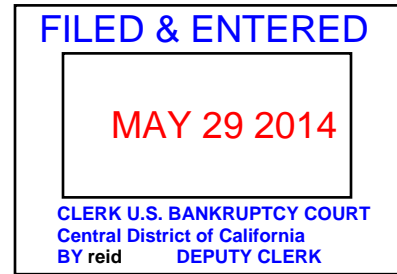


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5  
6 Counsel for R. Todd Neilson, Chapter 11 Trustee for The  
Tulving Company, Inc.

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

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

14 Debtor.

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

Chapter 11

**ORDER CONVERTING CASE TO  
CHAPTER 7**

Date: May 22, 2014

Time: 10:30 a.m.

Place: United States Bankruptcy Court  
411 West Fourth Street  
Courtroom 5A  
Santa Ana, CA 92701-4593

Judge: Erithe A. Smith

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20 This matter came on for hearing before the Honorable Erithe A. Smith upon the *Motion of R.*  
21 *Todd Neilson, Chapter 11 Trustee for Order Converting Case to Chapter 7* [Docket No. 74] (the  
22 “Motion”) filed by R. Todd Neilson, chapter 11 trustee (the “Trustee”) for the bankruptcy case of  
23 The Tulving Company, the above-captioned debtor (the “Debtor”).

24 The Court, having considered the Motion and the Declaration of R. Todd Neilson in support  
25 thereof, and having found that due and proper notice of the Motion has been given, and having found  
26 good cause for granting the Motion based on the facts and circumstances of this case:

27 **IT IS HEREBY ORDERED** that:

28 1. The Motion is granted.


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

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2. The Debtor's chapter 11 case is converted to a case under chapter 7 of the Bankruptcy Code.
3. Within 30 days of the date of this order, the chapter 11 trustee must file and transmit to the United States trustee a final report and account.

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Date: May 29, 2014

  
Erithe Smith  
United States Bankruptcy Judge