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8 Accountants and Financial Advisors to the
9 Chapter 7 Trustee

10 **UNITED STATES BANKRUPTCY COURT**
11 **CENTRAL DISTRICT OF CALIFORNIA**
12 **SANTA ANA DIVISION**

13 In re

14 THE TULVING COMPANY, INC., a
15 California corporation,

16 Debtor.

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

18 Chapter 7

19 **FIRST INTERIM APPLICATION OF**
20 **BERKELEY RESEARCH GROUP, LLC**
21 **FOR ALLOWANCE AND PAYMENT OF**
22 **FEES AND EXPENSES INCURRED AS**
23 **ACCOUNTANTS AND FINANCIAL**
24 **ADVISORS FOR THE CHAPTER 7**
25 **TRUSTEE R. TODD NEILSON FOR THE**
26 **PERIOD MAY 22, 2014 THROUGH**
27 **JANUARY 31, 2015; DECLARATION OF**
28 **DAVID H. JUDD; DECLARATION OF R.**
TODD NEILSON, TRUSTEE

Date: March 17, 2015

Time: 10:30 a.m.

Place: Courtroom 5A

411 West Fourth Street
Santa Ana, CA 92701

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

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

3 **I.**

4 **INTRODUCTION**

5 Applicant respectfully applies under 11 U.S.C. §§ 330, 331, 503(b), and 507(a)(2) and
6 Local Bankruptcy Rule 2016-1(a) for interim allowance and payment of compensation for
7 services rendered, and reimbursement of expenses incurred, from May 22, 2014 through January
8 31, 2015 (the “Application”).

9 Applicant has not previously requested interim compensation and reimbursement of
10 costs.

11 During the period covered by this Application, May 22, 2014 through January 31, 2015
12 (the "Reporting Period"), the Applicant incurred fees in the amount of \$161,737.00 representing
13 438.2 hours of services to the estate, for which it seeks interim allowance. BRG also advanced
14 expenses during the Reporting Period related to its services in the amount of \$5,601.55, for
15 which it seeks interim allowance for reimbursement. At this time, BRG is seeking payment of
16 50% of its requested fees and 100% of its requested expenses.

17 **A. Exhibits to this Application**

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

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

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

23 Exhibit "C" is the summary of the monthly fees, by category of service, as well as a
24 summary of the expenses incurred.

25 Exhibit "D" is a schedule that sets forth the total hours each professional and
26 paraprofessional at BRG has expended in this case during the Reporting Period and the hourly
27 rates for those services. The average hourly billing rate for BRG was \$369.09. These were the
28 rates charged by Applicant’s personnel to solvent clients where Applicant ordinarily receives

1 payment in full within less than 90 days. Applicant carefully reviewed all time charges to ensure
2 they were reasonable and non-duplicative. Costs and disbursements were also reviewed. Time
3 was billed in tenths of an hour.

4 Exhibit "E" includes the resumes that describe the education and qualifications of the
5 professionals and paraprofessionals for BRG whose time constitutes the basis for this
6 Application.

7 Exhibit "F" includes the invoices received and paid by BRG related to the forensic
8 imaging and preservation of Electronically Stored Information ("ESI").

9 **B. Reasonableness of Rates**

10 Each year, BRG attempts to gather accurate information about rates charged by
11 comparable accounting firms for comparable services to ensure its rates are competitive. BRG
12 is informed and believes the rates charged by its staff and accountants are fair and reasonable in
13 light of the rates charged by comparable firms. By way of example, Mr. Judd had an hourly rate
14 of \$600 during the 2014 (\$610/hr. for 2015) billing period that is among the highest rates of any
15 professional of BRG whose time is included in this application. As set forth in Mr. Judd's
16 resume (Exhibit "E"), Mr. Judd has over 30 years of public accounting experience. Applicants
17 are informed and believe professionals at Mr. Judd's level at so-called "Big-Four" accounting
18 firms, with whom Applicant competes, have hourly rates as high, or higher, than the rates of
19 Applicant.

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

23 **II.**

24 **BACKGROUND FACTS AND STATUS OF CASES**

25 **A. Procedural Background**

26 The Tulving Company Inc. a California corporation, ("Tulving" or "Debtor")
27 commenced this case by the filing of a voluntary petition for relief under chapter 11 of the
28 Bankruptcy Code on March 10, 2014. In light of pending criminal investigation and other

1 ongoing litigation, on March 18, 2014, the United States Trustee filed a Stipulation Appointing
2 Chapter 11 Trustee [Docket No. 15] (“Stipulation”), which was signed by both the Debtor and its
3 attorney. The Stipulation was approved by the Bankruptcy Court on March 18, 2014 [Docket
4 No. 16] and an Order was entered by the Court on March 21, 2014 approving the U.S. Trustee’s
5 Application for the Appointment of a Chapter 11 Trustee, appointing R. Todd Neilson as Trustee
6 of the Debtor’s estate [Docket No. 22]. Thereafter upon notice and hearing, the case was
7 converted to a chapter 7 and R. Todd Neilson continues to serve as the chapter 7 Trustee [Docket
8 No. 108].

9
10 On July 15, 2014, the Court entered an order authorizing the Trustee’s employment of
11 Berkeley Research Group, LLC (“BRG”) as his accountants and financial advisors *Nunc Pro*
12 *Tunc* to May 22, 2014 [Docket No. 151]. BRG was previously approved by the court for
13 employment in the Chapter 11 Tulving bankruptcy matter.

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

18 **B. Debtor’s History**

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

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

2 Since his appointment, the Trustee and his professionals have conducted an investigation
3 of the affairs of the Debtor. The coins which were seized are still in the possession of the
4 Department of Justice ("DOJ") and the Secret Service, and it is their stated intention to have
5 those coins liquidated in the future to pay the creditors/victims. After seizure, the DOJ obtained
6 an independent valuation from a professional appraiser which listed the value of the coins at
7 approximately \$3 million. In November 2014, subsequent to this DOJ valuation, a different
8 expert engaged by Mr. Tulving's legal counsel offered a valuation of \$11,384,000, well in excess
9 of the previously stated \$3 million valuation. The difference between the two valuations is due
10 to the incorrect valuation of Presidential Error Coins which were included in the coins seized by
11 the government. Regardless of which valuation may be correct, it will take a considerable
12 period of time to fully realize the value of the coins. Applicant believes the DOJ desires to
13 conduct any such sale in a manner which will provide the best outcome for the Creditors.

14 The Trustee has also been informed by Mr. Tulving's legal counsel of a number of
15 additional coins that were not seized by the government and may ultimately belong to this estate.
16 The Applicant is currently investigating such claims of additional possible estate assets.

17 Through the investigation into the financial affairs of the Debtors, the Trustee and his
18 professionals became aware of certain outstanding accounts receivable owed to the Debtor. The
19 Applicant worked with the Trustee to send out demand letters for outstanding accounts
20 receivable owed to the Debtor. Initially, letters were sent out to approximately 17
21 individuals/company's totaling approximately \$1,100,000. After receiving responses from the
22 demand letters and additional investigations by the Applicant, the actual amount of outstanding
23 accounts receivables totaled approximately \$594,000. The Applicant has worked with the
24 Trustee, counsel and the individuals to develop a payment plan and the estate has collected
25 \$18,000 to date.

26 During the administration of the Chapter 11 bankruptcy and with the assistance of the
27 Applicant, the Trustee conducted a court approved auction on or about May 13, 2014, of the
28 remaining Tulving assets located at 750 West 17th Street, Suite A, Costa Mesa, CA. In total, the
auction generated gross sale proceeds of \$28,220.20, incurred expenses of \$4,715.05 for a net

1 total to the Tulving estate of \$23,505.15. Of the remaining assets sold at auction the majority of
2 funds came from the sale of a 2008 Ford E-450 van and a Clark forklift. An additional vehicle
3 was going to be sold, but an investigation determined there was no equity in the Ford E-350 van
4 and it was returned to Ford Motor Company.

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

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

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

16 As requested by the Trustee, the Applicant also started investigating A-Mark Precious
17 Metals ("A-Mark"), a company with whom Tulving had an extensive financial relationship with.
18 IN order to more fully understand the A-Mark and Tulving relationship the debtor conducted a
19 Rule 2004 exam of A-Mark. Following consultations with the attorneys representing A-Mark
20 the Trustee received a significant amount of accounting records on December 30, 2014. The
21 investigation is on-going.

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

24 **D. Estate Cash**

25 As of January 31, 2015, the estate was holding approximately \$593,403 in unrestricted
26 funds.
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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. 105 – Document Inventory / Depository

(Hours: 4.8; Fees: \$1,560.00)

Time incurred for this category during the Reporting Period included the review, analysis, inventorying, packaging and removal of hundreds of boxes of documents from Tulving's former office space located at 750 West 17th Street, Suite A, Costa Mesa, CA . The applicant created a detailed inventory of the office location, document description and general categorization of the items. This process is necessary to assist in the administration of the estate and any possible litigation or investigations. The Federal Government has requested and received a copy of the document inventory.

B. 110 – Funds Administration

(Hours: 2.2; Fees: \$676.50)

Time incurred for this category during the Reporting Period included the review of invoices, check and wire transfer requests; review and reconciliations of the monthly bank statements maintained by the Trustee.

C. 130 – Compliance Reporting

(Hours: 14.9; Fees: \$5,058.50)

During the Reporting Period, the Applicant incurred time creating, updating, reviewing, revising interim and annual case status reports and bond reports submitted to the Office of the U.S. Trustee.

D. 200 – Claims Analysis

(Hours: 85.2; Fees: \$26,606.50)

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 Trustee and his

1 professionals to determine the possible bankruptcy claimants and have the Statements and
2 Schedules filed with the court. The Applicant analyzed and reviewed thousands of transactions
3 and hundreds of possible claimants in order to determine the total possible dollar amount and
4 number of claimants. There were originally approximately 485 creditors listed in Tulving books
5 and records. The total amount of possible claims according to the records of the Debtor is
6 \$18,707,906.79. The total amount of claims filed within the estate total \$17,915,425, which
7 includes duplicative, amended, overstated and non-customer amounts. This amount represents a
8 large percentage of possible Tulving claims.

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

12 **E. 201 – Claims Analysis - Gugasian**
13 **(Hours: 13.3; Fees: \$5,871.50)**

14 This category includes BRG time dealing with the administrative claims filed by Levon
15 Gugasian relating to various property leases. The Applicant and Trustee are still investigating
16 the legitimacy of these claims filed in the estate.

17 **F. 210 – Investor / Creditor Communications & Issues**
18 **(Hours: 23.4; Fees: \$7,355.50)**

19 During the Reporting Period, Applicant time was spent responding to creditor inquires
20 and reviewing and updating Trustee Reports, that have been uploaded to the Tulving bankruptcy
21 website. The Trustee has written five (5) “Trustee Reports” ranging from four (4) to six (6)
22 pages in length which were posted on the Tulving Bankruptcy website.

23 **G. 215 – Website Creation / Updating**
24 **(Hours: 7.1; Fees: \$2,248.50)**

25 This category includes BRG time creating and maintaining the Tulving Bankruptcy
26 website, tulvingbankruptcy.com. Applicant was instructed by the Trustee to create and maintain
27 a website that updated possible creditors. In total, approximately 485 people could hold potential
28

1 claims in the Tulving Estate. The Trustee and Applicant believe maintaining a website is a very
2 cost effective and efficient way to transmit case information.

3 **H. 220 – Statements and Schedules Preparation**

4 **(Hours: 39.6; Fees: \$16,941.50)**

5 During the Reporting Period, Applicant incurred time preparing, reviewing and updating
6 the Statements and Schedules. Since the Debtor never filed Statements and Schedules, it was the
7 Trustee's obligation to file the Statements and Schedules. The Applicant was requested by the
8 Trustee, to determine the possible bankruptcy claimants, the 90 day and 1 year payment
9 schedules, along with all other information contained in the Statements and Schedules. The
10 Statements and Schedules were filed with the court on September 10, 2014.

11 **I. 301 – Asset Analysis – Accounts Receivable**

12 **(Hours: 47.4; Fees: \$18,166.50)**

13 Most of the time incurred in this category during the Reporting Period was with respect
14 to determining the total amount of outstanding receivables owed, communicating with the
15 potential individuals, negotiating and settling any outstanding accounts receivable balances owed
16 to Tulving. In total it was determined approximately \$594,000 was owed in accounts receivable
17 by one individual/group. Working closely with counsel and the Trustee, a payment plan has
18 been established and to date, the Trustee has received \$18,000 on the outstanding balance.

19 **J. 320 – Sale of Customer Info., IP and Operational Assets**

20 **(Hours: 50.5; Fees: \$18,022.00)**

21 This category includes Applicant time dealing with the sale of the Debtors' intellectual
22 and intangible assets. These services include research, analysis, discussions, emails and
23 meetings concerning the sale process and due diligence information to be provided to interested
24 buyers. Several discussions were held with potential interested buyers and the final purchaser.
25 The Applicant also began coordinating and preparing for the closing of the court approved sale,
26 which occurred on January 12, 2015. The Estate has received the \$150,000 for the sale of the
27 assets.

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3 **K. 500 – Forensic Accounting Analysis**

4 **(Hours: 44.7; Fees: \$13,534.00)**

5 During this reporting reported, Applicant has analyzed and reviewed the Debtor's general
6 ledger, bank statements, canceled checks and other accounting support information. Time billed
7 to this category relates to services provided by BRG with respect to the very initial stages of the
8 reconstruction of the Debtor's pre-petition financial transactions for the purpose of, among other
9 things, the Trustee's investigation and identification of possible avoidance actions and claims
10 against the estate. During the Reporting Period, BRG examined and compiled the Debtor's bank
11 account documentation relating to the time period of approximately two and one-half years prior
12 to the Initial Petition Date.

13 **L. 501 – Litigation Analysis - General**

14 **(Hours: 6.7; Fees: \$3,549.00)**

15 During the Reporting Period, Applicant time was spent analyzing, investigating and
16 communicating with counsel and Trustee regarding financial transactions and possible litigation

17 **M. 502 – Litigation Analysis – A-Mark**

18 **(Hours: 19.2; Fees: \$9,167.00)**

19 During the Reporting Period, BRG time was spent communicating with counsel and
20 Trustee regarding financial transactions involving A-Mark and serving of a 2004 examination on
21 A-Mark. Applicant incurred time analyzing the A-Mark records in its possession as well as those
22 received pursuant to the 2004 examination. This analysis and investigation is ongoing.

23 **N. 600 – Government Inquires and Coordination**

24 **(Hours: 11.1; Fees: \$4,435.00)**

25 The time incurred in this category during the Reporting Period was communicating and
26 coordinating with the DOJ and Secret Service. As stated previously, there is currently an on-
27 going criminal investigation into the operations and transaction of Hannes Tulving Jr. the
28 principal of the Debtor. The Trustee has communicated closely with the DOJ regarding the

1 criminal investigation. The Trustee has also asked BRG to work with the DOJ regarding the
2 approximate losses incurred by Tulving creditors. Applicant is also communicating with the
3 DOJ regarding stored documents, electronic information and the liquidation of the confiscated
4 coins and bullion and the process of distributing those proceeds to the creditors of Tulving.

5 **O. 700 – Tax Compliance**

6 **(Hours: 11.2; Fees: \$3,917.50)**

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

12 When possible, Applicant segregated the detailed time descriptions by tax year via task
13 code. The amounts attributable to certain tax years can be found in task codes 701 through 705
14 below.

15 **P. 703 – Tax Returns 2012**

16 **(Hours: 12.9; Fees: \$5,445.00)**

17 Description of Applicant's services can be found in the above paragraph I. 700 – Tax
18 Compliance. The amount of time categorized in to this category is attributable to the 2012 tax
19 year.

20 **Q. 704 – Tax Returns 2013**

21 **(Hours: 7.5; Fees: \$3,213.00)**

22 Description of Applicant's services can be found in the above paragraph I. 700 – Tax
23 Compliance. The amount of time categorized in to this category is attributable to the 2013 tax
24 year.

25 **R. 800 – E-Discovery Services**

26 **(Hours: 2.9; Fees: \$1,127.00)**

27 During the Reporting Period, BRG time was spent communicating with individuals
28 regarding hard drives that were seized and imaged by the Federal Government. Applicant

1 worked to have a copy of the imaged drives sent to iDiscovery Solutions (“IDS”) a firm that
2 specializes in the forensic imaging and preservation of Electronically Stored Information
3 (“ESI”). IDS is currently in the process of processing the data for Applicant to review and
4 utilize in its forensic accounting procedures.

5 **S. 900 – General Case Administration**

6 **(Hours: 18.1; Fees: \$8,612.50)**

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

11 **T. 910 – Professional Employment and Fee Issues**

12 **(Hours: 2.7; Fees: \$619.50)**

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

15 **U. 920 – General Meeting Preparation and Attendance**

16 **(Hours: 3.6; Fees: \$1,740.50)**

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

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

24 **V. 925 – Meeting and Communication – H. Tulving / Counsel**

25 **(Hours: 5.6; Fees: \$3,231.00)**

26 BRG time incurred in this category includes meetings and communications with Hannes
27 Tulving Jr. and his counsel. Subject to the approval of Mr. Tulving’s criminal counsel, the
28 Trustee and a financial advisor met with Mr. Tulving to discuss certain transactions, possible

1 causes of action, the potential value of confiscated coins, additional assets and other areas of the
2 Tulving Company.

3 **W. 940 – Fee Application and Bill Preparation**

4 **(Hours: 1.8; Fees: \$261.00)**

5 During the Reporting Period, Applicant began preparation of this Application and
6 managing monthly invoices. Applicant compiled the detailed time and expenses entries from
7 May 21, 2014 through July 31, 2014, performed a preliminary review of the entries, adjusted
8 entries, identified fees and expenses to write off, and categorized entries.

9 **X. 950 – Billable Travel**

10 **(Hours: 1.8; Fees: \$378.00)**

11 As requested by Trustee, Applicant was required to travel and attend certain hearings,
12 meetings and travel to the document storage facility in Cost Mesa, CA.

13 **IV.**

14 **SUMMARY DESCRIPTION OF EXPENSES**

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

17 **A. Computer Services / Supplies – E-Discovery (\$4,817.50)**

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

22 **B. Data Research - TLO (\$4.00)**

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

25 **C. Data Retrieval - PACER (\$132.17)**

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

28 **D. Express Messenger – Federal Express (\$142.11)**

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

2 **E. Photocopies (\$1.20)**

3 Applicant tracks photocopies by case code, and clients are billed at \$.20 per page.

4 **F. Postage (\$18.09)**

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

7 **G. Supplies (\$440.34)**

8 This consists of actual supplies for administration of the estate. A majority of the costs
9 relate to the document inventory and removal of documents from the Debtor's original office
10 space.

11 **H. Travel – Mileage (\$46.14)**

12 Applicant tracks mileage traveled to/from meetings and hearings that Applicant is
13 required to attend. Applicant charges \$.56 per mile.

14 **V.**

15 **CONCLUSION**

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

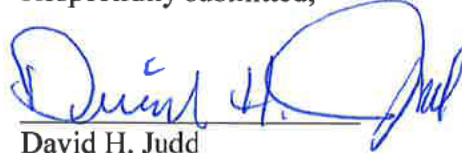
20 No agreement exists between Applicant and any other person for the sharing of
21 compensation that is received in connection with this case, except for the understanding
22 concerning compensation among its shareholders.

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

24 WHEREFORE, Applicant respectfully requests interim allowance for the following: (a)
25 compensation of fees incurred during the Reporting Period in the amount of \$161,737.00; (b)
26 reimbursement of expenses incurred during the Reporting Period in the amount of \$5,601.55; (c)
27 payment, at this time, of 50% of the requested fees; and (d) payment of 100% of its requested
28 expenses.

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2 Dated: February 19, 2015

3 Respectfully submitted,

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5 David H. Judd

6 Berkeley Research Group, LLC

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DECLARATION OF DAVID H. JUDD

I, David H. Judd, declare as follows:

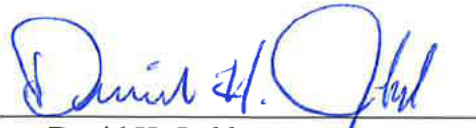
I am a Certified Public Accountant and am a director in the firm of Berkeley Research Group, LLC ("BRG"). I have read the foregoing *First Interim Application of Berkeley Research Group, LLC for Allowance and Payment of Fees and Expenses Incurred as Accountants and Financial Advisors for the Chapter 7 Trustee for the Period May 22, 2014 through January 31, 2015* (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 May 22, 2014 through January 31, 2015 totaling \$161,737.00 for fees, for which it, at this time, seeks allowance for payment of 50% of the requested fees.

The Application also seeks interim allowance for reimbursement of costs incurred for the period May 22, 2014 through January 31, 2015 totaling \$5,601.55, 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 February 19 2015, at Los Angeles, California.



David H. Judd
Berkeley Research Group, LLC

DECLARATION OF R. TODD NEILSON

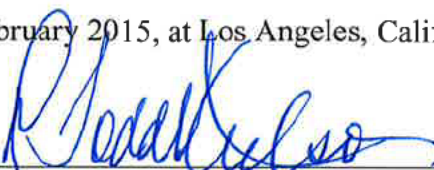
I, R. Todd Neilson, declare as follows:

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

I have reviewed the *First 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 May 22, 2014 through January 31, 2015* (the "Application").

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 in the amount of \$161,737.00 and reimbursement of the requested expenses in the amount of \$5,601.55 is appropriate in light of the results achieved thus far in these matters. I also believe payment of 50%, at this time, of the requested fees and 100% of the requested expenses is appropriate.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct. Executed this 19th day of February 2015, at Los Angeles, California.

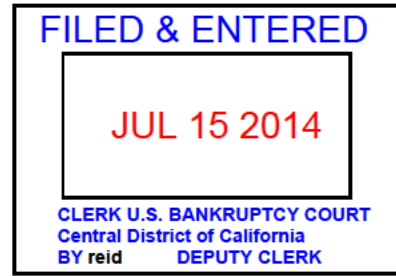


R. Todd Neilson

Exhibit A

1 Linda F. Cantor (CA Bar No. 153762)
Jason S. Pomerantz (CA Bar No. 157216)
2 PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd., 13th Floor
3 Los Angeles, California 90067
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6 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.,
13 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)]

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

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

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

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

9 ###

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

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24 Date: July 15, 2014

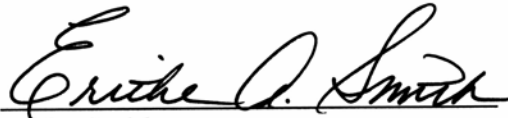

Erithe Smith
United States Bankruptcy Judge

Exhibit B

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 105		Document Inventory/Depository			
06/10/14	Ferrero, Spencer	Reviewed and analyzed external and internal hard drive prices in order to prepare for possible document production.	0.40	280.00	112.00
07/08/14	Kramer, Laura	Analyzed and reviewed Stor-It Storage Rental Agreement for Tulving storage and prepared keys for picking up boxes.	0.10	210.00	21.00
07/09/14	Kramer, Laura	Analyzed and reviewed 2012 California bank statements to reconcile and organize into binders and on N drive.	0.60	210.00	126.00
07/09/14	Kramer, Laura	Analyzed and reviewed boxes received at storage unit and brought the boxes to BRG office for further review of documents.	0.10	210.00	21.00
07/10/14	Kramer, Laura	Analyzed and reviewed 2012 California bank statements to reconcile and organize into binders and on N drive.	0.20	210.00	42.00
07/11/14	Judd, David	Reviewed emails and correspondence regarding the Tulving records, responded as required or assigned for follow-up.	0.10	600.00	60.00
07/12/14	Judd, David	Reviewed emails and correspondence regarding the Tulving computer hard drives, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/28/14	Ferrero, Spencer	Conversation with Intuit regarding possible online backup of QuickBooks.	1.80	280.00	504.00
09/16/14	Judd, David	Reviewed inventory matters with Trustee.	0.20	600.00	120.00
09/17/14	Judd, David	Reviewed inventory matters with Trustee.	0.30	600.00	180.00
10/21/14	Kramer, Laura	Analyzed and reviewed Tulving boxes received from Storage Center of Sales Invoices 2011 to 2013 and brought to BRG office.	0.30	210.00	63.00
01/06/15	Kramer, Laura	Analyzed and reviewed documents received to reconcile and organize in a binder for further analysis.	0.10	230.00	23.00
01/30/15	Troszak, Nicholas	Analyzed and reviewed document inventory in order to send Trustee summary of information.	0.40	420.00	168.00
Total for Task Code 105			4.80		\$1,560.00
Task Code: 110		Funds Administration			
06/13/14	Troszak, Nicholas	Read and replied to emails from California Bank, re. close of account and re-issuance of cashiers check.	0.30	385.00	115.50
06/16/14	Kramer, Laura	Analyzed and reviewed invoice received from Stor It Costa Mesa on Demand and reconciled check request for payment of fees.	0.10	210.00	21.00
07/01/14	Troszak, Nicholas	Read and replied to multiple emails re. case status and receipt of turnover of funds from California Bank.	0.20	385.00	77.00
07/15/14	Kramer, Laura	Analyzed and reviewed invoice received from Stor It Costa Mesa to reconcile check request for payment of fees.	0.10	210.00	21.00
08/15/14	Kramer, Laura	Analyzed and reviewed invoice from Stor-It Storage to reconcile check request for payment of professional fees.	0.10	210.00	21.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 110		Funds Administration			
08/28/14	Ferrero, Spencer	Reviewed and analyzed cash transactions in March 2014 to request cashier's check information from California Bank & Trust.	0.20	280.00	56.00
09/04/14	Judd, David	Reviewed cashiers checks from March 2014.	0.20	600.00	120.00
09/17/14	Kramer, Laura	Analyzed and reviewed invoices received for professional fees incurred for August 2014 to reconcile check request for payment.	0.80	210.00	168.00
12/01/14	Troszak, Nicholas	Read and replied to emails re. change of bank accounts.	0.20	385.00	77.00
Total for Task Code 110			2.20		\$676.50
Task Code: 130		Compliance Reporting			
05/22/14	Ferrero, Spencer	Prepared April 2014 monthly operating report.	0.20	280.00	56.00
05/29/14	Ferrero, Spencer	Prepared April 2014 monthly operating report.	0.20	280.00	56.00
06/12/14	Ferrero, Spencer	Prepared May 2014 monthly operating report.	0.50	280.00	140.00
06/13/14	Troszak, Nicholas	Analyzed and reviewed May 2014 MOR in order to update	0.60	385.00	231.00
06/13/14	Ferrero, Spencer	Prepared May 2014 monthly operating report.	0.30	280.00	84.00
06/16/14	Ferrero, Spencer	Reviewed April 2014 bank reconciliations.	0.10	280.00	28.00
06/16/14	Ferrero, Spencer	Prepared May 2014 monthly operating report.	0.20	280.00	56.00
06/17/14	Troszak, Nicholas	Analyzed and reviewed May 2014 MOR, worked with staff to update per counsel's request and send to counsel for review.	0.50	385.00	192.50
06/17/14	Ferrero, Spencer	Prepared May 2014 monthly operating report.	0.20	280.00	56.00
06/19/14	Troszak, Nicholas	Analyzed and reviewed creditor lists from Tulving accounting records and work with staff to combine transactions and create information for the statements and schedules.	1.70	385.00	654.50
07/08/14	Judd, David	Worked with staff to prepare final report as requested by Trustee.	0.30	600.00	180.00
07/08/14	Troszak, Nicholas	Analyzed and reviewed Chapter 11 Tulving report and replied to all with comments.	0.90	385.00	346.50
07/14/14	Ferrero, Spencer	Reviewed May 2014 bank reconciliations.	0.10	280.00	28.00
07/22/14	Judd, David	Reviewed the final report as requested by the Trustee.	0.20	600.00	120.00
07/28/14	Kramer, Laura	Analyzed and reviewed June 2014 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.10	210.00	21.00
08/21/14	Kramer, Laura	Analyzed and reviewed July 2014 bank statements, cancelled checks and transaction detail in order to complete bank reconciliations.	0.40	210.00	84.00
08/22/14	Ferrero, Spencer	Reviewed June 2014 bank reconciliations.	0.10	280.00	28.00
09/18/14	Kramer, Laura	Analyzed and reviewed August 2014 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.50	210.00	105.00
09/29/14	Ferrero, Spencer	Reviewed August 2014 bank reconciliations.	0.10	280.00	28.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 130		Compliance Reporting			
10/27/14	Kramer, Laura	Analyzed and reviewed September 2014 bank statements, canceled checks and transaction detail in order to complete bank reconciliations.	0.20	210.00	42.00
10/28/14	Ferrero, Spencer	Reviewed July 2014 bank reconciliations.	0.10	280.00	28.00
11/24/14	Kramer, Laura	Analyzed and reviewed October 2014 bank statements, cancelled checks and transaction detail in order to complete bank reconciliations.	0.30	210.00	63.00
01/08/15	Kramer, Laura	Analyzed and reviewed 2014 ending bank balances to reconcile with bond amount in an excel schedule for further evaluation.	0.30	230.00	69.00
01/09/15	Kramer, Laura	Analyzed and reviewed 2014 ending bank balances to reconcile with bond amount in an excel schedule for further evaluation.	0.10	230.00	23.00
01/12/15	Kramer, Laura	Analyzed and reviewed December 2014 ending bank balances to reconcile with bond amounts to create a schedule for Status Report.	0.20	230.00	46.00
01/12/15	Troszak, Nicholas	Analyzed and reviewed current cash levels, bond amounts, updated letter to the UST re. the bond status report and worked with staff re. same.	0.10	420.00	42.00
01/14/15	Kramer, Laura	Analyzed and reviewed November 2014 bank statements, cancelled checks and transaction detail in order to complete bank reconciliations.	0.20	230.00	46.00
01/15/15	Kramer, Laura	Analyzed and reviewed Bond Status Report to redact bank statements and prepare report to be filed.	0.10	230.00	23.00
01/15/15	Troszak, Nicholas	Analyzed and reviewed previous UST bond reports, worked with banking dept and staff to retrieve bond reports in order to compile information and send to UST for semi-annual bond report.	0.20	420.00	84.00
01/19/15	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
01/20/15	Kramer, Laura	Analyzed and reviewed December 2014 bank statements, cancelled checks and transaction detail in order to complete bank reconciliations.	0.10	230.00	23.00
01/22/15	Kramer, Laura	Analyzed and reviewed Chapter 7 Trustee Aged Case Status reports to reconcile for the 2014 annual report.	0.40	230.00	92.00
01/22/15	Troszak, Nicholas	Analyzed and reviewed 2014 case status report, worked with staff and sent to counsel and Trustee for review.	0.30	420.00	126.00
01/26/15	Kramer, Laura	Analyzed and reviewed Chapter 7 Trustee Aged Case Status reports to reconcile for the 2014 annual report.	0.30	230.00	69.00
01/26/15	Troszak, Nicholas	Analyzed and reviewed 12/31/14 Case Status reports and other information re. the Annual Interim reports for the UST.	0.20	420.00	84.00
01/27/15	Kramer, Laura	Analyzed and reviewed Chapter 7 Trustee Aged Case Status reports to reconcile for the 2014 annual report.	0.20	230.00	46.00
01/27/15	Kramer, Laura	Analyzed and reviewed 2014 Annual Case Status Report documentation to reconcile and update letter to UST.	0.10	230.00	23.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 130		Compliance Reporting			
01/27/15	Troszak, Nicholas	Analyzed and reviewed transactions and information in Case Link and work with staff in order to update information completed the 12/31/14 annual interim report.	2.00	420.00	840.00
01/28/15	Troszak, Nicholas	Analyzed and reviewed transactions and information in Case Link and work with staff in order to update information completed the 12/31/14 annual interim report.	1.00	420.00	420.00
01/28/15	Troszak, Nicholas	Compiled and reviewed all case status reports, create email, review DVD and send information to US Trustee Office via email and mail.	0.20	420.00	84.00
01/29/15	Kramer, Laura	Analyzed and reviewed Chapter 7 Trustee Aged Case Status reports to reconcile for the 2014 annual report.	0.60	230.00	138.00
01/29/15	Troszak, Nicholas	Read and replied to emails from L. Crawford of the UST, compiled responses and sent information to UST Office.	0.20	420.00	84.00
Total for Task Code 130			14.90		\$5,058.50
Task Code: 200		Claims Analysis			
05/22/14	Judd, David	Worked with staff to review financial records as a basis for identifying claims and preparation of the statements and schedules.	1.70	600.00	1,020.00
05/22/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
05/22/14	Troszak, Nicholas	Analyzed and reviewed QB's transactions related to product and funds received and funds and product shipped in order to locate information on claims.	2.30	385.00	885.50
05/27/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
05/29/14	Judd, David	Worked with staff to prepare a detailed creditor list.	0.60	600.00	360.00
05/29/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
06/04/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
06/10/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
06/11/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.30	210.00	63.00
06/17/14	Judd, David	Worked with staff to analysis the financial records as a basis for determining claims and preparation of the statements and schedules.	0.20	600.00	120.00
06/17/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
06/18/14	Judd, David	Worked with staff to analysis the financial records as a basis for determining claims and preparation of the statements and schedules.	3.90	600.00	2,340.00
06/18/14	Judd, David	Worked with staff to prepare a detailed creditor list.	1.80	600.00	1,080.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
06/18/14	Judd, David	Met with Trustee to discuss the financial records and determination of claims.	0.30	600.00	180.00
06/18/14	Kramer, Laura	Analyzed and reviewed claims register to reconcile and prepare for Trustee for further analysis in relation to the Tulving bankruptcy.	0.20	210.00	42.00
06/18/14	Troszak, Nicholas	Analyzed and reviewed QB's reports and transactions in order to determine if creditors that sent in money, but did not receive product.	2.80	385.00	1,078.00
06/18/14	Troszak, Nicholas	Analyzed and reviewed QB's reports and transactions in order to determine if creditors that sent in product, but did not receive money.	2.40	385.00	924.00
06/19/14	Judd, David	Worked with staff to analysis the financial records as a basis for determining claims and preparation of the statements and schedules.	0.70	600.00	420.00
06/19/14	Kramer, Laura	Analyzed and reviewed proof of claims to update and structure names in the POC folder for consistency.	1.10	210.00	231.00
06/20/14	Kramer, Laura	Analyzed and reviewed proof of claims to update and structure names in the claim's analysis for consistency.	0.20	210.00	42.00
06/20/14	Kramer, Laura	Analyzed and reviewed incoming mail from Tulving to review and reconcile into payables and legal documents received.	1.30	210.00	273.00
06/23/14	Judd, David	Reviewed the claims analysis.	0.70	600.00	420.00
06/23/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.20	210.00	42.00
06/24/14	Kramer, Laura	Analyzed and reviewed payables due on behalf of The Tulving Co. from City of NB, GasCo, Thoerna & Toma, and Socal Edison to reconcile balance due.	1.60	210.00	336.00
06/24/14	Kramer, Laura	Analyzed and reviewed payables due on behalf of Hannes Tulving Jr. from various companies (AT&T, Time Warner, USPS) to reconcile balance due.	0.80	210.00	168.00
06/24/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
06/24/14	Kramer, Laura	Analyzed and reviewed payables due on behalf of The Tulving Co. from AT&T, DMV, and UPS to reconcile balance due.	1.10	210.00	231.00
06/25/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
06/25/14	Kramer, Laura	Analyzed and reviewed Tulving payables received to separate between prepetition and post-petition payables related to AT&T and The Gas Company.	0.50	210.00	105.00
06/26/14	Kramer, Laura	Analyzed and reviewed schedules of funds received and no goods delivered to reconcile in Tulving claims analysis.	0.60	210.00	126.00
06/26/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	1.50	210.00	315.00
06/26/14	Kramer, Laura	Analyzed and reviewed schedules of goods received and no funds delivered to reconcile in Tulving claims analysis.	0.40	210.00	84.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
06/27/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.80	210.00	168.00
06/30/14	Kramer, Laura	Analyzed and reviewed Tulving payables received to separate between prepetition and post-petition payables.	0.40	210.00	84.00
06/30/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
07/01/14	Troszak, Nicholas	Read and replied to staff re. updating the website with additional claim information.	0.30	385.00	115.50
07/07/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.80	210.00	168.00
07/07/14	Troszak, Nicholas	Analyzed and reviewed Tulving claims analysis re. individuals that filed claims and do not appear to have funds owed.	1.10	385.00	423.50
07/08/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00
07/08/14	Troszak, Nicholas	Analyzed and reviewed detailed transactions and POC's filed in order to determine claim amounts and meeting with superior.	2.40	385.00	924.00
07/09/14	Troszak, Nicholas	Analyzed and reviewed detailed transactions and POC's filed in order to determine claim amounts and meeting with superior.	1.40	385.00	539.00
07/10/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.50	210.00	105.00
07/11/14	Troszak, Nicholas	Analyzed and reviewed detailed transactions and POC's filed in order to determine claim amounts and meeting with superior.	0.60	385.00	231.00
07/14/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.10	210.00	21.00
07/15/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.10	210.00	21.00
07/15/14	Kramer, Laura	Analyzed and reviewed payables due on behalf of The Tulving Company from various companies (AT&T, EDD, USPS) to reconcile balance due.	0.50	210.00	105.00
07/16/14	Judd, David	Reviewed claims related matters and amounts with the Trustee.	0.30	600.00	180.00
07/16/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.10	210.00	21.00
07/16/14	Troszak, Nicholas	Analyzed and reviewed claims analysis and worked with staff re. updates and adding additional information.	1.50	385.00	577.50
07/17/14	Kramer, Laura	Analyzed and reviewed claim analysis to reconcile with claims list received from Erik Brunkal and reconcile similarities in Brunkal's claims analysis. [L-Z]	2.00	210.00	420.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
07/17/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
07/17/14	Kramer, Laura	Analyzed and reviewed claim analysis to reconcile with claims list received from Erik Brunkal and reconcile similarities in Brunkal's claims analysis. [A-K]	1.50	210.00	315.00
07/17/14	Troszak, Nicholas	Analyzed and reviewed Tulving claims analysis, work with staff re. updating and email Trustee re. total amount of outstanding claims and claimants.	0.70	385.00	269.50
07/18/14	Kramer, Laura	Analyzed and reviewed claim analysis to reconcile with claims list received from Erik Brunkal and reconcile similarities in BRG claims analysis.	2.60	210.00	546.00
07/18/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00
07/21/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
07/22/14	Judd, David	Reviewed detailed claims schedule to be sent to the AUSA as requested.	0.20	600.00	120.00
07/22/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00
07/22/14	Kramer, Laura	Analyzed and reviewed Tulving claims register to determine whether creditor, Mr. Willit had filed a claim and explain the process via phone.	0.20	210.00	42.00
07/24/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
07/29/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
07/30/14	Kramer, Laura	Analyzed and reviewed payables received by mail for The Tulving Company to reconcile in spreadsheet for further analysis and payment.	0.30	210.00	63.00
07/30/14	Kramer, Laura	Analyzed and reviewed payables received by mail for Hannes Tulving Jr. to reconcile in spreadsheet for further analysis and payment.	0.40	210.00	84.00
07/30/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00
08/01/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
08/05/14	Judd, David	Reviewed claims analysis with staff.	0.20	600.00	120.00
08/08/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
08/13/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.50	210.00	105.00
08/14/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00
08/18/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00
08/19/14	Kramer, Laura	Analyzed and reviewed largest two hundred deposits received and noted if a proof of claim has been filed from the investor.	0.60	210.00	126.00
08/20/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.60	210.00	126.00
08/21/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.50	210.00	105.00
08/22/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.40	210.00	84.00
08/26/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00
08/26/14	Troszak, Nicholas	Analyzed and reviewed Tulving transactions related to customer purchases and sales.	1.10	385.00	423.50
09/02/14	Kramer, Laura	Analyzed and reviewed payables received by mail for The Tulving Company to reconcile in spreadsheet for further analysis and payment.	0.40	210.00	84.00
09/02/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.60	210.00	126.00
09/02/14	Kramer, Laura	Analyzed and reviewed email list of investors with scheduled claims to email and notify investors to file a proof of claim.	0.70	210.00	147.00
09/03/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00
09/04/14	Kramer, Laura	Analyzed and reviewed deposits received from investors in account ending 2481 to reconcile names with scheduled and filed amounts in claims analysis.	0.80	210.00	168.00
09/04/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.70	210.00	147.00
09/05/14	Kramer, Laura	Analyzed and reviewed list of investors with scheduled claims to mail and notify investors to file a proof of claim.	0.80	210.00	168.00
09/08/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00

THE TULVING COMPANY, INC.
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Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
09/09/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.50	210.00	105.00
09/10/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.70	210.00	147.00
09/11/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.60	210.00	126.00
09/12/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.40	210.00	84.00
09/15/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.40	210.00	84.00
09/15/14	Kramer, Laura	Analyzed and reviewed mail received for Hannes Tulving Jr. and the Tulving Co. to reconcile in schedule of payment due.	1.00	210.00	210.00
09/16/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
09/17/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00
09/18/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
09/22/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
09/23/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
09/23/14	Troszak, Nicholas	Read and replied to emails from staff re. responses to creditors on filing proof of claims.	0.50	385.00	192.50
09/24/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.60	210.00	126.00
09/24/14	Troszak, Nicholas	Read and replied to emails from potential creditors re. filing of a claim.	0.20	385.00	77.00
09/25/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.30	210.00	63.00
09/26/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.60	210.00	126.00
09/29/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.40	210.00	84.00
09/30/14	Judd, David	Worked with staff to prepare updated claims analysis.	0.40	600.00	240.00

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May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
09/30/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.70	210.00	147.00
09/30/14	Troszak, Nicholas	Analyzed and reviewed claims analysis and work with staff re. same.	1.10	385.00	423.50
09/30/14	Ferrero, Spencer	Reviewed and analyzed claim register in order to standardize register in preparation for claims bar date.	1.80	280.00	504.00
10/01/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.80	210.00	168.00
10/01/14	Troszak, Nicholas	Analyzed and reviewed claims analysis and worked with staff to update.	0.50	385.00	192.50
10/01/14	Ferrero, Spencer	Reviewed and analyzed claim register in order to standardize register in preparation for claims bar date.	1.10	280.00	308.00
10/06/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.80	210.00	168.00
10/07/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.10	210.00	21.00
10/09/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.10	210.00	21.00
10/15/14	Kramer, Laura	Analyzed and reviewed proof of claims filed as of today via Pacer to reconcile with schedules for Tulving claims analysis.	0.20	210.00	42.00
10/17/14	Kramer, Laura	Analyzed and reviewed Tulving claims register to verify name and amount is correct for POC's 001 to 150.	1.50	210.00	315.00
10/17/14	Kramer, Laura	Analyzed and reviewed Tulving claims register to verify name and amount is correct for POC's 151 to 165.	0.30	210.00	63.00
10/21/14	Kramer, Laura	Analyzed and reviewed Tulving claims register to verify name and amount is correct for POC's 166 to 200.	0.50	210.00	105.00
10/22/14	Kramer, Laura	Analyzed and reviewed Tulving claims register to verify name and amount is correct for POC's 200 to 300.	0.50	210.00	105.00
10/28/14	Kramer, Laura	Analyzed and reviewed payables received by mail for The Tulving Company to reconcile in spreadsheet for further analysis and payment.	0.40	210.00	84.00
10/29/14	Judd, David	Reviewed e-mails and correspondence regarding the determination of claim amounts, responded as required or assigned for follow-up.	0.10	600.00	60.00
10/29/14	Troszak, Nicholas	Read and replied to Federal Government re. BRG's claims analysis and process.	0.30	385.00	115.50
10/30/14	Kramer, Laura	Analyzed and reviewed document inventory and invoices received to reconcile payroll service used by Tulving.	0.10	210.00	21.00
10/30/14	Troszak, Nicholas	Read and replied to emails from tax dept. re. payroll issues and work with staff to investigate and respond to counsel.	0.30	385.00	115.50

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Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
11/04/14	Judd, David	Worked with staff to gather claims information requested by the Trustee.	0.20	600.00	120.00
11/04/14	Kramer, Laura	Analyzed and reviewed Tulving claims analysis to reconcile trade creditor list for further evaluation.	0.50	210.00	105.00
11/04/14	Troszak, Nicholas	Read and replied to emails, conversation with superior re. litigation and claims.	0.60	385.00	231.00
12/03/14	Kramer, Laura	Analyzed and reviewed claims register to update and reconcile for RTN for meeting with Hannes Tulving.	0.50	210.00	105.00
01/07/15	Kramer, Laura	Analyzed and reviewed creditor information to update the amounts filed and verify trade creditors amounts for further analysis.	1.40	230.00	322.00
01/07/15	Troszak, Nicholas	Read and replied to emails from Trustee re. claims process, worked with staff re. request and conversation with Trustee.	1.00	420.00	420.00
01/08/15	Judd, David	Reviewed emails and correspondence regarding verification of claims, responded as required or assigned for follow-up.	0.20	610.00	122.00
01/08/15	Troszak, Nicholas	Read and replied to Trustee emails re. claim process and work completed by BRG.	0.20	420.00	84.00
01/09/15	Kramer, Laura	Analyzed and reviewed information regarding Tulving claims to reconcile and update RTN from claims analysis and trade creditor data.	0.40	230.00	92.00
01/14/15	Troszak, Nicholas	Prepared for and participated in conference call with counsel, Trustee and superior re. L. Gugasian.	0.30	420.00	126.00
01/22/15	Kramer, Laura	Analyzed and reviewed claims analysis to reconcile total filed claims amount without duplicate or amended claims.	1.10	230.00	253.00
01/23/15	Judd, David	Reviewed e-mails and correspondence regarding non-investor claims, responded as required or assigned for follow-up.	0.20	610.00	122.00
01/26/15	Judd, David	Reviewed e-mails and correspondence regarding non-investor claims, responded as required or assigned for follow-up.	0.10	610.00	61.00
01/29/15	Kramer, Laura	Analyzed and reviewed trade creditor information to reconcile and update claims analysis for communication with UST.	0.70	230.00	161.00
Total for Task Code 200			85.20		\$26,606.50
Task Code: 201		Claims Analysis - Gugasian			
09/26/14	Judd, David	Reviewed e-mails and correspondence regarding payments made to Leo Gugasian.	0.40	600.00	240.00
09/26/14	Troszak, Nicholas	Analyzed and reviewed Tulving transactions related to L Gugasian and reply to trustee re. information.	0.70	385.00	269.50
09/26/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks accounts for Levon Gugasian in order to investigate loan payable transactions.	1.10	280.00	308.00
09/30/14	Judd, David	Worked with staff to review the Leo Gugasian payment analysis.	0.10	600.00	60.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 201		Claims Analysis - Gugasian			
09/30/14	Troszak, Nicholas	Analyzed and reviewed transactions related to Leo Gugasian.	1.20	385.00	462.00
10/01/14	Judd, David	Worked with staff to review the Leo Gugasian payment analysis.	0.40	600.00	240.00
10/01/14	Troszak, Nicholas	Analyzed and reviewed transactions related to Leo Gugasian.	0.50	385.00	192.50
10/07/14	Judd, David	Reviewed e-mails and correspondence regarding payments made to Leo Gugasian.	0.10	600.00	60.00
10/22/14	Judd, David	Worked with staff to review the Leo Gugasian payment analysis.	1.40	600.00	840.00
10/22/14	Troszak, Nicholas	Analyzed and reviewed detailed transactions related to L Gugasin and others.	2.90	385.00	1,116.50
11/04/14	Judd, David	Reviewed the Leo Gugasian payment analysis with the Trustee.	0.30	600.00	180.00
12/09/14	Judd, David	Met with staff and discussed additional analysis of Gugasian based on interview with Hannes Tulving.	0.30	600.00	180.00
12/17/14	Judd, David	Reviewed work to be done with Trustee regarding Leo Gugasian.	0.20	600.00	120.00
01/07/15	Kramer, Laura	Analyzed and reviewed docket report to reconcile Request for Payment of Admin claims document in regards to Gugasian POC.	0.20	230.00	46.00
01/14/15	Judd, David	Prepared for and participated in conference call with Trustee and counsel regarding the claim of Leo Gugasian.	0.40	610.00	244.00
01/20/15	Judd, David	Worked with staff on objection to the Leo Gugasian claim.	0.50	610.00	305.00
01/20/15	Troszak, Nicholas	Analyzed and reviewed Tulving transactions in order to start analysis and payment schedule for 3 leases.	0.90	420.00	378.00
01/22/15	Ferrero, Spencer	Reviewed and analyzed payments relating to Leo Gugasian for rent on properties in order to evaluate claims.	0.70	300.00	210.00
01/28/15	Troszak, Nicholas	Analyzed and reviewed Tulving transactions re. L Gugasian, compared information to leases and conversation with superior re. same.	1.00	420.00	420.00
Total for Task Code 201			13.30		\$5,871.50
Task Code: 210		Investor/Creditor Communications & Issues			
05/27/14	Kramer, Laura	Analyzed and reviewed Josh Gibbon's Tulving Bankruptcy website to reconcile a summary of postings May 19, 2014 to present.	0.10	210.00	21.00
05/28/14	Kramer, Laura	Analyzed and reviewed incoming question from Tulving bankruptcy website to respond and reconcile in question tracking spreadsheet.	0.60	210.00	126.00
05/29/14	Kramer, Laura	Analyzed and reviewed incoming question from Tulving bankruptcy website and RTN to respond and reconcile in question tracking spreadsheet.	0.70	210.00	147.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 210		Investor/Creditor Communications & Issues			
06/03/14	Kramer, Laura	Analyzed and reviewed incoming question from Tulving bankruptcy website to respond and reconcile in question tracking spreadsheet.	0.10	210.00	21.00
06/08/14	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	210.00	21.00
06/11/14	Kramer, Laura	Analyzed and reviewed incoming question from Tulving bankruptcy website to respond and reconcile in question tracking spreadsheet.	0.10	210.00	21.00
06/19/14	Judd, David	Reviewed the 2nd Trustee report as requested by the Trustee.	0.30	600.00	180.00
06/23/14	Judd, David	Reviewed the 2nd Trustee report as requested by the Trustee.	0.30	600.00	180.00
06/23/14	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	210.00	21.00
06/23/14	Troszak, Nicholas	Analyzed and reviewed the Trustee Status Report #2 for the website, track changes and send to Trustee and counsel.	0.40	385.00	154.00
06/30/14	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	210.00	21.00
07/01/14	Kramer, Laura	Analyzed and reviewed questions received from RTN in regards to Tulving proof of claims and responded to creditors.	0.20	210.00	42.00
07/07/14	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	210.00	21.00
07/14/14	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	210.00	21.00
07/17/14	Kramer, Laura	Analyzed and reviewed email received from Erik Brunkal in regards to Tulving creditor list obtained and created.	0.10	210.00	21.00
07/21/14	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	210.00	21.00
07/23/14	Kramer, Laura	Analyzed and reviewed email received from Tulving bankruptcy website to reconcile and respond to creditor.	0.40	210.00	84.00
07/28/14	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	210.00	21.00
07/31/14	Kramer, Laura	Analyzed and reviewed POC with creditor via phone in regards to Tulving and received contact information from RTN.	0.40	210.00	84.00
08/04/14	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.	0.50	210.00	105.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 210		Investor/Creditor Communications & Issues			
08/11/14	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	210.00	21.00
08/15/14	Kramer, Laura	Analyzed and reviewed email received from Raymond Raia in regards to Erik Brunkal and filing proof of claim.	0.40	210.00	84.00
08/18/14	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	210.00	21.00
08/20/14	Kramer, Laura	Analyzed and reviewed email received from Geoff Hertel in regards to his filed proof of claim.	0.20	210.00	42.00
09/02/14	Kramer, Laura	Analyzed and reviewed investors with scheduled amounts listed in claims analysis to create an email list.	1.80	210.00	378.00
09/02/14	Troszak, Nicholas	Analyzed and reviewed Tulving letter to potential creditors, update letter and work with staff to send letters out to potential creditors.	2.30	385.00	885.50
09/03/14	Kramer, Laura	Analyzed and reviewed email responses received in regards to Tulving investors who have not filed a POC but have scheduled amount.	0.70	210.00	147.00
09/04/14	Kramer, Laura	Analyzed and reviewed emails received from Tulving investors to assist in the filing of their proof of claim.	0.40	210.00	84.00
09/04/14	Troszak, Nicholas	Numerous conversations with Tulving creditors or their counsel re. case status.	0.20	385.00	77.00
09/05/14	Kramer, Laura	Analyzed and reviewed investor documents and verified with Tom Choi/Mike at IT regarding email sending to less emails than listed.	1.00	210.00	210.00
09/05/14	Troszak, Nicholas	Analyzed and reviewed emails from customers and work with staff to respond.	0.20	385.00	77.00
09/09/14	Kramer, Laura	Analyzed and reviewed Kendall Jones scheduled amounts listed in claims analysis to reconcile an email for filing a POC.	0.20	210.00	42.00
09/11/14	Judd, David	Reviewed Trustee Report #3 as requested.	0.40	600.00	240.00
09/11/14	Troszak, Nicholas	Analyzed and reviewed the Third Trustee Status Report, tracked changes and send to Trustee for review.	0.70	385.00	269.50
09/12/14	Kramer, Laura	Analyzed and reviewed Tulving bankruptcy questions regarding filing proof of claims to assist creditors in the bankruptcy process.	0.20	210.00	42.00
09/12/14	Troszak, Nicholas	Analyzed and reviewed the Third Trustee Status Report, tracked changes and sent to web designer for posting on website.	0.40	385.00	154.00
09/15/14	Kramer, Laura	Analyzed and reviewed email received from bankruptcy website regarding filed POC from R. Gill to reconcile and respond to creditor.	0.20	210.00	42.00
09/22/14	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	210.00	21.00
09/23/14	Kramer, Laura	Analyzed and reviewed questions regarding Tulving proof of claim process via phone call with creditor, Joyce.	0.20	210.00	42.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 210		Investor/Creditor Communications & Issues			
09/24/14	Kramer, Laura	Analyzed and reviewed questions regarding proof of claim with Tulving creditor, Paula Dawson, in preparation of bar date.	0.10	210.00	21.00
09/24/14	Kramer, Laura	Analyzed and reviewed questions regarding proof of claim with Tulving creditor, Joyce, in preparation of bar date.	0.20	210.00	42.00
09/24/14	Kramer, Laura	Analyzed and reviewed questions regarding proof of claim with Tulving creditor, Audrey Whitnell, in preparation of bar date.	0.30	210.00	63.00
09/25/14	Troszak, Nicholas	Read and reviewed requests for information from Tulving creditors and send response to staff for reply.	0.30	385.00	115.50
09/26/14	Kramer, Laura	Analyzed and reviewed questions regarding proof of claim with Tulving creditors in preparation of bar date.	0.30	210.00	63.00
09/29/14	Kramer, Laura	Analyzed and reviewed questions regarding proof of claim with Tulving creditor, Brian Carey, in preparation of bar date.	0.10	210.00	21.00
09/29/14	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	210.00	21.00
10/06/14	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	210.00	21.00
10/15/14	Judd, David	Reviewed Trustee Report #4 as requested.	0.30	600.00	180.00
10/15/14	Troszak, Nicholas	Analyzed and reviewed Trustee's 4th Status Report, tracked changes and sent report back to Trustee.	1.00	385.00	385.00
10/16/14	Judd, David	Reviewed Trustee Report #4 as requested.	0.20	600.00	120.00
10/21/14	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	210.00	21.00
11/06/14	Kramer, Laura	Analyzed and reviewed question received from Tulving Bankruptcy website to reconcile and reply to the investor with an answer.	0.10	210.00	21.00
11/10/14	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	210.00	21.00
11/10/14	Kramer, Laura	Analyzed and reviewed questions received from Tulving Bankruptcy website from creditor's regarding proof of claims.	0.20	210.00	42.00
11/17/14	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	210.00	21.00
11/17/14	Kramer, Laura	Analyzed and reviewed questions received from Tulving creditors regarding proof of claims and progress of distribution of funds.	0.10	210.00	21.00
12/08/14	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	210.00	21.00
12/15/14	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	210.00	21.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 210		Investor/Creditor Communications & Issues			
01/12/15	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
01/19/15	Kramer, Laura	Analyzed and reviewed question received from Tulving Bankruptcy Website regarding a proof of claim to reconcile appropriate changes in claims analysis.	0.10	230.00	23.00
01/19/15	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
01/23/15	Judd, David	Reviewed the Trustee Report #5 as requested by Trustee.	0.60	610.00	366.00
01/23/15	Troszak, Nicholas	Analyzed and reviewed Trustee Report #5, conversation with superior re. same and updated report and sent to Trustee.	1.00	420.00	420.00
01/24/15	Judd, David	Reviewed the Trustee Report #5 as requested by Trustee.	0.20	610.00	122.00
01/25/15	Judd, David	Reviewed the Trustee Report #5 as requested by Trustee.	0.20	610.00	122.00
01/26/15	Kramer, Laura	Analyzed and reviewed schedule of Tulving trade creditors to reconcile list of creditors to denote those who did not receive notice of filing claims.	1.20	230.00	276.00
01/26/15	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.	0.10	230.00	23.00
01/26/15	Troszak, Nicholas	Analyzed and reviewed Trustee Report #5, update with corrections and email to web designer for posting on the Tulving website.	0.70	420.00	294.00
01/30/15	Troszak, Nicholas	Analyzed and reviewed letters to possible claimants, update letter, track changes and send to Trustee and counsel.	0.50	420.00	210.00
Total for Task Code 210			23.40		\$7,355.50
Task Code: 215		Website Creation/Updating			
05/22/14	Troszak, Nicholas	Analyzed and reviewed additional information, conversation with Trustee and send info to update website and web designer and prof. website.	1.20	385.00	462.00
05/22/14	Ferrero, Spencer	Reviewed and analyzed text of proposed Tulving bankruptcy website in order to update website information.	0.40	280.00	112.00
05/23/14	Troszak, Nicholas	Read and replied to website designer re. updates to the Tulving BK website.	0.50	385.00	192.50
05/27/14	Judd, David	Reviewed emails and correspondence regarding the website, responded as required or assigned for follow-up.	0.30	600.00	180.00
05/29/14	Kramer, Laura	Analyzed and reviewed Tulving bankruptcy website to construct more thorough instruction on submitting proof of claim.	0.60	210.00	126.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 215		Website Creation/Updating			
05/30/14	Kramer, Laura	Analyzed and reviewed Tulving bankruptcy website to construct more thorough instruction on submitting proof of claim.	0.10	210.00	21.00
06/09/14	Troszak, Nicholas	Read and replied to emails re. updates to the Tulving website.	0.20	385.00	77.00
06/10/14	Troszak, Nicholas	Analyzed and reviewed updates to Tulving Website and emailed to web designer.	0.30	385.00	115.50
06/23/14	Kramer, Laura	Analyzed and reviewed Trustee Report #2 for the Tulving bankruptcy website and emailed to Strong Connexions to update website.	0.50	210.00	105.00
06/24/14	Troszak, Nicholas	Read and replied to emails re. to updating the website, case status and recent lawsuits.	0.50	385.00	192.50
07/01/14	Kramer, Laura	Analyzed and reviewed proof of claims on register to reconcile and update Tulving bankruptcy website.	0.20	210.00	42.00
07/28/14	Kramer, Laura	Analyzed and reviewed Tulving Bankruptcy website to update the bar date for filing proof of claims with the court.	0.60	210.00	126.00
07/30/14	Troszak, Nicholas	Analyzed and reviewed website updates, emailed counsel and website designer re. same.	0.10	385.00	38.50
08/11/14	Armstrong, James	Reviewed and analyzed Tulving website status.	0.50	280.00	140.00
08/18/14	Kramer, Laura	Analyzed and reviewed Tulving claims register to prepare updated versions for bankruptcy website.	0.30	210.00	63.00
09/10/14	Troszak, Nicholas	Analyzed and reviewed updated claims register for approval to upload to the website.	0.20	385.00	77.00
09/11/14	Troszak, Nicholas	Analyzed and reviewed StmtS and Schedules and worked with web designer to post the StmtS and Schedules online.	0.30	385.00	115.50
09/15/14	Kramer, Laura	Analyzed and reviewed Tulving claims register to prepare updated versions for bankruptcy website.	0.10	210.00	21.00
09/26/14	Kramer, Laura	Analyzed and reviewed Tulving claims register to prepare updated versions for bankruptcy website.	0.20	210.00	42.00
Total for Task Code 215			7.10		\$2,248.50
Task Code: 220		Statements and Schedules Preparation			
07/07/14	Judd, David	Worked with staff to review the financial records in order to determine claims and prepare the bankruptcy statements and schedules.	0.40	600.00	240.00
07/08/14	Judd, David	Worked with staff to review the financial records in order to determine claims and prepare the bankruptcy statements and schedules.	2.40	600.00	1,440.00
07/09/14	Judd, David	Worked with staff to review the financial records in order to determine claims and prepare the bankruptcy statements and schedules.	1.50	600.00	900.00
07/10/14	Judd, David	Worked with staff to review the financial records in order to determine claims and prepare the bankruptcy statements and schedules.	0.40	600.00	240.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 220		Statements and Schedules Preparation			
07/15/14	Judd, David	Worked with staff to review the financial records in order to determine claims and prepare the bankruptcy statements and schedules.	0.20	600.00	120.00
07/17/14	Judd, David	Worked with staff to review the financial records in order to determine claims and prepare the bankruptcy statements and schedules.	0.20	600.00	120.00
07/28/14	Judd, David	Worked with staff to begin preparation of the bankruptcy statement and schedules.	0.20	600.00	120.00
07/29/14	Troszak, Nicholas	Read and replied to emails and conversation with superior re. filing of statements and schedules.	0.30	385.00	115.50
08/07/14	Judd, David	Reviewed e-mails and correspondence regarding the Tulving bankruptcy statements and schedules, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/13/14	Judd, David	Reviewed e-mails and correspondence regarding the Tulving statements and schedules, responded as required or assigned for follow-up.	0.10	600.00	60.00
08/14/14	Troszak, Nicholas	Read and replied to emails re. statements and schedules and filing with court.	0.40	385.00	154.00
08/18/14	Judd, David	Reviewed e-mails and correspondence regarding the Tulving statements and schedules, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/18/14	Troszak, Nicholas	Analyzed and reviewed Tulving information in order to fill out the stmts and schedules.	1.90	385.00	731.50
08/19/14	Judd, David	Worked with staff to review the financial records as basis for claims and preparation of statements and schedules.	0.40	600.00	240.00
08/19/14	Troszak, Nicholas	Analyzed and reviewed Tulving information in order to fill out the stmts and schedules.	1.70	385.00	654.50
08/20/14	Judd, David	Worked with staff to review the financial records as basis for claims and preparation of statements and schedules.	0.30	600.00	180.00
08/20/14	Troszak, Nicholas	Analyzed and reviewed 90 day payments worked with staff re. additional changes and send information to counsel for motion under seal.	1.10	385.00	423.50
08/20/14	Troszak, Nicholas	Analyzed and reviewed motion to file statements and schedules under seal and conversation with counsel re. same.	0.40	385.00	154.00
08/20/14	Troszak, Nicholas	Analyzed and reviewed Tulving information in order to fill out the stmts and schedules.	1.20	385.00	462.00
08/20/14	Troszak, Nicholas	Analyzed and reviewed claims information in order to create a spreadsheet for schedule F and send to counsel.	1.30	385.00	500.50
08/20/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks transactions in order to identify 90 day cash disbursements for stmts and schedules.	1.60	280.00	448.00
08/20/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks transactions in order to identify 1 year cash disbursements for stmts and schedules.	1.90	280.00	532.00

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May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 220		Statements and Schedules Preparation			
08/21/14	Judd, David	Worked with staff to review the financial records as basis for claims and preparation of statements and schedules.	0.10	600.00	60.00
08/21/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks transactions in order to identify 90 day cash disbursements for stmts and schedules.	0.30	280.00	84.00
08/21/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks transactions in order to identify 1 year cash disbursements for stmts and schedules.	0.40	280.00	112.00
08/25/14	Troszak, Nicholas	Analyzed and reviewed bankruptcy statements and schedules in order to update additional information.	1.70	385.00	654.50
08/26/14	Judd, David	Worked with staff to review the financial records as basis for claims and preparation of statements and schedules.	0.70	600.00	420.00
08/26/14	Judd, David	Worked with staff to prepare statements and schedules as requested by counsel and Trustee.	1.80	600.00	1,080.00
08/26/14	Judd, David	Reviewed e-mails and correspondence regarding the statements and schedules, responded as required or assigned for follow-up.	0.30	600.00	180.00
08/26/14	Troszak, Nicholas	Analyzed and reviewed 90-day cash and product disbursement schedules for SOFA's and send to counsel for review.	2.20	385.00	847.00
08/26/14	Troszak, Nicholas	Analyzed and reviewed Tulving transactions in order complete schedule F and send to counsel.	2.60	385.00	1,001.00
08/27/14	Judd, David	Reviewed e-mails and correspondence regarding the statements and schedules, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/27/14	Judd, David	Worked with staff to prepare statements and schedules as requested by counsel and Trustee.	0.40	600.00	240.00
08/27/14	Troszak, Nicholas	Analyzed and reviewed Tulving transactions in order complete schedule F and send to counsel.	0.60	385.00	231.00
08/27/14	Troszak, Nicholas	Analyzed and reviewed Tulving records in order to update SOFA's and additional updates from Trustee and counsel.	1.50	385.00	577.50
09/03/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks from online backup in order to create 90 day payment summary.	1.40	280.00	392.00
09/04/14	Troszak, Nicholas	Analyzed and reviewed 90 day transactions and worked with staff to update information with new QuickBooks data received.	0.20	385.00	77.00
09/04/14	Ferrero, Spencer	Reviewed and analyzed cashier's checks received from California Bank & Trust in order to update 90 day payment analysis.	0.90	280.00	252.00
09/05/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks from online backup in order to create 90 day payment summary.	0.50	280.00	140.00
09/05/14	Ferrero, Spencer	Reviewed and analyzed payments involving Thoerner & Toma in order to create 90 day payment summary.	0.40	280.00	112.00
09/08/14	Troszak, Nicholas	Analyzed and reviewed 90 day transactions and worked with staff to update information with new QuickBooks data received and send updated 90 day schedules to counsel for SOFA's.	1.10	385.00	423.50

THE TULVING COMPANY, INC.
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May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 220		Statements and Schedules Preparation			
09/09/14	Judd, David	Worked with staff to review the financial records as basis for claims and preparation of statements and schedules.	1.10	600.00	660.00
09/09/14	Troszak, Nicholas	Analyzed and reviewed transactions, bank deposits in order to complete schedule F and send information to counsel for filing with schedules.	2.10	385.00	808.50
09/10/14	Judd, David	Reviewed the final bankruptcy statements and schedules prior to filing.	0.40	600.00	240.00
09/10/14	Troszak, Nicholas	Analyzed and reviewed statements and schedules and emailed counsel re. same.	0.40	385.00	154.00
Total for Task Code 220			39.60		\$16,941.50
Task Code: 301		Asset Analysis - Accounts Receivable			
07/01/14	Troszak, Nicholas	Read and replied to emails re. outstanding A/R balances and information to support transactions.	0.60	385.00	231.00
07/02/14	Troszak, Nicholas	Analyzed and reviewed Tulving outstanding A/R balances and transactions that support amounts.	1.30	385.00	500.50
07/07/14	Judd, David	Reviewed emails and correspondence regarding account receivable collections, responded as required or assigned for follow-up.	0.30	600.00	180.00
07/07/14	Judd, David	Worked with staff to prepare schedule of accounts receivable for counsel.	0.30	600.00	180.00
07/07/14	Troszak, Nicholas	Analyzed and reviewed outstanding A/R balances, worked with staff to create transaction reports.	1.00	385.00	385.00
07/07/14	Ferrero, Spencer	Reviewed and analyzed accounts receivable reports to identify transactions involving accounts with balance greater than \$10,000 in order to recover estate assets.	1.80	280.00	504.00
07/15/14	Troszak, Nicholas	Analyzed and reviewed responses from A/R demand letters and worked with staff to analyze records and track information and conversation with counsel re. same.	1.00	385.00	385.00
07/15/14	Ferrero, Spencer	Reviewed and analyzed accounts receivable balance for individuals to tie to QuickBooks records in order to determine potential claim amount.	1.50	280.00	420.00
07/15/14	Ferrero, Spencer	Reviewed and analyzed bank statements and responses to accounts receivable collection letters in order to update accounts receivable analysis.	0.30	280.00	84.00
07/16/14	Troszak, Nicholas	Analyzed and reviewed responses from A/R demand letters and worked with staff to analyze records and track information and conversation with counsel re. same.	0.70	385.00	269.50
07/16/14	Ferrero, Spencer	Reviewed and analyzed accounts receivable balance for individuals to tie to QuickBooks records in order to determine potential claim amount.	0.30	280.00	84.00
07/21/14	Ferrero, Spencer	Reviewed and analyzed A/R account for David Gerrior in order to respond to information received regarding A/R balance owed.	0.40	280.00	112.00

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May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 301		Asset Analysis - Accounts Receivable			
07/22/14	Kramer, Laura	Analyzed and reviewed AR tracking schedule for Tulving to update and reconcile for print and further analysis.	0.10	210.00	21.00
07/22/14	Troszak, Nicholas	Prepared for and participated in conference call with counsel and Trustee re. outstanding A/R.	0.30	385.00	115.50
07/23/14	Troszak, Nicholas	Analyzed and reviewed A/R responses to letters sent, worked with staff to investigate and send information to counsel.	2.40	385.00	924.00
07/23/14	Ferrero, Spencer	Reviewed and analyzed A/R accounts for outstanding requests in order to update claims analysis.	1.40	280.00	392.00
07/28/14	Troszak, Nicholas	Analyzed and reviewed A/R responses and worked with staff to investigate and respond to counsel.	0.80	385.00	308.00
07/28/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks to identify purchases and sales involving Dillon Gage in order to update A/R analysis.	0.80	280.00	224.00
07/28/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks to identify purchases and sales involving Phillip Bethell in order to update A/R analysis.	0.20	280.00	56.00
07/29/14	Troszak, Nicholas	Read and replied to emails re. outstanding A/R and additional contact information re. same.	0.30	385.00	115.50
07/30/14	Judd, David	Reviewed books and records of the Debtor in order to determine potential receivables and other investments.	0.60	600.00	360.00
07/30/14	Judd, David	Worked with staff to prepare schedule of accounts receivable for counsel.	0.30	600.00	180.00
07/30/14	Troszak, Nicholas	Analyzed and reviewed Tulving GL, TLO and A/R schedule in order to determine potential assets for the estate to recover.	2.90	385.00	1,116.50
07/30/14	Troszak, Nicholas	Analyzed and reviewed Tulving GL and updated outstanding A/R schedule with information and email superior re. same.	0.80	385.00	308.00
07/31/14	Troszak, Nicholas	Analyzed and reviewed outstanding A/R, conversation with superior and counsel re. same.	1.10	385.00	423.50
07/31/14	Ferrero, Spencer	Reviewed and analyzed response received from CNT regarding outstanding A/R balance in order to update A/R analysis.	0.40	280.00	112.00
08/04/14	Troszak, Nicholas	Analyzed and reviewed responses from A/R individuals, work with staff to investigate claims and reply to counsel.	0.80	385.00	308.00
08/08/14	Judd, David	Reviewed e-mails and correspondence regarding the "On the Rocks" account receivable, responded as required or assigned for follow-up.	0.10	600.00	60.00
08/14/14	Judd, David	Reviewed e-mails and correspondence regarding the "On the Rocks" account receivable, responded as required or assigned for follow-up.	0.10	600.00	60.00
08/14/14	Troszak, Nicholas	Read and replied to emails and worked with staff to extract doc production from DropBox re. payment of A/R from "On the Rocks Coin and Jewelry".	0.20	385.00	77.00
08/19/14	Judd, David	Reviewed e-mails and correspondence regarding the accounts receivable, responded as required or assigned for follow-up.	0.20	600.00	120.00

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May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 301		Asset Analysis - Accounts Receivable			
08/19/14	Judd, David	Worked with staff to review records and determine the financial activity related to the "On the Rocks" account receivable.	1.10	600.00	660.00
08/19/14	Kramer, Laura	Analyzed and reviewed On the Rocks invoices to input data in Tulving general ledger to update investor information.	1.40	210.00	294.00
08/19/14	Troszak, Nicholas	Analyzed and reviewed Tulving transactions related to "On The Rocks", searched Internet and documents provided related to A/R.	2.90	385.00	1,116.50
08/19/14	Ferrero, Spencer	Reviewed and analyzed invoices involving On The Rocks in order to prepare for A/R recovery actions.	1.30	280.00	364.00
08/20/14	Judd, David	Worked with staff to review records and determine the financial activity related to the "On the Rocks" account receivable.	0.20	600.00	120.00
08/20/14	Kramer, Laura	Analyzed and reviewed On the Rocks invoices to input data in Tulving general ledger to update investor information.	1.80	210.00	378.00
08/21/14	Judd, David	Worked with staff to review records and determine the financial activity related to the "On the Rocks" account receivable.	0.30	600.00	180.00
08/27/14	Judd, David	Reviewed e-mails and correspondence regarding the account receivable with "On the Rocks", responded as required or assigned for follow-up.	0.20	600.00	120.00
08/28/14	Judd, David	Prepared for and participated in conference call regarding the account receivable from "On the Rocks".	0.40	600.00	240.00
08/28/14	Troszak, Nicholas	Analyzed and reviewed documents produced by "On the Rocks" and conversation with superior.	0.20	385.00	77.00
08/28/14	Troszak, Nicholas	Prepared for and participated in conference call re. "On the Rocks"	0.30	385.00	115.50
08/28/14	Troszak, Nicholas	Analyzed and reviewed documents received from "On the Rocks" and compiled questions re. same and sent to superior for review.	1.00	385.00	385.00
08/29/14	Judd, David	Reviewed e-mails and correspondence regarding the account receivable with "On the Rocks", responded as required or assigned for follow-up.	0.20	600.00	120.00
09/03/14	Troszak, Nicholas	Prepared for and participated in conference call with counsel, superior and "On the Rocks" owners re. outstanding A/R balance.	0.60	385.00	231.00
09/03/14	Troszak, Nicholas	Prepared for and participated in conference call with Trustee, counsel and superior re. "On the Rocks" outstanding A/R balance.	0.40	385.00	154.00
09/15/14	Judd, David	Reviewed On the Rocks issues with Trustee and staff.	0.20	600.00	120.00
09/15/14	Troszak, Nicholas	Analyzed and reviewed Tulving records in order to create write up re. On the Rocks Jewelry and send to Trustee and superior.	0.60	385.00	231.00
09/16/14	Judd, David	Reviewed On the Rocks issues with Trustee and staff.	0.30	600.00	180.00
09/16/14	Troszak, Nicholas	Analyzed, reviewed and updated Tulving write up re. On the Rocks Jewelry and send to Trustee and superior.	0.60	385.00	231.00

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May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 301		Asset Analysis - Accounts Receivable			
09/17/14	Judd, David	Reviewed e-mails and correspondence regarding the "On the Rocks" account receivable, responded as required or assigned for follow-up.	0.30	600.00	180.00
09/18/14	Judd, David	Reviewed e-mails and correspondence regarding the "On the Rocks" account receivable, responded as required or assigned for follow-up.	0.20	600.00	120.00
10/07/14	Judd, David	Reviewed e-mails and correspondence regarding the account receivable with "On the Rocks", responded as required or assigned for follow-up.	0.10	600.00	60.00
10/08/14	Judd, David	Worked with staff to prepare a payment schedule for the account receivable with "On the Rocks".	0.20	600.00	120.00
10/08/14	Troszak, Nicholas	Analyzed and reviewed Tulving transactions with "On the Rocks", conversation with counsel re. payment plan, create payment schedule and send to superior.	2.50	385.00	962.50
10/09/14	Judd, David	Worked with staff to prepare a payment schedule for the account receivable with "On the Rocks".	0.30	600.00	180.00
10/09/14	Troszak, Nicholas	Analyzed and reviewed Tulving transactions with "On the Rocks", conversation with counsel re. payment plan, create payment schedule and send to counsel.	0.50	385.00	192.50
10/15/14	Troszak, Nicholas	Analyzed and reviewed "On the Rocks" payment schedule, updated with changes from counsel and send to superior for review.	1.20	385.00	462.00
10/15/14	Troszak, Nicholas	Telephone conversation with counsel re. updates to "On the Rocks" payment schedule	0.20	385.00	77.00
10/16/14	Troszak, Nicholas	Analyzed and reviewed "On the Rocks" payment schedule, updated with additional changes from counsel and send to superior for review.	1.10	385.00	423.50
10/28/14	Troszak, Nicholas	Read and replied to emails re. "On The Rocks" payments.	0.10	385.00	38.50
11/03/14	Judd, David	Reviewed emails and correspondence regarding the account receivable with "On the Rocks". responded as required or assigned for follow-up.	0.10	600.00	60.00
11/03/14	Troszak, Nicholas	Read and replied to email re. receipt of \$6,000 from "On the Rocks" and email superior re. litigation.	0.30	385.00	115.50
11/04/14	Judd, David	Reviewed emails and correspondence regarding the account receivable with "On the Rocks". responded as required or assigned for follow-up.	0.10	600.00	60.00
11/12/14	Troszak, Nicholas	Analyzed and reviewed "On the Rocks" payment schedule, conversation with counsel, update schedule and send to counsel.	0.30	385.00	115.50
11/17/14	Troszak, Nicholas	Read and replied to emails re. asset purchase sale and receipt of funds from outstanding A/R.	0.60	385.00	231.00
11/18/14	Judd, David	Worked with staff to gather information regarding the account receivable from "On the Rocks".	0.20	600.00	120.00
11/18/14	Troszak, Nicholas	Analyzed and reviewed Tulving transactions with On The Rocks in order to provide back ground and information to counsel for stipulation.	0.60	385.00	231.00
11/24/14	Troszak, Nicholas	Analyzed and reviewed new wiring instructions and sent updated instructions to counsel to insure payments are made to the correct account.	0.20	385.00	77.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 301		Asset Analysis - Accounts Receivable			
12/19/14	Troszak, Nicholas	Read and replied to emails re. On the Rocks payment.	0.20	385.00	77.00
12/30/14	Troszak, Nicholas	Analyzed and reviewed settlement agreement with OTR and send revisions to counsel.	0.70	385.00	269.50
01/06/15	Judd, David	Reviewed emails and correspondence regarding On the Rocks, responded as required or assigned for follow-up.	0.10	610.00	61.00
Total for Task Code 301			47.40		\$18,166.50
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
06/04/14	Kramer, Laura	Analyzed and reviewed purchase offers in regards to Tulving assets to reconcile an asset purchase contact schedule.	0.20	210.00	42.00
06/13/14	Troszak, Nicholas	Analyzed and reviewed emails re. sale of customer list and updated asset purchase contact list.	0.60	385.00	231.00
06/26/14	Troszak, Nicholas	Analyzed and reviewed Tulving website information, sales numbers and other information in order to create response for interest in purchasing Tulving assets.	1.80	385.00	693.00
06/26/14	Ferrero, Spencer	Conversation with Network Solutions regarding ownership of the "Tulving.com" domain name.	0.40	280.00	112.00
06/27/14	Troszak, Nicholas	Read and replied to emails from staff re. case status and ownership of Tulving.com website.	0.20	385.00	77.00
06/27/14	Ferrero, Spencer	Reviewed and analyzed payments and ownership of "Tulving.com" domain name for potential asset sale.	0.40	280.00	112.00
06/30/14	Ferrero, Spencer	Reviewed and analyzed payments and ownership of "Tulving.com" domain name for potential asset sale.	0.30	280.00	84.00
07/02/14	Troszak, Nicholas	Analyzed and reviewed asset contact list, email superior and send additional information to Trustee re. asset contact list.	0.40	385.00	154.00
07/07/14	Troszak, Nicholas	Analyzed and reviewed questions from potential bidders, email exchange with Trustee and send information to potential bidders.	0.90	385.00	346.50
07/15/14	Troszak, Nicholas	Conversation with the Trustee re. sale process and forward information to counsel for APA.	0.60	385.00	231.00
07/16/14	Troszak, Nicholas	Analyzed and reviewed telephone numbers for Tulving and work with staff to verify numbers can be transferred and timing on retention.	0.20	385.00	77.00
07/16/14	Troszak, Nicholas	Read and replied to emails re. sale process and case status.	0.40	385.00	154.00
07/16/14	Ferrero, Spencer	Conversation with AT&T regarding potential recover of Tulving Company's 1-800 number for potential asset sale.	0.50	280.00	140.00
07/17/14	Troszak, Nicholas	Analyzed and reviewed APA and sent updates back to counsel.	0.60	385.00	231.00
07/18/14	Judd, David	Reviewed emails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.20	600.00	120.00
07/18/14	Troszak, Nicholas	Analyzed and reviewed APA and bidding procedures and responded back to counsel.	0.20	385.00	77.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
07/21/14	Troszak, Nicholas	Read and replied to emails re. case status and sale of assets. Send sale information to interested buyer.	0.50	385.00	192.50
07/24/14	Judd, David	Reviewed emails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.40	600.00	240.00
07/24/14	Troszak, Nicholas	Read and replied to emails re. APA and assets that are going to be sold.	0.70	385.00	269.50
07/24/14	Troszak, Nicholas	Analyzed and reviewed list of to be sold, created and updated Exhibit A to the APA and send to possible stalking horse bidder.	1.10	385.00	423.50
08/06/14	Judd, David	Reviewed e-mails and correspondence regarding the Sales Procedures Motion, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/06/14	Troszak, Nicholas	Analyzed and reviewed the final sale procedures motion and replied to emails.	0.20	385.00	77.00
08/06/14	Troszak, Nicholas	Read and replied to emails re. receipt of sale deposit and setup new bank account.	0.30	385.00	115.50
08/07/14	Judd, David	Reviewed e-mails and correspondence regarding the Sales Procedures Motion, responded as required or assigned for follow-up.	0.10	600.00	60.00
08/07/14	Judd, David	Reviewed e-mails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.10	600.00	60.00
08/07/14	Troszak, Nicholas	Read and replied to emails re. sale of assets, update tracking schedule and send information to interested party.	0.40	385.00	154.00
08/08/14	Judd, David	Reviewed e-mails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/11/14	Judd, David	Reviewed e-mails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/11/14	Troszak, Nicholas	Analyzed and reviewed Tulving website, worked with staff and replied to emails re. privacy policy.	1.70	385.00	654.50
08/12/14	Judd, David	Reviewed e-mails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.10	600.00	60.00
08/12/14	Troszak, Nicholas	Read and replied to emails re. sale status, individuals contacted and sent email looking for expert.	0.50	385.00	192.50
08/12/14	Ferrero, Spencer	Communications with Network Solutions customer service representatives regarding viewing Tulving.com website as a private site.	1.10	280.00	308.00
08/13/14	Judd, David	Reviewed e-mails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/14/14	Judd, David	Reviewed e-mails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.10	600.00	60.00

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May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
08/15/14	Troszak, Nicholas	Read and replied to emails re. sale of customer list, responded to interested buyers and updated potential buyer list.	0.50	385.00	192.50
08/15/14	Troszak, Nicholas	Analyzed and reviewed sales transactions and worked with staff to compile the top 200 customers for the past 2 years.	0.90	385.00	346.50
08/15/14	Ferrero, Spencer	Reviewed and analyzed cash transactions in order to identify largest vendors and customers.	1.40	280.00	392.00
08/18/14	Ferrero, Spencer	Reviewed and analyzed cash transactions in order to identify largest customers by dollar amounts.	1.50	280.00	420.00
08/18/14	Ferrero, Spencer	Reviewed and analyzed cash transactions in order to identify largest vendors by dollar amounts.	2.20	280.00	616.00
08/19/14	Troszak, Nicholas	Analyzed and reviewed sales amounts and customers in order to create summary schedule for Trustee and counsel.	1.40	385.00	539.00
08/19/14	Ferrero, Spencer	Reviewed and analyzed cash transactions in order to identify largest vendors by dollar amounts.	1.10	280.00	308.00
08/19/14	Ferrero, Spencer	Reviewed and analyzed cash transactions in order to identify largest customers by dollar amounts.	1.00	280.00	280.00
08/26/14	Judd, David	Reviewed e-mails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/26/14	Troszak, Nicholas	Read and replied to emails re. case status and sale of "customer list".	0.20	385.00	77.00
08/27/14	Judd, David	Reviewed e-mails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/28/14	Troszak, Nicholas	Prepared for and participated in conference call re. sale procedures.	0.30	385.00	115.50
09/08/14	Ferrero, Spencer	Reviewed and analyzed cashier's checks issued for severance pay in order to identify recipients.	0.20	280.00	56.00
10/16/14	Judd, David	Reviewed e-mails and correspondence regarding the asset purchase agreement, responded as required or assigned for follow-up.	0.20	600.00	120.00
10/16/14	Troszak, Nicholas	Read and replied to emails re. sale of customer list, researched credit card information and conversation with superior.	0.50	385.00	192.50
10/17/14	Judd, David	Reviewed e-mails and worked with staff regarding the asset purchase agreement and reviewing purchase and sale files to customers.	0.20	600.00	120.00
10/17/14	Troszak, Nicholas	Analyzed and reviewed Tulving box inventory in order to identify boxes with purchase and sales invoice in order to have staff review boxes and conduct sampling for credit card information.	0.40	385.00	154.00
10/17/14	Troszak, Nicholas	Read and replied to emails re. sale of customer list, investigate QB's for sale information and respond to counsel and trustee.	0.60	385.00	231.00
10/20/14	Kramer, Laura	Analyzed and reviewed Tulving storage boxes numbers TC-018 to TC-048 in search of any credit card detail on sales invoices made by Tulving 2011 to present.	2.10	210.00	441.00

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Task Code: 320		Sale of Customer Info., IP and Operational Assets			
10/20/14	Kramer, Laura	Analyzed and reviewed Tulving storage boxes numbers TC-049 to TC-066 in search of any credit card detail on sales invoices made by Tulving 2011 to present.	1.70	210.00	357.00
10/20/14	Kramer, Laura	Analyzed and reviewed Tulving storage boxes numbers TC-067 to TC-095 in search of any credit card detail on sales invoices made by Tulving 2011 to present.	1.90	210.00	399.00
10/20/14	Troszak, Nicholas	Read and replied to emails and telephone conversation with staff re. search for credit card numbers.	0.50	385.00	192.50
10/21/14	Judd, David	Reviewed e-mails and worked with staff regarding the asset purchase agreement and reviewing purchase and sale files to customers.	0.20	600.00	120.00
11/03/14	Ferrero, Spencer	Conversation with AT&T regarding Tulving 1-800 number for asset sale.	0.40	280.00	112.00
11/07/14	Troszak, Nicholas	Read and replied to emails re. sale of customer list and request NDA.	0.20	385.00	77.00
11/10/14	Troszak, Nicholas	Read and replied to emails re. NDA's, sale process and items to be sold.	0.70	385.00	269.50
11/11/14	Judd, David	Worked with staff to respond to questions regarding the sale of the Tulving customer list.	0.20	600.00	120.00
11/11/14	Troszak, Nicholas	Read and replied to emails re. NDA's, sale process and items to be sold.	0.70	385.00	269.50
11/12/14	Judd, David	Worked with staff to respond to questions regarding the sale of the Tulving customer list.	0.20	600.00	120.00
11/12/14	Troszak, Nicholas	Analyzed and reviewed request for information from potential buyer, conversation with superior and Trustee and reply information to Trustee.	0.50	385.00	192.50
11/13/14	Judd, David	Worked with staff to respond to questions regarding the sale of the Tulving customer list.	0.10	600.00	60.00
11/13/14	Troszak, Nicholas	Analyzed and reviewed questions from potential purchaser and conversation with Trustee re. same.	0.30	385.00	115.50
12/03/14	Kramer, Laura	Analyzed and reviewed documents regarding motion of sale to reconcile for further review.	0.40	210.00	84.00
12/03/14	Troszak, Nicholas	Analyzed and reviewed sale motion and other sale documents filed with the court and worked with staff to retrieve them for the Trustee.	0.10	385.00	38.50
12/03/14	Troszak, Nicholas	Read and replied to counsel re. individuals contacted re. sale of assets and send information to counsel as requested.	0.10	385.00	38.50
12/04/14	Troszak, Nicholas	Read and replied to emails re. sale of Tulving assets.	0.20	385.00	77.00
12/09/14	Troszak, Nicholas	Read and replied to emails from Trustee re. Sale Motion and individuals that have been in contact to purchase the assets.	0.60	385.00	231.00
12/15/14	Troszak, Nicholas	Read and replied to emails re. sale of customer list and send information to counsel re. additional funds to be received.	0.40	385.00	154.00
12/29/14	Troszak, Nicholas	Read and replied to trustee re. payment to Wes Avery.	0.20	385.00	77.00
01/12/15	Troszak, Nicholas	Read and replied to emails re. sale order entered and remaining sale proceeds to be received.	0.10	420.00	42.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
01/14/15	Troszak, Nicholas	Read and replied to emails with asset purchaser re. delivery of information and timing and conversation with Trustee.	0.40	420.00	168.00
01/15/15	Troszak, Nicholas	Analyzed and reviewed Tulving QB's and processed all columns and rows into MS Excel in order to prepare for data to be sent to asset purchaser.	0.70	420.00	294.00
01/16/15	Judd, David	Worked with staff to determine what information to provide to the purchaser of the customer list.	0.90	610.00	549.00
01/16/15	Kramer, Laura	Analyzed and reviewed Tulving General Ledger accounts to reconcile Purchases, COGS, Accounts Payable and Inventory Asset accounts into a new document.	0.60	230.00	138.00
01/16/15	Troszak, Nicholas	Analyzed and reviewed GL Data re. product received and sent, worked with staff to gather data and send email to purchaser re. same.	1.50	420.00	630.00
01/16/15	Ferrero, Spencer	Reviewed and analyzed general ledger for customer data to provide to purchaser.	2.30	300.00	690.00
01/19/15	Judd, David	Worked with staff to transfer customer data pursuant to sale of customer lists.	0.30	610.00	183.00
01/19/15	Troszak, Nicholas	Read and replied to emails re. sale of customer info. with Trustee and superior.	0.20	420.00	84.00
01/19/15	Troszak, Nicholas	Analyzed and reviewed customer info and send information to purchaser.	0.50	420.00	210.00
01/27/15	Judd, David	Worked with staff to complete the transfer of assets and information related to the customer list sale.	0.20	610.00	122.00
01/27/15	Ferrero, Spencer	Reviewed and analyzed process for transferring phone numbers and URL to Great Collections as part of asset sale.	1.20	300.00	360.00
01/29/15	Troszak, Nicholas	Read and replied to emails re. transfer of information and documents to purchaser.	0.20	420.00	84.00
01/30/15	Troszak, Nicholas	Read and reviewed sale information and created letter outlining the receipt of hard copy records to Great Collections.	0.70	420.00	294.00
Total for Task Code 320			50.50		\$18,022.00
Task Code: 500		Forensic Accounting Analysis			
05/22/14	Kramer, Laura	Analyzed and reviewed California Trust Bank account July through September 2013 to reconcile a bank account analysis for Tulving.	0.60	210.00	126.00
05/22/14	Kramer, Laura	Analyzed and reviewed California Trust Bank account October through December 2013 to reconcile a bank account analysis for Tulving.	0.80	210.00	168.00
05/22/14	Kramer, Laura	Analyzed and reviewed California Trust Bank account March through July 2013 to reconcile a bank account analysis for Tulving.	0.70	210.00	147.00
05/22/14	Kramer, Laura	Analyzed and reviewed California Trust Bank account January through March 2013 to reconcile a bank account analysis for Tulving.	0.50	210.00	105.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 500		Forensic Accounting Analysis			
07/25/14	Kramer, Laura	Analyzed and reviewed wires sent to NTR and CNT to reconcile employee contacts and addresses for future reference.	0.50	210.00	105.00
07/25/14	Troszak, Nicholas	Analyzed and reviewed CNT and NTR Bullion records and transactions.	0.60	385.00	231.00
07/28/14	Troszak, Nicholas	Analyzed and reviewed transactions related to CNT and NTR.	0.50	385.00	192.50
08/01/14	Ferrero, Spencer	Reviewed and analyzed company information to identify email provider for "@tulving.com" emails in order to investigate electronic data.	1.20	280.00	336.00
08/14/14	Judd, David	Worked with staff to prepare analysis of sales to customers as requested by counsel and Trustee.	0.30	600.00	180.00
08/19/14	Judd, David	Worked with staff to review the financial records to prepare schedules of sales to investors and purchases from vendors as requested.	1.30	600.00	780.00
08/20/14	Judd, David	Worked with staff to review the financial records to prepare schedules of sales to investors and purchases from vendors as requested.	0.20	600.00	120.00
08/26/14	Armstrong, James	Reviewed and analyzed cash disbursements to creditor information.	0.80	280.00	224.00
08/28/14	Troszak, Nicholas	Analyzed and reviewed documents and worked with staff to locate "On-line QB's file", accessed file and reviewed additional entries, etc.	1.90	385.00	731.50
08/28/14	Ferrero, Spencer	Reviewed and analyzed online QuickBooks backup in order to review information from backup.	1.90	280.00	532.00
09/03/14	Kramer, Laura	Analyzed and reviewed the QuickBooks for account ending in 9491 to reconcile with bank statement for February 2014.	2.10	210.00	441.00
09/03/14	Kramer, Laura	Analyzed and reviewed the QuickBooks for account ending in 2481 to reconcile with bank statement for February 2014.	1.60	210.00	336.00
09/03/14	Kramer, Laura	Analyzed and reviewed the QuickBooks for account ending in 2481 to reconcile with bank statement for January 2014.	2.00	210.00	420.00
09/03/14	Kramer, Laura	Analyzed and reviewed the QuickBooks for account ending in 2481 to reconcile with bank statement for March 2014.	0.40	210.00	84.00
09/03/14	Kramer, Laura	Analyzed and reviewed the QuickBooks for account ending in 9491 to reconcile with bank statement for March 2014.	0.60	210.00	126.00
09/03/14	Kramer, Laura	Analyzed and reviewed the QuickBooks for account ending in 9491 to reconcile with bank statement for January 2014.	2.30	210.00	483.00
09/03/14	Troszak, Nicholas	Analyzed and reviewed QuickBooks transactions for February and January 2014 (acct. 9491) and worked with staff to tie out to bank statements and troubleshoot issues.	2.80	385.00	1,078.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 500		Forensic Accounting Analysis			
09/03/14	Troszak, Nicholas	Analyzed and reviewed QuickBooks transactions for February and January 2014 (acct. 2481) and worked with staff to tie out to bank statements and troubleshoot issues.	2.10	385.00	808.50
09/04/14	Kramer, Laura	Analyzed and reviewed the QuickBooks for account ending in 2481 to reconcile with bank statement for January 2014.	0.90	210.00	189.00
09/04/14	Kramer, Laura	Analyzed and reviewed the QuickBooks for account ending in 9491 to reconcile with bank statement for January 2014.	2.10	210.00	441.00
09/04/14	Troszak, Nicholas	Analyzed and reviewed QuickBooks transactions for February and January 2014 (acct. 9491) and worked with staff to tie out to bank statements and troubleshoot issues.	1.40	385.00	539.00
09/04/14	Troszak, Nicholas	Analyzed and reviewed QuickBooks transactions for February and January 2014 (acct. 2481) and worked with staff to tie out to bank statements and troubleshoot issues.	1.10	385.00	423.50
09/08/14	Troszak, Nicholas	Analyzed and reviewed bank deposits not included in the QB's cash account in order to determine accounting.	0.80	385.00	308.00
09/11/14	Kramer, Laura	Analyzed and reviewed investor deposits February 2014 forward to reconcile invoices in QB and whether product has been received.	1.50	210.00	315.00
09/11/14	Troszak, Nicholas	Analyzed and reviewed QB transactions and worked with staff to investigate February deposits and determine customers prior activity.	0.80	385.00	308.00
09/12/14	Troszak, Nicholas	Analyzed and reviewed QB transactions and worked with staff to investigate February deposits and determine customers prior activity.	0.80	385.00	308.00
09/12/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks to identify individuals who made deposits in February 2014 but did not receive product in order to prepare potential preference analysis.	1.90	280.00	532.00
09/12/14	Ferrero, Spencer	Reviewed and analyzed list of deposits made in February 2014 to identify individuals who sent money but did not receive product in order to prepare potential preference analysis.	1.80	280.00	504.00
09/12/14	Ferrero, Spencer	Reviewed and analyzed list of deposits made in February 2014 to identify individuals who sent money and received product in order to prepare potential preference analysis.	2.20	280.00	616.00
09/16/14	Judd, David	Worked with staff to prepare analysis of February sales to customers and corresponding shipments as requested by Trustee	0.40	600.00	240.00
09/16/14	Troszak, Nicholas	Analyzed and reviewed February deposits and Tulving shipping transactions in order to understand which individuals were shipped product, worked with staff re. summary, conversation with superior and send to Trustee.	1.60	385.00	616.00
09/16/14	Ferrero, Spencer	Reviewed and analyzed deposit detail sheet to categorize into order groups for further preference analysis.	1.10	280.00	308.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 500		Forensic Accounting Analysis			
10/17/14	Kramer, Laura	Analyzed and reviewed document inventory received from Tulving office to reconcile list of invoices to review for credit card information.	0.30	210.00	63.00
01/08/15	Kramer, Laura	Analyzed and reviewed Caselink to reconcile November 2014 Union Bank statements and verify their closure.	0.30	230.00	69.00
Total for Task Code 500			44.70		\$13,534.00
Task Code: 501		Litigation Analysis - General			
07/25/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks to identify transactions involving CNT, Inc. and NTR Bullion for possible 2004 examinations.	0.80	280.00	224.00
07/29/14	Judd, David	Reviewed QB's information and other supporting documentation for CNT to determine the basis for a 2004 exam and understand its relationship with the Debtor.	0.30	600.00	180.00
07/29/14	Judd, David	Reviewed QB's information and other supporting documentation for NTR to determine the basis for a 2004 exam and understand its relationship with the Debtor.	0.30	600.00	180.00
07/30/14	Judd, David	Reviewed QB's information and other supporting documentation for CNT to determine the basis for a 2004 exam and understand its relationship with the Debtor.	0.60	600.00	360.00
07/30/14	Judd, David	Reviewed QB's information and other supporting documentation for NTR to determine the basis for a 2004 exam and understand its relationship with the Debtor.	0.60	600.00	360.00
07/31/14	Judd, David	Reviewed QB's information and other supporting documentation for CNT to determine the basis for a 2004 exam and understand its relationship with the Debtor.	1.70	600.00	1,020.00
07/31/14	Judd, David	Reviewed QB's information and other supporting documentation for NTR to determine the basis for a 2004 exam and understand its relationship with the Debtor.	1.40	600.00	840.00
08/22/14	Troszak, Nicholas	Read and replied to emails from counsel re. 2004 examinations, conversation with superior re. same, worked with staff to retrieve transaction schedules and send to counsel.	1.00	385.00	385.00
Total for Task Code 501			6.70		\$3,549.00
Task Code: 502		Litigation Analysis - A-Mark			
07/09/14	Kramer, Laura	Analyzed and reviewed storage unit for boxes in connection to 2012 bank statements and A-Mark documents.	1.00	210.00	210.00
07/09/14	Troszak, Nicholas	Analyzed and reviewed Tulving document inventory in order to locate additional boxes related to A-Mark and other companies Tulving used to purchase product.	0.40	385.00	154.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 502		Litigation Analysis - A-Mark			
07/10/14	Kramer, Laura	Analyzed and reviewed incoming mail to reconcile and identify any A-Mark mail to provide to superior.	0.30	210.00	63.00
07/16/14	Judd, David	Reviewed A-Mark matter with Trustee and staff.	0.20	600.00	120.00
07/17/14	Judd, David	Reviewed A-Mark documents to prepare for proposed 2004 exam.	0.40	600.00	240.00
07/17/14	Kramer, Laura	Analyzed and reviewed A-mark documents received from Tulving offices to reconcile into box TC-181 for further analysis.	0.80	210.00	168.00
07/17/14	Troszak, Nicholas	Read and replied to emails from counsel re. A-Mark 2004 examination, conversation with counsel re. same.	0.50	385.00	192.50
07/22/14	Judd, David	Reviewed and analyzed A-Mark records in our possession to determine potential amounts due to/from A-Mark.	0.90	600.00	540.00
07/22/14	Troszak, Nicholas	Analyzed and reviewed document inventory in order to locate information about A-Mark and conversation with superior re. same.	1.20	385.00	462.00
07/31/14	Judd, David	Reviewed QB's information and other supporting documentation for A-Mark to determine the basis for a 2004 exam and understand its relationship with the Debtor.	1.50	600.00	900.00
07/31/14	Troszak, Nicholas	Analyzed and reviewed A-Mark, CNT and NTR transactions re. flow of funds.	0.90	385.00	346.50
08/05/14	Judd, David	Reviewed A-Mark issues with Trustee and staff.	0.20	600.00	120.00
08/05/14	Troszak, Nicholas	Analyzed and reviewed information from Tulving, A-Mark, CNT and NTR re. transactions and conversation with superior and trustee re. same.	0.80	385.00	308.00
08/11/14	Judd, David	Worked with staff to determine basis for 2004 exam of A-Mark and the relationship with Tulving.	0.30	600.00	180.00
08/11/14	Troszak, Nicholas	Analyzed and reviewed transactions related to A-Mark, conversation with superior and forward information to counsel re. 2004 examination.	0.70	385.00	269.50
08/11/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks to identify customer and vendor transactions involving A-Mark.	0.60	280.00	168.00
08/22/14	Judd, David	Reviewed e-mails and correspondence regarding 2004 motions for A-Mark, CNT and NTR, responded as required or assigned for follow-up.	0.20	600.00	120.00
08/22/14	Judd, David	Worked with staff to determine basis for 2004 exam of A-Mark and the relationship with Tulving.	0.30	600.00	180.00
08/28/14	Judd, David	Reviewed A-Mark documents to determine credit amounts due to Tulving	0.40	600.00	240.00
09/23/14	Judd, David	Worked with staff to complete the motion regarding the 2004 exam of A-Mark and the relationship with Tulving.	0.30	600.00	180.00
09/24/14	Judd, David	Worked with staff to complete the motion regarding the 2004 exam of A-Mark and the relationship with Tulving.	0.10	600.00	60.00
09/24/14	Troszak, Nicholas	Analyzed and reviewed 2004 examination for A-Mark and sent updates to counsel.	0.40	385.00	154.00
11/25/14	Troszak, Nicholas	Analyzed and reviewed 2004 examination and declaration for A-Mark, signed and sent to counsel.	0.70	385.00	269.50

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Date	Name	Description	Hours	Rate	Amount
Task Code: 502		Litigation Analysis - A-Mark			
12/04/14	Judd, David	Worked with counsel to respond to the A-Mark document production.	0.20	600.00	120.00
12/04/14	Troszak, Nicholas	Read and replied to emails related to the 2004 examination of A-Mark.	0.20	385.00	77.00
01/28/15	Judd, David	Reviewed and analyzed cash receipt and disbursement records provided by A-Mark in order to determine any potential claims.	1.70	610.00	1,037.00
01/28/15	Judd, David	Reviewed and analyzed purchase and sale records provided by A-Mark in order to determine any potential claims.	3.20	610.00	1,952.00
01/28/15	Troszak, Nicholas	Analyzed and reviewed A-mark transactions, Tulving transactions and conversation with superior re. same.	0.80	420.00	336.00
Total for Task Code 502			19.20		\$9,167.00
Task Code: 600		Government Inquires & Coordination			
06/10/14	Troszak, Nicholas	Read and replied to multiple emails from Government Officials re. imaged hard drives, worked with staff to order certain/specific hard drives.	0.30	385.00	115.50
06/16/14	Troszak, Nicholas	Read and replied to emails from Government re. imaged hard drives and work with staff to send hard drives for copying.	0.30	385.00	115.50
06/16/14	Ferrero, Spencer	Prepared hard drive shipment to US government in order to obtain copy of imaged hard drives confiscated from company offices.	0.30	280.00	84.00
06/18/14	Troszak, Nicholas	Read and replied emails from the Government re. hard drives and work with staff to re-order drives.	0.30	385.00	115.50
07/07/14	Troszak, Nicholas	Read and replied to emails from the Government re. the imaging of computer hard drives and timetable for delivery.	0.20	385.00	77.00
07/08/14	Troszak, Nicholas	Read and replied to emails from Commodities Future Trading Commission.	0.10	385.00	38.50
07/08/14	Troszak, Nicholas	Analyzed and reviewed accounting records in order to reply to IRS summonses for three individuals.	0.80	385.00	308.00
07/09/14	Troszak, Nicholas	Analyzed and reviewed accounting records in order to reply to IRS summonses for three individuals.	0.60	385.00	231.00
07/09/14	Troszak, Nicholas	Read and replied to emails from Commodities Future Trading Commission.	0.30	385.00	115.50
07/14/14	Kramer, Laura	Analyzed and reviewed deposits in California bank and trust to reconcile backup in response to IRS Summons for Hoyal.	0.50	210.00	105.00
07/14/14	Troszak, Nicholas	Analyzed and reviewed IRS summons and worked with staff to locate documents.	0.60	385.00	231.00
07/15/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks to identify transactions involving Dennis Simpson, David & Jodi Lennon and Jeffrey & Lori Hoyal in order to respond to IRS summonses.	1.10	280.00	308.00
07/17/14	Troszak, Nicholas	Analyzed and reviewed documents responsive to IRS request, contact IRS and fax IRS response to summonses.	1.70	385.00	654.50

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Date	Name	Description	Hours	Rate	Amount
Task Code: 600		Government Inquires & Coordination			
07/22/14	Troszak, Nicholas	Analyzed and reviewed claims analysis in order to create "victims" schedule and send information to US Government.	0.90	385.00	346.50
08/01/14	Troszak, Nicholas	Prepared for and participated in call with Government official re. hard drives and case status.	0.30	385.00	115.50
08/15/14	Troszak, Nicholas	Analyzed and reviewed letter to AUSA re. Tulving assets and send suggestions to Trustee.	0.60	385.00	231.00
10/22/14	Judd, David	Met with Trustee and staff to discuss information to be provided to the CFTC.	0.30	600.00	180.00
10/23/14	Judd, David	Reviewed e-mails and correspondence regarding the information transmitted to the CFTC, responded as required or assigned for follow-up.	0.20	600.00	120.00
10/24/14	Judd, David	Worked with staff to prepare information to be provided to the CFTC.	0.20	600.00	120.00
11/13/14	Judd, David	Reviewed emails and correspondence regarding the coin valuation, responded as required or assigned for follow-up.	0.20	600.00	120.00
11/13/14	Troszak, Nicholas	Analyzed and reviewed Standish quote of coins and bullion in the Gov't possession and conversation with Trustee and superior.	0.40	385.00	154.00
01/19/15	Judd, David	As requested by Trustee, reviewed correspondence from US Attorney regarding the sale of coins and payment of claims.	0.30	610.00	183.00
01/22/15	Judd, David	Prepared for and participated in conference call regarding government proposal and error coins.	0.30	610.00	183.00
01/29/15	Judd, David	Reviewed emails and correspondence regarding the Coordination Agreement, responded as required or assigned for follow-up.	0.30	610.00	183.00
Total for Task Code 600			11.10		\$4,435.00
Task Code: 700		Tax Compliance			
05/28/14	Troszak, Nicholas	Read and replied to emails re. taxing authority inquiry and case status, conversation with superior re. same.	0.30	385.00	115.50
05/29/14	Larsen, Leif	Worked with California Board of Equalization agent on their audit of Sales & Use tax for the period of 2011 through 2013.	1.50	390.00	585.00
07/07/14	Judd, David	Reviewed emails and correspondence regarding IRS summonses, responded as required or assigned for follow-up.	0.30	600.00	180.00
07/14/14	Dahl, Garrit	Prepared Form W-9 for Trustees signature.	0.40	285.00	114.00
08/05/14	Larsen, Leif	Contacted the IRS insolvency agent assigned to the Tulving Company to discuss outstanding tax issues.	0.20	390.00	78.00
08/07/14	Larsen, Leif	Analyzed tax consequences related to the potential sale of corporate assets.	0.80	390.00	312.00
09/10/14	Judd, David	Worked with staff to prepare information in order to file 2012 and 2013 tax returns.	0.30	600.00	180.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 700		Tax Compliance			
09/10/14	Larsen, Leif	Followed up on information required to prepare past due income tax returns.	0.40	390.00	156.00
09/10/14	Troszak, Nicholas	Analyzed and reviewed QB's, call with tax department re. tax returns and work with staff to send information to tax department.	0.40	385.00	154.00
09/11/14	Judd, David	Conference call with staff to review information necessary to file tax returns.	0.30	600.00	180.00
09/11/14	Troszak, Nicholas	Analyzed and reviewed 2012 & 2013 P&L's and worked with staff to retrieve additional information for tax department.	0.30	385.00	115.50
09/11/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks to provide 2012 and 2013 income statement in Excel format to tax department.	0.30	280.00	84.00
09/23/14	Larsen, Leif	Analyzed tax work required to be completed prior to the closure of the estate and prepared corresponding budget.	0.50	390.00	195.00
10/20/14	Dahl, Garrit	Reviewed correspondence from taxing authorities.	0.50	285.00	142.50
10/21/14	Dahl, Garrit	Prepared correspondence for IRS related to 2012 prepetition liabilities.	0.60	285.00	171.00
10/21/14	Larsen, Leif	Reviewed and signed correspondence issued to the IRS.	0.20	390.00	78.00
10/23/14	Dahl, Garrit	Prepared request for payment of 2014 Orange County personal property tax.	0.40	285.00	114.00
10/30/14	Dahl, Garrit	Prepared response for Orange County information request.	0.80	285.00	228.00
12/05/14	Kramer, Laura	Analyzed and reviewed Paychex documents to contact representative in order to get 2014 first quarter payroll tax documents.	1.00	210.00	210.00
12/08/14	Kramer, Laura	Analyzed and reviewed Paychex documents to contact representative in order to get 2014 first quarter payroll tax documents.	0.60	210.00	126.00
12/09/14	Kramer, Laura	Analyzed and reviewed Paychex documents to contact representative in order to get 2014 first quarter payroll tax documents.	0.30	210.00	63.00
01/02/15	Larsen, Leif	Analyzed correspondence received and prepared response correspondence.	0.20	420.00	84.00
01/27/15	Larsen, Leif	Analyzed 2014 transaction ledgers to identify required Form 1099 recipients.	0.40	420.00	168.00
01/28/15	Larsen, Leif	Analyzed outstanding tax issues in the case.	0.20	420.00	84.00
Total for Task Code 700			11.20		\$3,917.50
Task Code: 703		Tax Returns - 2012			
09/10/14	Larsen, Leif	Analyzed 2011 income tax returns of Tulving and 2012 financial statements for the preparation of the 2012 income tax returns.	1.20	390.00	468.00
09/11/14	Larsen, Leif	Prepared the 2012 federal income tax return of Tulving.	2.20	390.00	858.00

THE TULVING COMPANY, INC.
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May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 703		Tax Returns - 2012			
09/11/14	Larsen, Leif	Analyzed 2012 financial statements and prepared supporting work papers to be used in conjunction with the preparation of the 2012 Tulving income tax returns.	3.30	390.00	1,287.00
09/11/14	Larsen, Leif	Reviewed and referenced the 2012 income tax returns and supporting work papers of Tulving.	0.90	390.00	351.00
09/11/14	Larsen, Leif	Prepared the 2012 state income tax return of Tulving.	1.60	390.00	624.00
09/12/14	Larsen, Leif	Cleared review notes related to the 2012 income tax returns and supporting work papers of Tulving.	1.10	390.00	429.00
09/12/14	Calder, Vernon	Reviewed 2012 income tax returns and related tax file.	1.80	570.00	1,026.00
09/12/14	Calder, Vernon	Verified clearance of review notes on 2012 income tax returns and related tax file.	0.40	570.00	228.00
09/13/14	Calder, Vernon	Finalized 2012 and 2013 income tax returns.	0.10	570.00	57.00
09/15/14	Larsen, Leif	Electronically filed the 2012 federal and state income tax returns of Tulving.	0.30	390.00	117.00
Total for Task Code 703			12.90		\$5,445.00
Task Code: 704		Tax Returns - 2013			
05/30/14	Larsen, Leif	Followed up with California Board of Equalization agent on their audit of Sales & Use tax for the period of 2011 through 2013.	0.30	390.00	117.00
09/12/14	Larsen, Leif	Analyzed 2013 financial statements and prepared supporting work papers to be used in conjunction with the preparation of the 2013 Tulving income tax returns.	1.80	390.00	702.00
09/12/14	Larsen, Leif	Prepared the 2013 state income tax return of Tulving.	1.30	390.00	507.00
09/12/14	Larsen, Leif	Reviewed and referenced the 2013 income tax returns and supporting work papers of Tulving.	0.60	390.00	234.00
09/12/14	Larsen, Leif	Prepared the 2013 federal income tax return of Tulving.	1.60	390.00	624.00
09/12/14	Calder, Vernon	Reviewed 2013 income tax returns and related tax file.	1.30	570.00	741.00
09/12/14	Calder, Vernon	Performed final review and signed 2012 and 2013 income tax returns.	0.30	570.00	171.00
09/14/14	Larsen, Leif	Electronically filed the 2013 federal and state income tax returns of Tulving Company.	0.30	390.00	117.00
Total for Task Code 704			7.50		\$3,213.00
Task Code: 800		E-Discovery Services			
06/25/14	Troszak, Nicholas	Analyzed and reviewed engagement letter for IDS, re. Forensic computer work, conversation with Trustee and send signed engagement letter back.	0.60	385.00	231.00
07/11/14	Troszak, Nicholas	Prepared for and participated in conference call with IDS re. imaged hard drives and work to be performed.	0.10	385.00	38.50
07/23/14	Troszak, Nicholas	Analyzed and reviewed file and user listing schedule produced by E-Discovery group and telephone conversation with IDS re. same.	0.70	385.00	269.50

**THE TULVING COMPANY, INC.
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May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 800		E-Discovery Services			
07/30/14	Troszak, Nicholas	Analyzed and reviewed summary of information from imaged hard drives, conversation with superior re. same and email Federal Government re. hard drives.	0.50	385.00	192.50
07/31/14	Troszak, Nicholas	Analyzed and reviewed info rec'd from E-Discovery re. images, conversation with superior and E-Discovery re. same.	0.50	385.00	192.50
10/08/14	Troszak, Nicholas	Read and replied to emails re. E-Discovery's work on Tulving.	0.20	385.00	77.00
01/15/15	Troszak, Nicholas	Read and replied to E-Discovery team re. processing of images for search capabilities.	0.30	420.00	126.00
Total for Task Code 800			2.90		\$1,127.00
Task Code: 900		General Case Administration			
05/30/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
06/18/14	Judd, David	Reviewed emails and correspondence, responded as required and/or assigned for follow-up.	0.20	600.00	120.00
06/19/14	Judd, David	Reviewed emails and correspondence, responded as required and/or assigned for follow-up.	0.20	600.00	120.00
06/23/14	Judd, David	Reviewed emails and correspondence, responded as required and/or assigned for follow-up.	0.50	600.00	300.00
06/23/14	Troszak, Nicholas	Analyzed and reviewed Willis insurance documents, send information to Trustee and counsel and work with staff to request additional information.	0.60	385.00	231.00
06/23/14	Ferrero, Spencer	Reviewed and analyzed insurance policy from Willis in order to determine insurance coverage held by Tulving.	0.40	280.00	112.00
06/24/14	Judd, David	Reviewed emails and correspondence, responded as required and/or assigned for follow-up.	0.30	600.00	180.00
06/25/14	Judd, David	Reviewed emails and correspondence, responded as required and/or assigned for follow-up.	0.20	600.00	120.00
06/27/14	Judd, David	Worked with staff to resolve certain insurance issues.	0.20	600.00	120.00
06/27/14	Judd, David	Reviewed emails and correspondence, responded as required and/or assigned for follow-up.	0.20	600.00	120.00
06/27/14	Troszak, Nicholas	Read and replied to emails and telephone conversation with Willis Insurance company, received insurance policies and sent to counsel for review.	0.70	385.00	269.50
06/30/14	Judd, David	Reviewed emails and correspondence, responded as required and/or assigned for follow-up.	0.40	600.00	240.00
06/30/14	Troszak, Nicholas	Read and responded to emails re. insurance policy from insurance agent and send information to counsel and trustee.	0.50	385.00	192.50
07/01/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
07/02/14	Troszak, Nicholas	Read and replied to emails re. case status and tax issues	0.40	385.00	154.00
07/03/14	Troszak, Nicholas	Read and replied to emails re. case status.	0.30	385.00	115.50

THE TULVING COMPANY, INC.
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May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 900		General Case Administration			
07/08/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.30	600.00	180.00
07/10/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
07/11/14	Troszak, Nicholas	Read, replied to emails and telephone conversation with counsel re. insurance documents, work with staff re. same and send documents to counsel.	0.40	385.00	154.00
07/11/14	Ferrero, Spencer	Reviewed and analyzed insurance policy information to determine existence of D&O policy.	0.40	280.00	112.00
07/15/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
07/28/14	Kramer, Laura	Analyzed and reviewed incoming mail received in regards to Hannes Tulving Jr and separated into respective folders.	0.20	210.00	42.00
08/20/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	600.00	60.00
08/21/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	600.00	60.00
08/28/14	Troszak, Nicholas	Prepared for and participated in conversation with K. Bisagini former Tulving employee.	0.30	385.00	115.50
09/03/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	600.00	60.00
09/04/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	600.00	60.00
09/09/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
09/11/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	600.00	60.00
09/11/14	Troszak, Nicholas	Read and replied to emails re. case status and meeting with Trustee re. same.	0.50	385.00	192.50
09/15/14	Troszak, Nicholas	Read and replied to emails re. case status.	0.40	385.00	154.00
09/17/14	Judd, David	Worked with staff to prepare estimated fees to complete the case.	0.20	600.00	120.00
09/17/14	Troszak, Nicholas	Analyzed and reviewed professional fees incurred and conversation with superior and Trustee re. budget to close the bankruptcy.	0.50	385.00	192.50
09/18/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.30	600.00	180.00
09/22/14	Judd, David	Discussed with Trustee the estimated fees to complete the case.	0.20	600.00	120.00
09/23/14	Judd, David	Worked with Trustee and staff to determine the estimated fees to complete the case.	0.20	600.00	120.00
09/26/14	Judd, David	Worked with Trustee and staff to determine the estimated fees to complete the case.	0.10	600.00	60.00
10/03/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
10/06/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 900		General Case Administration			
10/07/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	600.00	60.00
10/10/14	Troszak, Nicholas	Read and replied to emails re. Tulving information obtained from an anonymous source.	0.20	385.00	77.00
10/13/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.40	600.00	240.00
10/22/14	Kramer, Laura	Analyzed and reviewed Newport Beach Business Tax Renewal form to reconcile and cancel license for The Tulving Company.	0.20	210.00	42.00
10/27/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	600.00	60.00
11/10/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.10	600.00	60.00
11/10/14	Troszak, Nicholas	Read and replied to emails re. case status and conversation with superior and Trustee re. same.	0.50	385.00	192.50
11/24/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.10	600.00	60.00
11/25/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
11/28/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
12/05/14	Troszak, Nicholas	Read and replied to emails re. Paychex payroll processing and worked with staff re. same.	0.40	385.00	154.00
12/08/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.10	600.00	60.00
12/08/14	Troszak, Nicholas	Read and replied to emails re. document request from Paychex.	0.20	385.00	77.00
12/15/14	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
01/05/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.20	610.00	122.00
01/05/15	Kramer, Laura	Analyzed and reviewed mail received for Tulving to reconcile and organize for filing of documents.	0.20	230.00	46.00
01/06/15	Kramer, Laura	Analyzed and reviewed mail received for Tulving to reconcile and organize for filing of documents.	0.50	230.00	115.00
01/06/15	Troszak, Nicholas	Read and replied to emails re. a cash disbursement motion and case status.	0.20	420.00	84.00
01/06/15	Troszak, Nicholas	Read and replied to emails and review incoming mail with staff in order to determine response to certain mail received.	0.60	420.00	252.00
01/07/15	Judd, David	Reviewed emails and correspondence regarding fee applications, responded as required or assigned for follow-up.	0.10	610.00	61.00
01/07/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
01/08/15	Troszak, Nicholas	Read and replied to emails with counsel re. cash disbursement motion and filing of that motion.	0.30	420.00	126.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 900		General Case Administration			
01/09/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
01/12/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.20	610.00	122.00
01/12/15	Troszak, Nicholas	Read and replied to counsel re. cash disbursement motion	0.20	420.00	84.00
01/14/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.10	610.00	61.00
01/19/15	Judd, David	Reviewed e-mails and correspondence, responded as required or assigned for follow-up.	0.20	610.00	122.00
01/21/15	Judd, David	Reviewed letter from Tulving counsel regarding additional claim to be made for error coins.	0.40	610.00	244.00
01/27/15	Troszak, Nicholas	Read and replied to emails re. case status, litigation and fee application notification.	0.50	420.00	210.00
01/30/15	Judd, David	Reviewed emails and correspondence regarding the Chapter 7 conversion and notice, responded as required or assigned for follow-up.	0.20	610.00	122.00
Total for Task Code 900			18.10		\$8,612.50
Task Code: 910		Professional Employment and Fee Review Issues			
06/09/14	Kramer, Laura	Analyzed and reviewed Regis Boyle invoices for March through May 2014 in regards to the auction, storage, and other fees.	0.10	210.00	21.00
08/01/14	Kramer, Laura	Analyzed and reviewed professional fee schedule for invoices received from Strong and Boyle for tracking payment of fees.	0.70	210.00	147.00
08/06/14	Kramer, Laura	Analyzed and reviewed invoice from StrongConnexions to reconcile BRG check request for payment of professional fees.	0.50	210.00	105.00
09/02/14	Kramer, Laura	Analyzed and reviewed invoice from StrongConnexions to reconcile BRG check request for payment of professional fees.	0.30	210.00	63.00
09/04/14	Troszak, Nicholas	Analyzed and reviewed professional fees for BRG and Trustee and provided information to Trustee.	0.30	385.00	115.50
09/15/14	Kramer, Laura	Analyzed and reviewed professional fees incurred by BRG and Trustee to reconcile in a schedule for further analysis.	0.50	210.00	105.00
10/02/14	Kramer, Laura	Analyzed and reviewed invoice from StrongConnexions to reconcile BRG check request for payment of September 2014 professional fees.	0.10	210.00	21.00
11/04/14	Kramer, Laura	Analyzed and reviewed invoice received from Strong Connexions to reconcile check request by BRG for payment of fees.	0.20	210.00	42.00
Total for Task Code 910			2.70		\$619.50
Task Code: 920		General Meeting Preparation and Attendance			

THE TULVING COMPANY, INC.
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DETAIL OF TASK CODES

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 920		General Meeting Preparation and Attendance			
07/11/14	Troszak, Nicholas	Prepared for and participated in conference call with CFTC.	0.30	385.00	115.50
07/31/14	Judd, David	Prepared for and participated in conference call with staff and counsel regarding the proposed 2004 exams of A-Mark, CNT and NTR.	0.40	600.00	240.00
07/31/14	Troszak, Nicholas	Prepared for and participated in conference call re. 2004 examinations.	0.30	385.00	115.50
08/15/14	Troszak, Nicholas	Prepared for and participated in conference call with Trustee and counsel re. sale procedures and schedules and statements.	0.60	385.00	231.00
08/21/14	Judd, David	Prepared for and participated in conference call with counsel, staff and Trustee regarding sale motion and litigation issues.	0.70	600.00	420.00
09/17/14	Judd, David	Prepared for and participated in conference call with Trustee and counsel to discuss work to be performed in the case.	0.50	600.00	300.00
09/17/14	Troszak, Nicholas	Prepared for and participated in conference call re. case status and next steps.	0.50	385.00	192.50
01/22/15	Troszak, Nicholas	Prepared for and participated in conference call with superior, counsel and Trustee re. case status	0.30	420.00	126.00
Total for Task Code 920			3.60		\$1,740.50
Task Code: 925		Meeting and Communication - H. Tulving/Counsel			
12/08/14	Judd, David	Travel to/from meeting with Hannes Tulving and counsel.	2.50	600.00	1,500.00
12/08/14	Judd, David	Prepared for and met with Hannes Tulving, Trustee and counsel.	2.50	600.00	1,500.00
12/09/14	Troszak, Nicholas	Meeting with superior re. information received from Hannes Tulving re. The Tulving Company.	0.60	385.00	231.00
Total for Task Code 925			5.60		\$3,231.00
Task Code: 940		Fee Application and Bill Preparation			
06/13/14	Perry, Evelyn	Exported fee and cost schedules through June 13, 2014. Sent draft per request.	0.70	145.00	101.50
08/19/14	Perry, Evelyn	Exported and reconciled fee and cost schedules through July 31, 2014.	0.70	145.00	101.50
09/04/14	Perry, Evelyn	Researched and exported fee and cost schedules through August 31, 2014.	0.40	145.00	58.00
Total for Task Code 940			1.80		\$261.00
Task Code: 950		Billable Travel			
07/09/14	Kramer, Laura	Traveled from Stor-It Storage Unit in Costa Mesa to Berkeley Research Group Century City Office. (49.1 miles)	1.00	210.00	210.00

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

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 950		Billable Travel			
07/09/14	Kramer, Laura	Traveled to Stor-It Storage Unit in Costa Mesa from Personal Residence. (48.2 miles)	0.80	210.00	168.00
Total for Task Code 950			1.80		\$378.00
Total Professional Services			438.20		\$161,737.00

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

May 22, 2014 through January 31, 2015

Date	Description	Amount
05/30/14	Voucher No. 51628 for Invoice No. 2-663-38651 issued by (6) FedEx	10.95
05/31/14	Data Research	6.41
06/27/14	Voucher No. 53068 for Invoice No. 2-692-26983 issued by (6) FedEx	56.76
06/30/14	Data Research	30.28
06/30/14	Voucher No. 53740 for Invoice No. 714022481001 issued by (860) Office Depot, Inc.	418.44
07/16/14	Voucher No. 53987 for Invoice No. 2-706-86062 issued by (6) FedEx	42.72
07/21/14	Century City Photocopies Log	1.20
07/23/14	Century City Postage Log	2.40
07/31/14	Voucher No. 55073 for Invoice No. 08012014 issued by (1747) TransUnion Risk and Alternative	4.00
07/31/14	Data Research	22.66
07/31/14	Voucher No. 55050 for Invoice No. 2-721-11615 issued by (6) FedEx	18.84
09/05/14	Postage Log for Century City	4.32
09/30/14	Data Research	5.98
09/30/14	Postage Log for Century City	9.97
10/09/14	Voucher No. 58889 for Invoice No. 6269 issued by (2110) Intelligent Discovery Solutions, Inc.	4,817.50
10/16/14	Voucher No. 59118 for Invoice No. 7978550914 issued by (422) CCH Tax Returns	21.90
10/20/14	Travel - Mileage for trip from Stor-It Self Storage to residence (41.2 miles @ \$0.56)	23.07
10/20/14	Travel - Mileage for trip from residence to Stor-It Self Storage (41.2 miles @ \$0.56)	23.07
11/17/14	Voucher No. 61011 for Invoice No. 2-837-77395 issued by (6) FedEx	12.84
12/31/14	Data Research	37.70
01/29/15	Postage Log for Century City	1.40
01/31/15	Data Research	29.14
	Total Expenses	\$5,601.55

Exhibit C

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

May 22, 2014 through January 31, 2015

Task Code	Task Description	May-14	Jun-14	Jul-14	Aug -14	Sep -14	Oct -14	Nov -14	Dec -14	Jan -15	Total Fees	Total Hours
105	Document Inventory/Depository	-	\$112.00	\$390.00	\$504.00	\$300.00	\$63.00	-	-	\$191.00	\$1,560.00	4.80
110	Funds Administration	-	\$136.50	\$98.00	\$77.00	\$288.00	-	-	\$77.00	-	\$676.50	2.20
130	Compliance Reporting	\$112.00	\$1,442.00	\$695.50	\$112.00	\$133.00	\$70.00	\$63.00	-	\$2,431.00	\$5,058.50	14.90
200	Claims Analysis	\$2,328.50	\$9,040.00	\$5,711.00	\$1,341.50	\$3,957.00	\$1,904.50	\$456.00	\$105.00	\$1,763.00	\$26,606.50	85.20
201	Claims Analysis - Gugasian	-	-	-	-	\$1,339.50	\$2,449.00	\$180.00	\$300.00	\$1,603.00	\$5,871.50	13.30
210	Investor/Creditor Communications & Issues	\$294.00	\$619.00	\$315.00	\$273.00	\$3,057.50	\$727.00	\$126.00	\$42.00	\$1,902.00	\$7,355.50	23.40
215	Website Creation/Updating	\$1,093.50	\$490.00	\$206.50	\$203.00	\$255.50	-	-	-	-	\$2,248.50	7.10
220	Statements and Schedules Preparation	-	-	\$3,295.50	\$10,387.00	\$3,259.00	-	-	-	-	\$16,941.50	39.60
301	Asset Analysis - Accounts Receivable	-	-	\$7,991.00	\$4,795.00	\$1,447.00	\$2,516.00	\$1,010.00	\$346.50	\$61.00	\$18,166.50	47.40
320	Sale of Customer Info., IP and Operational Assets	-	\$1,351.00	\$2,656.00	\$5,748.00	\$56.00	\$2,327.00	\$1,336.00	\$700.00	\$3,848.00	\$18,022.00	50.50
500	Forensic Accounting Analysis	\$546.00	-	\$528.50	\$2,903.50	\$9,424.00	\$63.00	-	-	\$69.00	\$13,534.00	44.70
501	Litigation Analysis - General	-	-	\$3,164.00	\$385.00	-	-	-	-	-	\$3,549.00	6.70
502	Litigation Analysis - A-Mark	-	-	\$3,396.00	\$1,585.50	\$394.00	-	\$269.50	\$197.00	\$3,325.00	\$9,167.00	19.20
600	Government Inquires & Coordination	-	\$430.50	\$2,415.00	\$346.50	-	\$420.00	\$274.00	-	\$549.00	\$4,435.00	11.10
700	Tax Compliance	\$700.50	-	\$294.00	\$390.00	\$1,064.50	\$733.50	-	\$399.00	\$336.00	\$3,917.50	11.20
703	Tax Returns - 2012	-	-	-	-	\$5,445.00	-	-	-	-	\$5,445.00	12.90
704	Tax Returns - 2013	\$117.00	-	-	-	\$3,096.00	-	-	-	-	\$3,213.00	7.50
800	E-Discovery Services	-	\$231.00	\$693.00	-	-	\$77.00	-	-	\$126.00	\$1,127.00	2.90
900	General Case Administration	\$120.00	\$2,125.00	\$1,117.50	\$235.50	\$1,439.00	\$719.00	\$552.50	\$411.00	\$1,893.00	\$8,612.50	18.10
910	Professional Employment and Fee Review Issues	-	\$21.00	-	\$252.00	\$283.50	\$21.00	\$42.00	-	-	\$619.50	2.70
920	General Meeting Preparation and Attendance	-	-	\$471.00	\$651.00	\$492.50	-	-	-	\$126.00	\$1,740.50	3.60
925	Meeting and Communication - H. Tulving/Counsel	-	-	-	-	-	-	-	\$3,231.00	-	\$3,231.00	5.60
940	Fee Application and Bill Preparation	-	\$101.50	-	\$101.50	\$58.00	-	-	-	-	\$261.00	1.80
950	Billable Travel	-	-	\$378.00	-	-	-	-	-	-	\$378.00	1.80
TOTAL MONTHLY FEES		\$5,311.50	\$16,099.50	\$33,815.50	\$30,291.00	\$35,789.00	\$12,090.00	\$4,309.00	\$5,808.50	\$18,223.00	\$161,737.00	
TOTAL MONTHLY HOURS		14.70	43.40	89.50	82.00	105.80	34.90	10.80	13.10	44.00		438.20

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

May 22, 2014 through January 31, 2015

Expenses	Amount
Computer Services / Supplies – E-Discovery	\$4,817.50
Data Research - TLO	\$4.00
Data Retrieval - PACER	\$132.17
Express Messenger - Federal Express	\$142.11
Photocopies	\$1.20
Postage	\$18.09
Supplies	\$440.34
Travel - Mileage	\$46.14
Total	\$5,601.55

Exhibit D

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

May 22, 2014 through January 31, 2015

	Rate	Hours	Amount
<u>Director:</u>			
David Judd (2015 Rate)	\$610.00	11.30	\$6,893.00
David Judd (2014 Rate)	\$600.00	66.30	\$39,780.00
Vernon Calder (2014 Rate)	\$570.00	3.90	\$2,223.00
<u>Senior Managing Consultant:</u>			
Nicholas Troszak (2015 Rate)	\$420.00	17.70	\$7,434.00
Leif Larsen (2015 Rate)	\$420.00	0.80	\$336.00
Leif Larsen (2014 Rate)	\$390.00	20.10	\$7,839.00
Nicholas Troszak (2014 Rate)	\$385.00	149.90	\$57,711.50
<u>Consultant:</u>			
Spencer Ferrero (2015 Rate)	\$300.00	4.20	\$1,260.00
Garrit Dahl (2014 Rate)	\$285.00	2.70	\$769.50
Spencer Ferrero (2014 Rate)	\$280.00	49.20	\$13,776.00
James Armstrong (2014 Rate)	\$280.00	1.30	\$364.00
<u>Associate:</u>			
Laura Kramer (2015 Rate)	\$230.00	10.00	\$2,300.00
Laura Kramer (2014 Rate)	\$210.00	99.00	\$20,790.00
<u>Paraprofessional:</u>			
Evelyn Perry (2014 Rate)	\$145.00	1.80	\$261.00
Totals		438.20	\$161,737.00

Exhibit E



David H. Judd, 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.
- Adelpia Communications Corp. - Accountant to the Official Committee of Unsecured Creditors in the Adelpia Communications Corp ("Adelpia") bankruptcy. Assisted in analyzing the voluminous financial transactions of Adelpia 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, Director

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Summary

Vernon L. Calder, a Director with Berkeley Research Group ("BRG"), has twenty-seven 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 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 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 a Senior Managing Consultant 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 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
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 – present 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 14 years experience in tax return preparation. Prior to working at Berkeley Research Group, LLC he was with LECC, 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 seven 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



Garrit Dahl, Senior Associate

201 South Main Street, Suite 450
Salt Lake City, Utah 84111
Phone: 801.364.6233
Fax: 801.364.6230
Email: gdahl@thinkbrg.com

Summary

Garrit Dahl is a Senior Associate with the Berkeley Research Group tax department in the Salt Lake City, Utah office. Mr. Dahl is a Certified Public Accountant with over five years of public accounting experience in the fields of income tax preparation, investigative accounting, litigation services, and bankruptcy accounting.

Prior to joining Berkeley Research Group, Mr. Dahl worked with LECG, LLC and Neilson Elggren, LLP.

Mr. Dahl has investigated issues with and prepared returns for individual bankruptcy estates, partnership bankruptcies and corporate bankruptcies. Mr. Dahl has also provided both civil and criminal litigation support services related to the investigation of fraud and mismanagement, tracing of funds, and financial record reconstruction. His experience also includes all areas of payroll taxes and sales & use taxes, including return preparation.

Case Examples

- California Target Entities—Prepared S-corporation returns. Determined the allocation amounts for each entity and amount of payables and receivables between entities. Also prepared estate returns for the bankruptcy estates of Gary & Grace Lazar, individuals having 50% to 100% interest in the California Target Entities. Issues in the bankruptcy estates of Gary & Grace Lazar included determining at risk losses, calculating basis in the s-corporations, and preparing the net operating loss schedules for both federal and state.
- JMS Automotive Rebuilders, Inc. – Accountants to the Trustee. Prepared corporate tax return.
- Bonded Mortgage – Accountants to the Trustee. Prepared corporation tax return.
- Broadway Enterprises General Partnership – Accountants to the trustee. Prepared partnership tax returns for multiple years. Analyzed tax issues related to the final administration of bankruptcy estate assets.
- National School Fitness Foundation/School Fitness Systems – Accountants to the trustee. Prepared information returns for not for profit entity and partnership. Analyzed tax issues related to the allocation of receipts and expenses made necessary by the consolidation of the bankruptcy estates.



- Le-Nature's, Inc. – Accountants to the Trustee. Analyzed financial and non-financial data, and traced funds to reconstruct financial records. Analyzed tax records for multiple years to determine tax refunds due to the Bankruptcy Estate from various state taxing authorities.

Employment History

March 2011 – Present	Berkeley Research Group, LLC Senior Associate
November 2005 – February 2011	LECG, LLC Associate
May 2005-October 2005	Neilson Elggren, LLP Accounting Analyst

Education

Master of Professional Accountancy, University of Utah
Bachelor of Science in Accounting, University of Utah



James Armstrong, Consultant

2021 NE Alberta St.
Portland, OR 97211
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Office: (310) 499-0997
Email: Jarmstrong@thinkbrg.com

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

2049 Century Park East Suite 2525
Century City, CA 90067
Phone: 310-499-4716 ext 4716
Fax: 310-557-8982
Email: lkramer@thinkbrg.com

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
Direct: 801.321.0082
Fax: 801.364.6230
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.
- Adelpia – Forensic Accountants to the Creditor Committee.

Education

Ricks College, Associates Degree in Business Education

Exhibit F



Invoice #6269
 Date: 07/31/14
 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
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Type	User	Date	Task	Description/Notes	Rate	Hours	Total
Hourly							
	Kuhn, Christopher						
		07/15/14	Analysis	Generating full file listings and user profile lists from all images	\$215/hr	5	\$1,075.00
		07/16/14	Analysis	Generating full file listings and user profile lists from all images	\$215/hr	6	\$1,290.00
						Sub-total	11 \$2,365.00
	Karchmer, Jonathan						
		07/16/14	Analysis	Review file listings, confer with forensic team, project coordinator.	\$360/hr	1	\$360.00
		07/23/14	Analysis	Summarize and report on user accounts on all project hard drive images, confer with N. Troszak.	\$360/hr	1	\$360.00
						Sub-total	2 \$720.00
	Garcia, Arnold						
		07/28/14	Analysis	Analysis of collected data efiles and emails.	\$275/hr	3.2	\$880.00
		07/29/14	Analysis	Analysis of collected data efiles and emails.	\$275/hr	3.1	\$852.50
						Sub-total	6.3 \$1,732.50
						Sub-total	19.3 \$4,817.50
						Total	19.3 \$4,817.50

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
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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) FIRST 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 R. TODD NEILSON FOR THE PERIOD MAY 22, 2014 THROUGH JANNUARY 31, 2015; DECLARATION OF DAVID H. JUDD; DECLARATION OF R. TODD NEILSON, TRUSTEE 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 February 19, 2015, 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) February 19, 2015, 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 February 19, 2015, 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.

February 19, 2015
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
- **Frank Cadigan** frank.cadigan@usdoj.gov
- **Linda F Cantor** lcantor@pszjlaw.com, lcantor@pszjlaw.com
- **David L Gibbs** david.gibbs@gibbslaw.com, ecf@gibbslaw.com
- **Nancy S Goldenberg** nancy.goldenberg@usdoj.gov
- **Lawrence J Hilton** lhilton@oneil-llp.com, ssimmons@oneil-llp.com;kdonahue@oneil-llp.com
- **John H Kim** jkim@cookseylaw.com
- **R. Todd Neilson (TR)** tneilson@brg-expert.com;tneilson@ecf.epiqsystems.com;ntroszak@brg-expert.com
- **Jason S Pomerantz** jspomerantz@pszjlaw.com, jspomerantz@pszjlaw.com
- **Nanette D Sanders** becky@ringstadlaw.com
- **Richard C Spencer** rspencer@rspencerlaw.com
- **United States Trustee (SA)** ustpregion16.sa.ecf@usdoj.gov

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

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Andrew S Bisom
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Irvine, CA 92618

William C Berry
PO Box 686
Carlsborg, WA 98324

Laurence P Nokes
Nokes & Quinn
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