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Accountants and Financial Advisors to the
Chapter 11 Trustee

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re

THE TULVING COMPANY, INC., a
California corporation,

Debtor.

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

Chapter 7

**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 11
TRUSTEE R. TODD NEILSON FOR THE
PERIOD MARCH 21, 2014 THROUGH
MAY 21, 2014; DECLARATION OF
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

**TO THE HONORABLE ERITHE SMITH, UNITED STATES BANKRUPTCY
JUDGE; THE OFFICE OF THE UNITED STATES TRUSTEE; AND OTHER PARTIES
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 March 21, 2014 through May
8 21, 2014 (the "Application").

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

11 During the period covered by this Application, March 21, 2014 through May 21, 2014
12 (the "Reporting Period"), the Applicant incurred fees in the amount of \$32,306.50 representing
13 104.9 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 \$558.14, for which
15 it seeks interim allowance for reimbursement. BRG is seeking payment of 100% of its requested
16 fees and 100% of its requested expenses, when the Bankruptcy Code allows for such payment of
17 Chapter 11 administrative claim.

18 **A. Exhibits to this Application**

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

21 Exhibit "A" are copies of the Orders authorizing BRG's employment in this matter.

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

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

26 Exhibit "D" is a schedule that sets forth the total hours each professional and
27 paraprofessional at BRG has expended in this case during the Reporting Period and the hourly
28 rates for those services. The average hourly billing rate for BRG was \$307.97. These were the

1 rates charged by Applicant's personnel to solvent clients where Applicant ordinarily receives
2 payment in full within less than 90 days. Applicant carefully reviewed all time charges to ensure
3 they were reasonable and non-duplicative. Costs and disbursements were also reviewed. Time
4 was billed in tenths of an hour.

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

8 **B. Reasonableness of Rates**

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

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

21 **II.**

22 **BACKGROUND FACTS AND STATUS OF CASES**

23 **A. Procedural Background**

24 The Tulving Company Inc. a California corporation, ("Tulving" or "Debtor")
25 commenced this case by the filing of a voluntary petition for relief under chapter 11 of the
26 Bankruptcy Code on March 10, 2014. In light of pending criminal investigation and other
27 ongoing litigation, on March 18, 2014, the United States Trustee filed a Stipulation Appointing
28 Chapter 11 Trustee [Docket No. 15] ("Stipulation"), which was signed by both the Debtor and its

1 attorney. The Stipulation was approved by the Bankruptcy Court on March 18, 2014 [Docket
2 No. 16] and an Order was entered by the Court on March 21, 2014 approving the U.S. Trustee's
3 Application for the Appointment of a Chapter 11 Trustee, appointing R. Todd Neilson as Trustee
4 of the Debtor's estate [Docket No. 22]. Thereafter upon notice and hearing, the case was
5 converted to a chapter 7 and R. Todd Neilson continues to serve as the chapter 7 Trustee [Docket
6 No. 108].

7 On May 29, 2014, the Court entered an order authorizing the Chapter 11 Trustee's
8 employment of Berkeley Research Group, LLC ("BRG") as his accountants and financial
9 advisors *Nunc Pro Tunc* to March 21, 2014 [Docket No. 107].

10 On May 29, 2014, the Court entered an order authorizing the Chapter 11 Trustee's
11 employment of Pachulski Stang Zeihl and Jones, LLP ("PSZJ") as his counsel *Nunc Pro Tunc* to
12 March 21, 2014 [Docket No. 106].

13 On July 15, 2014, the Court entered an order authorizing the Chapter 7 Trustee's
14 employment of Berkeley Research Group, LLC ("BRG") as his accountants and financial
15 advisors *Nunc Pro Tunc* to May 22, 2014 [Docket No. 151].

16 On July 15, 2014, the Court entered an order authorizing the Chapter 7 Trustee's
17 employment of Pachulski Stang Zeihl and Jones, LLP ("PSZJ") as his counsel *Nunc Pro Tunc* to
18 May 22, 2014 [Docket No. 152].

19 **B. Debtor's History**

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

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

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

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

19 Through the investigation into the financial affairs of the Debtors, the Trustee and his
20 professionals became aware of certain outstanding accounts receivable owed to the Debtor. The
21 Applicant worked with the Trustee to send out demand letters for outstanding accounts
22 receivable to approximately 17 individuals/company's totaling approximately \$1,100,000. After
23 receiving responses from the demand letters and additional investigations by the Applicant of the
24 underlying records of the Debtor, the actual amount was reduced to one creditor in the amount of
25 approximately \$594,000. In order to minimize legal costs, the Applicant, Trustee and counsel
26 are in the process of formalizing a payment plan over a period of five (5) years and the estate has
27 already collected \$18,000 to date.

28 During the administration of the Chapter 11 bankruptcy and with the assistance of the
Applicant, the Trustee conducted a court approved auction on or about May 13, 2014, of the

1 remaining Tulving assets located at 750 West 17th Street, Suite A, Costa Mesa, CA. In total, the
2 auction generated gross sale proceeds of \$28,220.20, incurred expenses of \$4,715.05 for a net
3 total to the Tulving estate of \$23,505.15. Of the remaining assets sold at auction the majority
4 resulted from the sale of a 2008 Ford E-450 van and a Clark forklift. The sale of an additional
5 vehicle, a Ford E-350 van, was contemplated, but following an investigation of the current value
6 compared to the debt on the van it was returned to Ford Motor Company.

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

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

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

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

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

26 **D. Estate Cash**

27 As of January 31, 2015, the estate was holding approximately \$593,403 in unrestricted
28 funds.

III.

SUMMARY DESCRIPTION OF SERVICES

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

A. 105 – Document Inventory / Depository

(Hours: 35.6; Fees: \$9,310.00)

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: .5; Fees: \$105.00)

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: 3.7; Fees: \$1,246.00)

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: 10.7; Fees: \$4,069.50)

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

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

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

E. 210 – Investor / Creditor Communications & Issues
(Hours: 2.4; Fees: \$591.50)

During the Reporting Period, Applicant time was spent responding to creditor inquiries and reviewing and updating Trustee Reports, that have been uploaded to the Tulving bankruptcy website. During the Reporting Period the Trustee wrote one (1) “Trustee Report” six (6) pages in length, which was posted on the Tulving Bankruptcy website.

F. 215 – Website Creation / Updating
(Hours: 3.8; Fees: \$1,561.00)

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

G. 301 – Asset Analysis – Accounts Receivable
(Hours: 3.0; Fees: \$1,093.00)

Most of the time incurred in this category during the Reporting Period was with respect to determining the total amount of outstanding receivables owed, communicating with the

1 potential individuals, negotiating and settling any outstanding accounts receivable balances owed
2 to Tulving. In total it was determined approximately \$594,000 was owed in accounts receivable
3 by one individual/group. Working closely with counsel and the Trustee, a payment plan has
4 been established and to date, the Trustee has received \$18,000 on the outstanding balance.

5 **H. 320 – Sale of Customer Info., IP and Operational Assets**

6 **(Hours: .2; Fees: \$56.00)**

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

14 **I. 350 – General Asset Disposition Issues**

15 **(Hours: 4.9; Fees: \$1,767.50)**

16 This category includes BRG time dealing with the auction sale of the Debtors' remaining
17 assets located at 750th West 17th Street, Costa Mesa, CA. These services include research,
18 analysis, discussions, emails and meetings concerning the sale process and due diligence
19 information to be provided to interested buyers. Several discussions were held with the court
20 appointed auctioneer.

21 **J. 500 – Forensic Accounting Analysis**

22 **(Hours: 20.8; Fees: \$6,431.00)**

23 During this reporting period, Applicant has analyzed and reviewed the Debtor's general
24 ledger, bank statements, canceled checks and other accounting support information. Time billed
25 to this category relates to services provided by BRG with respect to the very initial stages of the
26 reconstruction of the Debtor's pre-petition financial transactions for the purpose of, among other
27 things, the Trustee's investigation and identification of possible avoidance actions and claims
28 against the estate. During the Reporting Period, BRG examined and compiled the Debtor's bank

1 account documentation relating to the time period of approximately two and one-half years prior
2 to the Initial Petition Date.

3 **K. 600 – Government Inquires and Coordination**

4 **(Hours: 3.3; Fees: \$1,015.00)**

5 Most of the time incurred in this category during the Reporting Period was
6 communicating and coordinating with the DOJ and Secret Service. As stated previously, there is
7 currently an on-going criminal investigation into the operations and transaction of Hannes
8 Tulving Jr. the principal of the Debtor. The Trustee has communicated closely with the DOJ
9 regarding the criminal investigation. The Trustee has also asked BRG to work with the DOJ
10 regarding the approximate losses incurred by Tulving creditors. Applicant is also
11 communicating with the DOJ regarding stored documents, electronic information and the
12 liquidation of the confiscated coins and bullion and the process of distributing those proceeds to
13 the creditors of Tulving.

14 **L. 900 – General Case Administration**

15 **(Hours: 6.3; Fees: \$2,341.00)**

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

20 **M. 910 – Professional Employment and Fee Issues**

21 **(Hours: 1.7; Fees: \$540.00)**

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

24 **N. 920 – General Meeting Preparation and Attendance**

25 **(Hours: .6; Fees: \$231.00)**

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

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

O. 940 – Fee Application and Bill Preparation
(Hours:.5; Fees: \$192.50)

During the Reporting Period, Applicant began preparation of this Application and managing monthly invoices. Applicant compiled the detailed time and expenses entries from March 21, 2014 through May 22, 2014, performed a preliminary review of the entries, adjusted entries, identified fees and expenses to write off.

P. 950 – Billable Travel
(Hours: 6.9; Fees: \$1,756.50)

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

IV.

SUMMARY DESCRIPTION OF EXPENSES

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

A. Express Messenger – Federal Express (\$40.94)

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

B. Postage (\$18.09)

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

C. Supplies (\$162.00)

This consists of actual supplies for administration of the estate. A majority of the costs

1 relate to the document inventory and removal of documents from the Debtor's original office
2 space.

3 **D. Travel – Meals (\$198.73)**

4 This consists of lunch and dinner for three (3) individuals during a one day period when a
5 detailed inventory of hundreds of boxes was created and preparations were made to move out of
6 750 West 17th Street, Costa Mesa, CA.

7 **E. Travel – Mileage (\$155.51)**

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

10 **V.**

11 **CONCLUSION**

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

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

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

20 WHEREFORE, Applicant respectfully requests interim allowance for the following: (a)
21 compensation of fees incurred during the Reporting Period in the amount of \$32,306.50; (b)
22 reimbursement of expenses incurred during the Reporting Period in the amount of \$558.14. BRG
23 is seeking payment of 100% of its requested fees and 100% of its requested expenses, when the
24 Bankruptcy Code allows for payment of Chapter 11 administration claims.

1 Dated: February 19, 2015

2 Respectfully submitted,

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4 David H. Judd

5 Berkeley Research Group, LLC

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 March 21, 2014 through May 21, 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 March 21, 2014 through May 21, 2014 totaling \$32,306.50 for fees. At such time as the Court allows payment of Chapter 11 administrative expenses BRG will seek payment of 100% of allowed fees.

The Application also seeks interim allowance for reimbursement of costs incurred for the period March 21, 2014 through May 21, 2014 totaling \$558.14. At such time as the Court allows payment of Chapter 11 administrative expenses BRG will seek payment of 100% of allowed 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 March 21, 2014 through May 21, 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 \$32,306.50 and reimbursement of the requested expenses in the amount of \$558.14 is appropriate in light of the results achieved thus far in these matters. I also believe payment of 100%, of the requested fees and 100% of the requested expenses is appropriate, at the time when the Bankruptcy code allows.

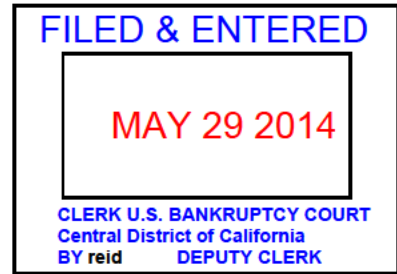
I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct. Executed this 19th day of February 2015, at Los Angeles, California.


R. Todd Neilson

Exhibit A

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

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



UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re:

THE TULVING COMPANY, INC.,

Debtor.

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

Chapter 11

**ORDER APPROVING APPLICATION OF
R. TODD NEILSON, CHAPTER 11
TRUSTEE, TO EMPLOY BERKELEY
RESEARCH GROUP, LLC, OF WHICH
THE TRUSTEE IS A MEMBER, AS
ACCOUNTANTS AND FINANCIAL
ADVISORS, NUNC PRO TUNC TO MARCH
21, 2014**

Date: May 22, 2014
Time: 10:30 a.m.
Place: United States Bankruptcy Court
411 West Fourth Street
Courtroom 5A
Santa Ana, CA 92701

Erithe A. Smith

This matter came on for hearing at the above-referenced time and place before the Honorable Erithe A. Smith, United States Bankruptcy Judge, upon the application of R. Todd Neilson, the Chapter 11 Trustee of the above referenced debtor (the "Trustee"), to employ Berkeley Research Group, LLC ("BRG"), of which he is a member, as accountants and financial advisors to the Trustee, *nunc pro tunc* to March 21, 2014 [Docket No. 44] (the "Application"). Appearances were as noted on the record.

1 The Court, having considered the Application and the Declaration of Adam Tenenbaum in
2 support thereof, the objection and reply filed in response to the Application, and the representations
3 of counsel at the hearing; and the Court finding that due and sufficient notice of the Application has
4 been given, and based upon the record before the Court, it appears that BRG does not hold or
5 represent an interest adverse to the Debtor's estate, that BRG is a disinterested person, and that its
6 employment is in the best interest of the estate, and based upon the Court's tentative ruling
7 comments posted on the Court's calendar;

8 **IT IS HEREBY ORDERED** that:

- 9 1. The Application is approved.
- 10 2. The Trustee is authorized to employ Berkeley Research Group, LLC, nunc pro tunc to
11 March 21, 2014, on the terms and conditions set forth more fully in the Application and
12 the accompanying Declaration of Adam Tenenbaum.

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24 Date: May 29, 2014


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Erithe Smith
United States Bankruptcy Judge

Exhibit B

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

March 21, 2014 through May 21, 2014

Date	Name	Description	Hours	Rate	Amount
Task Code: 105		Document Inventory/Depository			
04/02/14	Kramer, Laura	Analyzed and reviewed documents received from office visit and reconciled onto hard drive.	0.10	210.00	21.00
04/14/14	Ferrero, Spencer	Reviewed and analyzed documents received from attorneys in order to copy and distribute documents and files.	0.30	280.00	84.00
04/15/14	Ferrero, Spencer	Reviewed and analyzed documents received from attorneys in order to copy and distribute documents and files.	0.30	280.00	84.00
04/16/14	Judd, David	Worked with staff regarding inventory and storage of records.	0.20	600.00	120.00
04/17/14	Judd, David	Worked with staff regarding inventory and storage of records.	0.10	600.00	60.00
04/21/14	Judd, David	Worked with staff regarding inventory and storage of records.	0.20	600.00	120.00
04/21/14	Kramer, Laura	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa, in order to create detailed inventory and secure the debtors records. (Storage Room #1)	0.60	210.00	126.00
04/21/14	Kramer, Laura	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa, in order to create detailed inventory and secure the debtors records. (Office #2)	2.10	210.00	441.00
04/21/14	Kramer, Laura	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa, in order to create detailed inventory and secure the debtors records. Warehouse Front	1.70	210.00	357.00
04/21/14	Kramer, Laura	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa, in order to create detailed inventory and secure the debtors records. (Office #7, cube #2 and #3)	0.70	210.00	147.00
04/21/14	Kramer, Laura	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa, in order to create detailed inventory and secure the debtors records. Warehouse Back	4.10	210.00	861.00
04/21/14	Troszak, Nicholas	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa Blvd, in order to create detailed inventory and secure the debtors records. Warehouse Front	1.90	385.00	731.50
04/21/14	Troszak, Nicholas	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa Blvd, in order to create detailed inventory and secure the debtors records. (Office #3-4)	1.80	385.00	693.00
04/21/14	Troszak, Nicholas	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa Blvd, in order to create detailed inventory and secure the debtors records. (Office #5-7)	2.10	385.00	808.50
04/21/14	Troszak, Nicholas	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa Blvd, in order to create detailed inventory and secure the debtors records. Warehouse Back	2.00	385.00	770.00

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

March 21, 2014 through May 21, 2014

Date	Name	Description	Hours	Rate	Amount
Task Code: 105		Document Inventory/Depository			
04/21/14	Troszak, Nicholas	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa Blvd, in order to create detailed inventory and secure the debtors records. (Office #1)	1.80	385.00	693.00
04/21/14	Dizon, Rowen	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa, in order to create detailed inventory and secure the debtors records. Warehouse Back	4.50	145.00	652.50
04/21/14	Dizon, Rowen	Analyzed and reviewed documents located at Tulving Headquarters in Costa Mesa, in order to create detailed inventory and secure the debtors records. Warehouse Front	4.00	145.00	580.00
04/22/14	Judd, David	Worked with staff regarding inventory and storage of records.	0.20	600.00	120.00
04/22/14	Kramer, Laura	Analyzed and reviewed document inventory recorded and received from Tulving office to combine all spreadsheets into one location.	1.50	210.00	315.00
04/22/14	Kramer, Laura	Analyzed and reviewed Tulving office layout to reconcile in digital format.	0.50	210.00	105.00
04/22/14	Kramer, Laura	Analyzed and reviewed TC-001 documents received from Tulving to reconcile in document inventory.	0.40	210.00	84.00
04/22/14	Troszak, Nicholas	Analyzed and reviewed detailed document inventory and worked with staff to combine and standardize entries.	0.50	385.00	192.50
04/23/14	Judd, David	Worked with staff regarding inventory and storage of records.	0.20	600.00	120.00
04/24/14	Judd, David	Worked with staff regarding inventory and storage of records.	0.20	600.00	120.00
04/24/14	Ferrero, Spencer	Contacted various document storage companies in order to obtain price quote for document retention and storage for files located at the Costa Mesa location.	0.40	280.00	112.00
04/25/14	Ferrero, Spencer	Contacted various self storage companies in order to obtain price quote for document retention and storage for files located at the Costa Mesa location.	0.60	280.00	168.00
05/01/14	Judd, David	Worked with staff regarding inventory and storage of records.	0.20	600.00	120.00
05/14/14	Kramer, Laura	Analyzed and reviewed disks of documents received from Thoerner and Toma, CPA's to reconcile in document inventory.	0.80	210.00	168.00
05/14/14	Kramer, Laura	Analyzed and reviewed hard copies of documents received from Thoerner and Toma, CPA's to reconcile in document inventory.	1.10	210.00	231.00
05/14/14	Kramer, Laura	Analyzed and reviewed package received from Thoerner and Toma, CPA's to reconcile and review incoming documents received.	0.50	210.00	105.00
Total for Task Code 105			35.60		\$9,310.00
Task Code: 110		Funds Administration			

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

March 21, 2014 through May 21, 2014

Date	Name	Description	Hours	Rate	Amount
Task Code: 110		Funds Administration			
05/01/14	Kramer, Laura	Analyzed and reviewed check request for Kim B for reimbursement of UPS charges for Tulving documents received.	0.10	210.00	21.00
05/07/14	Kramer, Laura	Analyzed and reviewed check request for Kim B for reimbursement of UPS charges for Tulving documents received.	0.20	210.00	42.00
05/15/14	Kramer, Laura	Analyzed and reviewed invoice received from Stor-It for Tulving storage and reconciled check request for payment of fees.	0.20	210.00	42.00
Total for Task Code 110			0.50		\$105.00
Task Code: 130		Compliance Reporting			
04/28/14	Troszak, Nicholas	Analyzed and reviewed bank statements and MOR, worked with staff to create March 2014 MOR.	0.80	385.00	308.00
04/28/14	Ferrero, Spencer	Prepared March 2014 monthly operating report.	0.50	280.00	140.00
04/29/14	Troszak, Nicholas	Analyzed and reviewed March MOR, work with staff and conversation with counsel re. same.	0.80	385.00	308.00
04/29/14	Troszak, Nicholas	Analyzed and reviewed March MOR, work with staff and conversation with counsel re. same.	0.40	385.00	154.00
04/29/14	Ferrero, Spencer	Prepared March 2014 monthly operating report.	0.30	280.00	84.00
04/30/14	Ferrero, Spencer	Prepared March 2014 monthly operating report.	0.30	280.00	84.00
05/07/14	Ferrero, Spencer	Prepared initial report for 1st quarter 2014 US Trustee fees reporting.	0.30	280.00	84.00
05/19/14	Ferrero, Spencer	Prepared April 2014 monthly operating report.	0.30	280.00	84.00
Total for Task Code 130			3.70		\$1,246.00
Task Code: 200		Claims Analysis			
04/14/14	Kramer, Laura	Analyzed and reviewed proof of claims to reconcile in claims register in detail for Tulving Co.	1.00	210.00	210.00
04/14/14	Ferrero, Spencer	Prepared claims register spreadsheet in order to analyzed filed proofs of claim.	0.20	280.00	56.00
04/23/14	Kramer, Laura	Analyzed and reviewed proof of claims to reconcile in claims register in detail for Tulving Co.	0.30	210.00	63.00
04/28/14	Troszak, Nicholas	Read and replied to emails and work with staff re. creditor claim and verification of claim filed.	0.20	385.00	77.00
04/29/14	Kramer, Laura	Analyzed and reviewed proof of claims to reconcile in claims register in detail for Tulving Co.	0.10	210.00	21.00
04/29/14	Kramer, Laura	Analyzed and reviewed claims register to reconcile new claim and noted assets was confiscated.	0.10	210.00	21.00
04/30/14	Kramer, Laura	Analyzed and reviewed proof of claims to reconcile in claims register in detail for Tulving Co.	0.20	210.00	42.00
05/08/14	Troszak, Nicholas	Read and replied to emails and work with staff to update POC creditor list and send to counsel.	0.40	385.00	154.00

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

March 21, 2014 through May 21, 2014

Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Analysis			
05/09/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
05/12/14	Troszak, Nicholas	Analyzed and reviewed QB's files in order to locate information related to outstanding amounts owed and product owed to customers.	1.20	385.00	462.00
05/14/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
05/15/14	Kramer, Laura	Analyzed and reviewed new claims and reconciled in claims register in relation to Tulving Company.	0.10	210.00	21.00
05/20/14	Kramer, Laura	Analyzed and reviewed Tulving Claims Register to prepare and reconcile a claims register version for the Tulving Bankruptcy website.	0.50	210.00	105.00
05/20/14	Troszak, Nicholas	Analyzed and reviewed QB's transactions related to funds received and product shipped.	2.10	385.00	808.50
05/21/14	Judd, David	Met with Trustee to discuss the financial records and determination of claims.	0.60	600.00	360.00
05/21/14	Judd, David	Worked with staff to review financial records as a basis for identifying claims and preparation of the statements and schedules.	1.30	600.00	780.00
05/21/14	Troszak, Nicholas	Analyzed and reviewed QB's transactions related to product and funds received and funds and product shipped.	2.20	385.00	847.00
Total for Task Code 200			10.70		\$4,069.50
Task Code: 210		Investor/Creditor Communications & Issues			
04/11/14	Kramer, Laura	Analyzed and reviewed February 2013 bank statement to reconcile into general ledger database.	1.40	210.00	294.00
05/09/14	Kramer, Laura	Analyzed and reviewed Joshua Gibbons website to reconcile, review, and update his claims in regards to the Tulving bankruptcy case.	0.30	210.00	63.00
05/19/14	Kramer, Laura	Analyzed and reviewed Josh Gibbon's Tulving Bankruptcy website to reconcile a summary of postings between May 10-16, 2014.	0.20	210.00	42.00
05/20/14	Troszak, Nicholas	Analyzed and reviewed Trustee memo to creditors and replied with comments.	0.50	385.00	192.50
Total for Task Code 210			2.40		\$591.50
Task Code: 215		Website Creation/Updating			
05/16/14	Troszak, Nicholas	Prepared for and participated in conference call with counsel re. setup of website.	0.20	385.00	77.00
05/19/14	Troszak, Nicholas	Analyzed and reviewed prior case websites in order to reformat website for Tulving, work with staff to create PDF versions of documents for creditors and send mockup website to counsel and trustee for review.	1.70	385.00	654.50
05/20/14	Judd, David	Reviewed letter to creditors and other materials to put on the Tulving website.	0.70	600.00	420.00

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

March 21, 2014 through May 21, 2014

Date	Name	Description	Hours	Rate	Amount
Task Code: 215		Website Creation/Updating			
05/21/14	Kramer, Laura	Analyzed and reviewed Tulving's monthly operating report for March on Pacer in preparation of the Tulving bankruptcy website.	0.30	210.00	63.00
05/21/14	Troszak, Nicholas	Analyzed and reviewed additional information, conversation with Trustee and send info to update website and web designer.	0.90	385.00	346.50
Total for Task Code 215			3.80		\$1,561.00
Task Code: 301		Asset Analysis - Accounts Receivable			
04/16/14	Judd, David	Worked with staff regarding determination and collection of accounts receivable.	0.20	600.00	120.00
04/16/14	Armstrong, James	Reviewed and analyzed accounts receivable data from the general ledger.	0.60	280.00	168.00
04/16/14	Troszak, Nicholas	Analyzed and reviewed QB's transactions and outstanding A/R balances, conversation with counsel and work with staff to create schedules.	1.20	385.00	462.00
04/17/14	Armstrong, James	Reviewed and analyzed contact information for customers with accounts receivable balances.	0.40	280.00	112.00
04/17/14	Troszak, Nicholas	Analyzed and reviewed QB's transactions and outstanding A/R balances and work with staff to create schedules and send to counsel.	0.60	385.00	231.00
Total for Task Code 301			3.00		\$1,093.00
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
04/16/14	Ferrero, Spencer	Reviewed and analyzed QuickBooks in order to identify customer and vendor contact information.	0.20	280.00	56.00
Total for Task Code 320			0.20		\$56.00
Task Code: 350		General Asset Disposition Issues			
04/11/14	Troszak, Nicholas	Analyzed and reviewed information re. Ford E-350 and conversation with Ford employee re. same and turn in of vehicle.	0.80	385.00	308.00
04/14/14	Troszak, Nicholas	Analyzed and reviewed information re. Ford E-350 and conversation with Ford employee re. same and turn in of vehicle.	0.50	385.00	192.50
04/22/14	Troszak, Nicholas	Read and replied to multiple emails re. office access and pickup of Ford van.	0.40	385.00	154.00
04/22/14	Troszak, Nicholas	Prepared for and participated in conversation with Ford credit re. pickup of van.	0.20	385.00	77.00
04/23/14	Troszak, Nicholas	Read and replied to emails and work with Trustee advisor to setup meeting and coordinate with auctioneer for sale.	0.30	385.00	115.50
04/24/14	Troszak, Nicholas	Read and replied to emails and telephone calls from the adjuster re. case status.	0.50	385.00	192.50

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

March 21, 2014 through May 21, 2014

Date	Name	Description	Hours	Rate	Amount
Task Code: 350		General Asset Disposition Issues			
04/28/14	Ferrero, Spencer	Reviewed and analyzed status of liability and auto insurance in order to prepare for asset auction.	0.80	280.00	224.00
04/29/14	Troszak, Nicholas	Conversation with Adjuster re. case status and return of Ford vehicle.	0.20	385.00	77.00
05/12/14	Troszak, Nicholas	Read and replied to multiple emails re. auction process.	0.20	385.00	77.00
05/13/14	Kramer, Laura	Analyzed and reviewed Tulving F-450 truck Certificate of Title and sent to superior for further analysis and review.	0.20	210.00	42.00
05/13/14	Troszak, Nicholas	Prepared for and participated in conversation with auctioneer re. results of auction.	0.20	385.00	77.00
05/13/14	Troszak, Nicholas	Prepared for and participated in conversation with auctioneer re. additional items to be sold.	0.20	385.00	77.00
05/16/14	Troszak, Nicholas	Read and responded to multiple emails re. case status and return of office keys, work with adjuster to return keys to landlord.	0.40	385.00	154.00
Total for Task Code 350			4.90		\$1,767.50
Task Code: 500		Forensic Accounting Analysis			
04/02/14	Judd, David	Reviewed 90-day payment analysis with staff.	0.40	600.00	240.00
04/02/14	Troszak, Nicholas	Analyzed and reviewed QuickBooks files received from debtors' counsel, updated files, accessed files and extracted general ledger and reviewed 90 day payments.	2.50	385.00	962.50
04/10/14	Troszak, Nicholas	Analyzed and reviewed accounting/banking records received and worked with staff to reconcile QuickBooks data.	1.40	385.00	539.00
04/11/14	Kramer, Laura	Analyzed and reviewed April 2013 bank statement to reconcile into general ledger database for further review.	1.80	210.00	378.00
04/11/14	Kramer, Laura	Analyzed and reviewed March 2013 bank statement in order to reconcile into general ledger database.	1.30	210.00	273.00
04/11/14	Kramer, Laura	Analyzed and reviewed January 2013 bank statement in order to reconcile into general ledger.	2.00	210.00	420.00
04/11/14	Troszak, Nicholas	Analyzed and reviewed accounting/banking records received and worked with staff to reconcile QuickBooks data.	0.80	385.00	308.00
04/12/14	Kramer, Laura	Analyzed and reviewed June 2013 bank statement in order to reconcile into general ledger database.	0.20	210.00	42.00
04/12/14	Kramer, Laura	Analyzed and reviewed December 2013 bank statement to reconcile into general ledger database for further review.	0.10	210.00	21.00
04/12/14	Kramer, Laura	Analyzed and reviewed May 2013 bank statement in order to reconcile into general ledger database.	0.40	210.00	84.00
04/12/14	Kramer, Laura	Analyzed and reviewed September 2013 bank statement in order to reconcile into general ledger database.	0.10	210.00	21.00
04/12/14	Kramer, Laura	Analyzed and reviewed July 2013 bank statement in order to reconcile into general ledger database.	0.10	210.00	21.00

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

March 21, 2014 through May 21, 2014

Date	Name	Description	Hours	Rate	Amount
Task Code: 500		Forensic Accounting Analysis			
04/14/14	Kramer, Laura	Analyzed and reviewed bank statements for Tulving to reconcile to the general ledger and check for errors.	1.50	210.00	315.00
04/29/14	Kramer, Laura	Analyzed and reviewed bank statements for the time period of January through March 2014.	0.80	210.00	168.00
04/29/14	Kramer, Laura	Analyzed and reviewed Tulving bank statements to reconcile copies and scanned versions of October 2013 through January 2014.	0.40	210.00	84.00
04/29/14	Kramer, Laura	Analyzed and reviewed bank statements for the time period October through December 2013.	0.60	210.00	126.00
05/02/14	Kramer, Laura	Analyzed and reviewed bank statements received from bank and Kim to reconcile into binders for further review.	0.40	210.00	84.00
05/15/14	Judd, David	Reviewed financial statements and supporting detail with staff.	0.40	600.00	240.00
05/16/14	Troszak, Nicholas	Analyzed and reviewed Tulving QB's transactions re. possible assets, conversation with superior and former employee.	0.60	385.00	231.00
05/20/14	Judd, David	Reviewed financial records with staff regarding sales and purchases.	0.90	600.00	540.00
05/20/14	Troszak, Nicholas	Analyzed and reviewed the Jan - Feb. 2014 B/S, I/S and supporting transactions and conversation with superior re. same.	2.30	385.00	885.50
05/21/14	Kramer, Laura	Analyzed and reviewed California Trust Bank account January through March 2014 to reconcile a bank account analysis for Tulving.	1.40	210.00	294.00
05/21/14	Troszak, Nicholas	Analyzed and reviewed bank statements in order to work with staff to created a summary schedule of sources and uses.	0.40	385.00	154.00
Total for Task Code 500			20.80		\$6,431.00
Task Code: 600		Government Inquires & Coordination			
04/14/14	Troszak, Nicholas	Prepared for and participated in conversation with Trustee re. case status, production of records to Tulving criminal counsel and meeting with Government official.	0.20	385.00	77.00
04/23/14	Kramer, Laura	Analyzed and reviewed Tulving document inventory to analyze, organize and reconcile for secret service.	0.50	210.00	105.00
04/24/14	Troszak, Nicholas	Read and replied to emails and telephone calls from the US Government re. record retention.	0.50	385.00	192.50
04/28/14	Ferrero, Spencer	Reviewed and analyzed Tulving documents in order to produce documents to Richard Foelber per request.	0.40	280.00	112.00
04/29/14	Ferrero, Spencer	Reviewed and analyzed Tulving documents in order to produce documents to Richard Foelber per request.	1.20	280.00	336.00
05/01/14	Troszak, Nicholas	Read and replied to emails with Government agent and adjuster re. movement and storage of boxes of documents and timing.	0.50	385.00	192.50
Total for Task Code 600			3.30		\$1,015.00

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

March 21, 2014 through May 21, 2014

Date	Name	Description	Hours	Rate	Amount
Task Code: 900		General Case Administration			
04/02/14	Kramer, Laura	Analyzed and reviewed 2014 Billing Rates for accountants and financial analysts in regards to Tulving.	0.20	210.00	42.00
04/02/14	Kramer, Laura	Analyzed and reviewed Tulving mail received to reconcile for further review by superior. "Tulving"	0.90	210.00	189.00
04/03/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.30	600.00	180.00
04/09/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
04/10/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
04/10/14	Troszak, Nicholas	Prepared for and participated in conversation with prior accountants for the debtor.	0.30	385.00	115.50
04/15/14	Troszak, Nicholas	Analyzed and reviewed documents and articles related to the timing of the shut-down, office raid and coins at PCGS.	1.00	385.00	385.00
04/23/14	Judd, David	Reviewed emails and correspondence regarding conversion of case to Chapter 7.	0.10	600.00	60.00
04/24/14	Kramer, Laura	Analyzed and reviewed moving and storage estimates for Tulving boxes to reconcile spreadsheet to compare and find lowest cost.	0.50	210.00	105.00
04/24/14	Troszak, Nicholas	Analyzed and reviewed incoming mail and work with staff to cancel alarm services.	0.20	385.00	77.00
04/24/14	Ferrero, Spencer	Reviewed and analyzed invoices from Stanley Security Solutions in order to cancel account.	0.30	280.00	84.00
04/28/14	Judd, David	Worked with staff regarding liability insurance matter.	0.10	600.00	60.00
04/28/14	Troszak, Nicholas	Analyzed and reviewed Tulving files re. insurance and work with staff to confirm insurance is in place or canceled.	0.50	385.00	192.50
05/02/14	Ferrero, Spencer	Conversation with AT&T regarding cancellation of service at Costa Mesa location.	0.50	280.00	140.00
05/07/14	Troszak, Nicholas	Read and replied to numerous emails re. payment of fees & expenses to Kim B and information on customer lists.	0.30	385.00	115.50
05/09/14	Troszak, Nicholas	Read and replied to emails re. case status and next steps.	0.30	385.00	115.50
05/13/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
05/15/14	Judd, David	Reviewed emails and correspondence, responded as required or assigned for follow-up.	0.20	600.00	120.00
Total for Task Code 900			6.30		\$2,341.00
Task Code: 910		Professional Employment and Fee Review Issues			
04/07/14	Troszak, Nicholas	Analyzed, reviewed and updated BRG employment application and send to Trustee and General Counsel for signature.	0.60	385.00	231.00
04/09/14	Kramer, Laura	Analyzed and reviewed employment application to reconcile for superior.	0.10	210.00	21.00

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

March 21, 2014 through May 21, 2014

Date	Name	Description	Hours	Rate	Amount
Task Code: 910 Professional Employment and Fee Review Issues					
04/23/14	Judd, David	Reviewed emails and correspondence regarding opposition to the appointment of financial consultants.	0.20	600.00	120.00
05/05/14	Kramer, Laura	Analyzed and reviewed Kim Bisignani's fees, expenses and mileage to reconcile for reimbursement.	0.80	210.00	168.00
Total for Task Code 910			1.70		\$540.00
Task Code: 920 General Meeting Preparation and Attendance					
04/11/14	Troszak, Nicholas	Prepared for and participated in conference call with Trustee and counsel re. case status.	0.60	385.00	231.00
Total for Task Code 920			0.60		\$231.00
Task Code: 940 Fee Application and Bill Preparation					
05/08/14	Troszak, Nicholas	Analyzed and reviewed detailed time entries for the month of March and April 2014 for completeness and accuracy and sent schedule to staff re. updates/changes to categorization.	0.50	385.00	192.50
Total for Task Code 940			0.50		\$192.50
Task Code: 950 Billable Travel					
04/21/14	Kramer, Laura	Traveled to Tulving headquarters from Personal Residence. (38.9 miles)	1.00	210.00	210.00
04/21/14	Kramer, Laura	Traveled from Tulving headquarters to drop off office keys to Auctioneer at 333 Continental Blvd, El Segundo, CA. (40.3 miles)	0.80	210.00	168.00
04/21/14	Kramer, Laura	Traveled from Tulving headquarters to Staples. (0.3 miles)	0.20	210.00	42.00
04/21/14	Kramer, Laura	Traveled to Tulving headquarters from Staples. (0.3 miles)	0.20	210.00	42.00
04/21/14	Kramer, Laura	Dropped off keys with Auctioneer.	0.20	210.00	42.00
04/21/14	Troszak, Nicholas	Traveled to Tulving headquarters from BRG's Century City Office.	1.50	385.00	577.50
04/21/14	Troszak, Nicholas	Traveled from Tulving headquarters to BRG's Century City Office.	1.00	385.00	385.00
04/21/14	Dizon, Rowen	Traveled from Tulving headquarters to personal residence.	1.00	145.00	145.00
04/21/14	Dizon, Rowen	Traveled to Tulving headquarters from BRG's Century City Office.	1.00	145.00	145.00
Total for Task Code 950			6.90		\$1,756.50
Total Professional Services			104.90		\$32,306.50

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

March 21, 2014 through May 21, 2014

Date	Description	Amount
04/21/14	Travel - Meal for L Kramer, R Dizon and N Troszak	50.93
04/21/14	Travel - Mileage for trip from Tulving Headquarters to Century City Office (49.2 miles @ \$0.56)	27.55
04/21/14	Travel - Mileage for trip from Century City Office to Tulving Headquarters (49.2 miles @ \$0.56)	27.55
04/21/14	Travel - Mileage for round trip from Century City Office to Tulving Headquarters (98.6 miles @ \$0.56)	55.22
04/21/14	Travel - Meal for L Kramer, R Dizon and N Troszak	147.80
04/22/14	Travel - Mileage from Tulving headquarters to drop off office keys to Auctioneer (40.2 miles @ \$0.56)	22.51
04/22/14	Travel - Mileage for round trip from Tulving Headquarters to Staples (1.6 miles @ \$0.56)	0.90
04/22/14	Travel - Mileage for trip from residence to Tulving Headquarters (38.9 miles @ \$0.56)	21.78
04/24/14	Voucher No. 49321 for Invoice No. 2-626-38454 issued by (6) FedEx	25.97
04/30/14	Supplies - Boxes to ship documents. Vendor: Staples	81.00
04/30/14	Supplies - Boxes to ship documents. Vendor: Staples	81.00
05/07/14	Voucher No. 50235 for Invoice No. 2-640-90389 issued by (6) FedEx	14.97
05/09/14	Century City Postage Log	0.96
Total Expenses		\$558.14

Exhibit C

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

March 21, 2014 through May 21, 2014

Task Code	Task Description	Mar-14	Apr-14	May-14	Total Fees	Total Hours
105	Document Inventory/Depository	-	\$8,686.00	\$624.00	\$9,310.00	35.60
110	Funds Administration	-	-	\$105.00	\$105.00	0.50
130	Compliance Reporting	-	\$1,078.00	\$168.00	\$1,246.00	3.70
200	Claims Analysis	-	\$490.00	\$3,579.50	\$4,069.50	10.70
210	Investor/Creditor Communications & Issues	-	\$294.00	\$297.50	\$591.50	2.40
215	Website Creation/Updating	-	-	\$1,561.00	\$1,561.00	3.80
301	Asset Analysis - Accounts Receivable	-	\$1,093.00	-	\$1,093.00	3.00
320	Sale of Customer Info., IP and Operational Assets	-	\$56.00	-	\$56.00	0.20
350	General Asset Disposition Issues	-	\$1,340.50	\$427.00	\$1,767.50	4.90
500	Forensic Accounting Analysis	-	\$4,002.50	\$2,428.50	\$6,431.00	20.80
600	Government Inquires & Coordination	-	\$822.50	\$192.50	\$1,015.00	3.30
900	General Case Administration	-	\$1,730.00	\$611.00	\$2,341.00	6.30
910	Professional Employment and Fee Review Issues	-	\$372.00	\$168.00	\$540.00	1.70
920	General Meeting Preparation and Attendance	-	\$231.00	-	\$231.00	0.60
940	Fee Application and Bill Preparation	-	-	\$192.50	\$192.50	0.50
950	Billable Travel	-	\$1,756.50	-	\$1,756.50	6.90
TOTAL MONTHLY FEES		\$0.00	\$21,952.00	\$10,354.50	\$32,306.50	
TOTAL MONTHLY HOURS		0.00	76.90	28.00		104.90

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

March 21, 2014 through May 21, 2014

Expenses	Amount
Express Messenger - Federal Express	\$40.94
Postage	\$0.96
Supplies	\$162.00
Travel - Meals	\$198.73
Travel - Mileage	\$155.51
Total	\$558.14

Exhibit D

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

March 21, 2014 through May 21, 2014

	Rate	Hours	Amount
<hr/>			
<u>Director:</u>			
David Judd (2014 Rate)	\$600.00	7.30	\$4,380.00
<u>Senior Managing Consultant:</u>			
Nicholas Troszak (2014 Rate)	\$385.00	43.20	\$16,632.00
<u>Consultant:</u>			
Spencer Ferrero (2014 Rate)	\$280.00	6.90	\$1,932.00
James Armstrong (2014 Rate)	\$280.00	1.00	\$280.00
<u>Associate:</u>			
Laura Kramer (2014 Rate)	\$210.00	36.00	\$7,560.00
<u>Accounting Technician:</u>			
Rowen Dizon (2014 Rate)	\$145.00	10.50	\$1,522.50
Totals		<hr/> 104.90 <hr/>	<hr/> \$32,306.50 <hr/>

Exhibit E



David H. Judd, Director

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Email: djudd@thinkbrg.com

Summary

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

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

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

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

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

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

Case Examples

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



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

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



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

Employment History

KMG/Main Hurdman, Salt Lake City, Utah

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

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

Provided expert witness testimony on investigative cases.

Developed feasibility studies and projections for various real estate projects.

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

Fox & Company, Salt Lake City, Utah

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

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

Real Estate	Retail establishments	Salvage Companies
Construction	Mortgage Companies	



Education

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

Professional Memberships

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



Nicholas R. Troszak, Senior Managing Consultant

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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



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



James Armstrong, Consultant

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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

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Summary

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

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

Case Examples

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

Other Engagements

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

Employment History

July 2013 – Present

Berkeley Research Group, LLC
Associate

Education

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



Rowen Dizon, Accounting Technician

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Summary

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

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

Education

Management – Holy Angel University, Angeles City, Philippines

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 11 TRUSTEE R. TODD NEILSON FOR THE PERIOD MARCH 21, 2014 THROUGH MAY 21, 2014; 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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Irvine, CA 92618

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Carlsborg, WA 98324

Laurence P Nokes
Nokes & Quinn
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