annual bond reports and information, worked with staff re. same and submit to UST.	0.40	420.00	168.00
07/16/15	Kramer, Laura	Analyzed and reviewed May 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.20	230.00	46.00
07/17/15	Kramer, Laura	Analyzed and reviewed April 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.20	230.00	46.00
07/17/15	Kramer, Laura	Analyzed and reviewed May 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.20	230.00	46.00
07/24/15	Kramer, Laura	Analyzed and reviewed June 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.10	230.00	23.00
08/17/15	Kramer, Laura	Analyzed and reviewed June 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.30	230.00	69.00
09/01/15	Ferrero, Spencer	Reviewed June 2015 bank reconciliations	0.10	300.00	30.00
09/03/15	Kramer, Laura	Analyzed and reviewed July 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.40	230.00	92.00
09/23/15	Kramer, Laura	Analyzed and reviewed August 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.50	230.00	115.00
10/01/15	Kramer, Laura	Analyzed and reviewed ledger balance at Sept 30th to update bond status report and create letters for quarterly report.	0.20	230.00	46.00
10/02/15	Ferrero, Spencer	Reviewed July 2015 bank reconciliations.	0.10	300.00	30.00
10/09/15	Ferrero, Spencer	Reviewed August 2015 bank reconciliations.	0.10	300.00	30.00
10/26/15	Kramer, Laura	Analyzed and reviewed September 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.70	230.00	161.00
10/30/15	Ferrero, Spencer	Reviewed September 2015 bank reconciliations	0.10	300.00	30.00
11/23/15	Kramer, Laura	Analyzed and reviewed October 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.20	230.00	46.00
11/24/15	Kramer, Laura	Analyzed and reviewed October 2015 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.10	230.00	23.00

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES**

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 130		Compliance Reporting			
01/08/16	Kramer, Laura	Analyzed and reviewed bank statements to confirm and list the balance at 12/31/15 for the creation of the bond status reports.	0.30	240.00	72.00
01/12/16	Kramer, Laura	Analyzed and reviewed bank statements to reconcile with ledger reports to create bank reconciliations.	0.50	240.00	120.00
01/13/16	Kramer, Laura	Analyzed and reviewed bank statements to confirm and list the balance at 12/31/15 for the creation of the bond status reports.	0.50	240.00	120.00
01/14/16	Kramer, Laura	Analyzed and reviewed bank statements to confirm and list the balance at 12/31/15 for the creation of the bond status reports.	0.30	240.00	72.00
01/18/16	Troszak, Nicholas	Analyzed and reviewed information contained in banking system, update information and Form 1 for annual reporting purposes.	0.60	445.00	267.00
01/20/16	Kramer, Laura	Analyzed and reviewed bank statements to reconcile with ledger reports to create bank reconciliations for November 2015.	0.20	240.00	48.00
01/26/16	Kramer, Laura	Analyzed and reviewed chapter 7 case status reports to prepare and send for year end December 31, 2015.	0.50	240.00	120.00
01/27/16	Ferrero, Spencer	Reviewed November 2015 bank reconciliations.	0.10	315.00	31.50
01/28/16	Kramer, Laura	Analyzed and reviewed bank statements to reconcile with ledger balance for December 2015 bank reconciliations.	0.20	240.00	48.00
01/28/16	Kramer, Laura	Analyzed and reviewed case status report to save on a DVD and mail to the UST for year end December 31, 2015.	0.20	240.00	48.00
01/29/16	Kramer, Laura	Analyzed and reviewed bank statements to reconcile with ledger balance for December 2015 bank reconciliations.	0.50	240.00	120.00
02/03/16	Troszak, Nicholas	Analyzed and reviewed response from UST re. Annual reporting, worked with staff to correct issues and replied to UST with corrected information.	0.30	445.00	133.50
02/23/16	Kramer, Laura	Analyzed and reviewed bank statements to reconcile with ledger balance for December 2015 bank reconciliations.	0.20	240.00	48.00
02/25/16	Kramer, Laura	Analyzed and reviewed Change of Address and other filed documents to save on hard-drive off of PACER.	0.30	240.00	72.00
03/01/16	Kramer, Laura	Analyzed and reviewed bank statements to reconcile with ledger balance for January 2016 bank reconciliations.	0.20	240.00	48.00
03/08/16	Ferrero, Spencer	Reviewed December 2015 bank reconciliations.	0.10	315.00	31.50
03/16/16	Kramer, Laura	Analyzed and reviewed Tulving bond to scan and send a copy to Linda Cantor in preparation of change of Trustee.	0.20	240.00	48.00
03/16/16	Troszak, Nicholas	Read and replied to emails re. the Blanket Bond. Todd's replacement Trustee, conversation with International Sureties.	0.20	445.00	89.00
03/28/16	Kramer, Laura	Analyzed and reviewed ending cash balances at 12/31/15 to confirm account numbers and names.	0.70	240.00	168.00

THE TULVING COMPANY, INC.
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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 130		Compliance Reporting			
03/29/16	Kramer, Laura	Analyzed and reviewed February 2016 bank statements and detailed bank reconciliation reports to reconcile accounts.	0.60	240.00	144.00
03/29/16	Kramer, Laura	Analyzed and reviewed January 2016 bank statements and detailed bank reconciliation reports to reconcile accounts.	0.40	240.00	96.00
04/04/16	Kramer, Laura	Analyzed and reviewed cash disbursement motion filed in Tulving to determine payments allowed.	0.60	240.00	144.00
04/06/16	Ferrero, Spencer	Reviewed January 2016 bank reconciliations.	0.10	315.00	31.50
04/12/16	Kramer, Laura	Analyzed and reviewed bank statements and ledger reports to confirm amounts and prepare the first quarter bond status reports for UST.	0.70	240.00	168.00
04/12/16	Ferrero, Spencer	Reviewed February 2016 bank reconciliations.	0.10	315.00	31.50
04/13/16	Kramer, Laura	Analyzed and reviewed bank statements and ledger reports to confirm amounts and prepare the first quarter bond status reports for UST.	0.60	240.00	144.00
04/15/16	Kramer, Laura	Analyzed and reviewed Tulving survey received from the US Department of Commerce to complete online.	0.20	240.00	48.00
04/18/16	Kramer, Laura	Analyzed and reviewed form 1, 2 and 3 from Caselink to prepare Aged Case Status Reports for Q1 2016.	1.10	240.00	264.00
04/18/16	Troszak, Nicholas	Analyzed and reviewed Qrtly Aged Status Report and sent to Trustee for updates.	0.30	445.00	133.50
04/19/16	Kramer, Laura	Analyzed and reviewed updated form 2 from Caselink to prepare Aged Case Status Reports for Q1 2016.	0.20	240.00	48.00
05/10/16	Kramer, Laura	Analyzed and reviewed March 2016 bank statements and detailed bank reconciliation reports to reconcile accounts.	0.30	240.00	72.00
06/28/16	Kramer, Laura	Analyzed and reviewed Bond Status Reports to prepare semiannual report.	0.50	240.00	120.00
07/06/16	Ferrero, Spencer	Reviewed April 2016 bank reconciliations.	0.10	315.00	31.50
08/10/16	Ferrero, Spencer	Reviewed and analyzed Department of Commerce reporting form for July 2016.	0.20	315.00	63.00
09/13/16	Ferrero, Spencer	Conversation with Census Bureau regarding termination of monthly retail trade report requests.	0.10	315.00	31.50
Total for Task Code 130			23.40		\$6,237.00
Task Code: 200		Claims Analysis			
02/17/15	Kramer, Laura	Analyzed and reviewed 2014 Form 1099-A to reconcile and send to Leif to review regarding Ford Motor Credit Company.	0.30	230.00	69.00
02/17/15	Kramer, Laura	Analyzed and reviewed claim filed by Jin Ling Liao to reconcile and update email address and confirm filed POC with investor herself.	0.40	230.00	92.00
02/18/15	Kramer, Laura	Analyzed and reviewed voicemail from Tulving creditor to reconcile claim information to update RTN on creditor's claim status.	0.10	230.00	23.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
02/18/15	Kramer, Laura	Analyzed and reviewed amended proof of claims #12-2 and #49-2 received from Pacer to reconcile with schedules for Tulving claims analysis.	0.30	230.00	69.00
02/25/15	Kramer, Laura	Analyzed and reviewed claims filed on pacer to reconcile and update master claims analysis with trade creditor claim.	0.10	230.00	23.00
03/05/15	Kramer, Laura	Analyzed and reviewed claim filed on Pacer for Karen Duddleston to reconcile amount and claim number for further review.	0.10	230.00	23.00
05/27/15	Kramer, Laura	Analyzed and reviewed Tulving claims register through Pacer to reconcile any changes from last update.	0.20	230.00	46.00
06/03/15	Kramer, Laura	Analyzed and reviewed Tulving filed proof of claims to compare previously created schedule to the master file and update.	1.30	230.00	299.00
06/16/15	Kramer, Laura	Analyzed and reviewed Tulving master claims analysis to reflect all claims filed in 2015 and update claims register.	0.50	230.00	115.00
06/18/15	Kramer, Laura	Analyzed and reviewed Cafarelli communication with Trustee to determine and relay communication and filed POC.	0.30	230.00	69.00
07/28/15	Troszak, Nicholas	Analyzed and reviewed GL re. Collateral Finance Corp transactions and their request for relief from stay.	0.50	420.00	210.00
08/28/15	Kramer, Laura	Analyzed and reviewed filed motion for leave to file late claim for Tulving creditor to search for late filed claim and update analysis.	1.10	230.00	253.00
08/31/15	Kramer, Laura	Analyzed and reviewed filed motion for leave to file late claim for Tulving creditor to search for late filed claim and update analysis.	1.00	230.00	230.00
08/31/15	Troszak, Nicholas	Analyzed and reviewed information from staff re. R. Steward and voice mail left with Trustee, reply findings to Trustee re. R. Steward.	0.20	420.00	84.00
08/31/15	Ferrero, Spencer	Reviewed and analyzed QuickBooks file to review Steward proof of claim validity	0.40	300.00	120.00
09/02/15	Kramer, Laura	Analyzed and reviewed Tulving creditor, Wade Rome, information in QuickBooks to determine if claim is valid according to the company's books.	0.90	230.00	207.00
09/15/15	Troszak, Nicholas	Analyzed and reviewed Tulving POC's filed, removed duplicates and amended claims, worked with superior on coin allocation per trustee's request.	2.80	420.00	1,176.00
09/16/15	Kramer, Laura	Analyzed and reviewed claims register to determine objected amounts and confirm allowed amount for secured claims that should be unsecured.	0.80	230.00	184.00
09/16/15	Kramer, Laura	Analyzed and reviewed claims register to organize and format for the claims, objections and allowed amounts.	1.20	230.00	276.00
09/17/15	Troszak, Nicholas	Analyzed and reviewed updated claims analysis for completeness and accuracy and work with staff re. same.	0.70	420.00	294.00
09/21/15	Kramer, Laura	Analyzed and reviewed filed proof of claims that were duplicated to confirm information.	2.00	230.00	460.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
09/21/15	Troszak, Nicholas	Analyzed and reviewed detailed Tulving claims analysis and POC's and worked with staff regarding same.	0.50	420.00	210.00
09/22/15	Kramer, Laura	Analyzed and reviewed claim objection schedules to review objections of reclass amounts.	0.80	230.00	184.00
09/22/15	Kramer, Laura	Analyzed and reviewed Tulving filed claims to confirm duplicate and amended claims are accurate.	1.00	230.00	230.00
09/22/15	Kramer, Laura	Analyzed and reviewed Tulving filed claims to confirm secured and priority amounts are accurate.	1.10	230.00	253.00
09/22/15	Ferrero, Spencer	Reviewed and analyzed claims register for various claim objections to be filed.	0.50	300.00	150.00
09/23/15	Ferrero, Spencer	Reviewed and analyzed claims register for possible amount and no liability claim objections to be filed.	0.80	300.00	240.00
09/24/15	Kramer, Laura	Analyzed and reviewed Tulving claims analysis to confirm filed amounts to determine proper allowed claim amount.	0.70	230.00	161.00
09/24/15	Kramer, Laura	Analyzed and reviewed Tulving claims analysis to confirm scheduled amounts to determine proper allowed claim amount.	1.50	230.00	345.00
09/28/15	Kramer, Laura	Analyzed and reviewed Tulving claims analysis to confirm scheduled amounts to determine proper allowed claim amount.	1.70	230.00	391.00
09/29/15	Judd, David	Worked with staff to analyze claims in order to prepare claim objections.	0.70	610.00	427.00
09/29/15	Kramer, Laura	Analyzed and reviewed Tulving claims analysis to format, organize and create objection schedules.	2.10	230.00	483.00
09/29/15	Kramer, Laura	Analyzed and reviewed Tulving claims analysis to confirm scheduled amounts to determine proper allowed claim amount.	0.80	230.00	184.00
09/29/15	Troszak, Nicholas	Analyzed and reviewed claims analysis, POC's filed and QuickBooks records in order to determine if POC's should be objected to.	2.40	420.00	1,008.00
09/30/15	Judd, David	Worked with staff to analyze claims in order to prepare claim objections.	2.80	610.00	1,708.00
09/30/15	Kramer, Laura	Analyzed and reviewed claim analysis and confirm objections to each proof of claim and provide conclusion.	2.50	230.00	575.00
09/30/15	Kramer, Laura	Analyzed and reviewed Tulving claim objection schedule to update and prepare for counsel to review.	1.20	230.00	276.00
09/30/15	Troszak, Nicholas	Analyzed and reviewed claims analysis, POC's filed and QuickBooks records with staff and superior in order to determine if POC's should be objected to.	1.70	420.00	714.00
10/01/15	Judd, David	Worked with staff to analyze claims in order to prepare claim objections.	0.70	610.00	427.00
10/01/15	Kramer, Laura	Analyzed and reviewed Tulving claim objection schedule to update and prepare for counsel to review.	1.70	230.00	391.00
10/01/15	Troszak, Nicholas	Analyzed and reviewed claim objection schedules, worked with staff re. formatting and updating and send to counsel for review.	1.30	420.00	546.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
10/01/15	Troszak, Nicholas	Analyzed and reviewed claims analysis, POC's filed and QuickBooks records with staff and superior in order to determine if POC's should be objected to.	1.10	420.00	462.00
10/12/15	Judd, David	Reviewed e-mails and correspondence regarding the coins to be transferred to the bankruptcy Trustee, responded as required or assigned for follow-up.	0.20	610.00	122.00
10/26/15	Judd, David	Reviewed emails and correspondence regarding filing of Tulving claim objections.	0.20	610.00	122.00
10/26/15	Troszak, Nicholas	Analyzed and reviewed request for claim information and send to counsel as requested.	0.20	420.00	84.00
10/29/15	Kramer, Laura	Analyzed and reviewed Pacer docket report to search for change of addresses for creditors with filed proof of claim.	1.20	230.00	276.00
11/02/15	Judd, David	Worked with staff to analyze claims in order to prepare claim objections.	0.40	610.00	244.00
11/03/15	Judd, David	Worked with staff to analyze claims in order to prepare claim objections.	0.30	610.00	183.00
11/19/15	Judd, David	Reviewed emails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.20	610.00	122.00
11/19/15	Kramer, Laura	Analyzed and reviewed filed proof of claim #114 for Employment Development Department to confirm mail received was filed.	0.50	230.00	115.00
11/19/15	Troszak, Nicholas	Analyzed and reviewed claims analysis in order to create detailed victims list for counsel.	0.60	420.00	252.00
11/19/15	Troszak, Nicholas	Analyzed and reviewed claim objection schedule, request for additional information from counsel, locate support doc's and send to counsel as requested.	0.80	420.00	336.00
11/19/15	Troszak, Nicholas	Analyzed and reviewed Tulving POC's, claims analysis and worked with superior re. allocation of error coins.	0.70	420.00	294.00
11/20/15	Judd, David	Reviewed emails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.10	610.00	61.00
11/23/15	Troszak, Nicholas	Analyzed and reviewed claim objections and victim list in order to update information and send to counsel.	1.00	420.00	420.00
12/01/15	Judd, David	Worked with staff to analyze the EDD claims.	0.20	610.00	122.00
12/01/15	Kramer, Laura	Analyzed and reviewed claims analysis to update EDD and UST to properly reflect their claim amount classifications.	0.40	230.00	92.00
12/01/15	Troszak, Nicholas	Analyzed and reviewed PACER and updated claims analysis in order to create an updated victims list/exhibit for coordination agreement, insert disclaimer and send to counsel.	0.60	420.00	252.00
12/01/15	Troszak, Nicholas	Analyzed and reviewed PACER in order to make sure claims analysis is updated and worked with staff re. same.	1.80	420.00	756.00
12/02/15	Kramer, Laura	Analyzed and reviewed list of creditor names received from UST to confirm we informed them to file a Proof of Claim.	0.40	230.00	92.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
12/07/15	Troszak, Nicholas	Analyzed and reviewed request from counsel re. Collateral Finance POC's filed and objection to those claims.	0.10	420.00	42.00
12/14/15	Judd, David	Reviewed e-mails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.40	610.00	244.00
12/14/15	Troszak, Nicholas	Analyzed and reviewed claim objection motions and declarations, reply to counsel re. same.	1.00	420.00	420.00
12/15/15	Judd, David	Reviewed e-mails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.20	610.00	122.00
12/16/15	Judd, David	Reviewed e-mails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.10	610.00	61.00
12/16/15	Troszak, Nicholas	Analyzed and reviewed claim objection motions and declarations, reply to counsel re. same.	0.70	420.00	294.00
12/17/15	Judd, David	Reviewed e-mails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.20	610.00	122.00
12/18/15	Judd, David	Reviewed e-mails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.30	610.00	183.00
12/18/15	Kramer, Laura	Analyzed and reviewed N. Troszak declaration pages for claim objections classified as reclass.	1.30	230.00	299.00
12/18/15	Troszak, Nicholas	Analyzed and reviewed claim objection motions and declarations, reply to counsel re. same.	1.00	420.00	420.00
12/21/15	Judd, David	Reviewed e-mails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.10	610.00	61.00
12/21/15	Troszak, Nicholas	Analyzed and reviewed claim objection motions and declarations, reply to counsel re. same.	1.00	420.00	420.00
01/06/16	Judd, David	Reviewed e-mails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.30	620.00	186.00
01/06/16	Kramer, Laura	Analyzed and reviewed Motions and Notice of Motions to Object to claims to update the status on the claims register.	2.00	240.00	480.00
01/06/16	Kramer, Laura	Analyzed and reviewed Motions and Notice of Motions to Object to claims received in the mail from PACER.	0.60	240.00	144.00
01/06/16	Troszak, Nicholas	Analyzed and reviewed Tulving transactions, POC's filed and responses to claim objections in order to assist counsel in replying. K. Christman.	0.40	445.00	178.00
01/06/16	Troszak, Nicholas	Analyzed and reviewed Tulving transactions, POC's filed and responses to claim objections in order to assist counsel in replying. Whitnell	0.70	445.00	311.50
01/06/16	Troszak, Nicholas	Analyzed and reviewed K. Christman reply to claim objection and left message to return my call.	0.30	445.00	133.50
01/06/16	Troszak, Nicholas	Analyzed and reviewed Tulving transactions, POC's filed and responses to claim objections in order to assist counsel in replying. S. Schmidt.	0.70	445.00	311.50

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
01/06/16	Troszak, Nicholas	Analyzed and reviewed Tulving transactions, POC's filed and responses to claim objections in order to assist counsel in replying. C. Taylor.	0.60	445.00	267.00
01/06/16	Troszak, Nicholas	Analyzed and reviewed Tulving transactions, POC's filed and responses to claim objections in order to assist counsel in replying. Minuti	0.60	445.00	267.00
01/07/16	Judd, David	Reviewed e-mails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.30	620.00	186.00
01/07/16	Troszak, Nicholas	Analyzed and reviewed Tulving transactions, POC's filed and responses to claim objections in order to assist counsel in replying. AMD Products	1.20	445.00	534.00
01/08/16	Judd, David	Reviewed e-mails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.10	620.00	62.00
01/08/16	Troszak, Nicholas	Read and replied to emails re. the return of the "Error" Coins and assist staff in replying re. POC's filed or to be filed.	0.50	445.00	222.50
01/11/16	Judd, David	Worked with staff to analyze claims in order to prepare claim objections.	0.10	620.00	62.00
01/11/16	Troszak, Nicholas	Read and replied to emails, telephone conversation with counsel and send reply re. claim status of AMD & Minuti POC's.	0.60	445.00	267.00
01/12/16	Judd, David	Reviewed e-mails and correspondence regarding claims objections and claimant responses, responded as required or assigned for follow-up.	0.10	620.00	62.00
01/16/16	Judd, David	Reviewed e-mails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.10	620.00	62.00
01/18/16	Troszak, Nicholas	Analyzed and reviewed Tentative rulings by Judge Smith re. claims and sale procedures, work with staff to reply to claimants re. claim objections.	0.50	445.00	222.50
01/26/16	Kramer, Laura	Analyzed and reviewed Orders filed to disallow duplicate claims to update claims analysis to reflect proper status of claims.	1.10	240.00	264.00
01/27/16	Troszak, Nicholas	Analyzed and reviewed emails and worked with staff to reach out to victims to file a claim in the BK estate.	0.30	445.00	133.50
01/27/16	Troszak, Nicholas	Prepared for and participated in meeting with counsel and superior re. possible causes of litigation and next steps.	1.60	445.00	712.00
01/28/16	Kramer, Laura	Analyzed and reviewed Tulving Orders filed to update claims analysis with reclass status of claims.	0.60	240.00	144.00
01/28/16	Kramer, Laura	Analyzed and reviewed Tulving Orders filed to update claims analysis with current status of claims.	0.50	240.00	120.00
01/29/16	Kramer, Laura	Analyzed and reviewed Tulving Orders filed to update claims analysis with current status of claims.	0.50	240.00	120.00
01/29/16	Troszak, Nicholas	Read and replied to numerous emails re. creditors/victims and worked with staff to communicate re. same.	0.60	445.00	267.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
01/29/16	Troszak, Nicholas	Analyzed and reviewed claim objections granted and worked with staff to update claims tracking analysis.	0.40	445.00	178.00
02/01/16	Ferrero, Spencer	Reviewed and analyzed PACER to identify claim objection and stipulation rulings in order to update claims register.	1.10	315.00	346.50
02/04/16	Kramer, Laura	Analyzed and reviewed list of creditors with unfiled claims who we've been in communication with regarding their claim.	1.80	240.00	432.00
02/04/16	Kramer, Laura	Analyzed and reviewed new proof of claim filed, number 386, to update claims analysis.	0.20	240.00	48.00
02/04/16	Troszak, Nicholas	Analyzed and reviewed request by Gov't to add victims, verify victims and amounts, work with staff re. same.	0.50	445.00	222.50
02/05/16	Judd, David	Worked with staff to analyze claims in order to prepare for distribution of presidential error coins.	0.20	620.00	124.00
02/05/16	Kramer, Laura	Analyzed and reviewed Orders filed on PACER to update the claim analysis for reclassifications.	0.50	240.00	120.00
02/05/16	Troszak, Nicholas	Analyzed and reviewed Schedule F related and transactions related to Schammerhorn claim, conversation with counsel re. same.	0.70	445.00	311.50
02/05/16	Troszak, Nicholas	Read and replied to emails re. additional victims to be added, worked with staff re. POC's filed and replied to counsel.	0.50	445.00	222.50
02/08/16	Judd, David	Worked with staff to analyze claims in order to prepare for distribution of presidential error coins.	0.10	620.00	62.00
02/08/16	Kramer, Laura	Analyzed and reviewed the claims analysis with the objection schedule from counsel to confirm they are the same.	0.90	240.00	216.00
02/08/16	Troszak, Nicholas	Analyzed and reviewed emails, Court documents and counsel's claims objection tracking schedule, worked with staff to reconcile to the BRG claims analysis, work with staff re. same to update list for Government.	0.80	445.00	356.00
02/09/16	Judd, David	Worked with staff to analyze claims in order to prepare for distribution of presidential error coins.	0.30	620.00	186.00
02/09/16	Kramer, Laura	Analyzed and reviewed filed proof of claims for Tulving to update claims analysis and save on hard drive.	0.30	240.00	72.00
02/09/16	Kramer, Laura	Analyzed and reviewed list of victims received from counsel to confirm we've contacted the victims and they are filing a proof of claim.	0.30	240.00	72.00
02/09/16	Kramer, Laura	Analyzed and reviewed the claims analysis with the objection schedule from counsel to confirm the lists match.	1.70	240.00	408.00
02/09/16	Troszak, Nicholas	Analyzed and reviewed POC's filed, BRG claims analysis, counsel's tracking schedule in order to create update victims list for Government, work with staff re. same and send to counsel for review.	2.60	445.00	1,157.00
02/10/16	Kramer, Laura	Analyzed and reviewed PSR Victim's filed proof of claim to have them amend the claim to exclude interest.	0.30	240.00	72.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
02/11/16	Troszak, Nicholas	Analyzed and reviewed requests for information from Government, work with staff to update victims list, answer questions and send information to counsel for review.	0.90	445.00	400.50
02/12/16	Kramer, Laura	Analyzed and reviewed list of victims with filed proof of claims to submit updated version to include total claim amount to counsel.	0.50	240.00	120.00
02/12/16	Troszak, Nicholas	Analyzed and reviewed requests for information from Government, work with staff to re-update victims list.	0.20	445.00	89.00
02/17/16	Kramer, Laura	Analyzed and reviewed Tulving claims by downloading new claims and updated claims analysis.	0.70	240.00	168.00
03/10/16	Kramer, Laura	Analyzed and reviewed communication with creditor regarding change of address to confirm the correct address is listed in the claims analysis.	0.30	240.00	72.00
03/11/16	Kramer, Laura	Analyzed and reviewed Motion to Allow Late Claims filed to confirm amounts and names allowed for counsel.	0.60	240.00	144.00
03/11/16	Kramer, Laura	Analyzed and reviewed claims analysis to confirm addresses for proof of claim numbers 110 through 260.	2.00	240.00	480.00
03/11/16	Kramer, Laura	Analyzed and reviewed claims analysis to confirm addresses for proof of claim numbers 001 through 109.	1.60	240.00	384.00
03/11/16	Kramer, Laura	Analyzed and reviewed claims analysis to confirm addresses for proof of claim numbers 261 through 300.	0.70	240.00	168.00
03/11/16	Troszak, Nicholas	Analyzed and reviewed TTC tardy claim allowance motion and worked with staff to confirm and reply to counsel.	0.20	445.00	89.00
03/12/16	Judd, David	Reviewed e-mails and correspondence regarding late filed claims, responded as required or assigned for follow-up.	0.10	620.00	62.00
03/14/16	Kramer, Laura	Analyzed and reviewed Tulving creditors with a change of address to update claims analysis for distribution of Error coins.	1.80	240.00	432.00
03/14/16	Kramer, Laura	Analyzed and reviewed claims analysis to confirm addresses for proof of claim numbers 301 through 389.	1.40	240.00	336.00
03/15/16	Kramer, Laura	Analyzed and reviewed Tulving creditors with a change of address to update claims analysis for distribution of Error coins.	1.90	240.00	456.00
03/15/16	Kramer, Laura	Analyzed and reviewed claims analysis to confirm addresses for proof of claim numbers for a second time.	2.10	240.00	504.00
03/17/16	Kramer, Laura	Analyzed and reviewed claims analysis to confirm addresses for proof of claim numbers for a third time.	1.60	240.00	384.00
03/24/16	Kramer, Laura	Analyzed and reviewed claims analysis to update with proof of claim number 393 filed on 03/23/16.	0.40	240.00	96.00
03/30/16	Kramer, Laura	Analyzed and reviewed addresses on the claims analysis are current and match proof of claims filed.	1.90	240.00	456.00
04/05/16	Judd, David	Reviewed e-mails and correspondence regarding late filed claims, responded as required or assigned for follow-up.	0.10	620.00	62.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
04/07/16	Kramer, Laura	Analyzed and reviewed claims analysis to confirm proof of claim numbers are in correct matching format for searching purposes.	0.60	240.00	144.00
04/07/16	Kramer, Laura	Analyzed and reviewed claims analysis to prepare and format a master version for distribution.	2.20	240.00	528.00
04/07/16	Kramer, Laura	Analyzed and reviewed claims analysis to include filed proof of claims, update addresses and prepare relevant information.	2.60	240.00	624.00
04/07/16	Troszak, Nicholas	Analyzed and reviewed Tulving claims analysis and worked with staff to update..	1.20	445.00	534.00
04/11/16	Judd, David	Worked with staff to prepare claims information to be sent as requested to the new Trustee.	0.20	620.00	124.00
04/11/16	Kramer, Laura	Analyzed and reviewed categorization of Tulving claims and confirm amounts and information is correct.	0.10	240.00	24.00
04/11/16	Troszak, Nicholas	Analyzed and reviewed updated claims analysis, standardize certain portions and send to superior for review.	0.50	445.00	222.50
04/12/16	Judd, David	Worked with staff to prepare claims information to be sent as requested to the new Trustee.	0.60	620.00	372.00
04/12/16	Kramer, Laura	Analyzed and reviewed categorization of Tulving claims and confirm amounts and information is correct.	0.90	240.00	216.00
04/12/16	Troszak, Nicholas	Analyzed and reviewed updated claims analysis, worked with superior re. updates to coin allocation and send updated claims analysis to new Trustee.	1.30	445.00	578.50
04/13/16	Ferrero, Spencer	Reviewed and analyzed claims register to verify orders disallowing and modifying claims.	0.80	315.00	252.00
04/14/16	Kramer, Laura	Analyzed and reviewed the master claims analysis to confirm Order's are listed correctly and up to date.	1.30	240.00	312.00
04/18/16	Kramer, Laura	Analyzed and reviewed claims analysis to confirm all creditors with filed proof of claims are listed on victims list for counsel.	2.20	240.00	528.00
04/18/16	Troszak, Nicholas	Analyzed and reviewed Tulving creditor list and worked with staff to update the "Victim list" send to superior for review.	0.90	445.00	400.50
04/19/16	Kramer, Laura	Analyzed and reviewed victims list with filed proof of claim creditors and confirmed footnotes and amounts were correct.	0.50	240.00	120.00
04/26/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding their claim and the updated claims register on the bankruptcy website.	0.80	240.00	192.00
04/26/16	Kramer, Laura	Analyzed and reviewed Tulving claims analysis to update claims register on Tulving Bankruptcy Website.	0.40	240.00	96.00
04/26/16	Troszak, Nicholas	Analyzed and reviewed updated creditor list and work with staff to upload to website.	1.00	445.00	445.00
05/03/16	Kramer, Laura	Analyzed and reviewed Tulving bankruptcy claim information regarding total claim value by type and separated by trade creditors.	0.90	240.00	216.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
05/04/16	Kramer, Laura	Analyzed and reviewed Wells Fargo filed claim to confirm amount was for financing equipment and no claim was filed for credit card statements.	0.20	240.00	48.00
05/06/16	Kramer, Laura	Analyzed and reviewed claims analysis to change creditor decision to opt out to now opt in with change of distribution value.	0.30	240.00	72.00
05/06/16	Kramer, Laura	Analyzed and reviewed Tulving creditor, Mark Pollina, to confirm claim was disallowed and forward information to counsel.	0.20	240.00	48.00
05/06/16	Troszak, Nicholas	Read and replied to emails re. M. Pollina claim, work with staff and reply to counsel re. claim objection order.	0.20	445.00	89.00
05/09/16	Judd, David	Reviewed emails and correspondence regarding claims objections, responded as required or assigned for follow-up.	0.10	620.00	62.00
05/09/16	Judd, David	Prepared for and participated in call with staff to review claimant Pollina and the information surrounding his claim objection.	0.30	620.00	186.00
05/09/16	Troszak, Nicholas	Analyzed and reviewed request for information re. creditor claim Pollina, conversation with staff and send information to counsel re. same.	1.40	445.00	623.00
05/09/16	Troszak, Nicholas	Prepared for and participated in call with counsel re. case status, claims and victims list, send counsel updated claims register.	0.80	445.00	356.00
05/10/16	Judd, David	Met with staff to review claimant Pollina and the information surrounding his claim objection.	0.10	620.00	62.00
05/10/16	Troszak, Nicholas	Prepared for and participated in conference call with Trustee and counsel re. claims, victims list, and coin allocation.	1.00	445.00	445.00
05/12/16	Kramer, Laura	Analyzed and reviewed creditor email regarding proof of claim to respond regarding the current status of her claim.	0.20	240.00	48.00
05/12/16	Kramer, Laura	Analyzed and reviewed email from victim of Tulving Bankruptcy to research and conclude the status of her claim.	1.40	240.00	336.00
05/13/16	Troszak, Nicholas	Analyzed and reviewed the notice list from the "Claims Bar Date" and emailed counsel re. email received from individual.	0.20	445.00	89.00
05/16/16	Judd, David	Reviewed emails and correspondence regarding claims, responded as required or assigned for follow-up.	0.10	620.00	62.00
05/16/16	Troszak, Nicholas	Read and replied to emails from counsel re. GUC's/Victims conversation with counsel re. same.	0.70	445.00	311.50
05/17/16	Judd, David	Reviewed emails and correspondence regarding claims, responded as required or assigned for follow-up.	0.20	620.00	124.00
05/17/16	Kramer, Laura	Analyzed and reviewed Customer List in search of creditor who did not file claim and contacted us regarding his claim.	0.40	240.00	96.00
05/17/16	Kramer, Laura	Analyzed and reviewed Gibbons blog in search of creditor related posts for individuals who did not file a claim.	0.40	240.00	96.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
05/17/16	Kramer, Laura	Analyzed and reviewed Tulving mail returned to research and/or contact individual to confirm new address and update Claims Analysis.	0.30	240.00	72.00
05/18/16	Kramer, Laura	Analyzed and reviewed Tulving claims analysis to update address change and send returned mail to creditors.	0.20	240.00	48.00
06/09/16	Judd, David	Reviewed emails and correspondence regarding claims, responded as required or assigned for follow-up.	0.20	620.00	124.00
06/15/16	Troszak, Nicholas	Analyzed and reviewed request for information from customer Rome, work with staff and review Tulving records.	0.50	445.00	222.50
06/16/16	Judd, David	Reviewed emails and correspondence regarding the Rome claim matter, responded as required or assigned for follow-up.	0.20	620.00	124.00
06/16/16	Kramer, Laura	Analyzed and reviewed the general ledger and all invoices for Wade Rome regarding his unfiled claim in Tulving.	2.00	240.00	480.00
06/16/16	Troszak, Nicholas	Analyzed and reviewed QB's, receipt log and information provided by Rome Trustee in order to gather information and determine if Rome has a claim, provide information to counsel, work with staff re. same.	1.70	445.00	756.50
06/22/16	Judd, David	Reviewed emails and correspondence regarding the Rome claim matter, responded as required or assigned for follow-up.	0.20	620.00	124.00
06/22/16	Troszak, Nicholas	Read and replied to emails from counsel re. Rome inquiry, telephone conversation re. same and reply to Rome BK Trustee.	0.40	445.00	178.00
08/01/16	Troszak, Nicholas	Analyzed and reviewed creditor information related to Steward, conversation with Steward re. parents late filed claim and current status.	0.70	445.00	311.50
08/02/16	Judd, David	Reviewed emails and correspondence regarding a late filed claim, responded as required or assigned for follow-up.	0.10	620.00	62.00
08/02/16	Troszak, Nicholas	Analyzed and reviewed creditor information related to Steward, compose email and send to counsel and Trustee for direction.	0.50	445.00	222.50
08/02/16	Ferrero, Spencer	Reviewed and analyzed PACER to identify filings by Ronald Steward relating to late filed claims.	0.30	315.00	94.50
08/03/16	Troszak, Nicholas	Prepared for and participated in conversation with R. Steward re. late filed claim and sent email to counsel and Trustee re. same.	0.50	445.00	222.50
08/04/16	Troszak, Nicholas	Prepared for and participated in call with claimant re. coin allocation and timing.	0.30	445.00	133.50
08/22/16	Troszak, Nicholas	Read and replied to emails and telephone conversation with R. Steward re. claim order filing.	0.40	445.00	178.00
08/25/16	Ferrero, Spencer	Reviewed and analyzed change of address notices in order to update claims register.	0.30	315.00	94.50
08/29/16	Troszak, Nicholas	Conversation with R. Steward re. claim and his choice not to pursue possible claim.	0.20	445.00	89.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
08/31/16	Ferrero, Spencer	Reviewed and analyzed UPS invoice received for possible fraudulent account activity.	0.20	315.00	63.00
09/09/16	Judd, David	Reviewed emails and correspondence regarding the Rome claim matter and depositions, responded as required or assigned for follow-up.	0.10	620.00	62.00
09/14/16	Judd, David	Reviewed emails and correspondence regarding the Rome claim matter and depositions, responded as required or assigned for follow-up.	0.10	620.00	62.00
09/15/16	Judd, David	Reviewed emails and correspondence regarding the Rome claim matter and depositions, responded as required or assigned for follow-up.	0.20	620.00	124.00
09/15/16	Troszak, Nicholas	Prepared for and participated in conference call with counsel and C. Thompson re. Rome transactions with Tulving.	0.60	445.00	267.00
09/16/16	Troszak, Nicholas	Read and replied to emails re. Rome bankruptcy and depo.	0.20	445.00	89.00
09/19/16	Judd, David	Worked with staff to prepare for deposition in the Rome matter.	0.10	620.00	62.00
09/19/16	Judd, David	Reviewed emails and correspondence regarding the Rome claim matter, responded as required or assigned for follow-up.	0.10	620.00	62.00
09/20/16	Judd, David	Worked with staff to prepare for deposition in the Rome matter.	0.10	620.00	62.00
09/20/16	Judd, David	Reviewed emails and correspondence regarding the Rome claim matter, responded as required or assigned for follow-up.	0.10	620.00	62.00
09/20/16	Troszak, Nicholas	Analyzed and reviewed additional information sent by C. Thompson re. Rome deposition.	0.40	445.00	178.00
09/20/16	Troszak, Nicholas	Read and replied to numerous emails re. Rome deposition, exhibits and timing with C. Thompson.	0.60	445.00	267.00
09/21/16	Ferrero, Spencer	Reviewed and analyzed PACER to identify change of address notifications filed	0.20	315.00	63.00
Total for Task Code 200			145.30		\$49,589.50
Task Code: 205		MEL "Error" Coins - Distribution			
08/28/15	Judd, David	Reviewed e-mails and correspondence regarding the liquidation plan to be proposed by the Trustee.	0.20	610.00	122.00
09/15/15	Judd, David	Met with Trustee and staff to review process for allocating presidential error coins for plan of liquidation.	0.70	610.00	427.00
09/15/15	Judd, David	Prepared analysis of presidential error coins to be allocated to claimants in the Trustee's proposed plan of liquidation.	2.90	610.00	1,769.00
09/15/15	Judd, David	Prepared analysis of proposed claimants to share in the liquidation of coins seized by the US Government.	1.20	610.00	732.00
09/16/15	Judd, David	Prepared analysis of presidential error coins to be allocated to claimants in the Trustee's proposed plan of liquidation.	3.20	610.00	1,952.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
09/18/15	Judd, David	Reviewed e-mails and correspondence regarding the Coordination Agreement, responded as required or assigned for follow-up.	0.20	610.00	122.00
09/21/15	Judd, David	Prepared analysis of presidential error coins to be allocated to claimants in the Trustee's proposed plan of liquidation.	1.40	610.00	854.00
09/30/15	Judd, David	Prepared analysis of presidential error coins to be allocated to claimants in the Trustee's proposed plan of liquidation.	3.10	610.00	1,891.00
10/01/15	Judd, David	Prepared analysis of presidential error coins to be allocated to claimants in the Trustee's proposed plan of liquidation.	1.10	610.00	671.00
11/16/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal and disbursement motion, responded as required or assigned for follow-up.	0.30	610.00	183.00
11/16/15	Troszak, Nicholas	Analyzed and reviewed coin liquidation proposal, tracked changes and sent to trustee, counsel and superior.	0.90	420.00	378.00
11/17/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal and disbursement motion, responded as required or assigned for follow-up.	0.30	610.00	183.00
11/19/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal and disbursement motion, responded as required or assigned for follow-up.	0.30	610.00	183.00
11/19/15	Judd, David	Prepared analysis of presidential error coins to be allocated to claimants in the Trustee's proposed plan of liquidation.	1.60	610.00	976.00
11/20/15	Judd, David	Prepared analysis of presidential error coins to be allocated to claimants in the Trustee's proposed plan of liquidation.	1.10	610.00	671.00
11/20/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal and disbursement motion, responded as required or assigned for follow-up.	0.30	610.00	183.00
11/20/15	Judd, David	Prepared written summary of distribution of presidential error coins for inclusion in the coordination agreement.	0.80	610.00	488.00
11/22/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal/coordination agreement, responded as required or assigned for follow-up.	0.10	610.00	61.00
11/25/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal/coordination agreement, responded as required or assigned for follow-up.	0.10	610.00	61.00
11/29/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal/coordination agreement, responded as required or assigned for follow-up.	0.10	610.00	61.00
11/30/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal/coordination agreement, responded as required or assigned for follow-up.	0.30	610.00	183.00
12/01/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal/coordination agreement, responded as required or assigned for follow-up.	0.40	610.00	244.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
12/02/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal/coordination agreement, responded as required or assigned for follow-up.	0.30	610.00	183.00
12/03/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal/coordination agreement, responded as required or assigned for follow-up.	0.30	610.00	183.00
12/09/15	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal/coordination agreement, responded as required or assigned for follow-up.	0.30	610.00	183.00
12/16/15	Judd, David	Worked with staff to prepare analysis of currents for MEL's or presidential error coins in order to facilitate a distribution.	0.20	610.00	122.00
12/16/15	Kramer, Laura	Analyzed and reviewed Sacajawea coins from 2009 with missing edge lettering to obtain sales prices.	2.00	230.00	460.00
12/16/15	Kramer, Laura	Analyzed and reviewed Presidential Error Coins with missing edge lettering for Taylor in 2009 to obtain sales prices.	1.50	230.00	345.00
12/17/15	Judd, David	Reviewed e-mails and correspondence regarding the presidential error coins.	0.20	610.00	122.00
12/17/15	Kramer, Laura	Analyzed and reviewed Presidential Error Coins with missing edge lettering for Fillmore in 2009 to obtain sales prices.	1.30	230.00	299.00
01/06/16	Judd, David	Reviewed draft email from Trustee to be sent to all claimants as requested.	0.10	620.00	62.00
01/07/16	Kramer, Laura	Analyzed and reviewed emails received from Tulving creditors in response to Trustee communication regarding the Error Coins.	2.00	240.00	480.00
01/08/16	Kramer, Laura	Analyzed and reviewed emails received from Tulving creditors in response to Trustee communication regarding the Error Coins.	1.60	240.00	384.00
01/12/16	Kramer, Laura	Analyzed and reviewed emails received from Tulving creditors in response to the Trustee's communication regarding presidential error coins.	1.00	240.00	240.00
01/18/16	Kramer, Laura	Analyzed and reviewed emails received from creditors regarding error coins to communicate response to questions.	1.80	240.00	432.00
01/20/16	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation and disbursement motion, responded as required or assigned for follow-up.	0.10	620.00	62.00
01/22/16	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal/coordination agreement, responded as required or assigned for follow-up.	0.10	620.00	62.00
01/25/16	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation proposal/coordination agreement, responded as required or assigned for follow-up.	0.10	620.00	62.00
01/26/16	Troszak, Nicholas	Read and replied to emails re. "error" coin return, worked with staff re. victims not filing claims, research information and reply to Trustee.	0.50	445.00	222.50

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
01/29/16	Kramer, Laura	Analyzed and reviewed creditor emails to communicate answers to questions and further information on the error coin distribution.	0.50	240.00	120.00
02/01/16	Kramer, Laura	Analyzed and reviewed Trustee reports and communication with creditors to prepare email to creditors regarding error coin "Opt Out".	0.90	240.00	216.00
02/01/16	Kramer, Laura	Analyzed and reviewed emails received from creditors regarding error coins to communicate current status.	1.30	240.00	312.00
02/02/16	Judd, David	Worked with staff to prepare draft letter for creditors regarding the distribution of the Presidential - Missing Edge Letter coins.	0.50	620.00	310.00
02/02/16	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation and disbursement motion, responded as required or assigned for follow-up.	0.10	620.00	62.00
02/02/16	Troszak, Nicholas	Analyzed and reviewed letter to victims/creditors re. distribution of "Error Coins", updated, conversation with superior and send to Trustee for review.	0.90	445.00	400.50
02/03/16	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation/coordination agreement, responded as required or assigned for follow-up.	0.10	620.00	62.00
02/03/16	Kramer, Laura	Analyzed and reviewed Trustee reports and communication with creditors to prepare email to creditors regarding error coin "Opt Out".	0.90	240.00	216.00
02/03/16	Troszak, Nicholas	Analyzed and reviewed letter to victims/creditors re. distribution of "Error Coins", updated, conversation with superior and send to Trustee for review.	0.50	445.00	222.50
02/04/16	Kramer, Laura	Analyzed and reviewed emails received from creditor regarding error coin status and their claim.	0.20	240.00	48.00
02/08/16	Kramer, Laura	Analyzed and reviewed letter from Trustee to send to creditors with filed proof of claim regarding the Error coin process.	1.80	240.00	432.00
02/08/16	Kramer, Laura	Phone calls with multiple creditors regarding the distribution of Error coins and further information on the coins.	2.60	240.00	624.00
02/08/16	Kramer, Laura	Analyzed and reviewed voicemails received from creditors to assess their questions and prepare to discuss the Error coins.	2.20	240.00	528.00
02/08/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the background and distribution on the Error coins.	2.30	240.00	552.00
02/08/16	Troszak, Nicholas	Analyzed and reviewed letter to victims/creditors re. "error coin" distribution, worked with staff to send out letter and assist in responses to creditors.	0.60	445.00	267.00
02/09/16	Kramer, Laura	Analyzed and reviewed list of FAQ's to answer creditor questions in a consistent approach regarding the Error coins.	1.80	240.00	432.00
02/09/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the background and distribution on the Error coins.	1.90	240.00	456.00
02/09/16	Kramer, Laura	Analyzed and reviewed voicemails from creditors regarding the distribution and background on the Error coins.	0.90	240.00	216.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
02/10/16	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation and disbursement motion, responded as required or assigned for follow-up.	0.20	620.00	124.00
02/10/16	Judd, David	Worked with staff to analyze claims in order to prepare for distribution of presidential error coins.	0.60	620.00	372.00
02/10/16	Kramer, Laura	Phone calls with multiple creditors regarding the distribution of Error coins and further information on the coins.	2.50	240.00	600.00
02/10/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the background and distribution on the Error coins.	2.30	240.00	552.00
02/10/16	Troszak, Nicholas	Analyzed and reviewed emails from victims/creditors re. "error coin" distribution, work with staff and superior re. responses.	0.90	445.00	400.50
02/11/16	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation and disbursement motion, responded as required or assigned for follow-up.	0.20	620.00	124.00
02/11/16	Judd, David	Worked with staff to analyze claims in order to prepare for distribution of presidential error coins.	0.50	620.00	310.00
02/11/16	Kramer, Laura	Phone calls with multiple creditors regarding the distribution of Error coins and further information on them.	2.30	240.00	552.00
02/11/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the background and distribution on the Error coins.	1.40	240.00	336.00
02/11/16	Troszak, Nicholas	Analyzed and reviewed responses to victims from "error coin" email and work with staff re. same.	0.70	445.00	311.50
02/12/16	Judd, David	Worked with staff to analyze claims in order to prepare for distribution of presidential error coins.	0.10	620.00	62.00
02/12/16	Kramer, Laura	Phone calls with multiple creditors regarding the distribution of Error coins and further information on them.	0.70	240.00	168.00
02/12/16	Troszak, Nicholas	Analyzed and reviewed responses to victims from "error coin" email and work with staff re. same.	0.20	445.00	89.00
02/16/16	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation and disbursement motion, responded as required or assigned for follow-up.	0.10	620.00	62.00
02/16/16	Kramer, Laura	Phone calls with creditors regarding the distribution of Error coins and further information on them.	1.80	240.00	432.00
02/16/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the distribution and background on the Error coins.	1.70	240.00	408.00
02/16/16	Troszak, Nicholas	Analyzed and reviewed responses to victims from "error coin" email and work with staff re. same.	0.20	445.00	89.00
02/17/16	Kramer, Laura	Analyzed and reviewed emails and phone calls from creditors regarding the distribution and background on the Error coins.	2.50	240.00	600.00
02/18/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the distribution and background on the Error coins.	0.30	240.00	72.00
02/22/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the distribution and background on the Error coins.	2.30	240.00	552.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
02/22/16	Troszak, Nicholas	Read and replied to emails re. error coin "opt-out", conversation with staff re. same.	0.40	445.00	178.00
02/23/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the distribution and background on the Error coins.	2.80	240.00	672.00
02/24/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the distribution and background on the Non-Error coins.	0.60	240.00	144.00
02/24/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the distribution and background on the Error coins.	2.20	240.00	528.00
02/25/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the distribution and background on the Error coins.	2.00	240.00	480.00
02/25/16	Troszak, Nicholas	Read and replied to emails re. creditor request for information re. the return of "error's and "non-error" coins and work with staff re. same.	0.50	445.00	222.50
02/29/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the distribution and background on the Error coins.	0.80	240.00	192.00
03/08/16	Judd, David	Worked with staff to analyze claims in order to prepare for distribution of presidential error coins.	0.30	620.00	186.00
03/08/16	Kramer, Laura	Analyzed and reviewed Tulving claims analysis and reviewed communication with creditors to confirm and create a list for the distribution of Error coins.	1.40	240.00	336.00
03/09/16	Judd, David	Prepared analysis of allocated presidential error coins to be shipped to claimants pursuant to the Trustee's proposed plan of liquidation.	2.70	620.00	1,674.00
03/09/16	Judd, David	Prepared analysis of presidential error coins to be allocated to claimants in the Trustee's proposed plan of liquidation.	3.40	620.00	2,108.00
03/09/16	Judd, David	Worked with staff to analyze claims in order to prepare for distribution of presidential error coins.	0.30	620.00	186.00
03/11/16	Judd, David	Prepared analysis of presidential error coins to be allocated to claimants in the Trustee's proposed plan of liquidation.	0.20	620.00	124.00
03/14/16	Kramer, Laura	Analyzed and reviewed claims analysis to confirm creditors who chose to opt out of receiving Error coins.	1.10	240.00	264.00
03/14/16	Ferrero, Spencer	Reviewed and analyzed list of opt-in and opt-out creditors in preparation of distribution of error coins	0.90	315.00	283.50
03/15/16	Judd, David	Prepared analysis of presidential error coins to be allocated to claimants in the Trustee's proposed plan of liquidation.	2.90	620.00	1,798.00
03/15/16	Judd, David	Prepared analysis of allocated presidential error coins to be shipped to claimants pursuant to the Trustee's proposed plan of liquidation.	1.20	620.00	744.00
03/15/16	Kramer, Laura	Analyzed and reviewed claims analysis to confirm creditors who chose to opt out of receiving Error coins.	1.00	240.00	240.00
03/15/16	Kramer, Laura	Analyzed and reviewed MEL Coin distribution schedule to confirm amounts and addresses are the same as claims analysis.	1.30	240.00	312.00
03/15/16	Troszak, Nicholas	Read and replied to emails re. Tulving allocation of coins schedule and confirmation of addresses.	0.20	445.00	89.00

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Task Code: 205		MEL "Error" Coins - Distribution			
03/15/16	Ferrero, Spencer	Reviewed and analyzed list of opt-in and opt-out creditors in preparation of distribution of error coins	0.30	315.00	94.50
03/16/16	Judd, David	Prepared analysis of allocated presidential error coins to be shipped to claimants pursuant to the Trustee's proposed plan of liquidation.	1.30	620.00	806.00
03/16/16	Armstrong, James	Reviewed and updated coin allocation spreadsheet.	0.80	300.00	240.00
03/17/16	Judd, David	Prepared analysis of allocated presidential error coins to be shipped to claimants pursuant to the Trustee's proposed plan of liquidation.	0.40	620.00	248.00
03/18/16	Judd, David	Worked with staff to prepare analysis of allocated presidential error coins to be shipped to claimants pursuant to the Trustee's proposed plan of liquidation.	0.30	620.00	186.00
03/18/16	Troszak, Nicholas	Read and replied to emails re. coin allocation schedule, addresses inserted and additional information to send to Heritage.	0.20	445.00	89.00
03/24/16	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation, responded as required or assigned for follow-up.	0.10	620.00	62.00
03/25/16	Judd, David	Reviewed e-mails and correspondence regarding the coin liquidation, responded as required or assigned for follow-up.	0.10	620.00	62.00
03/30/16	Kramer, Laura	Analyzed and reviewed addresses on the claims analysis are current and match Error Coin distribution list.	1.70	240.00	408.00
04/01/16	Kramer, Laura	Analyzed and reviewed emails received from creditors to communicate the status of the Error coins.	0.20	240.00	48.00
04/13/16	Judd, David	Worked with staff to analyze the inventory of MEL presidential coins to be distributed to creditors.	1.30	620.00	806.00
04/13/16	Kramer, Laura	Analyzed and reviewed list of creditors who opted out of receiving Error coins to confirm those listed in the master claims register are accurate.	1.90	240.00	456.00
04/13/16	Kramer, Laura	Analyzed and reviewed email from creditor regarding decision to opt out of receiving Error Coins and the current status of the coins.	0.20	240.00	48.00
04/13/16	Kramer, Laura	Analyzed and reviewed Error coin inventory list received from Heritage Auctions to determine current market prices.	1.40	240.00	336.00
04/14/16	Judd, David	Worked with staff to analyze the inventory of MEL presidential coins to be distributed to creditors.	0.90	620.00	558.00
04/14/16	Kramer, Laura	Analyzed and reviewed list of creditors who opted out of receiving Error coins to confirm those listed in the master claims register are accurate.	0.80	240.00	192.00
04/18/16	Kramer, Laura	Analyzed and reviewed emails from Tulving creditors regarding error coins and change of address.	0.60	240.00	144.00
04/19/16	Judd, David	Reviewed e-mails and correspondence regarding the missing edge lettering coins, responded as required or assigned for follow-up.	0.20	620.00	124.00
04/19/16	Judd, David	Worked with staff to analyze claims in order to prepare for distribution of presidential error coins.	0.10	620.00	62.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
04/19/16	Kramer, Laura	Analyzed and reviewed information on the US Mint website and other relevant information to research Presidential and Sacagawea Error coins.	2.30	240.00	552.00
04/20/16	Judd, David	Prepared analysis of potential presidential error coins based on the inventories of Bendis, Standish and Heritage.	3.70	620.00	2,294.00
04/20/16	Judd, David	Reviewed e-mails and correspondence regarding the missing edge lettering coins, responded as required or assigned for follow-up.	0.20	620.00	124.00
04/20/16	Judd, David	Worked with staff to prepare analysis of currents for MEL's or presidential error coins in order to facilitate a distribution.	0.60	620.00	372.00
04/20/16	Kramer, Laura	Analyzed and reviewed Error coin inventory in relation to research on Presidential and Sacagawea error coins.	1.00	240.00	240.00
04/20/16	Kramer, Laura	Analyzed and reviewed information on the US Mint website and other relevant information to research Presidential and Sacagawea Error coins.	1.70	240.00	408.00
04/20/16	Troszak, Nicholas	Analyzed and reviewed information re. "Error Coins" work with staff re. summary and have staff send to professionals.	0.60	445.00	267.00
04/21/16	Judd, David	Prepared analysis of potential presidential error coins based on the inventories of Bendis, Standish and Heritage.	0.80	620.00	496.00
04/21/16	Judd, David	Reviewed e-mails and correspondence regarding the missing edge lettering coins, responded as required or assigned for follow-up.	0.20	620.00	124.00
04/21/16	Kramer, Laura	Analyzed and reviewed emails from Tulving creditors regarding error coins and change of address.	0.20	240.00	48.00
04/23/16	Judd, David	Reviewed e-mails and correspondence regarding the missing edge lettering coins, responded as required or assigned for follow-up.	0.10	620.00	62.00
04/26/16	Judd, David	Prepared analysis of potential presidential error coins based on the inventories of Bendis, Standish and Heritage.	2.60	620.00	1,612.00
04/26/16	Judd, David	Worked with staff to prepare analysis of currents for MEL's or presidential error coins in order to facilitate a distribution.	0.60	620.00	372.00
04/26/16	Judd, David	Reviewed e-mails and correspondence regarding the missing edge lettering coins, responded as required or assigned for follow-up.	0.10	620.00	62.00
04/27/16	Judd, David	Prepared analysis of potential presidential error coins based on the inventories of Bendis, Standish and Heritage.	0.60	620.00	372.00
04/27/16	Judd, David	Met with Todd Neilson and staff to review inventories of MEL coins and potential solution to distribution of coins to creditors.	1.30	620.00	806.00
04/27/16	Troszak, Nicholas	Analyzed and reviewed coin distribution allocation, conversation with Trustee and superior re. same.	1.20	445.00	534.00

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Task Code: 205		MEL "Error" Coins - Distribution			
04/28/16	Judd, David	Reviewed e-mails and correspondence regarding the missing edge lettering coins, responded as required or assigned for follow-up.	0.10	620.00	62.00
05/02/16	Judd, David	Prepared analysis of allocated presidential error coins to be shipped to claimants pursuant to the Trustee's proposed plan of liquidation.	2.20	620.00	1,364.00
05/02/16	Judd, David	Prepared analysis of potential presidential error coins based on the inventories of Bendis, Standish and Heritage.	0.30	620.00	186.00
05/02/16	Judd, David	Prepared for and participated in conference call with Todd Neilson and staff to review inventories of MEL coins and potential solution to distribution of coins to creditors.	0.40	620.00	248.00
05/02/16	Troszak, Nicholas	Read and replied to emails re. conference call, setup call and proceed with call with RTN & DHJ re. coin allocation and issues.	0.50	445.00	222.50
05/03/16	Judd, David	Prepared analysis of allocated presidential error coins to be shipped to claimants pursuant to the Trustee's proposed plan of liquidation.	1.40	620.00	868.00
05/04/16	Judd, David	Prepared analysis of allocated presidential error coins to be shipped to claimants pursuant to the Trustee's proposed plan of liquidation.	2.30	620.00	1,426.00
05/04/16	Judd, David	Reviewed e-mails and correspondence regarding MEL coin allocation issues, responded as required or assigned for follow-up.	0.40	620.00	248.00
05/04/16	Judd, David	Prepared analysis of potential presidential error coins based on the inventories of Bendis, Standish and Heritage.	0.60	620.00	372.00
05/04/16	Judd, David	Worked with staff to communicate with the creditors who opted out of the distribution to determine if they want back in to facilitate a distribution.	0.60	620.00	372.00
05/04/16	Kramer, Laura	Analyzed and reviewed information regarding updated coin distribution value basis to prepare letter to opt out creditors.	2.00	240.00	480.00
05/04/16	Troszak, Nicholas	Analyzed and reviewed first letter to claimants re. "Opt-Out" of MEL distribution, created new letter re. updates and worked with staff to send letter to 30 "opt-outs".	0.50	445.00	222.50
05/05/16	Judd, David	Reviewed e-mails and correspondence regarding MEL coin allocation issues, responded as required or assigned for follow-up.	0.20	620.00	124.00
05/05/16	Kramer, Laura	Analyzed and reviewed correspondence from creditors who opted out of receiving Error coins to update claims analysis to reflect decisions to opt back in.	0.40	240.00	96.00
05/10/16	Judd, David	Worked with staff to prepare email and information for Heritage regarding various matters relating to the distribution of MEL coins.	0.30	620.00	186.00
05/10/16	Judd, David	Met with staff to review the notes from his call with Trustee and counsel regarding the distribution of MEL coins.	0.30	620.00	186.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
05/10/16	Kramer, Laura	Analyzed and reviewed Tulving Opt Out creditors to update decisions to now opt in with the new distribution value on the Error coins.	0.30	240.00	72.00
05/10/16	Troszak, Nicholas	Conversation with superior re. call with counsel and Trustee and create request for info from Heritage.	0.50	445.00	222.50
05/11/16	Judd, David	Worked with staff to prepare email and information for Heritage regarding various matters relating to the distribution of MEL coins.	0.10	620.00	62.00
05/11/16	Judd, David	Reviewed emails and correspondence regarding opt out creditors from the MEL distribution.	0.10	620.00	62.00
05/11/16	Kramer, Laura	Analyzed and reviewed MEL Coin Allocation schedule to update with current addresses for creditors to ship Error coins.	2.30	240.00	552.00
05/11/16	Troszak, Nicholas	Read and replied to emails re. address updates to MEL coin allocation analyzed work product and work with staff re. same, send updated schedule to superior for submission to Heritage.	0.60	445.00	267.00
05/11/16	Ferrero, Spencer	Reviewed and analyzed addresses for receipt of error coin distribution.	1.10	315.00	346.50
05/12/16	Judd, David	Worked with staff to prepare email and information for Heritage regarding various matters relating to the distribution of MEL coins.	0.60	620.00	372.00
05/12/16	Kramer, Laura	Analyzed and reviewed MEL Coin Allocation shipping schedule to determine total PO Box addresses and international addresses.	0.40	240.00	96.00
05/12/16	Kramer, Laura	Analyzed and reviewed MEL Coin Allocation schedule to update with current addresses for creditors to ship Error coins.	1.10	240.00	264.00
05/13/16	Judd, David	Reviewed emails and correspondence regarding opt out creditors from the MEL distribution.	0.10	620.00	62.00
05/16/16	Kramer, Laura	Analyzed and reviewed emails from creditors to determine response and reply regarding the status of Error coin distribution.	0.40	240.00	96.00
05/17/16	Judd, David	Reviewed emails and correspondence regarding the allocation of MEL coins as requested by the Trustee.	0.20	620.00	124.00
05/17/16	Kramer, Laura	Analyzed and reviewed emails from creditors to determine response and reply regarding the status of Error coin distribution.	0.30	240.00	72.00
05/17/16	Kramer, Laura	Analyzed and reviewed MEL Allocation schedule to update incorrect zip codes to approximate shipping amounts.	0.20	240.00	48.00
05/18/16	Judd, David	Prepared analysis of valuation comparisons and detailed allocation for Trustee as requested.	1.40	620.00	868.00
05/18/16	Troszak, Nicholas	Read and replied to emails, conversation with superior re. MEL coin distribution and case status.	0.60	445.00	267.00
05/19/16	Judd, David	Reviewed emails and correspondence regarding coin appraisals and opt out creditors, responded as required or assigned for follow-up.	0.20	620.00	124.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
05/19/16	Kramer, Laura	Analyzed and reviewed creditors who opted out of receiving Error coins and prepared a document of all communication for new Trustee.	1.40	240.00	336.00
05/20/16	Judd, David	Gathered detailed information requested by the Trustee regarding the coin appraisals, transmitted as requested.	0.60	620.00	372.00
05/20/16	Judd, David	Gathered detailed information requested by the Trustee regarding the opt-out creditors and transmitted as requested.	0.50	620.00	310.00
05/20/16	Troszak, Nicholas	Read and replied to emails re. MEL coins, inventory and allocation.	0.30	445.00	133.50
05/20/16	Troszak, Nicholas	Analyzed and reviewed coin information and worked with staff to send link to the new Trustee to review coins, inventory, etc.	0.20	445.00	89.00
05/23/16	Judd, David	Reviewed emails and correspondence regarding coin appraisals and opt out creditors, responded as required or assigned for follow-up.	0.20	620.00	124.00
05/23/16	Judd, David	Prepared for and participated in conference call with counsel, Trustee and staff regarding the status of the MEL coin allocation and determine additional work to be performed.	1.10	620.00	682.00
05/23/16	Kramer, Laura	Analyzed and reviewed email received from Tulving creditor to update and confirm their status with Error coins.	0.10	240.00	24.00
05/23/16	Troszak, Nicholas	Analyzed and reviewed Heritage lot information, inventory and MEL information in order to reconcile information, conversation with superior re. same and send info. to superior.	1.90	445.00	845.50
05/23/16	Troszak, Nicholas	Prepared for and participated in conference call with counsel, trustee and superior re. MEL coin allocation, value and timing of non-error coin auction.	1.00	445.00	445.00
05/24/16	Judd, David	Reviewed emails and correspondence regarding coin appraisals and opt out creditors, responded as required or assigned for follow-up.	0.10	620.00	62.00
05/24/16	Troszak, Nicholas	Analyzed and reviewed Heritage lot information, inventory and MEL information in order to reconcile information, conversation with superior re. same and send info. to superior and reply to emails.	0.50	445.00	222.50
05/25/16	Troszak, Nicholas	Read and replied to emails re. MEL coins and conversation with superior re. allocation, count and inventory.	0.70	445.00	311.50
05/26/16	Judd, David	Reviewed emails and correspondence regarding coin appraisals and opt out creditors, responded as required or assigned for follow-up.	0.10	620.00	62.00
05/26/16	Troszak, Nicholas	Read and replied to emails re. shipment of MEL coins and conversation with superior re. reconciliation of Lot list to inventory.	0.30	445.00	133.50
05/27/16	Judd, David	Reviewed emails and correspondence regarding coin appraisals and opt out creditors, responded as required or assigned for follow-up.	0.10	620.00	62.00

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Task Code: 205		MEL "Error" Coins - Distribution			
05/31/16	Troszak, Nicholas	Read and replied to emails re. request for information from creditors, timing of MEL distribution and notice of sale of coins.	0.60	445.00	267.00
06/01/16	Judd, David	Reviewed emails and correspondence regarding error coins and the coin auction, responded as required or assigned for follow-up.	0.20	620.00	124.00
06/01/16	Troszak, Nicholas	Read and replied to emails re. MEL coins and conversation with superior re. same.	0.20	445.00	89.00
06/02/16	Troszak, Nicholas	Read and replied to emails re. creditor inquiry for MEL distribution, work with staff and counsel for response.	0.20	445.00	89.00
06/04/16	Judd, David	Reviewed emails and correspondence regarding error coins and the coin auction, responded as required or assigned for follow-up.	0.10	620.00	62.00
06/04/16	Judd, David	Prepared information regarding coin counts and error coins and transmitted same to counsel and Trustee as requested.	0.60	620.00	372.00
06/06/16	Judd, David	Reviewed emails and correspondence regarding error coins and the coin auction, responded as required or assigned for follow-up.	0.50	620.00	310.00
06/06/16	Kramer, Laura	Researched flight and hotel options for visiting Heritage Auctions and counting MEL coins.	0.50	240.00	120.00
06/07/16	Judd, David	Reviewed emails and correspondence regarding error coins and the coin auction, responded as required or assigned for follow-up.	0.40	620.00	248.00
06/07/16	Troszak, Nicholas	Read and replied to emails re. Heritage visit and work with superior to determine best procedures for identifying and inventorying coins.	1.10	445.00	489.50
06/07/16	Troszak, Nicholas	Analyzed and reviewed Heritage Inventory and auction catalogue in order to identify inconsistencies and conversation with superior re. same.	1.20	445.00	534.00
06/08/16	Judd, David	Prepared for and participated in conference call with Trustee, counsel and staff regarding the auction and coin counts.	0.40	620.00	248.00
06/08/16	Kramer, Laura	Analyzed and reviewed spreadsheets for MEL coins, coins in the auction and questions for Heritage Auctions.	0.60	240.00	144.00
06/09/16	Judd, David	Reviewed emails and correspondence regarding auditing of the error coins and other lot counts, responded as required or assigned for follow-up.	0.30	620.00	186.00
06/09/16	Kramer, Laura	Analyzed and reviewed John Adams double edge letter inverted error coins to compare count to Heritage Auction's coin count.	2.10	240.00	504.00
06/09/16	Kramer, Laura	Analyzed and reviewed John Adams double edge letter overlapped error coins to compare count to Heritage Auction's coin count.	2.40	240.00	576.00
06/09/16	Kramer, Laura	Analyzed and reviewed Harrison missing edge letter coins to compare count to Heritage Auction's coin count.	2.20	240.00	528.00
06/09/16	Kramer, Laura	Analyzed and reviewed Martin Van Buren missing edge letter coins to compare count to Heritage Auction's coin count.	1.30	240.00	312.00

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Task Code: 205		MEL "Error" Coins - Distribution			
06/09/16	Troszak, Nicholas	Analyzed and reviewed DBL error coins (Adams, Overlapped) in order to count and inventory coins.	1.80	445.00	801.00
06/09/16	Troszak, Nicholas	Analyzed and reviewed DBL error coins (Adams, Inverted) in order to count and inventory coins.	1.90	445.00	845.50
06/09/16	Troszak, Nicholas	Analyzed and reviewed MEL (graded) error coins in order to count and inventory coins.	2.20	445.00	979.00
06/09/16	Troszak, Nicholas	Analyzed and reviewed MEL (Raw - Taylor & Filmore) error coins in order to count and inventory coins.	2.60	445.00	1,157.00
06/10/16	Judd, David	Reviewed emails and correspondence regarding auditing of the error coins and other lot counts, responded as required or assigned for follow-up.	0.40	620.00	248.00
06/10/16	Judd, David	Reviewed error coin audit and reconciliation.	0.30	620.00	186.00
06/10/16	Kramer, Laura	Analyzed and reviewed Madison, Filmore & Sacajawea missing edge letter coins to determine count for each type via pallet.	2.70	240.00	648.00
06/10/16	Troszak, Nicholas	Analyzed and reviewed MEL (Raw - Taylor & Filmore) error coins in order to count and inventory coins.	2.40	445.00	1,068.00
06/10/16	Troszak, Nicholas	Analyzed and reviewed MEL (Sacajawea's) error coins in order to count and inventory coins.	2.60	445.00	1,157.00
06/13/16	Judd, David	Reviewed emails and correspondence regarding error coins and the coin auction, responded as required or assigned for follow-up.	0.20	620.00	124.00
06/13/16	Kramer, Laura	Analyzed and reviewed MEL and DBL Error coin photos and saved copies with proper coin description.	2.50	240.00	600.00
06/13/16	Troszak, Nicholas	Analyzed and reviewed MEL and DBL coin inventory, work with staff to upload photo's and communication with Heritage re. questions.	0.90	445.00	400.50
06/16/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.20	620.00	124.00
06/16/16	Troszak, Nicholas	Analyzed and reviewed final MEL and DBL coin counts and reply to Trustee re. same.	0.50	445.00	222.50
06/17/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
06/17/16	Judd, David	Prepared analysis of potential presidential error coins based on the inventories of Bendis, Standish and Heritage.	0.70	620.00	434.00
06/20/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
06/20/16	Troszak, Nicholas	Read and replied to emails with Ian Russel re. budget for MEL distribution and Undertaking Agreement.	0.20	445.00	89.00
06/22/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
06/27/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.40	620.00	248.00
06/28/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
06/30/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.20	620.00	124.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
07/01/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.20	620.00	124.00
07/01/16	Troszak, Nicholas	Analyzed and reviewed responses from Trustee re. Great Collections, answered responses, conversation with superior and sent responses to Trustee.	0.70	445.00	311.50
07/02/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
07/05/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
07/07/16	Judd, David	Telephone call with staff and Ian Russell to discuss the proposal to get the MEL coins graded and distributed to claimants.	0.30	620.00	186.00
07/07/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.20	620.00	124.00
07/07/16	Troszak, Nicholas	Read and replied to emails and telephone conversation with Great Collections (with DHJ) re. grading and shipping of MEL & DBL coins.	0.40	445.00	178.00
07/07/16	Troszak, Nicholas	Read and replied to Trustee request for info. re information from Great Collections.	0.40	445.00	178.00
07/11/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
07/13/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
07/14/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
07/14/16	Troszak, Nicholas	Read and replied to emails re. Great Collections distribution of MEL and DBL coins.	0.30	445.00	133.50
07/15/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
07/18/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.30	620.00	186.00
07/18/16	Troszak, Nicholas	Read and replied to emails re. Great Collections proposal to grade and deliver MEL & DBL coins.	0.20	445.00	89.00
07/19/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.20	620.00	124.00
07/19/16	Judd, David	Prepared for and participated in conference call with Trustee, counsel and staff regarding the process to handle the MEL coins.	0.60	620.00	372.00
07/19/16	Troszak, Nicholas	Prepared for and participated in conference call with counsel and trustee re. MEL & DBL coin certification and allocation.	0.50	445.00	222.50
07/21/16	Judd, David	Worked with staff to prepare edits to the motion to employ Great Collections to grade and value the error coins.	0.40	620.00	248.00
07/21/16	Troszak, Nicholas	Analyzed and reviewed draft motion to retain Great Collections and declarations, tracked changes, conversation with superior and sent counsel updates.	1.80	445.00	801.00

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES**

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
07/25/16	Judd, David	Worked with staff to prepare edits to the motion to employ Great Collections to grade and value the error coins.	0.20	620.00	124.00
07/26/16	Judd, David	Worked with staff, counsel & Trustee to prepare edits to the motion to employ Great Collections to grade and value the error coins.	0.20	620.00	124.00
07/26/16	Troszak, Nicholas	Analyzed and reviewed updated motion to employ Great Collections as auctioneer and error coin sender, provided comments and conversation with counsel and superior re. same.	0.80	445.00	356.00
07/27/16	Troszak, Nicholas	Read and replied to emails re. questions for motion for employment of Great Collections and send email to Great Collections re. same.	0.40	445.00	178.00
07/28/16	Judd, David	Worked with staff, counsel & Trustee to prepare edits to the motion to employ Great Collections to grade and value the error coins.	0.30	620.00	186.00
07/28/16	Troszak, Nicholas	Analyzed and reviewed Great Collections response to request for agreement details on consignment, forward to counsel and Trustee re. same, conversation with superior.	0.40	445.00	178.00
08/03/16	Judd, David	Worked with staff to prepare edits to the motion to employ Great Collections to grade and value the error coins.	0.20	620.00	124.00
08/04/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/05/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.20	620.00	124.00
08/08/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/08/16	Troszak, Nicholas	Analyzed and reviewed motion and declaration for Great Collections employment and reply to counsel.	0.50	445.00	222.50
08/09/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/09/16	Troszak, Nicholas	Analyzed and reviewed updates to Great Collections ("GC") motion for employment and reply to emails re. GC bond.	0.40	445.00	178.00
08/12/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/14/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.20	620.00	124.00
08/16/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.20	620.00	124.00
08/16/16	Troszak, Nicholas	Prepared for and participated in conference call with Great Collections re. employment, conversation with counsel and reply to emails re. same.	0.50	445.00	222.50
08/17/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.20	620.00	124.00
08/17/16	Troszak, Nicholas	Read and replied to emails re. Great Collections auction bond.	0.30	445.00	133.50

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Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
08/18/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/19/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.20	620.00	124.00
08/19/16	Troszak, Nicholas	Read and replied to emails re. Great Collections auction bond, conversation with I. Russel, superior and counsel re. same and case status.	0.90	445.00	400.50
08/22/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/23/16	Troszak, Nicholas	Read and replied to emails re. Great Collections auction motion and bond.	0.20	445.00	89.00
08/24/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/25/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/26/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/26/16	Troszak, Nicholas	Read and replied to emails re. Great Collections auction motion and bond.	0.20	445.00	89.00
08/29/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/29/16	Troszak, Nicholas	Read and replied to emails re. Great Collection bond issues and auction process.	0.30	445.00	133.50
08/30/16	Judd, David	Reviewed emails and correspondence regarding the proposed bid to grade and encapsulate the MEL coins.	0.10	620.00	62.00
08/30/16	Troszak, Nicholas	Read and replied to emails re. Great Collections insurance issues, conversation with Great Collections and email counsel.	0.30	445.00	133.50
09/01/16	Judd, David	Worked with staff, counsel & Trustee to prepare edits to the motion to employ Great Collections to grade and value the error coins.	0.10	620.00	62.00
09/01/16	Troszak, Nicholas	Read and replied to emails re. Great Collections Insurance coverage.	0.20	445.00	89.00
09/19/16	Troszak, Nicholas	Analyzed and reviewed documents produced by Marc One regarding MEL's and transactions with Tulving and compared information to Tulving records.	1.20	445.00	534.00
09/23/16	Troszak, Nicholas	Read and replied to emails re. call from government official and counsel to contact.	0.20	445.00	89.00
10/05/16	Judd, David	Reviewed emails and correspondence regarding the tentative ruling to value and sell coins by Great Collections.	0.10	620.00	62.00
10/07/16	Judd, David	Reviewed emails and correspondence regarding the order to approve Great Collections, responded as required or assigned for follow-up.	0.10	620.00	62.00
10/13/16	Judd, David	Reviewed emails and correspondence regarding the order to approve Great Collections, responded as required or assigned for follow-up.	0.10	620.00	62.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 205		MEL "Error" Coins - Distribution			
10/13/16	Troszak, Nicholas	Read and replied to emails re. order confirming Great Collections employment, case status and reply to creditor.	0.20	445.00	89.00
10/13/16	Ferrero, Spencer	Communications with creditors regarding status of error coin distribution	0.40	315.00	126.00
Total for Task Code 205			220.30		\$91,225.00
Task Code: 205.1		MEL "Error" Coins - Billable Travel			
06/08/16	Kramer, Laura	Travel from Los Angeles to Dallas, TX.	4.00	240.00	960.00
06/08/16	Troszak, Nicholas	Traveled to Dallas, Texas for Heritage Auction visit.	4.00	445.00	1,780.00
06/10/16	Troszak, Nicholas	Traveled from Dallas, Texas for Heritage Auction visit.	4.00	445.00	1,780.00
06/11/16	Kramer, Laura	Travel from Dallas back to Los Angeles.	4.00	240.00	960.00
Total for Task Code 205.1			16.00		\$5,480.00
Task Code: 206		Sale of "Non-Error" Coins			
09/15/15	Ferrero, Spencer	Reviewed and analyzed schedule of gold coins seized for potential asset sale.	0.30	300.00	90.00
09/30/15	Ferrero, Spencer	Reviewed and analyzed Bendis appraisal in order to deliver to Great Collections for further review	0.40	300.00	120.00
10/16/15	Judd, David	Reviewed e-mails and correspondence regarding the transfer of the coin inventory and related matters, responded as required or assigned for follow-up.	0.30	610.00	183.00
10/16/15	Troszak, Nicholas	Read and replied to emails re. sale of Tulving coins.	0.10	420.00	42.00
10/20/15	Ferrero, Spencer	Reviewed and analyzed options to share Bendis pictures with potential buyers.	1.30	300.00	390.00
10/21/15	Troszak, Nicholas	Analyzed and reviewed FTP website and photos of coins and worked with staff to setup FTP website.	0.40	420.00	168.00
10/21/15	Ferrero, Spencer	Transferred Bendis pictures to online file-sharing system to share with potential buyers.	1.20	300.00	360.00
10/21/15	Ferrero, Spencer	Reviewed and analyzed options to share Bendis pictures with potential buyers.	1.30	300.00	390.00
10/22/15	Judd, David	Reviewed emails and correspondence regarding the sale of coins and gathering information regarding potential auctioneers.	0.30	610.00	183.00
10/22/15	Troszak, Nicholas	Analyzed and reviewed Bendis photographs and work with staff to upload to FTP website in order to prepare for deliver of images to potential purchasers.	1.40	420.00	588.00
10/22/15	Ferrero, Spencer	Transferred Bendis pictures to online file-sharing system to share with potential buyers.	0.80	300.00	240.00
10/23/15	Judd, David	Reviewed emails and correspondence regarding the sale of coins and gathering information regarding potential auctioneers.	0.30	610.00	183.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 206		Sale of "Non-Error" Coins			
10/23/15	Troszak, Nicholas	Read and replied to emails and conversation with Trustee re. FTP website for coins photos and information to be sent to potential purchasers and work with staff to update.	0.50	420.00	210.00
10/23/15	Ferrero, Spencer	Transferred Bendis pictures to online file-sharing system to share with potential buyers.	1.50	300.00	450.00
11/11/15	Ferrero, Spencer	Reviewed and analyzed Accellion database to share Bendis coin pictures with potential buyers	0.40	300.00	120.00
03/03/16	Judd, David	Reviewed e-mails and correspondence regarding the transfer of coins, responded as required or assigned for follow-up.	0.10	620.00	62.00
04/27/16	Kramer, Laura	Analyzed and reviewed Heritage Auctions website in search of US Coin Auction to benefit the Tulving Company bankruptcy.	0.50	240.00	120.00
04/28/16	Kramer, Laura	Analyzed and reviewed Tulving Coin Auction flyer in search of advertisement of the website and to see a listing of coins for sale from a buyers perspective.	0.40	240.00	96.00
05/18/16	Judd, David	Reviewed emails and correspondence regarding the motion to sell coins by Heritage.	0.20	620.00	124.00
05/23/16	Ferrero, Spencer	Reviewed and analyzed consignment listing for Heritage Auction Galleries in order to prepare assets to be sold list.	0.60	315.00	189.00
05/24/16	Judd, David	Gathered detailed information requested by the Trustee regarding the coin appraisals, transmitted as requested.	0.20	620.00	124.00
05/24/16	Ferrero, Spencer	Reviewed and analyzed consignment listing for Heritage Auction Galleries in order to prepare assets to be sold list.	0.40	315.00	126.00
05/25/16	Judd, David	Gathered detailed information requested by the Trustee regarding the coin appraisals, transmitted as requested.	0.50	620.00	310.00
05/25/16	Judd, David	Prepared analysis of detailed coins included in the Heritage auction and reconciled between the sales brochure and Heritage's detailed inventory. Lots 26-53	2.50	620.00	1,550.00
05/25/16	Judd, David	Prepared analysis of detailed coins included in the Heritage auction and reconciled between the sales brochure and Heritage's detailed inventory. Lots 1-25	1.50	620.00	930.00
05/26/16	Judd, David	Gathered detailed information requested by the Trustee regarding the coin appraisals, transmitted as requested.	0.40	620.00	248.00
05/26/16	Judd, David	Prepared analysis of detailed coins included in the Heritage auction and reconciled between the sales brochure and Heritage's detailed inventory. Lots 81-100	2.30	620.00	1,426.00
05/26/16	Judd, David	Prepared analysis of detailed coins included in the Heritage auction and reconciled between the sales brochure and Heritage's detailed inventory. Lots 54-80	4.70	620.00	2,914.00
05/27/16	Judd, David	Prepared analysis of detailed coins included in the Heritage auction and reconciled between the sales brochure and Heritage's detailed inventory.	1.50	620.00	930.00
05/27/16	Judd, David	Prepared analysis of detailed coins included in the Heritage auction and reconciled between the sales brochure and Heritage's detailed inventory.	3.10	620.00	1,922.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 206		Sale of "Non-Error" Coins			
05/27/16	Judd, David	Gathered detailed information requested by the Trustee regarding the coin appraisals, transmitted as requested.	0.20	620.00	124.00
05/31/16	Judd, David	Prepared analysis of detailed coins included in the Heritage auction and reconciled between the sales brochure and Heritage's detailed inventory. Lots 150-180	2.80	620.00	1,736.00
05/31/16	Judd, David	Gathered detailed information requested by the Trustee regarding the coin appraisals, transmitted as requested.	0.20	620.00	124.00
05/31/16	Judd, David	Prepared analysis of detailed coins included in the Heritage auction and reconciled between the sales brochure and Heritage's detailed inventory.	1.40	620.00	868.00
06/02/16	Judd, David	Reviewed emails and correspondence regarding error coins and the coin auction, responded as required or assigned for follow-up.	0.20	620.00	124.00
06/03/16	Judd, David	Worked with staff to prepare and gather information requested by Trustee regarding the upcoming coin auction and coin counts.	1.40	620.00	868.00
06/03/16	Judd, David	Reviewed emails and correspondence regarding error coins and the coin auction, responded as required or assigned for follow-up.	0.50	620.00	310.00
06/05/16	Judd, David	Reviewed emails and correspondence regarding error coins and the coin auction, responded as required or assigned for follow-up.	0.10	620.00	62.00
06/06/16	Judd, David	Prepared for and participated in conference call with Trustee, counsel and staff regarding the auction and coin counts.	0.90	620.00	558.00
06/06/16	Troszak, Nicholas	Read and replied to emails with counsel and superior re. auction, timing of auction, bonds and issues raised with Heritage.	1.10	445.00	489.50
06/06/16	Troszak, Nicholas	Read and replied to emails and conversations with superior re. coin inventory, coin count and visit to Dallas, work with staff re. same and book flight, hotel and rental car.	0.50	445.00	222.50
06/07/16	Judd, David	Worked with staff to review coin counts and determine process for confirming counts and sample lots to test.	1.20	620.00	744.00
06/07/16	Judd, David	Prepared for and participated in conference call with counsel and staff regarding the auction and coin counts.	0.30	620.00	186.00
06/08/16	Judd, David	Worked with staff to review coin counts and determine process for confirming counts and sample lots to test.	0.30	620.00	186.00
06/08/16	Judd, David	Prepared for and participated in conference call with Trustee, counsel, staff and Heritage personnel regarding the auction and coin counts.	0.30	620.00	186.00
06/08/16	Kramer, Laura	Researched flight and hotel options for visiting Heritage Auctions and counting MEL coins.	0.50	240.00	120.00
06/09/16	Judd, David	Reviewed emails and correspondence regarding error coins and the coin auction, responded as required or assigned for follow-up.	0.20	620.00	124.00
06/09/16	Kramer, Laura	Met with Ron Brackemyer and viewed Heritage Coins auction process and security.	1.50	240.00	360.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 206		Sale of "Non-Error" Coins			
06/09/16	Troszak, Nicholas	Prepared for and participated in tour of Heritage facility, accounting process, inventorying process and auction process.	1.10	445.00	489.50
06/10/16	Judd, David	Reviewed emails and correspondence regarding error coins and the coin auction, responded as required or assigned for follow-up.	0.30	620.00	186.00
06/10/16	Kramer, Laura	Analyzed and reviewed coin lots 117, 118 and 146 at Quaker street to spot check and confirm differences in the catalog number and original coin count.	2.30	240.00	552.00
06/10/16	Kramer, Laura	Analyzed and reviewed coin lots 207-255 in the viewing room to confirm differences in catalog number and original coin count.	1.00	240.00	240.00
06/10/16	Troszak, Nicholas	Analyzed and reviewed auction Lots in order to test counting of Heritage and verify auction lots.	1.50	445.00	667.50
06/11/16	Judd, David	Reviewed emails and correspondence regarding the coin auction results.	0.20	620.00	124.00
06/12/16	Judd, David	Reviewed emails and correspondence regarding the coin auction results.	0.10	620.00	62.00
06/13/16	Judd, David	Reviewed emails and correspondence regarding the coin auction results.	0.20	620.00	124.00
06/13/16	Judd, David	Reviewed emails and correspondence regarding auditing of the error coins and other lot counts, responded as required or assigned for follow-up.	0.10	620.00	62.00
07/01/16	Troszak, Nicholas	Analyzed and reviewed Heritage auction report and court documents for auction and replied to Trustee and counsel.	0.60	445.00	267.00
07/05/16	Judd, David	Reviewed emails and correspondence regarding the coin auction results.	0.20	620.00	124.00
Total for Task Code 206			50.60		\$25,078.00
Task Code: 210		Investor/Creditor Communications & Issues			
02/03/15	Kramer, Laura	Analyzed and reviewed Trustee letter to trade creditors regarding notice to file proof of claims to reconcile and disperse information to creditors.	1.30	230.00	299.00
02/03/15	Troszak, Nicholas	Analyzed and reviewed Tulving creditor letter and worked with staff to send letters out to potential creditors.	0.40	420.00	168.00
03/02/15	Kramer, Laura	Analyzed and reviewed email correspondence with creditor regarding a claim to reconcile the claim had been received and filed.	0.10	230.00	23.00
03/24/15	Kramer, Laura	Analyzed and reviewed question received from Tulving Bankruptcy website to reconcile answer to reply to creditor.	0.20	230.00	46.00
06/16/15	Kramer, Laura	Analyzed and reviewed Gibbons blog to update trustee and counsel of activity in regards to Tulving.	0.10	230.00	23.00
07/01/15	Judd, David	Reviewed e-mails and correspondence regarding Trustee Report #6, responded as required or assigned for follow-up.	0.10	610.00	61.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 210		Investor/Creditor Communications & Issues			
07/01/15	Judd, David	Reviewed Tulving Company Trustee Report #6 as requested by Trustee.	0.20	610.00	122.00
07/01/15	Troszak, Nicholas	Analyzed and reviewed The Trustee's 6th Report, made updates/changes and sent to Trustee and Counsel for review.	0.60	420.00	252.00
07/02/15	Judd, David	Reviewed e-mails and correspondence regarding Trustee Report #6, responded as required or assigned for follow-up.	0.10	610.00	61.00
07/06/15	Judd, David	Reviewed e-mails and correspondence regarding Trustee Report #6, responded as required or assigned for follow-up.	0.10	610.00	61.00
07/06/15	Troszak, Nicholas	Analyzed and reviewed Trustee Report #6, update information and send to web designer for upload.	0.40	420.00	168.00
07/21/15	Kramer, Laura	Analyzed and reviewed creditor inquiry from Tulving Bankruptcy website to construct and reply regarding plan of liquidation.	0.40	230.00	92.00
07/21/15	Troszak, Nicholas	Analyzed and reviewed request for information received from the website and work with staff to respond to creditor.	0.30	420.00	126.00
08/26/15	Kramer, Laura	Analyzed and reviewed Gibbons' blog to reconcile a summary and update on the past week's events on the blog regarding the bankruptcy.	0.20	230.00	46.00
09/14/15	Kramer, Laura	Analyzed and reviewed Gibbons' blog to create and update Trustee with blog contents.	0.40	230.00	92.00
10/06/15	Kramer, Laura	Analyzed and reviewed emails received from Tulving creditor to determine if a claim was filed and respond.	0.50	230.00	115.00
12/03/15	Troszak, Nicholas	Analyzed and reviewed Trustee Report #7 and read and replied to numerous emails re. same.	0.60	420.00	252.00
12/04/15	Judd, David	Reviewed emails and correspondence regarding the 7th Trustee Report, responded as required or assigned for follow-up.	0.20	610.00	122.00
12/04/15	Troszak, Nicholas	Analyzed and reviewed the Trustee Report #7, requested additional documents to be upload to website and worked with web designer to upload and update website.	0.60	420.00	252.00
12/11/15	Kramer, Laura	Analyzed and reviewed creditor claim information for inquiry received.	0.10	230.00	23.00
12/17/15	Kramer, Laura	Analyzed and reviewed creditor address in regards to an objection to satisfied claims.	0.30	230.00	69.00
01/06/16	Kramer, Laura	Analyzed and reviewed email with Trustee report to update claimants on the status of presidential error coins.	0.60	240.00	144.00
01/07/16	Kramer, Laura	Analyzed and reviewed emails received from Tulving creditors in response to Trustee communication purpose of email and how to file a claim if not yet filed.	1.10	240.00	264.00
01/21/16	Kramer, Laura	Phone call with Tulving creditor regarding claim and error coins.	0.20	240.00	48.00
01/26/16	Kramer, Laura	Analyzed and reviewed list of Tulving victims and potential creditors who have not filed claim to communicate and help them file a claim.	0.80	240.00	192.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 210		Investor/Creditor Communications & Issues			
01/27/16	Kramer, Laura	Analyzed and reviewed creditor claim for K. Dillon in Tulving to speak and email instructions to file a proof of claim.	0.50	240.00	120.00
01/27/16	Kramer, Laura	Analyzed and reviewed creditor claim for J. Eddy in Tulving to speak and email instructions to file a proof of claim.	0.30	240.00	72.00
01/27/16	Kramer, Laura	Analyzed and reviewed creditor claim for J. Longenbach in Tulving to speak and email instructions to file a proof of claim.	0.40	240.00	96.00
01/27/16	Kramer, Laura	Analyzed and reviewed creditor claim for S.C. Ripley in Tulving to speak and email instructions to file a proof of claim.	0.60	240.00	144.00
02/02/16	Kramer, Laura	Phone call with PSR Creditor to discuss claim and filing process.	0.30	240.00	72.00
02/03/16	Kramer, Laura	Analyzed and reviewed email to PSR Victim to include blank proof of claim and instructions on how to file.	0.60	240.00	144.00
02/03/16	Kramer, Laura	Analyzed and reviewed emails to creditors to update contact list, date of communication received, date of response and email addresses.	1.80	240.00	432.00
02/10/16	Kramer, Laura	Analyzed and reviewed Mr. Gibbons' blog to send email to the Trustee and Counsel regarding recent updates.	0.20	240.00	48.00
02/10/16	Kramer, Laura	Analyzed and reviewed voicemails received from creditors to assess their questions and prepare to discuss.	1.30	240.00	312.00
02/11/16	Kramer, Laura	Analyzed and reviewed voicemails received from creditors to assess their questions and prepare to discuss with creditors.	1.80	240.00	432.00
02/12/16	Kramer, Laura	Analyzed and reviewed emails from creditors regarding the background and distribution on the Error coins.	1.70	240.00	408.00
02/12/16	Kramer, Laura	Analyzed and reviewed voicemails received from creditors to assess their questions and prepare to discuss with creditors.	1.80	240.00	432.00
02/16/16	Kramer, Laura	Analyzed and reviewed voicemails received from creditors to assess their questions and prepare to discuss.	1.60	240.00	384.00
02/16/16	Kramer, Laura	Analyzed and reviewed list of victims with filed proof of claims to submit updated version to include total claim amount to counsel.	0.70	240.00	168.00
02/16/16	Kramer, Laura	Reviewed claimant's filed proof of claim regarding name change and whether a new claim needs to be filed.	0.70	240.00	168.00
04/08/16	Judd, David	Worked with staff and Trustee to prepare the 8th Trustee Report as requested.	0.30	620.00	186.00
04/08/16	Troszak, Nicholas	Analyzed and reviewed the Trustee's 8th Status Report, tracked changes and returned to Trustee.	0.50	445.00	222.50
04/11/16	Kramer, Laura	Analyzed and reviewed final Trustee report to prepare email to send to creditors regarding the current status of the case.	1.80	240.00	432.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 210		Investor/Creditor Communications & Issues			
04/11/16	Troszak, Nicholas	Analyzed and reviewed Trustee Report #8, complaints against Gugasian's, compiled info to send to web designer to update website and work with staff to send out email to creditors containing Trustee Report.	0.90	445.00	400.50
04/27/16	Kramer, Laura	Analyzed and reviewed email received from creditor to respond and update on case status and their proof of claim.	0.20	240.00	48.00
05/23/16	Kramer, Laura	Analyzed and reviewed Tulving general ledger, customer list and claims analysis in search of individual without a filed claim.	0.40	240.00	96.00
05/31/16	Kramer, Laura	Analyzed and reviewed emails received from creditors to update database with new addresses and answer questions.	1.10	240.00	264.00
06/02/16	Kramer, Laura	Analyzed and reviewed emails received from Tulving creditors regarding Error coins to respond with updated information on the coins.	0.30	240.00	72.00
06/28/16	Kramer, Laura	Analyzed and reviewed Tulving creditor address to give directions for change of address and update database.	0.20	240.00	48.00
08/17/16	Judd, David	Worked with staff and Trustee to prepare the 9th Trustee Report as requested.	0.10	620.00	62.00
08/18/16	Judd, David	Worked with staff and Trustee to prepare the 9th Trustee Report as requested.	0.10	620.00	62.00
08/19/16	Judd, David	Worked with staff and Trustee to prepare the 9th Trustee Report as requested.	0.10	620.00	62.00
08/24/16	Judd, David	Worked with staff and Trustee to prepare the 9th Trustee Report as requested.	0.10	620.00	62.00
Total for Task Code 210			30.30		\$8,570.00
Task Code: 215		Website Creation/Updating			
04/08/15	Kramer, Laura	Analyzed and reviewed Tulving bankruptcy website to reconcile change of verbiage for clarification of conversion to chapter 7.	0.50	230.00	115.00
07/06/15	Kramer, Laura	Analyzed and reviewed filed proof of claims to create and update claims analysis for Tulving Bankruptcy website.	0.70	230.00	161.00
07/06/15	Troszak, Nicholas	Analyzed and reviewed updated claims schedule for website and work with staff re. same and send to web designer for upload.	0.30	420.00	126.00
07/09/15	Kramer, Laura	Analyzed and reviewed Tulving Bankruptcy Website to update and add change of address form for creditors.	0.30	230.00	69.00
10/27/15	Kramer, Laura	Analyzed and reviewed question received from Tulving website to review and send to Trustee.	0.10	230.00	23.00
01/28/16	Kramer, Laura	Analyzed and reviewed Tulving bankruptcy website to update proof of claim form and FAQ sections.	1.30	240.00	312.00
02/05/16	Kramer, Laura	Analyzed and reviewed Tulving Bankruptcy Website to prepare a list of updates to add with the distribution of error coins.	1.00	240.00	240.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 215		Website Creation/Updating			
02/11/16	Kramer, Laura	Analyzed and reviewed Tulving Bankruptcy Website to update with information on the Error Coin distribution.	0.70	240.00	168.00
04/27/16	Kramer, Laura	Analyzed and reviewed Tulving list of all filed proof of claims to update and send to Strong Connexions to update website.	0.20	240.00	48.00
05/02/16	Kramer, Laura	Analyzed and reviewed April 2016 invoice from Strong Connexions to prepare check request for payment.	0.50	240.00	120.00
05/03/16	Kramer, Laura	Analyzed and reviewed claims analysis to prepare an updated claims distribution list for the Tulving Bankruptcy Website.	1.50	240.00	360.00
Total for Task Code 215			7.10		\$1,742.00
Task Code: 301		Asset Analysis - Accounts Receivable			
02/03/15	Troszak, Nicholas	Analyzed and reviewed additional information related to "On The Rocks", update payment schedule and send to counsel for review.	1.00	420.00	420.00
02/04/15	Troszak, Nicholas	Analyzed and reviewed On The Rocks settlement and replied to counsel.	0.50	420.00	210.00
02/19/15	Troszak, Nicholas	Analyzed and reviewed OTR payment schedule, updated with new agreement and sent to counsel as requested.	1.10	420.00	462.00
02/20/15	Troszak, Nicholas	Read and replied to emails re. \$3,000 payment received from OTR	0.30	420.00	126.00
03/06/15	Judd, David	Reviewed emails and correspondence regarding collection of the On-the-Rocks A/R, responded as required or assigned for follow-up.	0.10	610.00	61.00
03/09/15	Judd, David	Reviewed emails and correspondence regarding collection of the On-the-Rocks A/R, responded as required or assigned for follow-up.	0.20	610.00	122.00
03/09/15	Troszak, Nicholas	Analyzed and reviewed motion to approve settlement with OTR and send updates to counsel.	0.40	420.00	168.00
03/17/15	Troszak, Nicholas	Analyzed and reviewed databases and worked with staff to locate contact information for the owners of "On The Rocks" and respond to counsel.	0.50	420.00	210.00
03/23/15	Judd, David	Reviewed emails and correspondence regarding "On the Rocks", responded as required or assigned for follow-up.	0.20	610.00	122.00
03/23/15	Kramer, Laura	Analyzed and reviewed On the Rocks Settlement Payment to reconcile calendar reminders for payments to be received monthly and annually.	1.00	230.00	230.00
03/23/15	Troszak, Nicholas	Analyzed and reviewed and worked with staff re. tracking of OTR payments.	0.40	420.00	168.00
03/27/15	Judd, David	Reviewed emails and correspondence regarding "On the Rocks", responded as required or assigned for follow-up.	0.10	610.00	61.00
04/01/15	Troszak, Nicholas	Read and replied to emails and telephone conversation with counsel re. OTR payment and timing.	0.20	420.00	84.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 301		Asset Analysis - Accounts Receivable			
04/10/15	Troszak, Nicholas	Conversation with counsel , construct email to OTR re. default on settlement and send email to OTR.	0.70	420.00	294.00
04/22/15	Troszak, Nicholas	Analyzed and reviewed bank account deposits and email counsel and Trustee re. non-receipt of OTR payments.	0.20	420.00	84.00
04/30/15	Troszak, Nicholas	Analyzed and reviewed Tulving banking information in order to determine if OTR made payment, email counsel re. non-payment by OTR.	0.20	420.00	84.00
06/23/15	Troszak, Nicholas	Read and replied to emails re. OTR and setting up conference call re. same.	0.20	420.00	84.00
06/29/15	Judd, David	Reviewed emails and correspondence regarding "On the Rocks", responded as required or assigned for follow-up.	0.20	610.00	122.00
08/05/15	Troszak, Nicholas	Read and replied to emails re. OTR judgment and additional work to be completed.	0.10	420.00	42.00
11/20/15	Troszak, Nicholas	Analyzed and reviewed deposit information for On the Rocks and worked with banking department to acquire additional information per counsel's request, send information to counsel.	0.40	420.00	168.00
02/16/16	Judd, David	Reviewed e-mails and correspondence regarding the "On The Rocks", responded as required or assigned for follow-up.	0.10	620.00	62.00
Total for Task Code 301			8.10		\$3,384.00
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
02/05/15	Judd, David	Reviewed e-mails and correspondence regarding transfer of records from the sale of the customer list, responded as required or assigned for follow-up.	0.30	610.00	183.00
02/20/15	Ferrero, Spencer	Conversation with AT&T regarding process to transfer phone numbers.	0.60	300.00	180.00
03/04/15	Kramer, Laura	Analyzed and reviewed Tulving QuickBooks to reconcile on a DVD and send to Great Collections, LLC for review.	0.60	230.00	138.00
03/04/15	Kramer, Laura	Analyzed and reviewed document inventory to reconcile boxes to review with Great Collections at storage unit.	0.20	230.00	46.00
03/04/15	Troszak, Nicholas	Read and replied to emails re. Tulving and Great Collections reviewing documents and receiving Tulving GL.	0.60	420.00	252.00
03/10/15	Kramer, Laura	Analyzed and reviewed Tulving document inventory to reconcile documents for Great Collections in storage boxes.	1.50	230.00	345.00
03/10/15	Troszak, Nicholas	Prepared for and participated in meeting with asset purchaser, his colleague and BRG staff in order to review hard copy records of Tulving.	1.40	420.00	588.00
03/12/15	Ferrero, Spencer	Reviewed and analyzed documents from Tulving office to provide to Great Collections per their request.	0.30	300.00	90.00
09/09/15	Troszak, Nicholas	Analyzed and reviewed agreement for Great Collection to take possession of documents and provided updates to document per Trustee's request.	0.20	420.00	84.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
09/15/15	Troszak, Nicholas	Analyzed and reviewed GreatCollections.com document agreement, updated and sent around for review.	0.30	420.00	126.00
02/04/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.10	620.00	62.00
02/04/16	Troszak, Nicholas	Analyzed and reviewed emails and documents in order to locate information related to turnover of documents to Great Collections and send information to Trustee.	0.20	445.00	89.00
03/30/16	Kramer, Laura	Analyzed and reviewed document inventory list to list boxes with sales documents and whether they need to be separated into a new box.	0.30	240.00	72.00
04/05/16	Judd, David	Worked with staff to effect turnover of boxes to purchaser of names database.	0.10	620.00	62.00
04/06/16	Judd, David	Reviewed emails and correspondence regarding document inventory, responded as required or assigned for follow-up.	0.10	620.00	62.00
04/06/16	Kramer, Laura	Analyzed and reviewed Tulving document inventory to mark boxes with relevant sale information.	0.50	240.00	120.00
04/12/16	Judd, David	Worked with staff to prepare inventory of boxes to be turned over to purchaser of names database.	0.20	620.00	124.00
04/12/16	Kramer, Laura	Analyzed and reviewed document inventory to determine boxes with sales related information to separate from other boxes.	0.40	240.00	96.00
04/13/16	Judd, David	Worked with staff to prepare inventory of boxes to be turned over to purchaser of names database.	0.10	620.00	62.00
04/13/16	Troszak, Nicholas	Read and replied to emails with Ian Russel from Great Collections, reviewed inventory to be turned over and email Ian re. same.	0.60	445.00	267.00
04/15/16	Kramer, Laura	Analyzed and reviewed Tulving boxes to organize, combine and prepare to be given to the purchaser of the Inventory List.	2.00	240.00	480.00
04/19/16	Judd, David	Worked with staff to effect turnover of boxes to purchaser of names database.	0.10	620.00	62.00
04/20/16	Kramer, Laura	Analyzed and reviewed boxes with sale related documents to consolidate into boxes to give to Great Collections.	1.00	240.00	240.00
04/21/16	Kramer, Laura	Analyzed and reviewed boxes with sale related documents to consolidate into boxes to give to Great Collections.	1.40	240.00	336.00
04/26/16	Judd, David	Reviewed e-mails and correspondence regarding transfer and destruction of records, responded as required or assigned for follow-up.	0.40	620.00	248.00
04/26/16	Kramer, Laura	Analyzed and reviewed Tulving boxes to organize sales/purchase boxes from other boxes.	1.50	240.00	360.00
04/26/16	Kramer, Laura	Analyzed and reviewed Sales/Purchase related boxes to update list of documents to send to Great Collections.	1.40	240.00	336.00
04/26/16	Troszak, Nicholas	Analyzed and reviewed records to released to Great Collections, records to stay with estate and work with staff to update inventory.	0.50	445.00	222.50

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Date	Name	Description	Hours	Rate	Amount
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
04/26/16	Troszak, Nicholas	Read and replied to emails re. abandonment/destruction of records, costs, timing and reply to counsel and Trustee.	0.30	445.00	133.50
04/27/16	Judd, David	Reviewed e-mails and correspondence regarding transfer and destruction of records, responded as required or assigned for follow-up.	0.30	620.00	186.00
04/27/16	Kramer, Laura	Analyzed and reviewed document inventory to separate between sales related boxes and non-sales related boxes.	1.70	240.00	408.00
04/27/16	Troszak, Nicholas	Analyzed and reviewed document/box inventory worked with staff to update boxes, inventory, create exhibits for motion and send to counsel.	0.30	445.00	133.50
04/28/16	Kramer, Laura	Analyzed and reviewed document inventory to combine list of sales/purchases related boxes to get a final box count.	2.20	240.00	528.00
05/06/16	Troszak, Nicholas	Analyzed and reviewed list of documents to be transferred to Great Collections and work with counsel re. motion.	0.30	445.00	133.50
05/12/16	Troszak, Nicholas	Read and replied to emails from Great Collections re. transfer of documents.	0.20	445.00	89.00
05/16/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.10	620.00	62.00
05/16/16	Troszak, Nicholas	Read and replied to emails and worked with staff re. destruction motion, certain customers opposing destruction motion, determining when they were customers and timing.	1.20	445.00	534.00
05/17/16	Troszak, Nicholas	Analyzed and reviewed GL and contact list for M. Chinchar, work with staff re. same and email counsel.	0.20	445.00	89.00
05/26/16	Troszak, Nicholas	Read and replied to emails, analyzed notices for document abandonment and conversation with counsel re. noticing of individuals and issues.	0.60	445.00	267.00
05/27/16	Troszak, Nicholas	Analyzed and reviewed creditor claims matrix, updated information and send data to counsel for use in notice of sale.	0.60	445.00	267.00
05/31/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.10	620.00	62.00
06/17/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.10	620.00	62.00
06/20/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.10	620.00	62.00
06/20/16	Troszak, Nicholas	Analyzed and reviewed Undertaking Agreement and motion for turn over of records and replied to counsel re. same.	0.40	445.00	178.00
06/22/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.10	620.00	62.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
06/22/16	Troszak, Nicholas	Conversation with counsel re. Great Collections Undertaking Agreement, email Great Collections re. receipt.	0.20	445.00	89.00
06/23/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.10	620.00	62.00
06/23/16	Troszak, Nicholas	Read and replied to emails and telephone conversation with Great Collections re. Undertaking Agreement and proposal.	0.50	445.00	222.50
06/24/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.10	620.00	62.00
06/27/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.10	620.00	62.00
07/20/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.20	620.00	124.00
07/20/16	Troszak, Nicholas	Analyzed and reviewed document inventory related to Sales & Purchases, work with staff to segregate boxes, communicate with Great Collections re. pick up and timing.	1.00	445.00	445.00
07/21/16	Dizon, Rowen	Reviewed and analyzed boxes to be delivered to Great Collection.	0.60	155.00	93.00
07/26/16	Judd, David	Reviewed e-mails and correspondence regarding the turnover of records, responded as required or assigned for follow-up.	0.10	620.00	62.00
07/26/16	Troszak, Nicholas	Analyzed and reviewed documents to be delivered to Great Collections, verify contents, distinguish between what remains with the estate and what does not, work with staff to segregate documents and prepare for meeting with Great Collections.	2.20	445.00	979.00
07/26/16	Dizon, Rowen	Reviewed and analyzed inventory of boxes to be transfer to Great Collections office.	1.80	155.00	279.00
07/27/16	Judd, David	Worked with staff, counsel & Trustee to prepare edits to the motion to employ Great Collections to grade and value the error coins.	0.20	620.00	124.00
07/27/16	Troszak, Nicholas	Analyzed and reviewed boxes retained by estate and transferred to Great Collections in order to update box inventory.	0.70	445.00	311.50
07/27/16	Troszak, Nicholas	Analyzed and reviewed box inventory in order to determine documents for Great Collections and document staying with estate.	2.50	445.00	1,112.50
07/27/16	Dizon, Rowen	Reviewed and analyzed boxes received from Stor-It Costa Mesa.	0.40	155.00	62.00
Total for Task Code 320			36.40		\$12,678.50
Task Code: 500		Forensic Accounting Analysis			

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Date	Name	Description	Hours	Rate	Amount
Task Code: 500		Forensic Accounting Analysis			
02/10/15	Troszak, Nicholas	Read and replied to E-Discovery individuals re. images and searchability.	0.20	420.00	84.00
03/03/15	Troszak, Nicholas	Read and replied to emails re. review of Tulving records.	0.10	420.00	42.00
03/13/15	Ferrero, Spencer	Reviewed and analyzed post-petition transactions to identify source of funds and disbursements.	0.50	300.00	150.00
03/27/15	Ferrero, Spencer	Reviewed and analyzed information relating to "Pick System" for old accounting system in order to trace assets.	0.40	300.00	120.00
04/06/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
04/10/15	Judd, David	Reviewed emails and correspondence regarding collection of the On-the-Rocks A/R, responded as required or assigned for follow-up.	0.10	610.00	61.00
04/10/15	Judd, David	Reviewed emails and correspondence regarding "A Mark", responded as required or assigned for follow-up.	0.10	610.00	61.00
04/21/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
04/26/15	Judd, David	Reviewed emails and correspondence regarding Tulvings investigator, responded as required or assigned for follow-up.	0.20	610.00	122.00
05/01/15	Judd, David	Reviewed e-mails and correspondence regarding Hannes Tulving's private investigator, responded as required or assigned for follow-up.	0.10	610.00	61.00
06/03/15	Judd, David	Reviewed emails and correspondence regarding records for the government, responded as required or assigned for follow-up.	0.20	610.00	122.00
06/04/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
06/15/15	Judd, David	Reviewed emails and correspondence regarding transmitting information to the CTFC, responded as required or assigned for follow-up.	0.10	610.00	61.00
06/16/15	Judd, David	Reviewed emails and correspondence regarding transmitting information to the CTFC, responded as required or assigned for follow-up.	0.20	610.00	122.00
06/17/15	Judd, David	Reviewed emails and correspondence regarding transmitting information to the CTFC, responded as required or assigned for follow-up.	0.20	610.00	122.00
06/23/15	Judd, David	Reviewed e-mails and correspondence regarding working with the government to respond to creditors, responded as required or assigned for follow-up.	0.20	610.00	122.00
08/21/15	Ferrero, Spencer	Conversation with QuickBooks regarding backup of alternative company files.	1.70	300.00	510.00
08/21/15	Ferrero, Spencer	Reviewed and analyzed documents received and box inventory to identify bank statements.	0.60	300.00	180.00
09/08/15	Ferrero, Spencer	Conversation with QuickBooks regarding cancellation of online backup of QuickBooks file.	0.40	300.00	120.00
09/16/15	Ferrero, Spencer	Reviewed and analyzed inventory for accounting records from 2009-2011.	0.50	300.00	150.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 500		Forensic Accounting Analysis			
09/17/15	Kramer, Laura	Analyzed and reviewed document inventory in search of general ledger related information between 2008 and 2011.	0.80	230.00	184.00
09/24/15	Troszak, Nicholas	Analyzed and reviewed inventory in order to locate additional documents for tomorrow's review.	0.30	420.00	126.00
09/25/15	Kramer, Laura	Analyzed and reviewed Tulving document inventory to search storage unit for 2008 to 2011 bank statements and other related documents.	1.50	230.00	345.00
09/25/15	Troszak, Nicholas	Analyzed and reviewed documents in order to locate bank statements, canceled checks, deposit detail and wire confirmation for forensic investigation.	1.20	420.00	504.00
09/28/15	Kramer, Laura	Analyzed and reviewed Tulving boxes from storage unit and scan 2008 bank statements from the box.	0.70	230.00	161.00
09/28/15	Troszak, Nicholas	Analyzed and reviewed documents retrieved from storage facility and worked with staff to organize information.	0.40	420.00	168.00
09/28/15	Ferrero, Spencer	Reviewed and analyzed bank statements from 2008-11 in order to reconstruct Tulving banking records	2.20	300.00	660.00
09/28/15	Ferrero, Spencer	Reviewed and analyzed credit confirmations from 2008-11 in order to reconstruct Tulving banking records	2.00	300.00	600.00
09/28/15	Ferrero, Spencer	Reviewed and analyzed canceled checks from 2008-11 in order to reconstruct Tulving banking records	2.00	300.00	600.00
09/28/15	Ferrero, Spencer	Reviewed and analyzed deposit detail from 2008-11 in order to reconstruct Tulving banking records	2.10	300.00	630.00
09/29/15	Dizon, Rowen	Reviewed and analyzed Tulving bank statements for period 2007 account no. 9491 in order to update document and bank statement inventories.	0.90	150.00	135.00
09/29/15	Dizon, Rowen	Reviewed and analyzed Tulving bank statements for period 2010 account no. 2011 in order to update document and bank statement inventories.	0.80	150.00	120.00
09/29/15	Dizon, Rowen	Reviewed and analyzed Tulving bank statements for period 2008 account no. 9491 in order to update document and bank statement inventories.	1.00	150.00	150.00
09/29/15	Dizon, Rowen	Reviewed and analyzed Tulving bank statements for period 2010 account no. 2481 in order to update document and bank statement inventories.	0.90	150.00	135.00
09/29/15	Dizon, Rowen	Reviewed and analyzed Tulving bank statements for period 2008 account no. 2011 in order to update document and bank statement inventories.	1.10	150.00	165.00
09/29/15	Dizon, Rowen	Reviewed and analyzed Tulving bank statements for period 2009 for account no. 9491 in order to update document and bank statement inventories.	1.00	150.00	150.00
09/29/15	Dizon, Rowen	Reviewed and analyzed Tulving bank statements for period 2009 account no. 2481 in order to update document and bank statement inventories.	1.00	150.00	150.00
09/29/15	Dizon, Rowen	Reviewed and analyzed Tulving bank statements for period 2008 account no. 2481 in order to update document and bank statement inventories.	1.00	150.00	150.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 500		Forensic Accounting Analysis			
09/30/15	Kramer, Laura	Analyzed and reviewed Tulving boxes in order to locate information/documentation for forensic analysis and create new labels.	0.40	230.00	92.00
09/30/15	Dizon, Rowen	Reviewed and analyzed Tulving bank statements for period 2011 account no. 9491 in order to update document and bank statement inventories.	1.00	150.00	150.00
09/30/15	Dizon, Rowen	Reviewed and analyzed Tulving bank statements for period 2011 account no. 2481 in order to update document and bank statement inventories.	1.10	150.00	165.00
09/30/15	Ferrero, Spencer	Reviewed and analyzed bank statements from 2008-11 in order to reconstruct Tulving banking records	1.20	300.00	360.00
10/13/15	Kramer, Laura	Analyzed and reviewed boxes in Tulving storage unit to mark those that should be pulled and bring to BRG.	0.70	230.00	161.00
10/14/15	Kramer, Laura	Analyzed and reviewed Tulving boxes to organize and bring back to BRG regarding the 2010-2011 purchase orders.	1.50	230.00	345.00
10/14/15	Troszak, Nicholas	Analyzed and reviewed document storage inventory and documents in order to locate information related to 2010 - 2011 purchases and deposit information for 2012 & 2013.	1.60	420.00	672.00
10/19/15	Troszak, Nicholas	Analyzed and reviewed documents rec'd from storage and work with staff to organize documents for forensic investigation.	0.20	420.00	84.00
10/19/15	Ferrero, Spencer	Reviewed and analyzed boxes from storage to identify purchase orders from 2011 in order to update inventory.	2.20	300.00	660.00
10/19/15	Ferrero, Spencer	Reviewed and analyzed boxes from storage to identify purchase orders from 2010 in order to update inventory.	1.20	300.00	360.00
10/20/15	Ferrero, Spencer	Reviewed and analyzed boxes from storage to identify purchase orders from 2010 in order to update inventory.	2.10	300.00	630.00
10/20/15	Ferrero, Spencer	Reviewed and analyzed boxes from storage to identify purchase orders from 2006-07 in order to update inventory.	1.00	300.00	300.00
10/21/15	Ferrero, Spencer	Reviewed and analyzed boxes from storage to identify credit confirmations from 2011-12 in order to update inventory.	1.70	300.00	510.00
10/22/15	Ferrero, Spencer	Reviewed and analyzed boxes from storage to identify credit confirmations from 2011-12 in order to update inventory.	0.80	300.00	240.00
10/26/15	Kramer, Laura	Analyzed and reviewed Tulving boxes in order to locate information/documentation for forensic analysis and create new labels.	0.70	230.00	161.00
11/04/15	Ferrero, Spencer	Reviewed and analyzed QuickBooks to export general ledger with all possible information included into Excel.	0.40	300.00	120.00
11/09/15	Kramer, Laura	Analyzed and reviewed Tulving purchase details to gather, organize and combine into a digital version for further review.	1.30	230.00	299.00
11/09/15	Kramer, Laura	Analyzed and reviewed precious metals deposit information to gather and organize in order for further review.	0.60	230.00	138.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 500		Forensic Accounting Analysis			
11/10/15	Kramer, Laura	Analyzed and reviewed deposit detail in search of missing transaction support in January 2011.	1.30	230.00	299.00
11/10/15	Kramer, Laura	Analyzed and reviewed deposit detail in search of missing transaction support for February-April 2011.	2.60	230.00	598.00
11/10/15	Kramer, Laura	Analyzed and reviewed deposit detail in search of missing transaction support in October-December 2010.	2.70	230.00	621.00
11/11/15	Kramer, Laura	Analyzed and reviewed deposit detail in search of missing transaction support in January 2011.	0.50	230.00	115.00
11/17/15	Kramer, Laura	Analyzed and reviewed boxes with Tulving payables in search of specific vendors and reasons for the expense.	0.50	230.00	115.00
11/19/15	Kramer, Laura	Analyzed and reviewed Tulving payable detail to update schedule with location and description for the expenses.	1.20	230.00	276.00
11/19/15	Troszak, Nicholas	Analyzed and reviewed detailed list of payments and support documentation found and work with staff re. same.	0.40	420.00	168.00
11/23/15	Kramer, Laura	Analyzed and reviewed canceled checks in search of more information on payables in relation to Gugasian.	1.80	230.00	414.00
12/15/15	Kramer, Laura	Analyzed and reviewed Tulving boxes in order to locate information/documentation for forensic analysis.	0.30	230.00	69.00
12/15/15	Kramer, Laura	Analyzed and reviewed Tulving boxes containing receiving logs and payroll information.	0.50	230.00	115.00
12/15/15	Troszak, Nicholas	Analyzed and reviewed "Receipt Logs" in order to locate additional support documentation regarding purchases of coins/metal by TTC.	0.50	420.00	210.00
12/17/15	Kramer, Laura	Analyzed and reviewed purchases from the general ledger to sort by payee in excel.	1.40	230.00	322.00
01/05/16	Kramer, Laura	Analyzed and reviewed physical invoices from 2012 to match to the QuickBooks general ledger cash account and mark location and purpose.	1.80	240.00	432.00
01/18/16	Kramer, Laura	Analyzed and reviewed receiving logs to compare to purchases between September 2011 to March 2012.	1.80	240.00	432.00
01/18/16	Kramer, Laura	Analyzed and reviewed receiving logs to compare to purchases between January through August 2011.	1.90	240.00	456.00
01/19/16	Kramer, Laura	Analyzed and reviewed receiving logs to compare to purchases between September 2011 to March 2012.	0.30	240.00	72.00
01/19/16	Kramer, Laura	Analyzed and reviewed inventory receiving logs to confirm payment in the general ledger in 2011.	1.10	240.00	264.00
01/20/16	Kramer, Laura	Analyzed and reviewed both groups of receiving logs to compare to purchases in the general ledger to mark customers listed in both.	2.20	240.00	528.00
01/20/16	Kramer, Laura	Analyzed and reviewed receiving logs to compare to purchases for miscellaneous customers between 2011 and 2013.	0.90	240.00	216.00
01/21/16	Kramer, Laura	Analyzed and reviewed group one of the two receiving logs to compare to mark customers listed that Tulving received goods and are in the general ledger as a purchase.	1.80	240.00	432.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 500		Forensic Accounting Analysis			
01/21/16	Kramer, Laura	Analyzed and reviewed group two of the two receiving logs to compare to mark customers listed that Tulving received goods and are in the general ledger as a purchase.	1.30	240.00	312.00
01/22/16	Kramer, Laura	Analyzed and reviewed receiving log to purchases of krugerrands to confirm those listed on the receiving logs are not listed in general ledger purchases.	2.00	240.00	480.00
01/25/16	Kramer, Laura	Analyzed and reviewed purchases in the general ledger and compare to the receiving list for September-October 2011.	1.80	240.00	432.00
01/25/16	Kramer, Laura	Analyzed and reviewed purchases in the general ledger and compare to the receiving list for November 2011.	0.90	240.00	216.00
01/25/16	Troszak, Nicholas	Analyzed and reviewed purchase transactions, receipt logs, A-Mark documents and the general ledger in order to reconcile purchased coins to coin sales and work with staff re. same.	0.70	445.00	311.50
01/26/16	Kramer, Laura	Analyzed and reviewed receiving logs to confirm customers listed are listed in purchases of the general ledger.	1.80	240.00	432.00
01/26/16	Kramer, Laura	Analyzed and reviewed purchases in the general ledger and compare to the receiving list for December 2011 through January 2012.	1.40	240.00	336.00
01/26/16	Troszak, Nicholas	Analyzed and reviewed purchases, sales and other information in order to follow flow of coins and worked with staff re. same.	1.90	445.00	845.50
01/27/16	Kramer, Laura	Analyzed and reviewed kruggerands purchased to compare to purchases in the general ledger and discuss with N. Troszak and D. Judd.	1.50	240.00	360.00
01/27/16	Kramer, Laura	Analyzed and reviewed NTR bullion silver bars purchased to compare to purchases in the general ledger.	0.40	240.00	96.00
01/27/16	Troszak, Nicholas	Analyzed and reviewed "receipt log", general ledger, receipt and shipping worksheets in order to trace inventory and payments, regarding possible litigation.	1.40	445.00	623.00
01/27/16	Troszak, Nicholas	Analyzed and reviewed detailed transactions in order to create schedules to be used in possible litigation.	1.40	445.00	623.00
02/04/16	Troszak, Nicholas	Analyzed and reviewed electronic data for information related to minting company and Tulving funds used for minting.	0.80	445.00	356.00
02/26/16	Kramer, Laura	Analyzed and reviewed Tulving boxes in order to locate information/documentation for forensic analysis.	2.00	240.00	480.00
Total for Task Code 500			91.50		\$25,030.00
Task Code: 502		Litigation Analysis - A-Mark			
02/02/15	Judd, David	Reviewed and analyzed purchase and sale records provided by A-Mark in order to determine any potential claims.	0.20	610.00	122.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 502		Litigation Analysis - A-Mark			
02/03/15	Judd, David	Reviewed and analyzed purchase and sale records provided by A-Mark in order to determine any potential claims.	2.80	610.00	1,708.00
02/04/15	Judd, David	Reviewed and analyzed purchase and sale records provided by A-Mark in order to determine any potential claims.	0.70	610.00	427.00
02/25/15	Judd, David	Reviewed and analyzed purchase and sale records provided by A-Mark in order to determine any potential claims.	0.30	610.00	183.00
03/30/15	Judd, David	Reviewed emails and correspondence regarding "A Mark", responded as required or assigned for follow-up.	0.20	610.00	122.00
03/30/15	Troszak, Nicholas	Read and replied to emails from Mr. Tulving's counsel and work with staff to locate A-Mark agreement and send to Mr. Tulving's counsel.	0.30	420.00	126.00
04/06/15	Judd, David	Reviewed emails and correspondence regarding "A Mark", responded as required or assigned for follow-up.	0.20	610.00	122.00
04/06/15	Kramer, Laura	Analyzed and reviewed A-Mark documents to reconcile information for Hannes Tulving's lawyers as requested.	0.30	230.00	69.00
04/06/15	Troszak, Nicholas	Read and replied to emails from Tulving's counsel, conversation with staff re. A-Mark agreement and email counsel re. request for information.	0.40	420.00	168.00
04/07/15	Troszak, Nicholas	Read and replied to emails and conversation with staff re. A-Mark agreement.	0.20	420.00	84.00
04/10/15	Troszak, Nicholas	Read and replied to emails with Mr. Tulving's counsel re. A-Mark and email counsel re. same.	0.20	420.00	84.00
04/17/15	Judd, David	Reviewed emails and correspondence regarding A-Mark, responded as required or assigned for follow-up.	0.20	610.00	122.00
04/20/15	Judd, David	Reviewed emails and correspondence regarding A-Mark, responded as required or assigned for follow-up.	0.20	610.00	122.00
05/18/15	Judd, David	Reviewed emails and correspondence regarding A-Mark, responded as required or assigned for follow-up.	0.10	610.00	61.00
Total for Task Code 502			6.30		\$3,520.00
Task Code: 503		Litigation Analysis - Marc One			
02/04/15	Judd, David	Conference call with Trustee and Hannes Tulving to discuss MEL error coins and A-Mark.	0.20	610.00	122.00
02/04/15	Judd, David	Prepared analysis of MEL Error coins as requested by Trustee.	0.60	610.00	366.00
03/03/15	Judd, David	Worked with staff to prepare an analysis of MEL Error coins as requested by counsel to assist in making an appropriate claim.	1.30	610.00	793.00
03/03/15	Troszak, Nicholas	Analyzed and reviewed Tulving GL and Concordance database in order to locate information re. Marc One and Prestige coins.	1.30	420.00	546.00
03/04/15	Judd, David	Worked with staff to prepare an analysis of MEL Error coins as requested by counsel to assist in making an appropriate claim.	0.10	610.00	61.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 503		Litigation Analysis - Marc One			
03/12/15	Judd, David	Reviewed emails and correspondence regarding MEL error coins and A-Mark, responded as required or assigned for follow-up.	0.70	610.00	427.00
06/12/15	Judd, David	Reviewed emails and correspondence regarding Marc One and Kevin Lipton Rare Coins, responded as required or assigned for follow-up.	0.30	610.00	183.00
08/05/15	Troszak, Nicholas	Read and replied to emails re. Marc One transactions	0.20	420.00	84.00
08/26/15	Troszak, Nicholas	Read and replied to emails re. request for Marc One information from counsel.	0.10	420.00	42.00
09/16/15	Troszak, Nicholas	Analyzed and reviewed a declaration fro the Trustee re. Marc One and reply with updates.	0.40	420.00	168.00
09/17/15	Troszak, Nicholas	Analyzed and reviewed the detailed inventory schedule in order to locate additional boxes to review for L. Gugasian and MarcOne.	0.40	420.00	168.00
10/07/15	Judd, David	Reviewed emails and documents provided by counsel of Marc One to analyze the potential presidential error coins claim Tulving may have against Marc One.	0.60	610.00	366.00
10/13/15	Judd, David	Reviewed QuickBooks audit trail analysis for Legacy Precious Metals and Marc One transactions.	1.30	610.00	793.00
10/13/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	0.40	610.00	244.00
10/13/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	2.60	610.00	1,586.00
10/13/15	Troszak, Nicholas	Analyzed and reviewed detailed transactions in QB's in order to locate additional information on Marc One transactions.	1.20	420.00	504.00
10/13/15	Troszak, Nicholas	Analyzed and reviewed detailed transactions in QB's in order to locate additional information on Rare Coins transactions.	0.70	420.00	294.00
10/13/15	Ferrero, Spencer	Reviewed and analyzed audit trail in QuickBooks for Legacy Precious Metals and Marc One in order to identify changes.	0.80	300.00	240.00
10/14/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	0.30	610.00	183.00
10/14/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	0.30	610.00	183.00
10/14/15	Troszak, Nicholas	Analyzed and reviewed Concordance re. Marc One transactions, QB's transactions and other documents related to Marc One.	0.50	420.00	210.00
10/15/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	0.50	610.00	305.00
10/15/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	0.30	610.00	183.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 503		Litigation Analysis - Marc One			
11/03/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	1.10	610.00	671.00
11/03/15	Troszak, Nicholas	Analyzed and reviewed the GL and other records in order to locate sales information on Presidential Error coins.	0.60	420.00	252.00
11/04/15	Judd, David	Prepared analysis of the Marc One transaction for counsel as requested by the Trustee.	1.90	610.00	1,159.00
11/04/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	1.80	610.00	1,098.00
11/04/15	Troszak, Nicholas	Analyzed and reviewed detailed transactions related to Marc One, conversations with superior re. same.	0.70	420.00	294.00
11/05/15	Judd, David	Prepared analysis of the Marc One transaction for counsel as requested by the Trustee.	1.40	610.00	854.00
11/05/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	1.10	610.00	671.00
11/05/15	Kramer, Laura	Analyzed and reviewed Tulving purchases made in March 2011 from Marc One to copy and save purchase orders.	0.20	230.00	46.00
11/05/15	Kramer, Laura	Analyzed and reviewed Tulving purchases made October to November 2010 from Marc One to copy and save purchase orders.	2.00	230.00	460.00
11/05/15	Kramer, Laura	Analyzed and reviewed Tulving purchases made January to February 2011 from Marc One to copy and save purchase orders.	2.10	230.00	483.00
11/05/15	Kramer, Laura	Analyzed and reviewed Tulving purchases made January to March 2011 from Rare Coins to copy and save purchase orders.	1.50	230.00	345.00
11/05/15	Kramer, Laura	Analyzed and reviewed Tulving purchases made in December 2010 from Marc One to copy and save purchase orders.	1.30	230.00	299.00
11/05/15	Troszak, Nicholas	Analyzed and reviewed Marc One, Legacy and other deposits in order to investigate MLE coin transactions and work with staff re. same.	1.30	420.00	546.00
11/06/15	Judd, David	Prepared analysis of the Marc One transaction for counsel as requested by the Trustee.	1.30	610.00	793.00
11/06/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	0.70	610.00	427.00
11/06/15	Kramer, Laura	Analyzed and reviewed Marc One and Rare Coin purchase orders to copy and save a digital version and compile into one PDF.	2.40	230.00	552.00
11/06/15	Kramer, Laura	Analyzed and reviewed Precious Metal deposit detail to copy and save checks between January and April 2011.	1.60	230.00	368.00
11/06/15	Kramer, Laura	Analyzed and reviewed Precious Metal deposit detail to copy and save checks between May to August 2011.	1.20	230.00	276.00
11/06/15	Troszak, Nicholas	Analyzed and reviewed verbiage to counsel re. Marc One	0.20	420.00	84.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 503		Litigation Analysis - Marc One			
11/09/15	Judd, David	Prepared analysis of the Marc One transaction for counsel as requested by the Trustee.	1.10	610.00	671.00
11/09/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	1.20	610.00	732.00
11/09/15	Kramer, Laura	Analyzed and reviewed Tulving purchases made in March 2011 from Marc One to copy and save purchase orders.	1.70	230.00	391.00
11/10/15	Judd, David	Reviewed general ledgers and accounting records for information regarding the purchase and sale of presidential error coins.	1.20	610.00	732.00
11/10/15	Judd, David	Prepared analysis of the Marc One transaction for counsel as requested by the Trustee.	1.50	610.00	915.00
11/10/15	Kramer, Laura	Analyzed and reviewed boxes TC-009 and TC-091 in search of relevant invoices related to Legacy Precious Metals in 2010-2011.	0.30	230.00	69.00
11/11/15	Judd, David	Continued work on the Marc One presidential error coin analysis, to determine potential claims against Marc One.	1.30	610.00	793.00
11/12/15	Kramer, Laura	Analyzed and reviewed boxes in search of relevant invoices related to Legacy Precious Metals in 2010-2011.	0.50	230.00	115.00
11/13/15	Judd, David	Telephone calls with staff regarding the inventory records search for additional files regarding the presidential error coins.	0.20	610.00	122.00
11/13/15	Kramer, Laura	Analyzed and reviewed all Tulving boxes in storage to search for documents related to Precious Metals, Rare Coins, Marc One, etc.	2.00	230.00	460.00
11/13/15	Troszak, Nicholas	Analyzed and reviewed in order to locate additional support documentation for Marc One, Legacy and payments made between 01/01/11 through 09/30/13.	2.00	420.00	840.00
11/21/15	Judd, David	Reviewed emails and correspondence regarding Marc One, responded as required or assigned for follow-up.	0.10	610.00	61.00
12/09/15	Judd, David	Worked with staff to prepare an analysis of presidential error coins in order to evaluate the claims of Marc One as requested by Trustee and counsel.	0.30	610.00	183.00
12/10/15	Judd, David	Worked with staff to prepare an analysis of presidential error coins in order to evaluate the claims of Marc One as requested by Trustee and counsel.	0.20	610.00	122.00
01/28/16	Judd, David	Reviewed e-mails and correspondence regarding Marc One litigation and presidential error coins, responded as required or assigned for follow-up.	0.10	620.00	62.00
05/10/16	Troszak, Nicholas	Analyzed and reviewed emails and conversation with superior re. Marc One and emailed counsel re. same.	0.30	445.00	133.50
08/17/16	Judd, David	Reviewed emails and correspondence regarding the Marc One litigation matter, responded as required or assigned for follow-up.	0.20	620.00	124.00
08/17/16	Troszak, Nicholas	Read and replied to emails re. Gugasian and Marc One litigation.	0.20	445.00	89.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 503		Litigation Analysis - Marc One			
09/06/16	Judd, David	Reviewed documents and correspondence regarding the Marc One litigation.	0.20	620.00	124.00
09/06/16	Troszak, Nicholas	Analyzed and reviewed emails and document production from Marc One re. MEL coins.	0.50	445.00	222.50
09/07/16	Judd, David	Reviewed documents and correspondence regarding the Marc One litigation, and discussed with staff.	0.80	620.00	496.00
09/20/16	Judd, David	Continued work on the Marc One presidential error coin analysis, to determine potential claims against Marc One.	0.30	620.00	186.00
09/20/16	Troszak, Nicholas	Analyzed and reviewed documents produced by Marc One regarding MEL's and transactions with Tulving and compared information to Tulving records and conversation with superior re. same.	1.50	445.00	667.50
09/21/16	Judd, David	Continued work on the Marc One presidential error coin analysis, to determine potential claims against Marc One.	1.30	620.00	806.00
09/21/16	Troszak, Nicholas	Prepared for and participated in deposition re. Rome allegations of claim in Tulving estate.	2.70	445.00	1,201.50
09/22/16	Judd, David	Prepared for and participated in call with staff and counsel to review the status of Marc One and the potential claim.	0.30	620.00	186.00
09/22/16	Judd, David	Continued work on the Marc One presidential error coin analysis, to determine potential claims against Marc One.	0.40	620.00	248.00
09/22/16	Troszak, Nicholas	Read and replied to emails re. conference call, participated in conference call with counsel and superior re. Marc One and Gugasian.	0.30	445.00	133.50
09/22/16	Troszak, Nicholas	Prepared for and participated in conference call with counsel and superior re. Marc One litigation and case status.	0.20	445.00	89.00
Total for Task Code 503			62.40		\$28,703.50
Task Code: 504		Litigation & Claim Analysis - Gugasian			
05/14/15	Judd, David	Communicated with Hannes Tuvings investigator regarding the claims of Gugasian.	0.10	610.00	61.00
05/22/15	Judd, David	Telephone call with Ron Taylor, Hannes Tuvings investigator, regarding information and analysis he has put together regarding the Gugasian claims.	0.10	610.00	61.00
06/01/15	Judd, David	Communicated with Hannes Tuvings investigator regarding the claims of Gugasian.	0.20	610.00	122.00
08/05/15	Judd, David	Reviewed records provided by Hannes Tulving investigator regarding Gugasian claim.	0.40	610.00	244.00
08/19/15	Judd, David	Reviewed documents received from Tulving investigator regarding the Gugasian claim and related receipts and disbursements.	1.80	610.00	1,098.00
09/16/15	Judd, David	Reviewed documents received from Tulving investigator regarding the Gugasian claim and related receipts and disbursements.	1.70	610.00	1,037.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
09/16/15	Troszak, Nicholas	Analyzed and reviewed transactions and information related to L Gugasian, research inventory re. additional documents and work with staff re. same.	1.20	420.00	504.00
09/30/15	Judd, David	Reviewed documents received from Tulving investigator regarding the Gugasian claim and related receipts and disbursements.	0.80	610.00	488.00
10/01/15	Judd, David	Reviewed documents received from Tulving investigator regarding the Gugasian claim and related receipts and disbursements.	0.70	610.00	427.00
10/01/15	Kramer, Laura	Analyzed and reviewed Leo Gugasian deposits through search for bank statement and deposit detail for confirmation of deposit.	1.40	230.00	322.00
10/08/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	0.70	610.00	427.00
10/08/15	Kramer, Laura	Analyzed and reviewed revolving credit on behalf of Leo Gugasian in search of deposit detail in 2011 for related transactions.	1.20	230.00	276.00
10/09/15	Kramer, Laura	Analyzed and reviewed revolving credit on behalf of Leo Gugasian in search of deposit detail in 2011 for related transactions.	0.80	230.00	184.00
10/12/15	Judd, David	Reviewed e-mails and correspondence regarding the Gugasian claims, responded as required or assigned for follow-up.	0.10	610.00	61.00
10/13/15	Kramer, Laura	Analyzed and reviewed 2011 deposits to pull deposit detail and bank statements related to Leo Gugasian.	0.50	230.00	115.00
10/14/15	Troszak, Nicholas	Analyzed and reviewed documents rec'd from storage related to L. Gugasian and leases/promissory notes involving Tulving.	0.50	420.00	210.00
10/27/15	Kramer, Laura	Analyzed and reviewed deposit detail related to Gugasian to save and update electronic files of 2011 checks.	1.20	230.00	276.00
10/30/15	Kramer, Laura	Analyzed and reviewed Gugasian transactions to search 2012 deposit detail and bank statements to confirm amount was received.	1.00	230.00	230.00
11/03/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	0.60	610.00	366.00
11/03/15	Kramer, Laura	Analyzed and reviewed 2011 purchase orders to match to purchases related to Leo Gugasian.	1.20	230.00	276.00
11/03/15	Kramer, Laura	Analyzed and reviewed deposit detail for Tulving in 2010 to save check copies of Leo Gugasian's deposits September through December.	1.10	230.00	253.00
11/03/15	Kramer, Laura	Analyzed and reviewed deposit detail for Tulving in 2010 to save check copies of Leo Gugasian's deposits January through August.	2.20	230.00	506.00
11/04/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	1.50	610.00	915.00
11/04/15	Troszak, Nicholas	Analyzed and reviewed detailed transactions related L. Gugasian and Tulving in order to determine validity of payments.	1.70	420.00	714.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
11/04/15	Troszak, Nicholas	Analyzed and reviewed real estate leases dated 2006 & 2011, and other information in order to create summary of funds paid per lease and review additional transactions.	0.90	420.00	378.00
11/05/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	0.40	610.00	244.00
11/09/15	Troszak, Nicholas	Analyzed and reviewed detailed disbursements from mid 2012 through the petition date in order to locate transactions related to L. Gugasian.	1.60	420.00	672.00
11/09/15	Troszak, Nicholas	Analyzed and reviewed detailed disbursements from 2011 through mid 2012 in order to locate transactions related to L. Gugasian.	1.50	420.00	630.00
11/10/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	2.20	610.00	1,342.00
11/10/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements for 2010 based on hard copy general ledger.	1.90	610.00	1,159.00
11/10/15	Troszak, Nicholas	Analyzed and reviewed detailed transactions FBO L. Gugasian or related entity, work with superior re. same.	2.20	420.00	924.00
11/10/15	Troszak, Nicholas	Analyzed and reviewed detailed inventory and boxes in order to locate support documentation for payments made FBO L. Gugasian or related entity.	1.70	420.00	714.00
11/11/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements for 2010 based on hard copy general ledger.	0.40	610.00	244.00
11/11/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	0.90	610.00	549.00
11/11/15	Troszak, Nicholas	Prepared for and participated in call with D. Seyller re. a possible meeting, send appointments of RTN and BRG.	0.30	420.00	126.00
11/12/15	Troszak, Nicholas	Analyzed and reviewed document inventory in order to locate additional support documentation for payments made between 01/01/11 through 09/30/13.	0.50	420.00	210.00
11/17/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	0.30	610.00	183.00
11/18/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	0.40	610.00	244.00
11/18/15	Judd, David	Reviewed various matters with the Trustee and determined additional procedures to be taken regarding the Gugasian claim and other matters.	0.20	610.00	122.00
11/18/15	Kramer, Laura	Analyzed and reviewed Levon Gugasian and Jeb Hawlish payables to review support detail and note the expense description.	2.30	230.00	529.00
11/18/15	Kramer, Laura	Analyzed and reviewed T. Gugasian, System Security and B. Urrieta Velazquez payables to review support detail and note the expense description.	1.00	230.00	230.00
11/18/15	Kramer, Laura	Analyzed and reviewed M. Recendiz, R. Preciado and J. Santaniello payables to review support detail and note the expense description.	1.80	230.00	414.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
11/18/15	Kramer, Laura	Analyzed and reviewed Devco, D. Seyller, 21 Oceanfront and Antimite payables to review support detail and note the expense description.	2.20	230.00	506.00
11/20/15	Judd, David	Prepared for and participated in conference call with Trustee and counsel regarding the Gugasian claim and potential deposition of David Seyller.	0.20	610.00	122.00
11/20/15	Troszak, Nicholas	Analyzed and reviewed information and began preparation of questions for rule 2004 deposition.	0.70	420.00	294.00
11/20/15	Troszak, Nicholas	Prepared for and participated in conference call with superior and counsel re. Rule 2004 examination of D. Seyller.	0.20	420.00	84.00
11/23/15	Judd, David	Reviewed emails and correspondence regarding the Seyller deposition, responded as required or assigned for follow-up.	0.30	610.00	183.00
11/23/15	Troszak, Nicholas	Read and replied to emails re. depo of D. Seyller, conversation with counsel, superior and D. Seyller re. depo and timing.	0.40	420.00	168.00
11/23/15	Troszak, Nicholas	Analyzed and reviewed real property leases, payments to companies/individuals in order to outline questions for D. Seyller depo.	2.90	420.00	1,218.00
11/24/15	Judd, David	Reviewed emails and correspondence regarding the Seyller deposition, responded as required or assigned for follow-up.	0.10	610.00	61.00
11/24/15	Kramer, Laura	Analyzed and reviewed canceled checks from September 2011 in search of Gugasian transaction detail.	1.70	230.00	391.00
11/24/15	Kramer, Laura	Analyzed and reviewed canceled checks from November 2011 in search of Gugasian transaction detail.	1.50	230.00	345.00
11/24/15	Kramer, Laura	Analyzed and reviewed canceled checks from August 2011 in search of Gugasian transaction detail.	1.60	230.00	368.00
11/24/15	Troszak, Nicholas	Analyzed and reviewed real property leases, payments to companies/individuals in order to outline questions for D. Seyller depo.	0.90	420.00	378.00
12/01/15	Judd, David	Reviewed emails and correspondence regarding the Seyller deposition, responded as required or assigned for follow-up.	0.50	610.00	305.00
12/01/15	Troszak, Nicholas	Analyzed and reviewed D. Seyller questions and conversation with superior re. same.	0.30	420.00	126.00
12/02/15	Judd, David	Reviewed emails and correspondence regarding the Seyller deposition, responded as required or assigned for follow-up.	0.20	610.00	122.00
12/02/15	Judd, David	Worked with staff to prepare questions and exhibits for the Seyller deposition.	3.60	610.00	2,196.00
12/02/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	2.10	610.00	1,281.00
12/02/15	Kramer, Laura	Analyzed and reviewed list of questions for Seyller Deposition to create and prepare tabs with details to support the questions.	1.20	230.00	276.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
12/02/15	Kramer, Laura	Analyzed and reviewed July 2011 canceled checks to sort by signer in relation to Seyller Deposition.	0.70	230.00	161.00
12/02/15	Kramer, Laura	Analyzed and reviewed July 2012 canceled checks to sort by signer in relation to Seyller Deposition.	0.90	230.00	207.00
12/02/15	Troszak, Nicholas	Analyzed and reviewed detailed schedules used for Schedule F, cross referenced individuals rec'd from Gov't in order to reply to numerous emails from counsel.	1.20	420.00	504.00
12/02/15	Troszak, Nicholas	Analyzed and reviewed additional information, conversations with superior, review of TLO and other Internet information in order to create/update questions for D. Seyller 2004 depo.	2.50	420.00	1,050.00
12/02/15	Troszak, Nicholas	Analyzed and reviewed detailed reports/information related to the Gugasian family and other related individuals.	0.70	420.00	294.00
12/02/15	Troszak, Nicholas	Analyzed and reviewed additional information, conversations with superior, review of TLO and other Internet information in order to create/update questions for D. Seyller 2004 depo.	1.80	420.00	756.00
12/03/15	Judd, David	Reviewed emails and correspondence regarding the Seyller deposition, responded as required or assigned for follow-up.	0.40	610.00	244.00
12/03/15	Kramer, Laura	Analyzed and reviewed Newport Collectables canceled checks and wires to pull and scan detail.	1.80	230.00	414.00
12/03/15	Kramer, Laura	Analyzed and reviewed Tulving payable detail to scan a few items in preparation for Seyller Deposition.	1.20	230.00	276.00
12/03/15	Kramer, Laura	Analyzed and reviewed list of questions for Seyller Deposition to create and prepare tabs with details to support the questions.	1.60	230.00	368.00
12/03/15	Troszak, Nicholas	Analyzed and reviewed Rule 2004 questions (page 1-4), support detail and worked with staff to create binder for counsel	1.90	420.00	798.00
12/03/15	Troszak, Nicholas	Analyzed and reviewed Rule 2004 questions (page 5-9), support detail and worked with staff to create binder for counsel.	1.60	420.00	672.00
12/07/15	Troszak, Nicholas	Analyzed and reviewed questions for Rule 2004 D. Seyller depo, numerous conversations with counsel re. same.	0.60	420.00	252.00
12/08/15	Kramer, Laura	Analyzed and reviewed Meeting Minutes in search of any meetings taken place in 2010 for the Seyller Deposition.	0.80	230.00	184.00
12/08/15	Troszak, Nicholas	Analyzed and reviewed notes from D. Seyller deposition and conversation with superior and Trustee re. same.	0.50	420.00	210.00
12/08/15	Troszak, Nicholas	Prepared for and participated in Rule 2004 Deposition of D. Seyller and work with court reporter to fix spelling errors.	3.50	420.00	1,470.00
12/09/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	0.90	610.00	549.00
12/09/15	Kramer, Laura	Analyzed and reviewed payable detail for Erik Mossman to confirm address in memo.	0.50	230.00	115.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
12/09/15	Troszak, Nicholas	Analyzed and reviewed payments to Legacy Precious Metals Rare Coins and Armen Gugasian, conversation with Legacy, send email to Legacy requesting docs and work with superior re. same.	0.80	420.00	336.00
12/09/15	Troszak, Nicholas	Analyzed and reviewed Tulving disbursements FBO Gugasian, conversation with superior and identify specific payees.	2.20	420.00	924.00
12/09/15	Troszak, Nicholas	Analyzed and reviewed additional documentation re. Tulving disbursements FBO Gugasian, conversation with superior and update specific payees.	1.90	420.00	798.00
12/10/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	0.40	610.00	244.00
12/10/15	Kramer, Laura	Analyzed and reviewed Tulving general ledger to review loans from Leo and compare to list of cash transactions.	1.90	230.00	437.00
12/10/15	Troszak, Nicholas	Analyzed and reviewed Tulving GL, summary of FBO Gugasian disbursements, conversation with superior and worked with staff to stratify payees and reconcile between GL account.	1.60	420.00	672.00
12/10/15	Troszak, Nicholas	Read and replied to emails re. D. Seyller depo, conversation with superior and counsel re. phone call with Seyller.	0.30	420.00	126.00
12/11/15	Kramer, Laura	Analyzed and reviewed document inventory in search of payroll and receiving logs.	0.60	230.00	138.00
12/11/15	Troszak, Nicholas	Prepared for and participated in conference call with D. Seyller re. Tulving operations.	0.30	420.00	126.00
12/14/15	Kramer, Laura	Analyzed and reviewed Tulving boxes containing receiving logs and payroll information.	0.50	230.00	115.00
12/15/15	Judd, David	Reviewed emails and correspondence regarding the Gugasian claims and potential offsets and litigation issues, responded as required or assigned for follow-up	0.10	610.00	61.00
12/15/15	Judd, David	Reviewed various matters with the Trustee and determined additional procedures to be taken regarding the Gugasian claim and other matters.	0.30	610.00	183.00
12/15/15	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	0.40	610.00	244.00
12/15/15	Kramer, Laura	Analyzed and reviewed account payable detail for Jeb Hawlish in search of payments from Tulving.	0.40	230.00	92.00
12/15/15	Kramer, Laura	Analyzed and reviewed account payable detail for James Santaniello in search of payments from Tulving.	0.20	230.00	46.00
12/15/15	Kramer, Laura	Analyzed and reviewed account payable detail for Leo Gugasian in search of payments from Tulving.	2.50	230.00	575.00
12/15/15	Troszak, Nicholas	Analyzed and reviewed detailed transactions related to Gugasian's and Akerman and researched payroll documents in order to locate additional support documentation	2.20	420.00	924.00
12/21/15	Judd, David	Prepared for and participated in conference call with Trustee and counsel regarding the Gugasian claim and potential litigation.	0.90	610.00	549.00
12/22/15	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation matter.	0.10	610.00	61.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
01/05/16	Kramer, Laura	Analyzed and reviewed 2012 transactions for Hawlish from the general ledger cash account to confirm the amount in the Loans to Leo account and the differences in the amount.	1.90	240.00	456.00
01/05/16	Kramer, Laura	Analyzed and reviewed 2012 transactions from the general ledger cash account to confirm the amount listed in the Loans to Leo account.	1.60	240.00	384.00
01/06/16	Kramer, Laura	Analyzed and reviewed 2012 transactions from the general ledger cash account to confirm the amount listed in the Loans to Leo account.	1.20	240.00	288.00
01/19/16	Troszak, Nicholas	Analyzed and reviewed "Receipt Logs", worked with staff re. additional analysis and conversation with superior re. same.	0.50	445.00	222.50
01/20/16	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements related to krugerrands purchased from Gugasian and related parties.	3.70	620.00	2,294.00
01/20/16	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	1.90	620.00	1,178.00
01/20/16	Troszak, Nicholas	Analyzed and reviewed detailed transactions in order to identify for possible litigation, worked with superior re. same.	2.40	445.00	1,068.00
01/20/16	Troszak, Nicholas	Analyzed and reviewed detailed transactions related to L. Gugasian in order to determine if items were purchased or funds were received for loans.	1.50	445.00	667.50
01/20/16	Troszak, Nicholas	Analyzed and reviewed Lease and rent payments for 17th St. and created schedule to highlight overpayments of rent.	0.60	445.00	267.00
01/21/16	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements related to krugerrands purchased from Gugasian and related parties.	0.50	620.00	310.00
01/26/16	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements related to krugerrands purchased from Gugasian and related parties.	2.40	620.00	1,488.00
01/26/16	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements.	0.30	620.00	186.00
01/27/16	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements related to the 740 W 16th Street Property	1.70	620.00	1,054.00
01/27/16	Judd, David	Prepared for and participated in meeting with counsel and staff to review the Gugasian litigation matter and determine work to be completed.	1.70	620.00	1,054.00
01/27/16	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements related to krugerrands purchased from Gugasian and related parties.	2.50	620.00	1,550.00
01/27/16	Kramer, Laura	Reviewed document inventory and boxes in search of rent expenses and payments for 740 W. 16th Street related to Gugasian.	1.70	240.00	408.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
01/27/16	Troszak, Nicholas	Analyzed and reviewed real estate leases and POC's filed and worked with staff to locate additional rent payments, send information to counsel re. claim objection.	0.50	445.00	222.50
01/28/16	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements related to the 740 W 16th Street Property	0.40	620.00	248.00
01/28/16	Troszak, Nicholas	Read and replied to emails and telephone conversation with counsel re. lease claim objections.	0.10	445.00	44.50
02/22/16	Judd, David	Worked with staff to analyze the Gugasian claim and related receipts and disbursements for 2010 based on hard copy general ledger.	0.20	620.00	124.00
02/29/16	Troszak, Nicholas	Analyzed and reviewed TTC transaction related to Gugasian and prepared for meeting with counsel.	0.50	445.00	222.50
03/01/16	Judd, David	Prepared for and participated in meeting with counsel and staff to review the Gugasian litigation matter and determine work to be completed.	1.40	620.00	868.00
03/01/16	Judd, David	Worked with staff to analyze the books and records of the Debtor to begin analysis of the insolvency of Tulving Company.	1.20	620.00	744.00
03/01/16	Kramer, Laura	Analyzed and reviewed Gugasian Litigation exhibits to edit and format in preparation of meeting in beginning of March 2016.	1.00	240.00	240.00
03/01/16	Troszak, Nicholas	Analyzed and reviewed potential exhibits with staff and worked with staff to update/create Gugasian exhibits.	0.40	445.00	178.00
03/01/16	Troszak, Nicholas	Prepared for and participated in meeting with counsel re. litigation against Gugasian.	1.30	445.00	578.50
03/02/16	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.20	620.00	124.00
03/02/16	Kramer, Laura	Analyzed and reviewed Leo and Armen Gugasian payroll checks to determine federal and state withholdings for exhibits related to Gugasian Litigation.	1.30	240.00	312.00
03/02/16	Kramer, Laura	Analyzed and reviewed Armen Gugasian to pull a TLO Report for address and personal information.	0.20	240.00	48.00
03/02/16	Troszak, Nicholas	Analyzed and reviewed exhibits and worked with staff to locate support documentation for exhibits.	0.40	445.00	178.00
03/02/16	Troszak, Nicholas	Analyzed and reviewed Gugasian transactions and worked with staff to create exhibits, submit to superior and send to counsel.	1.70	445.00	756.50
03/03/16	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.30	620.00	186.00
03/03/16	Kramer, Laura	Analyzed and reviewed Tulving payables related to Armen, Leo, 750 W. 17th Street and 740 W. 16th Street to prepare exhibits for Gugasian Litigation.	2.50	240.00	600.00
03/03/16	Troszak, Nicholas	Read and replied to emails re. Gugasian litigation and send information on 750 W 17th st.	0.20	445.00	89.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
03/07/16	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.30	620.00	186.00
03/07/16	Judd, David	Telephone call with staff regarding matters relating to the Gugasian litigation.	0.40	620.00	248.00
03/07/16	Troszak, Nicholas	Analyzed and reviewed Gugasian complaints, conversation with superior and reply to counsel re. additional information.	1.20	445.00	534.00
03/08/16	Judd, David	Reviewed the draft pleadings and researched information for Leo and Armen Gugasian potential litigation as requested by counsel.	0.90	620.00	558.00
03/09/16	Judd, David	Telephone call with staff to Review the draft pleadings and researched information for Leo and Armen Gugasian potential litigation as requested by counsel.	0.40	620.00	248.00
03/09/16	Judd, David	Reviewed the draft pleadings and researched information for Leo and Armen Gugasian potential litigation as requested by counsel.	0.70	620.00	434.00
03/09/16	Troszak, Nicholas	Analyzed and reviewed Gugasian complaints, conversation with superior and reply to counsel re. additional information.	1.10	445.00	489.50
03/10/16	Judd, David	Reviewed emails and correspondence regarding the pleadings filed in the Gugasian litigation matters, responded as required or assigned for follow-up.	0.40	620.00	248.00
03/11/16	Judd, David	Reviewed emails and correspondence regarding the pleadings filed in the Gugasian litigation matters, responded as required or assigned for follow-up.	0.10	620.00	62.00
03/28/16	Troszak, Nicholas	Analyzed and reviewed information from Gibbons re. L. Gugasian and reply to emails.	0.40	445.00	178.00
03/29/16	Troszak, Nicholas	Read and replied to BOE re. request for information, conversation with superior re. same.	0.20	445.00	89.00
03/30/16	Judd, David	Reviewed emails and correspondence regarding Gibbons Report on Gugasian, responded as required or assigned for follow-up.	0.90	620.00	558.00
03/31/16	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	620.00	62.00
04/19/16	Kramer, Laura	Analyzed and reviewed payables from Tulving to save documents as exhibits for the Gugasian Litigation.	2.80	240.00	672.00
05/13/16	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	620.00	62.00
06/06/16	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	620.00	62.00
06/06/16	Troszak, Nicholas	Analyzed and reviewed information from Hannes Tulving's counsel and conversation with Trustee counsel re. same.	0.40	445.00	178.00
06/21/16	Kramer, Laura	Analyzed and reviewed Tulving payables to separate by individual related to Gugasian litigation.	0.30	240.00	72.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 504		Litigation & Claim Analysis - Gugasian			
08/15/16	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	620.00	62.00
08/16/16	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.10	620.00	62.00
08/19/16	Judd, David	Reviewed emails and correspondence regarding the Gugasian litigation, responded as required or assigned for follow-up.	0.20	620.00	124.00
Total for Task Code 504			155.60		\$65,513.00
Task Code: 580		Solvency Analysis			
02/01/16	Troszak, Nicholas	Analyzed and reviewed Tulving Balance Sheets from QB's, analyzed certain accounts and worked with staff to verify account information.	1.00	445.00	445.00
02/01/16	Ferrero, Spencer	Reviewed and analyzed QuickBooks to identify bank reconciliation reports with balance sheet cash totals.	0.60	315.00	189.00
02/04/16	Judd, David	Reviewed general ledgers and accounting records in order to prepare an insolvency analysis for pursuing litigation matters.	1.40	620.00	868.00
02/05/16	Judd, David	Reviewed general ledgers and accounting records in order to prepare an insolvency analysis for pursuing litigation matters.	1.70	620.00	1,054.00
02/23/16	Judd, David	Reviewed general ledgers and accounting records in order to prepare an insolvency analysis for pursuing litigation matters.	0.40	620.00	248.00
02/25/16	Judd, David	Reviewed general ledgers, tax returns and tax workpapers for Tulving Company in order to prepare an insolvency analysis.	2.40	620.00	1,488.00
02/25/16	Judd, David	Worked with staff to analyze the books and records of the Debtor to begin analysis of the insolvency of Tulving Company.	3.00	620.00	1,860.00
02/25/16	Troszak, Nicholas	Prepared for and participated in meeting with superior re. Tulving Co. solvency, analyzed QB transactions, tax workpapers and other documentation re. Tulving Co.	2.70	445.00	1,201.50
02/25/16	Calder, Vernon	Analyzed issues regarding determination of date of insolvency.	0.30	590.00	177.00
03/01/16	Judd, David	Reviewed general ledgers and accounting records in order to prepare an insolvency analysis for pursuing litigation matters.	2.40	620.00	1,488.00
07/07/16	Judd, David	Reviewed information to prepare solvency analysis in the Gugasian litigation matter and determine work to be completed.	0.30	620.00	186.00
07/12/16	Judd, David	Prepared schedules and memo report for the insolvency report as requested by counsel in the Gugasian litigation matter.	2.70	620.00	1,674.00
07/12/16	Troszak, Nicholas	Analyzed and reviewed Tulving deposits received and not shipped and conversation with superior re. solvency of Tulving from 2009 through petition date.	1.20	445.00	534.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 580		Solvency Analysis			
07/13/16	Judd, David	Worked with staff to prepare supporting schedules for the solvency analysis.	1.20	620.00	744.00
07/13/16	Judd, David	Prepared schedules and memo report for the insolvency report as requested by counsel in the Gugasian litigation matter.	0.90	620.00	558.00
07/13/16	Troszak, Nicholas	Analyzed and reviewed Tulving deposits received and not shipped and conversation with superior re. solvency of Tulving from 2009 through petition date.	1.90	445.00	845.50
07/14/16	Judd, David	Worked with staff to prepare supporting schedules for the solvency analysis.	0.70	620.00	434.00
07/14/16	Judd, David	Prepared schedules and memo report for the insolvency report as requested by counsel in the Gugasian litigation matter.	1.80	620.00	1,116.00
07/14/16	Troszak, Nicholas	Analyzed and reviewed additional information along with deposits received and items not shipped in order to determine outstanding liabilities.	0.60	445.00	267.00
07/15/16	Judd, David	Prepared schedules and memo report for the insolvency report as requested by counsel in the Gugasian litigation matter.	2.40	620.00	1,488.00
07/15/16	Judd, David	Worked with staff to prepare supporting schedules for the solvency analysis.	0.40	620.00	248.00
07/15/16	Judd, David	Telephone call with counsel to review the memo report on solvency.	0.30	620.00	186.00
07/15/16	Troszak, Nicholas	Analyzed and reviewed Solvency analysis of DHJ.	0.70	445.00	311.50
Total for Task Code 580			31.00		\$17,610.50
Task Code: 600		Government Inquires & Coordination			
02/05/15	Ferrero, Spencer	Reviewed and analyzed A-Mark document production in order to produce to CFTC.	0.40	300.00	120.00
02/23/15	Judd, David	Reviewed emails and correspondence regarding investigation of Tulvings involvement in Clark County Washington, responded as required or assigned for follow-up.	0.20	610.00	122.00
02/24/15	Troszak, Nicholas	Analyzed and reviewed Concordance database for information related to Clark County Special Agent re. findings.	0.70	420.00	294.00
02/24/15	Troszak, Nicholas	Analyzed and reviewed claims analysis, general ledger and reply to Clark County Special Agent re. findings.	1.00	420.00	420.00
05/27/15	Troszak, Nicholas	Analyzed and reviewed creditor list for Tulving from QB's information, conversation with Secret Service agent and send information to agent.	0.50	420.00	210.00
06/03/15	Troszak, Nicholas	Prepared for and participated in conversation with CFTC and Trustee re. Tulving information, replied to emails re. same and conversation with superior re. same.	0.60	420.00	252.00
06/03/15	Troszak, Nicholas	Analyzed and reviewed document production from Tulving's investigator and conversation with superior re. same.	0.20	420.00	84.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 600		Government Inquires & Coordination			
06/04/15	Troszak, Nicholas	Analyzed and reviewed information requested by CFTC, process to send information and timing and reviewed information.	0.50	420.00	210.00
06/05/15	Troszak, Nicholas	Analyzed and reviewed request for information from CFTC, determined best information to provide, burned data to CD, created correspondence letter and provided to staff for shipment.	0.60	420.00	252.00
06/08/15	Armstrong, James	Reviewed and analyzed government claim analysis.	1.80	300.00	540.00
06/08/15	Troszak, Nicholas	Analyzed and reviewed request for victim contact information from Federal Gov't, work with staff to create schedule, reviewed schedule and send information to Federal Government.	0.90	420.00	378.00
06/15/15	Troszak, Nicholas	Read and replied to email from CFTC re. document production and timing on delivery.	0.10	420.00	42.00
06/16/15	Troszak, Nicholas	Analyzed and reviewed POC's field and coordination agreement with Government and reply comments to counsel	0.50	420.00	210.00
06/18/15	Troszak, Nicholas	Read and replied to email re. request for information from Government.	0.20	420.00	84.00
06/23/15	Troszak, Nicholas	Read and replied to emails from Federal Government re. contact information for website and production of information.	0.30	420.00	126.00
Total for Task Code 600			8.50		\$3,344.00
Task Code: 700		Tax Compliance			
02/17/15	Larsen, Leif	Analyzed correspondence received for Tulving and determined appropriate responses.	0.80	420.00	336.00
03/02/15	Kramer, Laura	Analyzed and reviewed Business License Tax Renewal First Notice to reconcile total deposits incurred in January through March 2014.	0.60	230.00	138.00
03/02/15	Kramer, Laura	Analyzed and reviewed mail received from the Orange County Assessor regarding Tulving's Business Property Statement for 2015.	0.10	230.00	23.00
03/02/15	Larsen, Leif	Analyzed 2015 property tax notice received and reviewed historical records to secure information needed.	0.60	420.00	252.00
03/03/15	Troszak, Nicholas	Analyzed and reviewed deposits during 2014 in order to respond to county tax correspondence.	0.40	420.00	168.00
03/04/15	Kramer, Laura	Analyzed and reviewed QuickBooks to reconcile P&L for January 1, 2014 through May 6, 2014 for Costa Mesa Business License.	0.90	230.00	207.00
03/04/15	Kramer, Laura	Analyzed and reviewed Claude Parrish Orange County Assessor letter received to send appropriate documentation for closure of business account.	0.60	230.00	138.00
03/04/15	Larsen, Leif	Worked with staff to resolve issues related to the preparation of property tax return.	0.40	420.00	168.00

**THE TULVING COMPANY, INC.
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DETAIL OF TASK CODES**

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 700		Tax Compliance			
03/05/15	Kramer, Laura	Analyzed and reviewed Business License form for 2014 received from the City of Costa Mesa to reconcile check request for payment and closure of account.	0.40	230.00	92.00
03/05/15	Kramer, Laura	Analyzed and reviewed Claude Parrish Orange County Assessor letter received to send appropriate documentation for closure of business account.	0.50	230.00	115.00
03/12/15	Larsen, Leif	Analyzed historical tax records to secure information requested by debtor's attorney.	0.50	420.00	210.00
03/13/15	Kramer, Laura	Analyzed and reviewed documents mailed to the OC Assessor to reconcile closure of account for Tulving.	0.10	230.00	23.00
03/23/15	Ferrero, Spencer	Reviewed and analyzed QuickBooks for 2014 income statement and payments to tax authorities.	0.40	300.00	120.00
03/23/15	Calder, Vernon	Reviewed 2015 CA tax prepayment coupons.	0.10	580.00	58.00
03/31/15	Kramer, Laura	Analyzed and reviewed Costa Mesa Business License to communicate status of Tulving to reconcile closure of operations.	0.20	230.00	46.00
07/13/15	Calder, Vernon	Drafted memorandum to Trustee regarding proposed IRS audit adjustment.	0.20	580.00	116.00
07/13/15	Calder, Vernon	Reviewed and analyzed proposed IRS audit adjustments regarding 2010 and 2011 tax years.	0.50	580.00	290.00
08/06/15	Calder, Vernon	Analyzed IRS Form 4605-A, Examination Changes, in preparation for meeting with Trustee.	0.30	580.00	174.00
08/06/15	Calder, Vernon	Discussed via telephone with Todd Neilson regarding proposed IRS adjustments resulting from IRS audit.	0.10	580.00	58.00
08/11/15	Calder, Vernon	Read and analyzed IRS notice regarding rejection of 2010 and 2011 amended income tax return adjustments.	0.20	580.00	116.00
08/24/15	Larsen, Leif	Analyzed correspondence received and contacted the IRS regarding audit of 2012 and 2013.	0.80	420.00	336.00
08/24/15	Calder, Vernon	Read IRS examination notice regarding proposed IRS audit for 2012 and 2013 income tax returns.	0.10	580.00	58.00
08/25/15	Kramer, Laura	Analyzed and reviewed Tulving receipt of sale on Caselink to determine date of transaction for tax purposes.	0.20	230.00	46.00
08/26/15	Calder, Vernon	Reviewed and revised IRS Form 56, Notice Concerning Fiduciary Relationship, pursuant to IRS auditor request.	0.20	580.00	116.00
09/02/15	Larsen, Leif	Followed up with IRS auditor regarding audit of 2012 and 2013.	0.20	420.00	84.00
11/13/15	Swope, Alec	Scanned payroll document and electronically filed.	0.90	150.00	135.00
11/23/15	Larsen, Leif	Analyzed correspondence received from the IRS and payroll correspondence received from the state of California.	0.50	420.00	210.00
11/24/15	Swope, Alec	Scanned and filed Prompt Determination for the year 2014.	0.10	150.00	15.00
12/01/15	Larsen, Leif	Followed up on EDD claim filed.	0.30	420.00	126.00
12/04/15	Swope, Alec	Scanned and filed Tulving Company Federal Tax Deposit Requirement for Form 941.	0.10	150.00	15.00

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February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 700		Tax Compliance			
12/09/15	Calder, Vernon	Performed tax research regarding Form 1099 filing requirements. Email correspondence with Trustee.	0.60	580.00	348.00
01/05/16	Larsen, Leif	Analyzed records on hand and requested additional information needed for 2015 tax work.	0.20	435.00	87.00
01/15/16	Swope, Alec	Prepared W-9 for mailing	0.30	175.00	52.50
01/15/16	Swope, Alec	Prepared W-9 for mailing.	0.50	175.00	87.50
01/15/16	Ferrero, Spencer	Reviewed and analyzed payees to send W-9 forms per tax department request.	0.10	315.00	31.50
01/18/16	Larsen, Leif	Updated the 2015 1099-Misc schedules and Forms.	0.50	435.00	217.50
01/22/16	Swope, Alec	Prepared and printed 1099's for mailing.	0.10	175.00	17.50
02/02/16	Larsen, Leif	Reviewed finalized 2015 1099s to ensure proper distribution.	0.10	435.00	43.50
02/12/16	Judd, David	Telephone call with auditor for the State Board of Equalization regarding proposed audit for 2013.	0.30	620.00	186.00
02/17/16	Judd, David	Worked with staff to prepare the power of attorney requested by the State Board of Equalization.	0.20	620.00	124.00
02/17/16	Kramer, Laura	Analyzed and reviewed Board of Equalization's Power of Attorney document to allow L. Larsen as R.T. Neilson's Power of Attorney.	1.30	240.00	312.00
02/18/16	Judd, David	Worked with staff to prepare the power of attorney requested by the State Board of Equalization.	0.10	620.00	62.00
02/18/16	Kramer, Laura	Analyzed and reviewed Board of Equalization's Power of Attorney document to submit for proper approval.	0.20	240.00	48.00
02/22/16	Judd, David	Reviewed emails and correspondence from State Board of Equalization, responded as required or assigned for follow-up.	0.20	620.00	124.00
02/24/16	Judd, David	Prepared response to the State Board of Equalization regarding a proposed sale and use tax audit for 2013.	0.60	620.00	372.00
02/24/16	Judd, David	Reviewed e-mails and correspondence regarding State Board of Equalization audit for 2013, responded as required or assigned for follow-up.	0.20	620.00	124.00
02/25/16	Judd, David	Reviewed e-mails and correspondence regarding State Board of Equalization audit for 2013, responded as required or assigned for follow-up.	0.20	620.00	124.00
02/25/16	Larsen, Leif	Electronically filed the 2015 Forms 1096/1099-Misc.	0.30	435.00	130.50
02/25/16	Troszak, Nicholas	Read and replied to emails, review of general ledger ("GL") and send GL to State Board of Equalization as requested.	0.40	445.00	178.00
03/01/16	Calder, Victoria	Updated electronic tax files.	0.10	80.00	8.00
03/15/16	Troszak, Nicholas	Read and replied to emails with BOE re. request for GL in MS Excel and identification of invoices to retrieve for review.	0.20	445.00	89.00
03/16/16	Troszak, Nicholas	Read and replied to emails with BOE re. request for GL in MS Excel and identification of invoices to retrieve for review.	0.20	445.00	89.00
03/16/16	Ferrero, Spencer	Reviewed and analyzed 2013 general ledger to provide information regarding tax audit	0.50	315.00	157.50

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Date	Name	Description	Hours	Rate	Amount
Task Code: 700		Tax Compliance			
03/17/16	Calder, Victoria	Prepared 2016 California minimum tax payment vouchers.	0.50	80.00	40.00
03/21/16	Judd, David	Reviewed e-mails and correspondence regarding the invoices requested by the Sale & Use tax dept., responded as required or assigned for follow-up.	0.10	620.00	62.00
03/21/16	Troszak, Nicholas	Analyzed and reviewed request for info. from taxing authorities and work with staff to locate requested invoices and conversation with staff.	0.50	445.00	222.50
03/21/16	Ferrero, Spencer	Reviewed and analyzed Tulving invoices requested by Internal Revenue Service.	0.60	315.00	189.00
03/22/16	Judd, David	Reviewed e-mails and correspondence regarding the invoices requested by the Sale & Use tax dept., responded as required or assigned for follow-up.	0.40	620.00	248.00
03/22/16	Troszak, Nicholas	Analyzed and reviewed Tulving GL and transactions identified by taxing authorities	0.40	445.00	178.00
03/22/16	Calder, Victoria	Prepared 2016 California minimum tax payment tax vouchers.	0.40	80.00	32.00
03/23/16	Judd, David	Reviewed e-mails and correspondence regarding State Board of Equalization audit for 2013, responded as required or assigned for follow-up.	0.10	620.00	62.00
03/28/16	Troszak, Nicholas	Analyzed and reviewed request for information from BOE, worked with staff to locate additional info. and send to superior.	0.30	445.00	133.50
03/29/16	Judd, David	Reviewed e-mails and correspondence regarding State Board of Equalization audit for 2013, responded as required or assigned for follow-up.	0.20	620.00	124.00
03/29/16	Calder, Victoria	Prepared 2016 California minimum tax payment vouchers.	0.30	80.00	24.00
04/04/16	Larsen, Leif	Reviewed 2016 check requests and distributed to trustee's office.	0.20	435.00	87.00
04/04/16	Troszak, Nicholas	Read and replied to emails re. payment of taxes and other outstanding issues.	0.20	445.00	89.00
04/11/16	Calder, Victoria	Updated California minimum tax payments.	0.20	80.00	16.00
04/12/16	Kramer, Laura	Analyzed and reviewed Employment Development Letter received in the mail regarding tax information and send to SLC Office.	0.20	240.00	48.00
04/15/16	Swope, Alec	Scanned and filed tax documents.	0.20	175.00	35.00
05/04/16	Larsen, Leif	Analyzed tax ramifications related to potential gold coin distribution to creditors.	0.30	435.00	130.50
06/01/16	Larsen, Leif	Analyzed records on hand in order to secure information requested.	0.30	435.00	130.50
06/01/16	Troszak, Nicholas	Read and replied to emails re. 2016 FTB payment, coordinate with tax dept. for payment.	0.10	445.00	44.50
06/03/16	Ferrero, Spencer	Reviewed and analyzed order approving intellectual property sale in response to tax department request for information.	0.10	315.00	31.50
07/25/16	Troszak, Nicholas	Read and replied to emails re. post-petition taxes owed, investigate if disbursement motion has been filed and conversation with superior.	0.40	445.00	178.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 700		Tax Compliance			
07/26/16	Larsen, Leif	Reviewed correspondence and prepared responses.	0.20	435.00	87.00
08/11/16	Troszak, Nicholas	Read and replied to emails re. cash disbursement motion, additional amounts owed, reasoning for tax penalties and payment timing.	0.40	445.00	178.00
09/02/16	Troszak, Nicholas	Read and replied to emails re. 2015 tax returns.	0.20	445.00	89.00
09/06/16	Troszak, Nicholas	Analyzed and reviewed Form's 1 & 2 from Trustee, forward on to tax dept. and reply to emails re. tax returns.	0.30	445.00	133.50
09/23/16	Judd, David	Reviewed e-mails and correspondence regarding call from taxing authority, responded as required or assigned for follow-up.	0.10	620.00	62.00
10/11/16	Larsen, Leif	Prepared IRS response to non filing of Form 941.	0.60	435.00	261.00
10/25/16	Judd, David	Reviewed e-mails and correspondence regarding IRS letter, responded as required or assigned for follow-up.	0.10	620.00	62.00
10/28/16	Judd, David	Reviewed e-mails and correspondence regarding various tax letters received, responded as required or assigned for follow-up.	0.10	620.00	62.00
Total for Task Code 700			26.70		\$10,041.50
Task Code: 705		Tax Returns - 2014			
03/09/15	Larsen, Leif	Prepared 2014 Form 7004.	0.30	420.00	126.00
03/13/15	Calder, Vernon	Reviewed 2014 Form 7004, Automatic Extension of Time to File Certain Business Income Tax, Information and Other Returns.	0.10	580.00	58.00
07/20/15	Swope, Alec	Prepared supporting work papers to be used in conjunction with the preparation of Tulving Company 2014 income tax returns.	0.20	150.00	30.00
07/20/15	Swope, Alec	Prepared Tulving Company 2014 federal and state income tax returns.	0.20	150.00	30.00
07/20/15	Swope, Alec	Analyzed Tulving Company 2014 transaction ledgers in order to identify taxable receipts and deductible expenditures for the preparation of the 2014 income tax returns.	1.60	150.00	240.00
07/21/15	Swope, Alec	Analyzed Tulving Company 2014 transaction ledgers in order to identify taxable receipts and deductible expenditures for the preparation of the 2014 income tax returns.	0.60	150.00	90.00
08/07/15	Swope, Alec	Prepared supporting work papers to be used in conjunction with the preparation of the 2014 income tax returns.	0.60	150.00	90.00
08/07/15	Swope, Alec	Prepared supporting work papers to be used in conjunction with the preparation of the 2014 income tax returns.	0.40	150.00	60.00
08/07/15	Swope, Alec	Prepared 2014 federal and state income tax returns.	3.30	150.00	495.00
08/07/15	Larsen, Leif	Analyzed 2014 transactions and resolved issues related to tax reporting.	0.90	420.00	378.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 705		Tax Returns - 2014			
08/11/15	Swope, Alec	Prepared Tulving Company 2014 federal and state income tax returns.	0.60	150.00	90.00
08/17/15	Calder, Vernon	Reviewed 2014 income tax returns and related tax file.	1.30	580.00	754.00
08/18/15	Swope, Alec	Reviewed and referenced the 2014 income tax returns and supporting work papers.	1.50	150.00	225.00
08/18/15	Swope, Alec	Analyzed 2014 transaction ledgers in order to identify taxable receipts and deductible expenditures for the preparation of the 2014 income tax returns.	2.30	150.00	345.00
08/18/15	Swope, Alec	Analyzed 2014 transaction ledgers in order to identify taxable receipts and deductible expenditures for the preparation of the 2014 income tax returns.	3.00	150.00	450.00
08/18/15	Kramer, Laura	Analyzed and reviewed transactions from Form 2 to classify as AR collections or return of insurance for tax purposes.	0.10	230.00	23.00
08/18/15	Larsen, Leif	Resolved issues related to the preparation of the 2014 Tulving income tax returns.	0.40	420.00	168.00
08/24/15	Swope, Alec	Prepared supporting work papers to be used in conjunction with the preparation of the 2014 income tax returns.	3.00	150.00	450.00
08/24/15	Swope, Alec	Analyzed 2014 transaction ledgers in order to identify taxable receipts and deductible expenditures for the preparation of the 2014 income tax returns.	1.20	150.00	180.00
08/24/15	Swope, Alec	Prepared the 2014 federal and state income tax returns.	1.10	150.00	165.00
08/24/15	Swope, Alec	Analyzed 2014 transaction ledgers in order to identify taxable receipts and deductible expenditures for the preparation of the 2014 income tax returns.	0.50	150.00	75.00
08/24/15	Calder, Vernon	Verified clearance of review notes on 2014 income tax returns and related tax file.	0.60	580.00	348.00
08/25/15	Swope, Alec	Reviewed and referenced the 2014 income tax returns and supporting work papers.	0.70	150.00	105.00
08/25/15	Calder, Vernon	Verified clearance of review notes on 2014 income tax returns and related tax file.	0.40	580.00	232.00
08/26/15	Swope, Alec	Prepared supporting work papers to be used in conjunction with the preparation of the 2014 income tax returns.	2.20	150.00	330.00
08/26/15	Swope, Alec	Prepared the 2014 federal and state income tax returns.	0.70	150.00	105.00
08/26/15	Larsen, Leif	Resolved issues related to the 2014 income tax returns.	0.30	420.00	126.00
08/26/15	Calder, Vernon	Reviewed corrected 2014 income tax returns and related tax file.	0.80	580.00	464.00
09/01/15	Calder, Victoria	Prepared 2014 tax returns to send out to taxing authorities.	0.40	70.00	28.00
09/01/15	Calder, Vernon	Performed final review procedures and revised 2014 income tax returns.	0.50	580.00	290.00
09/14/15	Larsen, Leif	Electronically filed the 2014 Tulving income tax returns.	0.30	420.00	126.00
Total for Task Code 705			30.10		\$6,676.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 706		Tax Returns - 2015			
03/23/15	Larsen, Leif	Prepared 2014 and 2015 Form 100-ES and check requests.	0.60	420.00	252.00
03/24/15	Larsen, Leif	Prepared correspondence regarding 2015 tax issues.	0.20	420.00	84.00
01/08/16	Calder, Victoria	Analyzed 2015 transaction ledgers in conjunction with preparation of IRS form(s)1099.	0.20	80.00	16.00
01/08/16	Calder, Victoria	Analyzed 2015 transaction ledgers in conjunction with preparation of IRS form(s)1099.	0.20	80.00	16.00
01/12/16	Calder, Victoria	Analyzed 2015 transaction ledgers in conjunction with preparation of IRS form(s) 1099.	0.30	80.00	24.00
01/13/16	Calder, Vernon	Reviewed 2015 financial information in conjunction with preparation of 2015 IRS Form(s) 1099.	0.20	590.00	118.00
01/19/16	Calder, Vernon	Reviewed corrections made to 2015 IRS Form(s) 1099.	0.20	590.00	118.00
03/14/16	Calder, Vernon	Reviewed 2015 IRS Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax Returns.	0.10	590.00	59.00
03/15/16	Larsen, Leif	Prepared federal extension for filing.	0.20	435.00	87.00
05/04/16	Calder, Vernon	Resolved issues regarding proper income tax return reporting of distributions made with regards to certain claims.	0.10	590.00	59.00
06/03/16	Larsen, Leif	Prepared the 2015 income tax returns.	1.80	435.00	783.00
06/03/16	Larsen, Leif	Reviewed and referenced the 2015 supporting work papers and income tax returns.	0.70	435.00	304.50
06/03/16	Larsen, Leif	Prepared supporting work papers to be used in conjunction with the preparation of the 2015 income tax returns.	1.60	435.00	696.00
07/06/16	Calder, Vernon	Verified clearance of review notes on 2015 income tax returns and related tax file.	0.30	590.00	177.00
07/06/16	Calder, Vernon	Reviewed 2015 income tax returns and related tax file.	0.90	590.00	531.00
07/12/16	Perry, Evelyn	Prepared 2015 tax returns for submission to taxing authorities.	0.60	155.00	93.00
07/14/16	Perry, Evelyn	Prepared 2015 tax returns for submission to taxing authorities.	1.80	155.00	279.00
07/20/16	Calder, Vernon	Performed final review procedures and signed 2015 income tax returns.	0.50	590.00	295.00
07/21/16	Calder, Vernon	Verified clearance of final review notes on 2015 income tax returns.	0.30	590.00	177.00
07/22/16	Perry, Evelyn	Mailed 2015 tax returns to Trustee.	0.20	155.00	31.00
08/30/16	Calder, Vernon	Provided 2015 income tax return E-file Authorization Forms to the Trustee for signature.	0.20	590.00	118.00
09/02/16	Judd, David	Reviewed emails and correspondence regarding 2015 tax return, responded as required or assigned for follow-up.	0.10	620.00	62.00
09/02/16	Larsen, Leif	Electronically filed the 2015 federal and state income tax returns.	0.30	435.00	130.50
09/02/16	Calder, Vernon	Email correspondence with Trustee to verify signing and filing of 2015 income tax returns.	0.30	590.00	177.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 706		Tax Returns - 2015			
10/11/16	Perry, Evelyn	Mailed tax document to taxing authorities.	0.10	155.00	15.50
Total for Task Code 706			12.00		\$4,702.50
Task Code: 900		General Case Administration			
02/02/15	Judd, David	Reviewed emails and correspondence regarding the Chapter 7 conversion and notice, responded as required or assigned for follow-up.	0.10	610.00	61.00
02/02/15	Kramer, Laura	Analyzed and reviewed Gibbons' blog to reconcile a summary and update on the past week's events on the blog regarding the bankruptcy.	0.10	230.00	23.00
02/02/15	Dizon, Rowen	Filed working documents for banking files.	0.30	150.00	45.00
02/04/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.20	610.00	122.00
02/05/15	Dizon, Rowen	Processed outgoing mail.	0.10	150.00	15.00
02/09/15	Kramer, Laura	Analyzed and reviewed Gibbons' blog to reconcile a summary and update on the past week's events on the blog regarding the bankruptcy.	0.10	230.00	23.00
02/17/15	Kramer, Laura	Analyzed and reviewed Gibbons' blog to reconcile a summary and update on the past week's events on the blog regarding the bankruptcy.	0.10	230.00	23.00
02/23/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
02/23/15	Kramer, Laura	Analyzed and reviewed Gibbons' blog to reconcile a summary and update on the past week's events on the blog regarding the bankruptcy.	0.10	230.00	23.00
03/02/15	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
03/02/15	Kramer, Laura	Analyzed and reviewed Gibbons' blog to reconcile a summary and update on the past week's events on the blog regarding the bankruptcy.	0.10	230.00	23.00
03/09/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
03/10/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
03/12/15	Judd, David	Reviewed e-mails and correspondence regarding Hannes Tulving's private investigator, responded as required or assigned for follow-up.	0.30	610.00	183.00
03/16/15	Judd, David	Reviewed e-mails and correspondence regarding the fee application hearing and tentative ruling, responded as required or assigned for follow-up.	0.20	610.00	122.00
03/16/15	Judd, David	Reviewed e-mails and correspondence regarding Hannes Tulving's private investigator, responded as required or assigned for follow-up.	0.10	610.00	61.00
03/17/15	Judd, David	Reviewed emails and correspondence regarding fee orders, responded as required or assigned for follow-up.	0.20	610.00	122.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 900		General Case Administration			
03/31/15	Judd, David	Reviewed emails and correspondence regarding Tulvings investigator, responded as required or assigned for follow-up.	0.20	610.00	122.00
04/13/15	Kramer, Laura	and reviewed Gibbons' blog to reconcile a summary and update on the past week's events on the blog regarding the bankruptcy.	0.10	230.00	23.00
05/07/15	Kramer, Laura	Analyzed and reviewed Hannes Tulving's mail to reconcile and forward to his lawyers.	0.10	230.00	23.00
05/18/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
06/29/15	Troszak, Nicholas	Read and replied to emails re. case status and conference call.	0.10	420.00	42.00
07/07/15	Judd, David	Reviewed work to be completed with staff.	0.20	610.00	122.00
07/21/15	Kramer, Laura	Analyzed and reviewed Gibbons' blog to reconcile a summary and update on the past week's events on the blog regarding the bankruptcy.	0.20	230.00	46.00
08/05/15	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
09/02/15	Ferrero, Spencer	Conversation with Laura Kramer regarding QuickBooks access.	0.20	300.00	60.00
09/03/15	Kramer, Laura	Analyzed and reviewed Tulving Company mail received to organize and file in appropriate folders.	1.30	230.00	299.00
09/14/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
09/28/15	Kramer, Laura	Analyzed and reviewed Tulving change of address letter.	0.40	230.00	92.00
10/05/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
11/18/15	Troszak, Nicholas	Read and replied to emails re. case status, coin sales and deposition of certain employees.	0.30	420.00	126.00
01/22/16	Kramer, Laura	Analyzed and reviewed Costa Mesa city license for the Tulving Company to cancel and mail for notice to the City of Costa Mesa.	0.60	240.00	144.00
02/16/16	Judd, David	Reviewed e-mails and correspondence regarding the Hannes Tulving sentencing hearing, responded as required or assigned for follow-up.	0.30	620.00	186.00
02/22/16	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.10	620.00	62.00
03/24/16	Judd, David	Reviewed e-mails and correspondence regarding posts by Josh Gibbons, responded as required or assigned for follow-up.	0.30	620.00	186.00
03/25/16	Judd, David	Reviewed e-mails and correspondence regarding posts by Josh Gibbons, responded as required or assigned for follow-up.	0.20	620.00	124.00
03/28/16	Judd, David	Reviewed e-mails and correspondence regarding posts by Josh Gibbons, responded as required or assigned for follow-up.	0.10	620.00	62.00
03/30/16	Kramer, Laura	Analyzed and reviewed PACER in search of the Notice of a new Trustee that should be filed by Friday, April 4th, 2016.	0.20	240.00	48.00

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 900		General Case Administration			
04/05/16	Judd, David	Reviewed e-mails and correspondence regarding transition of the case to the new Trustee, responded as required or assigned for follow-up.	0.10	620.00	62.00
04/06/16	Troszak, Nicholas	Prepared for and participated in conversation with counsel re. case status, new Trustee, cash disbursement motion needed and timing on meeting.	0.40	445.00	178.00
04/11/16	Dizon, Rowen	Filed working documents for bank files.	0.20	155.00	31.00
04/25/16	Kramer, Laura	Analyzed and reviewed overview of BRG tasks for Tulving to updated new Trustee on past and future tasks.	0.90	240.00	216.00
04/25/16	Troszak, Nicholas	Analyzed and reviewed overview of BRG tasks completed and to be completed and sent to superior for review.	0.40	445.00	178.00
05/02/16	Troszak, Nicholas	Read and replied to emails with counsel re. memo on work completed and work to be completed for new trustee.	0.30	445.00	133.50
05/03/16	Judd, David	Reviewed e-mails and correspondence regarding work summaries for new Trustee, responded as required or assigned for follow-up.	0.20	620.00	124.00
05/03/16	Troszak, Nicholas	Analyzed and reviewed tasks completed by BRG, update BRG memo and send to superior for review.	1.30	445.00	578.50
05/03/16	Troszak, Nicholas	Analyzed and reviewed detailed memo from PSZJ re. case status, update with additional data, conversation with counsel and send back to counsel for review.	1.90	445.00	845.50
05/04/16	Judd, David	Reviewed e-mails and correspondence regarding work summaries for new Trustee, responded as required or assigned for follow-up.	0.20	620.00	124.00
05/04/16	Troszak, Nicholas	Analyzed and reviewed updated Memo to Trustee re. case status and reply to counsel with updates.	0.40	445.00	178.00
05/05/16	Troszak, Nicholas	Analyzed and reviewed BRG case status memorandum, update information and send to Weneta Kosmala, the new Trustee.	0.40	445.00	178.00
05/05/16	Troszak, Nicholas	Analyzed and reviewed motion to abandon records and declarations and reply to counsel re. same.	0.50	445.00	222.50
05/17/16	Dizon, Rowen	Prepared overnight package and turnover bank files to the Trustee.	0.20	155.00	31.00
05/18/16	Troszak, Nicholas	Read and replied to emails re. TFR, possible creditors and case status.	0.10	445.00	44.50
Total for Task Code 900			15.20		\$6,225.50
Task Code: 910		Professional Employment and Fee Review Issues			
03/13/15	Troszak, Nicholas	Analyzed and reviewed receipts and disbursements and professional fees in order to provide summary analysis to Trustee for fee hearing.	0.50	420.00	210.00
03/13/15	Ferrero, Spencer	Reviewed and analyzed Ch 11 and Ch 7 fee applications for accountants, trustee and Pachulski in order to create summary sheet.	0.40	300.00	120.00

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 910		Professional Employment and Fee Review Issues			
03/16/15	Troszak, Nicholas	Analyzed and reviewed receipts and disbursements and professional fees in order to provide summary analysis to Trustee for fee hearing.	0.40	420.00	168.00
03/17/15	Troszak, Nicholas	Analyzed and reviewed Tulving Fee App orders for completeness and reply back to Trustee and counsel.	0.20	420.00	84.00
03/25/15	Kramer, Laura	Analyzed and reviewed invoices received from BRG and Trustee for February 2015 professional fees to reconcile check request for payment.	0.50	230.00	115.00
04/05/16	Kramer, Laura	Analyzed and reviewed Pacer in search of the Appointment of a the New Trustee for Tulving.	0.10	240.00	24.00
04/20/16	Judd, David	Reviewed the final fee application for the Todd Neilson, Trustee as requested.	0.20	620.00	124.00
04/26/16	Judd, David	Reviewed the final fee application for the Todd Neilson, Trustee as requested.	0.20	620.00	124.00
06/14/16	Judd, David	Worked with counsel and staff to prepare the employment application for BRG.	0.10	620.00	62.00
06/14/16	Troszak, Nicholas	Analyzed and reviewed BRG employment application and conversation with counsel re. same.	0.40	445.00	178.00
06/15/16	Judd, David	Worked with counsel and staff to prepare the employment application for BRG.	0.20	620.00	124.00
06/15/16	Troszak, Nicholas	Analyzed and reviewed BRG employment application, forward to Marv for signature, work with staff to compile exhibits and send to counsel for filing.	0.20	445.00	89.00
Total for Task Code 910			3.40		\$1,422.00
Task Code: 920		General Meeting Preparation and Attendance			
06/30/15	Troszak, Nicholas	Prepared for and participated in conference call with counsel and Trustee re. OTR and MarcOne.	0.30	420.00	126.00
09/18/15	Judd, David	Prepared for and participated in conference call with Trustee, professionals and other parties to discuss the coordination agreement and disposition of coins.	0.80	610.00	488.00
09/18/15	Troszak, Nicholas	Prepared for and participated in conference call re. plan to distribute funds to creditors.	0.70	420.00	294.00
10/22/15	Judd, David	Prepared for and participated in conference call with Trustee, professionals and other parties to discuss coin inventory and related matters.	0.30	610.00	183.00
10/22/15	Troszak, Nicholas	Prepared for and participated in conference call with Trustee and superior re. case status.	0.30	420.00	126.00
11/03/15	Judd, David	Prepared for and participated in meeting with Trustee, counsel and professionals to discuss coin inventory and claim related matters.	1.50	610.00	915.00
11/03/15	Troszak, Nicholas	Prepared for and participated in meeting with counsel, Trustee and superior re. case status, sale of coins, etc.	1.50	420.00	630.00
12/21/15	Troszak, Nicholas	Prepared for and participated in conference call re. claim objections, litigation and case status.	1.00	420.00	420.00

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 920		General Meeting Preparation and Attendance			
04/13/16	Troszak, Nicholas	Prepared for and participated in conference call with new trustee, old trustee and counsel re. case status and operations.	1.60	445.00	712.00
Total for Task Code 920			8.00		\$3,894.00
Task Code: 925		Meeting and Communication - H. Tulving/Counsel			
04/13/16	Kramer, Laura	Phone call with R. Todd Neilson discussing the Tulving Bankruptcy and change of Trustee.	1.50	240.00	360.00
Total for Task Code 925			1.50		\$360.00
Task Code: 940		Fee Application and Bill Preparation			
02/03/15	Perry, Evelyn	Researched, exported and reconciled fee and cost schedules through January 31, 2015.	1.50	150.00	225.00
02/04/15	Perry, Evelyn	Researched, exported and reconciled fee and cost schedules through January 31, 2015.	1.10	150.00	165.00
02/10/15	Judd, David	Worked with staff to prepare fee applications.	0.30	610.00	183.00
02/11/15	Judd, David	Worked with staff to prepare fee applications.	0.20	610.00	122.00
02/11/15	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries from May 22, 2014 through September 30, 2014 in order to assign task codes, correct grammar.	2.50	420.00	1,050.00
02/11/15	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries from inception through May 21, 2014 in order to assign task codes, correct grammar.	2.60	420.00	1,092.00
02/12/15	Judd, David	Worked with staff to prepare fee applications.	0.20	610.00	122.00
02/12/15	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries from case inception through May 21, 2014 in order to assign task codes and create exhibits for fee application.	1.90	420.00	798.00
02/12/15	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries from October 1, 2014 through January 31, 2015 in order to assign task codes, correct grammar.	2.80	420.00	1,176.00
02/13/15	Judd, David	Worked with staff to prepare fee applications.	0.20	610.00	122.00
02/13/15	Kramer, Laura	Analyzed and reviewed Tulving time entries through January 2015 to reconcile with exported time entries.	0.70	230.00	161.00
02/17/15	Judd, David	Worked with staff to prepare the Trustee Chapter 7 fee application.	0.40	610.00	244.00
02/17/15	Kramer, Laura	Analyzed and reviewed Summary of Professional Services for 2014 professionals to reconcile resumes for fee applications.	0.30	230.00	69.00
02/17/15	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries in order create fee application written descriptions, investigation section and overall fee application for BRG Chapter 7.	1.90	420.00	798.00

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES**

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 940		Fee Application and Bill Preparation			
02/17/15	Troszak, Nicholas	Analyzed and reviewed PACER and other documents in order to create fee application intro, debtor history, procedural background, settlements and structure of the BRG's First interim Chapter 7 fee application.	1.50	420.00	630.00
02/18/15	Judd, David	Worked with staff to prepare Accountant Chapter 11 fee application.	0.30	610.00	183.00
02/18/15	Judd, David	Worked with staff to prepare Accountant Chapter 7 fee application.	0.40	610.00	244.00
02/18/15	Kramer, Laura	Analyzed and reviewed BRG fee application for chapter 7 fees and expenses to reconcile with exhibits to file on Pacer.	0.30	230.00	69.00
02/18/15	Kramer, Laura	Analyzed and reviewed Trustee fee application for chapter 7 fees and expenses to reconcile with exhibits to file on Pacer.	0.30	230.00	69.00
02/18/15	Kramer, Laura	Analyzed and reviewed BRG fee application for chapter 11 fees and expenses to reconcile with exhibits to file on Pacer.	0.20	230.00	46.00
02/18/15	Kramer, Laura	Analyzed and reviewed Trustee fee application for chapter 11 fees and expenses to reconcile with exhibits to file on Pacer.	0.20	230.00	46.00
02/18/15	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries in order create fee application written descriptions, investigation section and overall fee application for BRG Chapter 11.	2.30	420.00	966.00
02/18/15	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries in order create fee application written descriptions, investigation section and overall fee application for BRG Chapter 7.	1.90	420.00	798.00
02/19/15	Judd, David	Worked with staff to prepare Accountant Chapter 11 fee application.	0.20	610.00	122.00
02/19/15	Judd, David	Worked with staff to prepare Accountant Chapter 7 fee application.	0.20	610.00	122.00
02/19/15	Kramer, Laura	Analyzed and reviewed Trustee fee application for chapter 11 fees and expenses to reconcile with exhibits to file on Pacer.	0.70	230.00	161.00
02/19/15	Kramer, Laura	Analyzed and reviewed Trustee fee application for chapter 7 fees and expenses to reconcile with exhibits to file on Pacer.	1.20	230.00	276.00
02/19/15	Kramer, Laura	Analyzed and reviewed BRG fee application for chapter 7 fees and expenses to reconcile with exhibits to file on Pacer.	0.80	230.00	184.00
02/19/15	Kramer, Laura	Analyzed and reviewed BRG fee application for chapter 11 fees and expenses to reconcile with exhibits to file on Pacer.	0.70	230.00	161.00
03/31/16	Troszak, Nicholas	Analyzed and reviewed detailed time entries for Trustee in order include in final RTN fee app.	0.60	445.00	267.00
04/04/16	Ferrero, Spencer	Reviewed and analyzed time descriptions in preparation for Trustee fee application.	1.10	315.00	346.50
04/05/16	Ferrero, Spencer	Reviewed and analyzed time descriptions in preparation for Ch 7 Accountant fee application.	0.70	315.00	220.50

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 940		Fee Application and Bill Preparation			
04/06/16	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries for the accountants from 02/01/15 through 07/01/15 in order to determine completeness of entry.	1.50	445.00	667.50
04/07/16	Troszak, Nicholas	Analyzed and reviewed detailed time and expense entries for the accountants from 07/01/15 through 03/31/16 in order to determine completeness of entry.	1.10	445.00	489.50
04/20/16	Troszak, Nicholas	Analyzed and reviewed Trustee final fee application, updated information and send to Trustee for review.	1.20	445.00	534.00
04/21/16	Troszak, Nicholas	Analyzed and reviewed Trustee fee application and worked with staff re. updates and approval for signature.	0.50	445.00	222.50
04/21/16	Ferrero, Spencer	Reviewed and analyzed narrative for 2nd Interim accountant fee application and Trustee declaration.	0.50	315.00	157.50
04/25/16	Kramer, Laura	Analyzed and reviewed invoices received from Tulving vendors to confirm BRG check requests and payment related to fee application.	1.50	240.00	360.00
04/25/16	Ferrero, Spencer	Reviewed and analyzed Trustee 2nd Interim fee application narrative and exhibits.	1.80	315.00	567.00
04/26/16	Ferrero, Spencer	Reviewed and analyzed Trustee 2nd Interim fee application narrative and exhibits.	0.30	315.00	94.50
04/26/16	Ferrero, Spencer	Reviewed and analyzed Trustee WIP entries to reconcile to Trustee fee application.	0.60	315.00	189.00
04/27/16	Ferrero, Spencer	Reviewed and analyzed Trustee declaration for professional fee applications.	0.20	315.00	63.00
07/26/16	Judd, David	Worked with staff to prepare fee application.	0.10	620.00	62.00
07/26/16	Troszak, Nicholas	Analyzed and reviewed time from April 1, 2016 through July 15, 2016 in order to determine completeness of entry and task code assigned for fee app prep and to inform trustee and counsel of fees accrued.	1.30	445.00	578.50
Total for Task Code 940			40.80		\$15,223.00
Task Code: 950		Billable Travel			
03/10/15	Kramer, Laura	Travel from Costa Mesa Tulving Storage Unit.	1.00	230.00	230.00
03/10/15	Kramer, Laura	Travel to Costa Mesa Storage Unit for meeting with Great Collections. (41.4 miles)	1.10	230.00	253.00
03/10/15	Troszak, Nicholas	Traveled to Costa Mesa storage facility from BRG office in order to meet asset purchaser to review hard records.	1.50	420.00	630.00
09/25/15	Kramer, Laura	Travel to 961 W. 17th Street Storage Facility.	1.30	230.00	299.00
09/25/15	Kramer, Laura	Travel from 961 W. 17th Street Storage Facility to 175 W. 6th Street Office Location.	0.80	230.00	184.00
09/25/15	Troszak, Nicholas	Traveled from 961 West 17th Street.	0.80	420.00	336.00
09/25/15	Troszak, Nicholas	Traveled to 961 West 17th Street.	1.50	420.00	630.00
10/14/15	Kramer, Laura	Travel to Tulving from BRG Office.	1.60	230.00	368.00
10/14/15	Kramer, Laura	Travel from Tulving to BRG Office.	1.50	230.00	345.00
10/14/15	Troszak, Nicholas	Traveled from Costa Mesa storage facility.	1.40	420.00	588.00

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
DETAIL OF TASK CODES

February 01, 2015 through October 31, 2016

Date	Name	Description	Hours	Rate	Amount
Task Code: 950		Billable Travel			
10/14/15	Troszak, Nicholas	Traveled to Costa Mesa storage facility.	1.70	420.00	714.00
11/13/15	Kramer, Laura	Travel from Costa Mesa Stor-It Storage Center.	1.60	230.00	368.00
11/13/15	Kramer, Laura	Travel to Costa Mesa Stor-It Storage Center.	2.00	230.00	460.00
11/13/15	Troszak, Nicholas	Traveled from storage facility in Cost Mesa, CA.	1.40	420.00	588.00
11/13/15	Troszak, Nicholas	Traveled to storage facility in Cost Mesa, CA.	1.60	420.00	672.00
12/08/15	Troszak, Nicholas	Traveled from Newport Beach, CA to attend D. Seyller deposition.	1.50	420.00	630.00
12/08/15	Troszak, Nicholas	Traveled to Newport Beach, CA to attend D. Seyller deposition.	2.10	420.00	882.00
12/12/15	Kramer, Laura	Travel to Costa Mesa storage facility.	1.20	230.00	276.00
12/12/15	Kramer, Laura	Travel from Stor-It Storage in Costa Mesa to BRG Office.	1.10	230.00	253.00
01/14/16	Kramer, Laura	Travel from Costa Mesa storage facility.	0.70	240.00	168.00
07/27/16	Troszak, Nicholas	Traveled from Great Collections headquarters to BRG Office.	1.40	445.00	623.00
07/27/16	Troszak, Nicholas	Traveled to Great Collections headquarters to drop of boxes.	1.60	445.00	712.00
Total for Task Code 950			30.40		\$10,209.00
Total Professional Services			1,074.00		\$409,378.00

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
Summary of Expenses

February 01, 2015 through October 31, 2016

Expenses	Amount
Computer Services / Supplies - E-Discovery	\$5,039.82
Data Retrieval - PACER	\$178.43
Data Retrieval - Tax	\$24.65
Data Retrieval - TLO	\$23.00
Express Messenger/Shipping	\$92.58
Meals - Other	\$44.00
MEL "Error" Coins - Airline	\$887.15
MEL "Error" Coins - Car Rental	\$173.56
MEL "Error" Coins - Hotel/Lodging	\$1,284.00
MEL "Error" Coins - Internet	\$21.95
MEL "Error" Coins - Meals - Other	\$86.30
MEL "Error" Coins - Parking	\$213.65
MEL "Error" Coins - Taxi	\$32.09
Postage	\$101.25
Travel - Mileage	\$591.96
Travel - Parking	\$20.00
Web Design/Updating	\$211.05
Total	\$9,025.44

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
EXPENSES**

February 01, 2015 through October 31, 2016

Date	Description	Amount
02/23/15	Voucher No. 66862 for Invoice No. 2-937-72761 issued by (6) FedEx	14.91
02/23/15	Data Research	6.09
03/25/15	Intelligent Discovery Solutions, Inc. - Data Retrieval Invoice #: 7124 Timekeeper : 00327 - Troszak, Nicholas	1,972.00
03/26/15	Intelligent Discovery Solutions, Inc. - Data Retrieval Invoice #: 7289 Timekeeper : 00327 - Troszak, Nicholas	3,061.08
03/31/15	Berkeley Research Group LLC - Postage Invoice #: 03012015 Vchr Comment: Century City postage, Validations, and parking log for February Timekeeper : 00327 - Troszak, Nicholas Timekeeper : 09999 - Applicable, Not	13.90
03/31/15	Berkeley Research Group LLC - Postage Invoice #: 03012015 Vchr Comment: Century City postage, Validations, and parking log for February Timekeeper : 00327 - Troszak, Nicholas Timekeeper : 09999 - Applicable, Not	8.28
04/02/15	Berkeley Research Group LLC - Postage Invoice #: 03/31/2015 Vchr Comment: March Postage, Validations & Copies. Timekeeper : 00318 - Neilson, R. Todd	1.17
04/09/15	Troszak, Nicholas - Payment of Expenses Mileage Drive to Storage location for meeting with asset purchaser on 2015-03-10. Mileage Rate: 0.575 Miles: 50.71304347826086956521739130 Expense Rept# 0100-0799-9977	29.16
05/07/15	Kramer, Laura - Payment of Expenses Mileage Additional mileage incurred over daily commute for travel to/from home to/from Costa Mesa Storage Unit to meet with Great Collections. To: 961 West 17th Street, Costa Mesa, CA 92627, USA on 2015-03-10. Mileage R	30.47
08/26/15	Ferrero, Spencer - Payment of Expenses Computer Software 1 month access to QuickBooks to review online backup of Tulving Company QuickBooks Files on 2015-08-24 to Intuit. Expense Rept# 0100-0934-2313 Timekeeper : 00324 - Ferrero, Spencer	6.74
09/30/15	BRG Misc Clearing - Postage Timekeeper : 09999 - Applicable, Not Invoice #: 093015 Vchr Comment: Postage Totals for Sept 2015	17.58
09/30/15	Pacer	3.46
10/02/15	Troszak, Nicholas - Payment of Expenses Mileage Travel from Stor-It storage facility. on 2015-09-25. Mileage Rate: 0.575 Miles: 37.06086956521739130434782609 Expense Rept# 0100-0959-9949	21.31
10/02/15	Troszak, Nicholas - Payment of Expenses Mileage Travel to Stor-it storage facility to review documents. on 2015-09-25. Mileage Rate: 0.575 Miles: 50.73043478260869565217391304 Expense Rept# 0100-0959-9949	29.17
10/07/15	Kramer, Laura - Payment of Expenses Mileage Travel from 961 W. 17th Street Storage Facility to 175 W. 6th Street Office Location. on 2015-09-25. Mileage Rate: 0.575 Miles: 37.06086956521739130434782609 Expense Rept# 0100-0955-3150	21.31
10/07/15	Kramer, Laura - Payment of Expenses Mileage Travel to 961 W. 17th Street Storage Facility. on 2015-09-25. Mileage Rate: 0.575 Miles: 50.57391304347826086956521739 Expense Rept# 0100-0955-3150	29.08
10/13/15	CCH - Data Retrieval Timekeeper : 09999 - Applicable, Not Invoice #: 7978550915 Vchr Comment: acct:797855 (08/20/15 - 09/14/15)	11.85
10/30/15	FedEx - Express Messenger/Shipping Timekeeper : 09999 - Applicable, Not Invoice #: 5-185-66150	10.86
10/31/15	Pacer	73.49

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
EXPENSES**

February 01, 2015 through October 31, 2016

Date	Description	Amount
11/04/15	Troszak, Nicholas - Payment of Expenses Mileage Travel from storage facility. on 2015-10-14. Mileage Rate: 0.575 Miles: 52.50434782608695652173913043 Expense Rept# 0100-0992-9418	30.19
11/04/15	Troszak, Nicholas - Payment of Expenses Mileage Travel to storage facility. on 2015-10-14. Mileage Rate: 0.575 Miles: 50.71304347826086956521739130 Expense Rept# 0100-0992-9418	29.16
12/09/15	Kramer, Laura - Payment of Expenses Mileage Travel from Stor-It Storage in Costa Mesa to BRG Office. on 2015-10-14. Mileage Rate: 0.575 Miles: 52.50434782608695652173913043 Expense Rept# 0100-1033-3306	30.19
12/09/15	Troszak, Nicholas - Payment of Expenses Lunch Lunch. Troszak, Kramer, Dizon and Ferrero. on 2015-11-13 to California Chicken Cafe. Meal Type: Client Billable Guests: Nicholas Troszak Expense Rept# 0100-1026-3562	44.00
12/09/15	Kramer, Laura - Payment of Expenses Mileage Travel to Stor-It Storage in Costa Mesa from BRG Office. on 2015-10-14. Mileage Rate: 0.575 Miles: 52.15652173913043478260869565 Expense Rept# 0100-1033-3306	29.99
12/09/15	Kramer, Laura - Payment of Expenses Mileage Travel from Stor-It Storage in Costa Mesa to BRG Office. on 2015-11-13. Mileage Rate: 0.575 Miles: 66.76521739130434782608695652 Expense Rept# 0100-1033-3306	38.39
12/09/15	Troszak, Nicholas - Payment of Expenses Mileage Travel to storage facility. on 2015-11-13. Mileage Rate: 0.575 Miles: 50.71304347826086956521739130 Expense Rept# 0100-1026-3562	29.16
12/09/15	Troszak, Nicholas - Payment of Expenses Mileage Travel from storage facility. on 2015-11-13. Mileage Rate: 0.575 Miles: 52.50434782608695652173913043 Expense Rept# 0100-1026-3562	30.19
12/09/15	Kramer, Laura - Payment of Expenses Mileage Travel to Stor-It Storage in Costa Mesa. on 2015-11-13. Mileage Rate: 0.575 Miles: 62.03478260869565217391304348 Expense Rept# 0100-1033-3306	35.67
12/21/15	Troszak, Nicholas - Payment of Expenses Mileage Travel from Newport Beach for Seyller deposition. on 2015-12-08. Mileage Rate: 0.575 Miles: 53.14782608695652173913043478 Expense Rept# 0100-1049-5120	30.56
12/21/15	Troszak, Nicholas - Payment of Expenses Parking Parking while at Seyller deposition on 2015-12-08 to Marriott. Expense Rept# 0100-1049-5120	20.00
12/21/15	Troszak, Nicholas - Payment of Expenses Mileage Travel to Newport Beach for Seyller deposition. on 2015-12-08. Mileage Rate: 0.575 Miles: 51.21739130434782608695652174 Expense Rept# 0100-1049-5120	29.45
12/29/15	TransUnion Risk and Alternative - Data Retrieval Timekeeper : 09999 - Applicable, Not Invoice #: 120115 Vchr Comment: 11/01/15 - 11/30/15	1.00
12/31/15	TransUnion Risk and Alternative - Data Retrieval Invoice #: 010116 Vchr Comment: Billing Period: 12/01/15 - 12/31/15 Timekeeper : 09999 - Applicable, Not	21.00
01/21/16	Kramer, Laura - Payment of Expenses Mileage Travel from Stor-It Storage Center in Costa Mesa, CA. on 2015-12-12. Mileage Rate: 0.575 Miles: 50.71304347826086956521739130 Expense Rept# 0100-1086-7564	29.16
01/21/16	Kramer, Laura - Payment of Expenses Mileage Travel to Stor-It Storage Center in Costa Mesa, CA. on 2015-12-12. Mileage Rate: 0.575 Miles: 50.57391304347826086956521739 Expense Rept# 0100-1086-7564 Timekeeper : 01242 - Kramer, Laura	29.08
01/31/16	Pacer	19.26

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
EXPENSES**

February 01, 2015 through October 31, 2016

Date	Description	Amount
02/29/16	BRG Misc Clearing - Postage Timekeeper : 09999 - Applicable, Not Invoice #: 022916 Vchr Comment: Feb 2016 Century City Postage log	3.92
02/29/16	Reversed on 5/31/2016. TransUnion Risk and Alternative - Data Retrieval Timekeeper : 09999 - Applicable, Not Invoice #: 03012016 Vchr Comment: Acct: 285595 02/01/16 - 02/29/16	2.00
02/29/16	Pacer	12.67
02/29/16	Reversed on 5/31/2016. TransUnion Risk and Alternative - Data Retrieval Timekeeper : 09999 - Applicable, Not Invoice #: 03012016 Vchr Comment: Acct: 285595 02/01/16 - 02/29/16	-2.00
03/31/16	Pacer	25.11
04/14/16	Troszak, Nicholas - Payment of Expenses Data Retrieval/Online Research Data retrieval - TLO charges on 2016-04-08 to TLO. Expense Rept# 0100-1195-0823	1.00
04/25/16	FedEx - Express Messenger/Shipping Invoice #: 5-393-09572 Timekeeper : 09999 - Applicable, Not	11.27
04/29/16	Strong Connexions IT Solutions - Data Retrieval Invoice #: 2526 Timekeeper : 00999 - Thompson, Matthew Timekeeper : 09999 - Applicable, Not	186.05
04/30/16	Pacer	38.35
04/30/16	BRG Misc Clearing - Postage Timekeeper : 09999 - Applicable, Not Invoice #: 04012016 Vchr Comment: Postage Log April 2016 - Century City	56.40
05/23/16	FedEx - Express Messenger/Shipping Express Messenger/Shipping Timekeeper : 09999 - Applicable, Not Invoice #: 5-423-28803	13.39
05/31/16	FedEx - Express Messenger/Shipping Invoice #: 5-437-65659 Timekeeper : 09999 - Applicable, Not	10.24
06/20/16	FedEx - Express Messenger/Shipping Timekeeper : 09999 - Applicable, Not Invoice #: 5-444-90320	21.47
06/22/16	Troszak, Nicholas - Payment of Expenses Hotel - Lodging on 2016-06-10 to Marriott. Expense Rept# 0100-1281-4476	642.00
06/22/16	Troszak, Nicholas - Payment of Expenses Hotel - Parking on 2016-06-09 to Marriott. Expense Rept# 0100-1281-4476	30.31
06/22/16	Troszak, Nicholas - Payment of Expenses Car Rental Car rental for Dallas trip on 2016- 06-11 to Avis. Rental Brand: Avis Rental Class: A10 Rental Pickup Date: 2016-06-08 Rental Drop Off Date: 2016-06-10 Expense Rept# 0100-1281-4476	168.28
06/22/16	Troszak, Nicholas - Payment of Expenses Car Rental Fuel Rental car gas. on 2016-06- 10 to Exxon Mobil. Expense Rept# 0100-1281-4476	5.28
06/22/16	Troszak, Nicholas - Payment of Expenses Hotel - Parking on 2016-06-08 to Marriott. Expense Rept# 0100-1281-4476	30.31
06/22/16	Troszak, Nicholas - Payment of Expenses Parking Parking at Heritage on 2016-06-10 to 3500 Maple Dallas LP. Expense Rept# 0100-1281-4476	7.00
06/22/16	Troszak, Nicholas - Payment of Expenses Parking parking at airport. on 2016-06-10 to San Deigo Reginal Airport. Expense Rept# 0100-1281-4476	90.00
06/22/16	Troszak, Nicholas - Payment of Expenses Dinner dinner on 2016-06-10 to Jimmy Johns. Meal Type: Client Billable Guests: Nicholas Troszak Expense Rept# 0100-1281- 4476	7.99

**THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
EXPENSES**

February 01, 2015 through October 31, 2016

Date	Description	Amount
06/22/16	Troszak, Nicholas - Payment of Expenses Breakfast Breakfast for Weneta Kosmala, Laura Kramer and Nicholas Troszak on 2016-06-10 to Starbucks. Meal Type: Client Billable Guests: Weneta Kosmala, Nicholas Troszak, Laura Kramer Expense Rept# 0100-1281-4476	7.90
06/22/16	Troszak, Nicholas - Payment of Expenses Dinner Dinner for Weneta Kosmala, Laura Kramer, Nicholas Troszak on 2016-06-09 to Lockhart Smokehouse. Meal Type: Client Billable Guests: Weneta Kosmala, Nicholas Troszak, Laura Kramer Expense Rept# 0100-1281-4476	70.41
06/22/16	Troszak, Nicholas - Payment of Expenses Airfare flight from San Diego to Dallas. on 2016-06-10 to Delta. Airline: Delta Airlines Air Class: Economy Air Dates: 2016-06-08 to 2016-06-10 Expense Rept# 0100-1281-4476	523.20
06/24/16	Kramer, Laura - Payment of Expenses Airfare Air travel to/from Dallas, TX. on 2016-06-08 to Southwest Airlines. Airline: Southwest Airlines Air Class: Economy Air Dates: 2016-06-08 to 2016-06-11 Expense Rept# 0100-1274-5062 Timekeeper : 01242 - Kramer, La	363.95
06/24/16	Kramer, Laura - Payment of Expenses Hotel - Lodging on 2016-06-08. Expense Rept# 0100-1274-5062	642.00
06/24/16	Kramer, Laura - Payment of Expenses Taxi Uber to Dallas Love Airport. on 2016-06-11 to Uber. Expense Rept# 0100-1274-5062	22.08
06/24/16	Kramer, Laura - Payment of Expenses Taxi Uber from Dallas Love Airport to Hotel. on 2016-06-08 to Uber. Expense Rept# 0100-1274-5062	10.01
06/24/16	Kramer, Laura - Payment of Expenses Parking Parking for two and a half days at LAX. on 2016-06-08 to Park N Fly. Expense Rept# 0100-1274-5062	56.03
07/21/16	Troszak, Nicholas - Payment of Expenses Internet Internet usage while on plane on 2016-07-01 to Gogo Inflight. Internet services: 2016-07-01 to 2016-07-01 Expense Rept# 0100-1315-1259	21.95
08/04/16	Troszak, Nicholas - Payment of Expenses Mileage Travel to Great Collections to drop off boxes. on 2016-07-27. Mileage Rate: 0.540 Miles: 51.63 Expense Rept# 0100-1347-4132	27.88
08/04/16	Troszak, Nicholas - Payment of Expenses Mileage Travel from storage unit to BRG offices. on 2016-07-27. Mileage Rate: 0.540 Miles: 52.50 Expense Rept# 0100-1347-4132	28.35
08/04/16	Troszak, Nicholas - Payment of Expenses Mileage Travel from Great Collections to storage unit. on 2016-07-27. Mileage Rate: 0.540 Miles: 7.48 Expense Rept# 0100-1347-4132	4.04
08/31/16	FedEx - Express Messenger/Shipping Timekeeper : 09999 - Applicable, Not Invoice #: 5-494-89227	10.44
08/31/16	Strong Connexions IT Solutions - Subcontracted Services Invoice #: 2669 Vchr Comment: Invoice 2669 Timekeeper : 09999 - Applicable, Not	25.00
10/14/16	CCH - CCH 9/2016 - Data Retrieval Timekeeper : 09999 - Applicable, Not Invoice #: 7978550916 Vchr Comment: Account #797855	12.80
Total Expenses		\$9,025.44

Exhibit C

THE TULVING COMPANY, INC.
BERKELEY RESEARCH GROUP, LLC
PROFESSIONAL SERVICES - TIMEKEEPER SUMMARY

February 01, 2015 through October 31, 2016

	Rate	Hours	Amount
<u>Director:</u>			
David Judd (2016 Rate)	\$620.00	146.10	\$90,582.00
David Judd (2015 Rate)	\$610.00	96.70	\$58,987.00
Vernon Calder (2016 Rate)	\$590.00	3.40	\$2,006.00
Vernon Calder (2015 Rate)	\$580.00	6.00	\$3,480.00
<u>Associate Director:</u>			
Nicholas Troszak (2016 Rate)	\$445.00	158.90	\$70,710.50
Nicholas Troszak (2015 Rate)	\$420.00	138.20	\$58,044.00
<u>Senior Managing Consultant:</u>			
Leif Larsen (2016 Rate)	\$435.00	7.30	\$3,175.50
Leif Larsen (2015 Rate)	\$420.00	7.10	\$2,982.00
<u>Consultant:</u>			
Spencer Ferrero (2016 Rate)	\$315.00	14.50	\$4,567.50
Spencer Ferrero (2015 Rate)	\$300.00	36.10	\$10,830.00
James Armstrong (2015 Rate)	\$300.00	2.60	\$780.00
<u>Associate:</u>			
Laura Kramer (2016 Rate)	\$240.00	248.80	\$59,712.00
Laura Kramer (2015 Rate)	\$230.00	154.70	\$35,581.00
<u>Paraprofessional:</u>			
Evelyn Perry (2016 Rate)	\$155.00	2.70	\$418.50
Evelyn Perry (2015 Rate)	\$150.00	2.60	\$390.00
<u>Accounting Technician:</u>			
Alec Swope (2016 Rate)	\$175.00	1.10	\$192.50
Rowen Dizon (2016 Rate)	\$155.00	9.10	\$1,410.50
Rowen Dizon (2015 Rate)	\$150.00	10.70	\$1,605.00
Alec Swope (2015 Rate)	\$150.00	24.80	\$3,720.00
<u>Case Assistant:</u>			
Victoria Calder (2016 Rate)	\$80.00	2.20	\$176.00
Victoria Calder (2015 Rate)	\$70.00	0.40	\$28.00
Totals		1,074.00	\$409,378.00

Exhibit D



David H. Judd, Managing Director

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Summary

David H. Judd is a Director of BRG and a former director/partner of LECG, LLC, Neilson Elggren LLP, Neilson Elggren Durkin and Co. and Arthur Andersen LLP. He has over thirty years experience as a Certified Public Accountant specializing in bankruptcy and litigation services and investigative accounting. Early in his career Mr. Judd was a senior consultant in the Litigation/Consulting Department in the international CPA firm of KMG/Main Hurdman. His efforts have been focused on bankruptcy matters for both Chapter 7 and Chapter 11 filings, including services as Trustee, Accountants for the Trustee, court appointed Examiner, Accountants for the Examiner and Accountants for the Creditors.

Mr. Judd has performed investigative accounting services relating to fraud, embezzlement and mismanagement, including the reconstruction of records, tracing of funds and evaluations of internal controls.

Mr. Judd has served as accountant to the trustee, receiver and examiner for operating oil & gas exploration companies, operating oil refineries and gas stations and convenience stores.

Mr. Judd has provided expert witness testimony in various investigative accounting matters relating to fraud & embezzlement, bankruptcy avoidance actions, business damages, solvency matters and Ponzi schemes. He has testified in both Federal and State Courts.

He has been called upon to develop feasibility studies and projections for various real estate projects, to prepare business valuations for ESOPs, minority interest buy-outs, mergers, acquisitions, purchase and sale of businesses, and divorce settlements.

He has been responsible for litigation services and consulting matters relating to estimates of damage for wrongful death and personal injury, business interruption claims, business valuations, economic analysis, breach of contract, and other cases involving loss of business profits or other business damages.

Case Examples

- Solyndra LLC - On August 31, 2011, subsequent to receiving a \$535 million loan guarantee from the Department of Energy (DOE), Solyndra had approximately 968 full time employees and 211 temporary employees. On September 6, 2011, Solyndra was unable to continue active business operations and filed a Chapter 11 Bankruptcy. Assisted in providing a detailed report concerning Solyndra business operations to both the Court and other interested parties.
- Ezri Namvar/Namco Capital Group – Accountants and Financial Advisors to both the Ezri



Namvar and Namco Capital Group Estate. Mr. Namvar, a well known member of the Iranian Jewish Community in Los Angeles, has received \$3 billion in investments and loans over the past 5 years and disbursed those funds through close to 400 separate LLC's involving ownership in a wide array of assets such as hotels, golf courses, low-income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Assisting in the task to untangle this multitude of inter-related LLC's involving Mr. Namvar. Mr. Namvar was convicted of fraud following a trial and is presently incarcerated in a federal prison.

- Galleria USA, Inc. ("GUSA") – Accountants and Financial Advisors to the Trustee. GUSA was an importer of furniture for Big Box retailers. GUSA along with its sister company in Asia, Galleria (Hong Kong) Ltd. ("GHK"), had collective obligations to their secured and unsecured creditors totaling approx. \$233 million. Assisted in the liquidation of inventory and the investigation of fraud related to the loan collateral and inflated sales of GUSA and GHK. The Trustee released a detailed accounting report, which ultimately led to the indictment of the two principals of the debtor.
- Reed E. Slatkin - Accountants to the Trustee. Directed the accounting investigation of Slatkin's enterprises and business practices over a period of fifteen years and provided a report detailing one of the largest Ponzi schemes in California history involving over \$600 million of business transactions during that period. Assisted in liquidating substantial assets throughout the United States, including hotels, unimproved real estate, shopping malls, interests in movie production companies, and other substantial equity investments.
- Adelphia Communications Corp. - Accountant to the Official Committee of Unsecured Creditors in the Adelphia Communications Corp ("Adelphia") bankruptcy. Assisted in analyzing the voluminous financial transactions of Adelphia and providing expert testimony as to the findings.
- DVI, Inc. - Examiner and accountants. Conducted an extensive investigation of financial transactions involving the assets, liabilities, operations and financial condition of DVI and its subsidiaries (including all transactions and relationships between debtor and non-debtor subsidiaries and affiliates). Investigated the accounting practices of the Debtor and any and all allegations of fraud, dishonesty, incompetence, misconduct, mismanagement, or financial and/or corporate irregularities and coordinated a cooperative effort involving numerous law enforcement and government agencies.
- Metropolitan Mortgage – Accountants to the Examiner. A large investment venture firm including several mortgage and insurance subsidiaries. Conducted an investigation of real estate transactions and inter-company balances.
- Magic Ford - Accountants to the Trustee. One of the largest Ford dealerships in the country. Assisted in the operation and liquidation of the assets.
- Property Mortgage Company, Inc. - \$150 million, Second Mortgage Company-Trustee - Accountant to the Trustee, including investigative analyses regarding a malpractice claim against the company's outside accountants.
- Fund America - Court-appointed Examiner. Fund America was an international company that marketed various goods and services through a multi-level marketing network. Investigated the company's operations.



- Receiver for two hotels and casinos in Nevada.
- Utex Oil Company - Court-appointed Examiner. Oil and gas production company.
- Arizona Fuels Corporation - Accountants for the Trustee and Receiver. Oil refinery and ranch.
- Martin Marietta, Inc. - Consultant/Expert Witness. Defended against claim from subcontractor.
- Eaton Kenway, Inc. - Consultant/Expert Witness. Prepared claim against prime contractor for change in scope of work.
- Mother Earth Industries - Analyzed capitalized costs and operating expenses for a steam generated electrical facility that provided power to a municipal association.
- City of Fresno - Expert Witness. Provided report and deposition testimony regarding damages for remediation of ground water contamination.
- Lincoln Mortgage and Loan - Examiner and Accountants to the Examiner. Investigated financial affairs of the investor in real property and the related secondary trust deeds market.

Employment History

KMG/Main Hurdman, Salt Lake City, Utah

Bankruptcy assistance including investigative accounting, preparation of all schedules, monthly reporting to the court, operation analysis and assistance in managing ongoing business operations during bankruptcy proceedings.

Prepared expert witness testimony for business valuations, alleged fraud violations, personal injury and wrongful death suits, and other cases involving loss of business profits or other business damages.

Provided expert witness testimony on investigative cases.

Developed feasibility studies and projections for various real estate projects.

Prepared business valuations for ESOP's, minority interest buy-outs, mergers, acquisitions, purchase and sale of businesses, and divorce settlements.

Fox & Company, Salt Lake City, Utah

Involved in consulting engagements similar to those mentioned above relative to bankruptcy, insurance, valuation and litigation support services.

Served as an auditor and staff accountant. Industry expertise includes:

Real Estate	Retail establishments	Salvage Companies
Construction	Mortgage Companies	



Education

Bachelor of Science in Accounting, Southern Utah State College, 1979
Master of Professional Accountancy, University of Utah, 1980

Professional Memberships

American Institute of Certified Public Accountants since 1985
Utah Association of Certified Public Accountants since 1985



Vernon L. Calder, Managing Director

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Summary

Vernon L. Calder, a Director with Berkeley Research Group ("BRG"), has over thirty years of experience in public accounting specializing in tax services. Mr. Calder is a Certified Public Accountant (CPA) and a Certified Insolvency and Reorganization Advisor (CIRA). For the last over twenty years he has specialized in bankruptcy tax compliance and planning. Prior to joining BRG Vernon was a director of LECG, LLC ("LECG"), which acquired Neilson Elggren LLP ("NE") in 2005. Prior to the acquisition of NE by LECG, Mr. Calder was the Partner-in-Charge of the tax practice of Neilson Elggren LLP. Prior to joining NE Mr. Calder was a Sr. Manager and tax consultant for Arthur Andersen; a Sr. Manager for Neilson Elggren Durkin & Company; a Manager for the international accounting firms of Ernst & Young; and a Senior Tax Consultant for Touche Ross & Co.

Mr. Calder has provided a wide variety of tax services to clients throughout his career. His efforts have focused on special tax issues in corporate, partnership and individual bankruptcy, formation of and tax compliance for liquidating trusts; representation of taxpayers before federal and state taxing authorities; tax consulting with regard to "change of ownership" issues; tax consulting and compliance for U.S. companies operating internationally; tax consulting and compliance for corporations with multi-state income using "water's edge" method; analysis of deductible ordinary and necessary business expenses; and supervising tax compliance for high technology companies.

Mr. Calder's clients have included companies ranging in size from \$1 billion in annual sales to small development companies in many industries such as computer and peripherals, software, semiconductors, life sciences, energy, hospitality, professional sports and automotive parts rebuilders.

In addition, he has provided tax services to a variety of clients including individuals, corporations, partnerships, decedent estates, trusts, and bankruptcy estates. Services rendered include tax compliance, representation before taxing authorities, bankruptcy court appearances, testifying as an expert witness, and tax consulting and planning.

Mr. Calder has been a featured speaker at many firm sponsored seminars covering special bankruptcy tax issues, new tax legislation and general tax concepts. He has written numerous articles and other publications.



Case Examples

- Estate Financial, Inc. – Responsible for tax compliance and consulting. Consulted with investors regarding deduction of theft losses in specified fraudulent arrangements.
- Cedar Funding, Inc. – Responsible for tax compliance and consulting. Consulted with investors regarding deduction of theft losses in specified fraudulent arrangements.
- Le*Nature's, Inc. – Represented trustee in defending IRS examination of prepetition tax liabilities. Successful in eliminating prepetition tax claim in excess of \$30 million. Responsible for tax compliance and consulting.
- Mike Tyson Bankruptcy Estate – Responsible for defending IRS examination of prepetition tax years. Responsible for tax compliance and tax consulting.
- Reed Slatkin Bankruptcy Estate – Responsible for all tax compliance and tax consulting work. Represented trustee in defending IRS examination of prepetition tax liabilities of the debtor. Extensive involvement in formation of Liquidating Trust created pursuant to Chapter 11 Plan of Reorganization.
- JMS Automotive – Rebuilder of Automotive Parts – Responsible for all tax compliance and tax consulting work. Represented trustee in defending IRS examination of pre-petition tax liabilities of the debtor.
- Bonneville Pacific Corporation--Geothermal Energy Corporation. Responsible for all tax compliance and tax consulting work. Extensive involvement in disposition of subsidiary stock.
- Holder's Capital Corporation--Ownership and management of hotels. Responsible for tax planning relating to restructuring of affiliated groups of corporations. Extensive work with provisions relating to taxation of affiliated groups. Represented Trustee in defending Internal Revenue Service examination of administrative tax liability.
- Property Mortgage Company, Inc.—Private mortgage company. Responsible for all tax compliance and tax consulting for several corporations and real estate partnerships.
- Bankruptcy--Responsible for tax compliance and tax consulting for various bankruptcies. Individual, partnership, and corporate. Advise trustees and attorneys concerning bankruptcy tax issues. Provide testimony in bankruptcy court.
- Various individuals--Tax Compliance, advisor and Taxpayer Advocate. Supervised tax compliance work for many top-level executives. Taxpayer advocate before IRS in attempt by the IRS to garnish wages for delinquent taxes.



Industry Experience

- Aviation
- Real Estate
- Agricultural
- Restaurant
- Convenience Store/Gas Retail
- Amusement and Recreation Services
- Healthcare
- Electronic and Other Electrical Equipment
- Telecommunications
- Online Retailing
- Automotive
- Construction
- Energy
- Transportation
- Legal and accounting
- Security and Commodity Brokers
- Insurance Carriers
- Insurance Agents and Brokers
- Furniture and Fixtures
- Technology

Education

Bachelor of Science, Brigham Young University
Master of Accountancy/Taxation, Brigham Young University

Professional Memberships

Certified Fraud Examiner
Association of Insolvency and Restructuring Advisors
American Bankruptcy Institute
American Institute of Certified Public Accountants
Utah Association of Certified Public Accountants
National Association of Bankruptcy Trustees

Instruction, Presentations & Publications

Mr. Calder has provided instruction on the subject of taxation of bankruptcy estates at conferences for the American Bankruptcy Institute, the Association of Insolvency and Restructuring Advisors, and the Mississippi Bankruptcy Conference, Inc.

Co-author of *2005 Bankruptcy Revision, Implications for Business and Financial Advisors* published jointly by the American Institute of Certified Public Accountants and the Association of Insolvency and Restructuring Advisors in 2005.



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Summary

Nicholas R. Troszak is an Associate Director at Berkeley Research Group, LLC ("BRG") in the Los Angeles, California office. Mr. Troszak has more than ten years of experience providing services in bankruptcy, forensic accounting, and litigation support.

Mr. Troszak has been involved in chapter 11 and chapter 7 bankruptcy cases, providing accounting services to chapter 11 and 7 trustees, independent examiners and to the official committee of unsecured creditors. His experience includes claims analyses, solvency analyses, the tracing of funds to prepare avoidance action litigation, pre- and post-petition transfer analyses and the liquidation of assets.

Case Examples

- *In re Solyndra LLC* – Financial Advisors to chapter 11 trustee. On August 31, 2011, after receiving a \$535 million loan guarantee from the Department of Energy (DOE), Solyndra had approximately 968 full time employees and 211 temporary employees. On September 6, 2011, Solyndra was unable to continue active business operations and filed a chapter 11 bankruptcy petition. Mr. Troszak performed financial analyses and drafted key sections of the chapter 11 trustee's report concerning Solyndra business operations, which was filed with the bankruptcy court.
- *In re Ezri Namvar and In re Namco Capital Group, Inc.* – Accountants and financial advisors to both the chapter 11 trustees of both bankruptcy estates. A well-known member of the Iranian Jewish community in Los Angeles received \$3 billion in investments and loans over five years and disbursed those funds through close to 400 separate LLC's holding a wide array of assets such as hotels, golf courses, low-income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Mr. Troszak has worked to untangle the financial and business relationships among this multitude of inter-related LLC's.
- *In re Galleria USA, Inc.* ("GUSA") – Accountants and financial advisors to the chapter 11 trustee. GUSA was an importer of furniture for Big Box retailers. GUSA, along with its sister company in Asia, had collective obligations to their secured and unsecured creditors totaling approx. \$233 million. Mr. Troszak assisted in the liquidation of inventory and the investigation of fraud related to the loan collateral and inflated sales. The chapter 11 trustee released a detailed accounting



report based on this investigation, which ultimately led to the indictment of the two principals of the debtor.

- *In re Slatkin* - Accountants to the chapter 11 trustee. Mr. Troszak assisted in the forensic accounting investigation of Slatkin's enterprises and business practices and contributed to a written report detailing one of the largest Ponzi schemes in California history involving more than \$600 million of business transactions. Mr. Troszak also assisted in liquidating substantial assets throughout the United States, including hotels, unimproved real estate, shopping malls, interests in movie production companies and other substantial equity investments.

Other Engagements

- *In re Aerospace Design, Inc.* – Accountants to Chapter 7 Trustee
- *In re Cedar Funding, Inc* – Accountants and Financial Advisors to Chapter 11 Trustee
- *In re Death Row Records, Inc.* – Accountants to the Chapter 11 & 7 Trustee
- *In re Express.com* – Accountants to the Chapter 11 Trustee
- *In re Focus Media, Inc.* – Accountants to the Chapter 11 Trustee
- *In re JMS Automotive* – Accountants to the Chapter 11 Trustee
- *In re GGW Brands, LLC et al.* – Accountants to the Chapter 11 Trustee
- *In re J.C. Jeffers* – Accountants to the Chapter 11 Trustee
- *In re Metropolitan Mortgage* – Accountants to the Chapter 11 Examiner
- *In re Michael G. Tyson* – Accountants to the Debtor, Chapter 11
- *In re Peck / Jones Construction* – Accountants to the Chapter 7 Trustee
- *In re Ray Gonzales* – Accountants to the Chapter 11 Trustee
- *In re State Fish Company, Inc.* – Accountants to the Chapter 11 Trustee
- *In re the Roman Catholic Bishop of San Diego* – Accountants to Court-Appointed Expert
- *In re The Tulving Company, Inc. a Corporation* – Accountants to the Chapter 7 Trustee

Employment History

2011 – present	BRG, LLC ; Los Angeles, CA Managing Consultant/Senior Managing Consultant/Associate Director
2005 – 2011	LECG, LLC ; Los Angeles, CA Staff Accountant/Senior Accountant/Managing Consultant
2004 – 2005	Neilson Elggren LLP ; Los Angeles, CA Staff Accountant

Education

Bachelor of Arts, Accounting
Michigan State University, East Lansing, Michigan



Testimony

- GGW Brands, LLC. - Case No. 13-15130-SK – United States Bankruptcy Court – Central District of California; Testimony: Person most knowledgeable re. Accounting Transactions and Operations of the GGW Brands, *et al.*
- Cedar Funding, Inc. v. Mercy Springs Rd. Inc, et al - Case No. M116075 – Superior Court of the State of California – County of Monterey; Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.
- Cedar Funding, Inc. v. R. Domras, et al - Case No. M116080 – Superior Court of the State of California – County of Monterey; Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.
- Cedar Funding, Inc. v. J. Paquin, et al - Case No. M116081 – Superior Court of the State of California – County of Monterey; Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.
- Cedar Funding, Inc. - Case No. 08-52709-CN – United States Bankruptcy Court – Northern District of California; Testimony: Accounting Transactions related to Cedar Funding, Inc.
- U.S. v. Nilsen, David et al - Case No. CR 09-0895 EJD - United States District Court – Northern District of California; provided Grand Jury Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.

Licenses & Certifications

Certified Public Accountant – California
Certified Insolvency & Restructuring Advisor (CIRA)
Certified In Financial Forensics (CFF)

Professional Memberships

American Bankruptcy Institute
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Association of Insolvency & Restructuring Advisors
California Society of Certified Public Accountants

Board & Committee Positions

2013 – 2014	Western Center on Law and Poverty – Advisory Board Member
2013 – present	Turnaround Underground, Los Angeles – Planning Committee Member



Leif M. Larsen, Senior Managing Consultant

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Summary

Leif M. Larsen, a Senior Managing Consultant with Berkeley Research Group, LLC has over seventeen years experience in tax return preparation. Prior to working at Berkeley Research Group, LLC he was with LECG, LLC, working as Senior Managing Consultant and prior to that he was with Neilson Elggren, LLP, working as a Tax Manager. Mr. Larsen is a Certified Public Accountant and is an Enrolled Agent. Mr. Larsen is also a Certified Insolvency Restructuring Advisor. His experience also includes all areas of payroll taxes and sales & use taxes, including return preparation.

A few of the cases in which Mr. Larsen has been involved include:

- Le-Nature's, Inc. – Accountants to the Trustee. Prepared original and amended corporate income tax returns and numerous information returns for related entities. Analyzed the many tax issues relating to the formation of a Liquidating Trust pursuant to the plan confirmation. Also prepared Liquidating Trust returns having over four hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.
- Leslie Todd Bankruptcy Estate – Accountants to the Trustee. Prepared initial and final fiduciary tax returns for Individual bankruptcy case. Analyzed treatment of settlement proceeds received from breach of contract related to sale of debtors business to an outside party.
- Reed Slatkin – Accountants to the Trustee. Prepared individual and S Corporation tax returns and numerous information returns for pass through entities, including Partnerships, and LLCs. Analyzed the many tax issues relating to the formation of a Liquidating Trust pursuant to the plan confirmation. Also prepared Liquidating Trust returns having over three hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.
- Metropolitan Mortgage & Securities Co., Inc. – Accountants to the Trustee. Prepared consolidated income tax returns and prepared Liquidating Trust returns having over seven thousand beneficiaries.
- National Summit Corporation – Accountants to the Trustee. Prepared consolidated income tax returns and prepared Liquidating Trust returns having over two thousand beneficiaries.
- Michael G. Tyson – Accountants to the Debtor in Possession. Prepared individual and S

Corporation tax returns. Also prepared Liquidating Trust returns having over one hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.

- JMS Automotive Rebuilders, Inc. – Accountants to the Trustee. Analyzed many tax documents relating to the Internal Revenue Service' audit of multiple tax years. Prepared corporate tax return.



- Webvan Group, Inc. and Subsidiaries – Accountants to the Trustee. Prepared consolidated corporate tax returns which included assets of over one billion dollars.

Licenses & Certifications

Certified Public Accountant – Licensed in the state of California

Enrolled Agent – Internal Revenue Service

Certified Insolvency & Restructuring Advisor - Association of Insolvency and Restructuring Advisors

Education

Bachelor of Science in Accounting, University of Utah

Professional Memberships

California Society of CPAs

American Institute of Certified Public Accountants

Association of Insolvency and Restructuring Advisors

American Bankruptcy Institute

Employment History

2011 – Present	Berkeley Research Group, LLC Senior Managing Consultant (2011 – Present)
2005 – 2011	LECG, LLC Senior Managing Consultant (2011 – 2011) Managing Consultant (2007 – 2010) Consultant (2005 - 2006)
2001 – 2005	Neilson Elggren LLP Manager (2005) Experienced Senior (2002 - 2005) Senior (2000 – 2001)
1996 – 2001	Interwest Business Group, Inc. Manager (1999 - 2001) Staff Accountant (1996 – 1998)



Spencer G. Ferrero, Consultant

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Summary

Spencer G. Ferrero is a Consultant at Berkeley Research Group, LLC (BRG) in the Century City, California office. Mr. Ferrero has over eight years of experience providing services in bankruptcy, forensic and investigative accounting, litigation support and business valuation.

Mr. Ferrero has been involved in chapter 11 and chapter 7 bankruptcy cases, providing accounting services to chapter 11 and 7 trustees, independent examiners and to the official committee of unsecured creditors. His experience includes claims analyses, solvency analyses, pre- and post-petition transfer analyses and the tracing of funds to prepare for avoidance action litigation.

Case Examples

- *In re Ezri Namvar and In re Namco Capital Group, Inc.* – Accountants and financial advisors to both the chapter 11 trustees of both bankruptcy estates. A well-known member of the Iranian Jewish community in Los Angeles received \$3 billion in investments and loans over five years and disbursed those funds through close to 400 separate LLC's holding a wide array of assets such as hotels, golf courses, low-income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Mr. Ferrero has worked to untangle the financial and business relationships among this multitude of inter-related LLC's.
- *In re Galleria USA, Inc. ("GUSA")* – Accountants and financial advisors to the chapter 11 trustee. GUSA was an importer of furniture for "big box" retailers. GUSA, along with its sister company in Asia, had collective obligations to their secured and unsecured creditors totaling approx. \$233 million. Mr. Ferrero assisted in the liquidation of inventory and the investigation of fraud related to the loan collateral and inflated sales. The chapter 11 trustee released a detailed accounting report based on this investigation, which ultimately led to the indictment of the two principals of the debtor.
- *In re Estate Financial, Inc.* - Accountants and financial advisors to the chapter 11 trustee. Estate Financial was a "hard money lender" that solicited investments for, and arranged and made, real estate secured loans. At the time of the bankruptcy filing, the loan portfolio consisted of nearly 550 loans, all of which were in default, totaling approximately \$350 million funded by over 2,000 investors. Mr. Ferrero assisted in the ongoing liquidation of the loans or properties securing the loans and also accounted for the received proceeds.



Other Engagements

- *Turner Gas vs. Mark Harris, Kamps Company, et al* – Litigation Support
- *In re Le-Nature's, Inc.* – Accountants to the Trustee
- *BHE Group Inc. and GBM International, Inc. v. MTS Products* – Litigation Support
- *In re Peck/Jones Construction* – Accountants to the Trustee
- *In re Reed Slatkin* – Accountants to the Trustee
- *In re Death Row Records* – Accountants to the Trustee
- *In re Hiuka America* – Accountants to the Trustee
- *In re Cedar Funding, Inc.* – Accountants to the Trustee
- *In re David Prenatt* – Accountants to the Trustee
- *Wells Fargo & Company, et al vs. United States of America* – Litigation Support

Employment History

March 2011 – Present

Berkeley Research Group, LLC
Associate, Senior Associate, Consultant

September 2007 – February 2011

LECG, LLC
Intern, Research Analyst, Associate

Education

Masters of Accounting
University of Utah, Salt Lake City, Utah

Bachelor of Arts in Accounting
University of Utah, Salt Lake City, Utah

Licenses & Certifications

Certified Public Accountant –California
Certified Fraud Examiner (CFE)
Certified Insolvency and Restructuring Advisor (CIRA)
Certified in Financial Forensics (CFF)

Professional Memberships

American Bankruptcy Institute
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Association of Insolvency and Restructuring Advisors
California Society of Certified Public Accountants

Awards

Zolfo Cooper/Randy Waits CIRA Bronze Medal, 2012



James Armstrong, Consultant

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Summary

James Armstrong is a Consultant in the Portland, Oregon office of Berkeley Research Group, LLC (BRG), where he uses his knowledge in economics, accounting and finance to conduct research and analyses related to bankruptcy, forensic accounting, and securities litigation cases.

Before joining BRG, Mr. Armstrong began his career as a financial advisor with Ameriprise Financial Services where he provided flexible and ongoing financial advice and comprehensive planning.

Case Examples

- Estate Financial, Inc
 - Conducted the review and analysis of loan documentation and transactional data related to the servicing of over 500 construction loans.
 - Oversaw the allocation and distribution of proceeds from the sale of assets.
 - Created analysis tools to determine damage estimates for multiple time periods prior to the bankruptcy.
- Estate Financial Mortgage Fund
 - Reconciled the cash transactions of a multimillion dollar funds used to finance construction loans across Central and Southern California.
- Le-Natures
 - Assisted with a large scale database project to combine transactional data in Microsoft Access with soft copy backup documentation housed in a Concordance database.
- Diversified Lending Group / Yellowstone Mountain Club / Others
 - Oversaw the extraction of transactional accounting data from hard copy statements into an electronic database format.

Education

MBA, Marylhurst University, 2009
BS, Economics, University of Oregon, 2006

Present Position

BRG, Senior Associate, Consultant, 2011 to present

Other Positions Held

LECG, Associate, 2006 to 2011
Ameriprise Financial Services, Vancouver, Washington, Financial Advisor, 2006–2006
Associated Students, University of Oregon, Eugene, Oregon, Controller, 2005–2006



Laura J. Kramer, Associate

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Summary

Laura Kramer is an Associate at Berkeley Research Group, LLC (BRG). Ms. Kramer joined BRG in July 2013. Prior to employment at BRG, Ms. Kramer graduated from Loyola Marymount University with a Bachelor's of Science in Accounting. Ms. Kramer has over a year of experience providing services in bankruptcy, forensic accounting, and litigation support.

Ms. Kramer has been involved in chapter 11 and chapter 7 bankruptcy cases, providing accounting services to chapter 11 and chapter 7 trustees, independent examiners and to the official committee of unsecured creditors. Her experience includes claims analyses, post-petition transfer analyses and the liquidation of assets.

Case Examples

- *In re Ezri Namvar and In re Namco Capital Group, Inc.* – Accountants and financial advisors to both the chapter 11 trustees of both bankruptcy estates. A well-known member of the Iranian Jewish community in Los Angeles received \$3 billion in investments and loans over five years and disbursed those funds through close to 400 separate LLC's holding a wide array of assets such as hotels, golf courses, low-income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Mr. Troszak has worked to untangle the financial and business relationships among this multitude of inter-related LLC's.

Other Engagements

- *In re Reed Slatkin* – Accountants to the Trustee
- *In re Death Row Records* – Accountants to the Trustee
- *In re GGW Brands, LLC et al.* – Accountants to the Chapter 11 Trustee
- *In re Ray Gonzales* – Accountants to the Chapter 11 Trustee
- *In re The Tulving Company, Inc. a Corporation* – Accountants to the Chapter 7 Trustee

Employment History

July 2013 – Present

Berkeley Research Group, LLC
Associate

Education

Bachelor of Science in Accounting
Loyola Marymount University, Los Angeles, CA



Evelyn S. Perry, Paraprofessional

201 South Main Street, Suite 450
Salt Lake City, Utah 84111
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Email: eperry@thinkbrg.com

Summary

Evelyn Perry is a member of Berkeley Research Group, LLC ("BRG") with over twenty-three years' experience in the areas of Bankruptcy and Tax. Prior to joining BRG she was with LECG LLC, Neilson Elggren LLP, Arthur Andersen LLP in the Global Corporate Finance division and Neilson Elggren Durkin & Company.

Evelyn's responsibilities include the preparation and submission of fee application pleadings to the bankruptcy court as well assisting with assembly and submission of tax returns. Other responsibilities include reconciliation and assembly of billings to litigation, tax and other clients, reconciliation of client bank accounts and related support duties assisting professionals.

Case Examples

- Kenetech Windpower - Engagement wherein the firm represents the creditors committee in the ongoing litigation of the largest windpower manufacturer in the United States.
- Death Row Records—Trustee and Accountants to the Trustee.
- LeNature — Accountants to the Trustee.
- Robert B. Solomon – Chapter 11 Debtor-in-possession.
- Estate Financial – Accountants to the Trustee.
- Reed E. Slatkin (One of California's largest ponzi schemes) -Accountants to the Trustee.
- Adelphia – Forensic Accountants to the Creditor Committee.

Education

Ricks College, Associates Degree in Business Education



Alec Swope, Associate

201 South Main
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Salt Lake City, Utah 84111
Main: 801.364.6233
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Summary

Alec Swope is an Associate at BRG, LLC. He has provided support services related to bankruptcy cases including tax services and financial analyses. His responsibilities have included researching and analyzing financial and non-financial tax data, analysis of monthly operating reports and assistance with accounting investigations.

Case Examples

- Ezri Namvar Bankruptcy Estate – Accountants to the Trustee
- Castle Arch Legacy Trust – Accountants to the Trustee
- Archdiocese of Milwaukee – Financial Advisors to the Official Committee of Unsecured Creditors

Industry Experience

- Legal
- Financial
- Manufacturing

Employment History

Summer 2015	BRG, LLC Summer Associate
Summer 2015	Deloitte Summer Leadership Conference Participant
2014 – 2015	ESL Writing Lab – Brigham Young University Writing Tutor
2013 – 2014	NorthStar Alarm Services Advertising Director

Education

Brigham Young University, Provo, UT, Bachelor of Science in Accountancy



Rowen Dizon, Accounting Technician

2049 Century Park East
Suite 2525
Los Angeles, California 90067
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Summary

Rowen Dizon has over fifteen (15) years experience providing administrative support to Chapter 7 Trustees. He is directly involved in the processing of all Chapter 7 & Chapter 11 banking, including deposits, transfers of funds, issuing checks, opening accounts and maintaining filing systems. Rowen is also involved with serving and filing Trustee's motions and notices, preparing and maintaining back-up for disbursements and deposits as well as various other tasks in bankruptcy matters.

Rowen is also involved in our scanning department. His responsibilities include sorting and scanning various incoming and outgoing documents using the LaserFische computer system.

Education

Management – Holy Angel University, Angeles City, Philippines



Victoria Calder, Summer Intern

201 South Main Street, Suite 450
Salt Lake City, Utah 84111

Phone: 801-321-6637
Fax: 801-335-9926

Summary

Victoria Calder is a member of Berkeley Research Group, LLC ("BRG") in the Salt Lake City office. Prior to joining BRG she graduated from Morgan High School. She will attend BYU – Idaho in the fall of 2015.

Employment History

June 2015 – Present

Berkeley Research Group, LLC
Summer Intern

Education

Bachelor Degree – In Progress
Brigham Young Univeristy – Idaho, Rexburg, ID

Exhibit E

**Invoice #7289**

Date: 02/28/15

Terms: Upon receipt

Matter: TLVNG-01066|The Tulving Company, Inc. - Bankruptcy Case

To

Todd Neilson
2049 Century Park East
Suite 2525
2049 Century Park East
Suite 2525
Los Angeles, California 90067
United States of America

From

Intelligent Discovery Solutions, Inc.
3000 K Street NW, Suite 330
Washington, DC 20007

Type	User	Date	Task	Description/Notes	Rate	Hours	Total
Expense item							
	Conway, Chris						
		02/24/15		Fedex to N.Troszak - TLVNG	\$25		\$25.00
		Sub-total					\$25.00
Flat rate							
	Conway, Chris						
		02/28/15		Data Processing & Delivery to Client: 19.14 GB @ \$150/GB	\$2,871		\$2,871.00
		Sub-total					\$2,871.00

Sub-total		\$2,896.00
Sales tax		\$165.08
Total	0	\$3,061.08

Federal ID # 26-1643365

Mail payment to:
Intelligent Discovery Solutions, Inc

3000 K Street NW, Suite 330
Washington, DC 20007

Wire Payment to:

Capital One Bank

Washington, DC 20036
ABA#: 255071981
Account#: 8154300958

**Invoice #7124**

Date: 01/31/15

Terms: Upon receipt

Matter: TLVNG-01066|The Tulving Company, Inc. - Bankruptcy Case

To

Todd Neilson
2049 Century Park East
Suite 2525
2049 Century Park East
Suite 2525
Los Angeles, California 90067
United States of America

From

Intelligent Discovery Solutions, Inc.
3000 K Street NW, Suite 330
Washington, DC 20007

Type	User	Date	Task	Description/Notes	Rate	Hours	Total
Hourly							
	Garcia, Arnold						
		01/26/15	Analysis	Extraction and processing of Efiles and email for tiff/ocr and export to standalone Concordance database.	\$290/hr	2.5	\$725.00
		01/27/15	Analysis	Extraction and processing of Efiles and email for tiff/ocr and export to standalone Concordance database.	\$290/hr	2.6	\$754.00
		01/28/15	Analysis	Extraction and processing of Efiles and email for tiff/ocr and export to standalone Concordance database.	\$290/hr	1.7	\$493.00
						Sub-total	6.8 \$1,972.00

Total 6.8 \$1,972.00

Federal ID # 26-1643365

Mail payment to:
Intelligent Discovery Solutions, Inc

3000 K Street NW, Suite 330
Washington, DC 20007

Wire Payment to:

Capital One Bank

Washington, DC 20036
ABA#: 255071981
Account#: 8154300958

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
2049 Century Park East, Suite 2525 Los Angeles CA 90067.

A true and correct copy of the foregoing document entitled (specify) SECOND INTERIM APPLICATION OF BERKELEY RESEARCH GROUP, LLC FOR ALLOWANCE AND PAYMENT OF FEES AND EXPENSES INCURRED AS ACCOUNTANTS AND FINANCIAL ADVISORS FOR THE CHAPTER 7 TRUSTEE FOR THE PERIOD FEBRUARY 1, 2015 THROUGH OCTOBER 31, 2016; DECLARATION OF DAVID H. JUDD; DECLARATION OF R. TODD NEILSON, FORMER TRUSTEE, IN SUPPORT THEREOF will be served or was served in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On November 21, 2016, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

See attached service list

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (date) November 21, 2016, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on November 21, 2016, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Via Federal Express

The Honorable Erithe A. Smith
United States Bankruptcy Court
Central District of California
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5040
Santa Ana, CA 92701-4593

☒ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

November 21, 2016
Date

Rowen Dizon
Printed Name

/s/ Rowen Dizon
Signature

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

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

The following is the list of **parties** who are currently on the list to receive email notice/service for this case.

- **Wesley H Avery** wamiracle6@yahoo.com, wavery@rpmlaw.com
- **Candice Bryner** candice@brynerlaw.com
- **Philip Burkhardt** phil@burkhardtandlarson.com, stacey@burkhardtandlarson.com
- **Stephen L Burton** steveburtonlaw@aol.com, ellie.burtonlaw@gmail.com
- **Frank Cadigan** frank.cadigan@usdoj.gov
- **Linda F Cantor** lcantor@pszjlaw.com, lcantor@pszjlaw.com
- **Roger F Friedman** rfriedman@rutan.com
- **David L Gibbs** david.gibbs@gibbslaw.com, ecf@gibbslaw.com
- **Nancy S Goldenberg** nancy.goldenberg@usdoj.gov
- **Lawrence J Hilton** lhilton@onellp.com, lthomas@onellp.com; info@onellp.com; evescance@onellp.com; crodriguez@onellp.com; rwenzel@onellp.com
- **James KT Hunter** jhunter@pszjlaw.com
- **Robbin L Itkin** ritkin@linerlaw.com, cbullock@linerlaw.com
- **John H Kim** jkim@cookseylaw.com
- **Weneta M Kosmala (TR)** ecf.alert+Kosmala@titledxi.com, wkosmala@txitrustee.com; dmf@txitrustee.com; kgeorge@kosmalalaw.com
- **Nanette D Sanders** becky@ringstadlaw.com
- **Richard C Spencer** rspencer@rspencerlaw.com
- **United States Trustee (SA)** ustpreion16.sa.ecf@usdoj.gov

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

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Rick & Vicki Davidson
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