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7 Chapter 7 Trustee

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

11 In re

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

14 Debtor.

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

16 Chapter 7

17 **FIRST INTERIM APPLICATION OF R.**
18 **TODD NEILSON FOR ALLOWANCE**
19 **AND PAYMENT OF FEES AND**
20 **EXPENSES INCURRED AS CHAPTER 7**
21 **TRUSTEE FOR THE PERIOD MAY 22,**
22 **2014 THROUGH JANUARY 31, 2015**

23 Date: March 17, 2015

24 Time: 10:30 a.m.

25 Place: Courtroom 5A

26 411 West Fourth Street

27 Santa Ana, CA 92701

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

R. Todd Neilson, the duly appointed Chapter 7 Trustee and responsible party for the
above-captioned estate (the "Trustee" or "Applicant"), respectfully represents:

I.

INTRODUCTION

Applicant respectfully applies under 11 U.S.C. §§ 326, 330, 331, 503(b), and 507(a)(2) and Local Bankruptcy Rule 2016-1(a) for interim allowance and payment of compensation for services rendered, and reimbursement of expenses incurred, from May 22, 2014 through January 31, 2015 (the "Application").

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

During the period covered by this Application, May 22, 2014 through January 31, 2015 (the "Reporting Period"), the Trustee and his staff incurred fees in the amount of \$76,751.00 representing 125.4 hours of services to the estate, for which it seeks interim allowance. Pursuant to 11 U.S.C. § 326, the Trustee's compensation is limited based upon all moneys disbursed in the case by the Trustee to parties in interest, excluding the Debtor. Through January 31, 2015, the Trustee disbursed funds totaling \$2,776.99, resulting in a statutory ceiling under 11 U.S.C. §326 of \$694.25. Based on the estate moneys which have been disbursed by the Trustee through January 31, 2015, an unrequested amount of fees of \$76,056.75, that currently exceeds the statutory cap. Therefore, the Trustee seeks interim allowance of the \$694.25 and will re-request his professional fees, when additional funds are disbursed. The Trustee also advanced expenses during the Reporting Period related to his services in the amount of \$2,107.89, for which he seeks interim allowance. At this time, the Trustee is seeking payment of 100% of the requested fees and 100% of the requested expenses, and reserves the right to seek payment of the balance of the allowed fees at a future time.

A. Exhibits to this Application

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

Exhibit "A" is a schedule calculating the Trustee's statutory compensation limitation pursuant to 11 U.S.C. § 326 as of January 31, 2015.

1 Exhibit "B" contains summary schedules relating to the Trustee's fees incurred during the
2 Reporting Period, including 1) a summary of fees by timekeeper and 2) a summary of monthly
3 fees by category of service.

4 Exhibit "C" contains the detailed time entries of the Trustee and his staff for services
5 rendered during the Reporting Period.

6 Exhibit "D" contains a summary and detailed schedule of each cost incurred during the
7 Reporting Period.

8 Exhibit "E" includes the resumes that describe the education and qualifications of the
9 professionals and paraprofessionals for the Trustee whose time constitutes the basis for this
10 Application.

11 Exhibit "F" includes the invoices received and paid by the Trustee related to the creation
12 and updating of the bankruptcy estate website tulvingbankruptcy.com.

13 II.

14 BACKGROUND FACTS AND STATUS OF CASES

15 A. Procedural Background

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

27
28 On July 15, 2014, the Court entered an order authorizing the Trustee's employment of
Berkeley Research Group, LLC ("BRG") as his accountants and financial advisors *Nunc Pro*

1 *Tunc* to May 22, 2014 [Docket No. 151]. BRG was previously approved by the court for
2 employment in the Chapter 11 Tulving bankruptcy matter.

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

7 **B. Debtor's History**

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

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

19 Since his appointment, the Trustee and his professionals have conducted an investigation
20 of the affairs of the Debtor. The coins which were seized are still in the possession of the
21 Department of Justice ("DOJ") and the Secret Service, and it is their stated intention to have
22 those coins liquidated in the future to pay the creditor/victims. After seizure, the DOJ obtained
23 an independent valuation from a professional appraiser which listed the value of the coins at
24 approximately \$3 million. In November 2014, subsequent to this DOJ valuation, a different
25 expert engaged by Mr. Tulving's legal counsel offered a valuation of \$11,384,000, well in excess
26 of the previously stated \$3 million valuation. The difference between the two valuations is due
27 to the incorrect valuation of Presidential Error Coins which were included in the coins seized by
28 the government.

1 The Trustee would caution against a wholesale reliance on the valuations as provided by
2 various independent appraisers. The infusion of a significant amount of Presidential Error Coins
3 into the coin market could severely mitigate the amount of return for the creditor/victims. In the
4 opinion of the Trustee, the sales process, when undertaken, must be handled in a measured and
5 gradual fashion to insure the highest possible return and it will take a considerable period of time
6 to fully realize the value of the coins. The Trustee has spent a significant amount of time
7 coordinating his recovery efforts with those of the DOJ. Those discussions are ongoing and the
8 Trustee believes the DOJ and the Trustee share the same goal – to provide for a sale of the seized
9 items in a manner which will provide the highest possible return to the creditor/victims.

10 The Trustee has also been informed by Mr. Tulving's (principal of the Debtor) legal
11 counsel of a number of additional coins that were not seized by the government and may
12 ultimately belong to this estate. Those coins are in the possession of a third party and the Trustee
13 is currently investigating such claims. The value of those coins has been asserted by the Debtor
14 to be approximately \$4,000,000. However, for the reasons enumerated above, the Trustee
15 believes it premature to ascribe any such value to coins which may, or may not be, recoverable
16 for the estate.

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 Trustee sent demand letters for outstanding accounts receivable to approximately 17 individuals
20 and/or companies totaling approximately \$1,100,000. After receiving responses from the
21 demand letters and additional investigations by the professionals of the underlying records of the
22 Debtor, the actual amount was reduced to one creditor in the amount of \$594,000. In order to
23 minimize legal costs, the Trustee and his professionals are in the process of formalizing a
24 payment plan over a period of five years and the Trustee has already collected \$18,000 to date.

25 During the administration of the Chapter 11 bankruptcy, the Trustee conducted a court
26 approved auction on or about May 13, 2014, of the remaining Tulving assets located at 750 West
27 17th Street, Suite A, Costa Mesa, CA. In total, the auction generated gross sale proceeds of
28 \$28,220.20, incurred expenses of \$4,715.05 for a net total to the Tulving estate of \$23,505.15.
Of the remaining assets sold the majority of funds resulted from the sale of a 2008 Ford E-450

1 van and a Clark forklift. The sale of an additional vehicle, a Ford E-350 van, was contemplated
2 but following an investigation of the current value as compared to the debt on the van it was
3 returned to Ford Motor Company.

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

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

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

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

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

23 **D. Estate Cash**

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

26 **III.**

27 **SUMMARY DESCRIPTION OF SERVICES**

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

1 **A. 110 – Funds Administration**

2 **(Hours: 12.3; Fees: \$3,001.50)**

3 Time incurred for this category during the Reporting Period included the review of
4 invoices, check and wire transfer processing, review and processing of deposits, maintenance of
5 receipt and disbursement ledgers, bond maintenance, bank reconciliations, and maintenance of
6 files.

7 **B. 130 – Compliance Reporting**

8 **(Hours: 6.6; Fees: \$3,174.00)**

9 During the Reporting Period, the Trustee incurred time reviewing, revising and signing
10 interim and annual case status reports submitted to the Office of the U.S. Trustee. The Trustee
11 also reviewed and signed semi-annual and annual bond reports submitted to the United States
12 Trustee.

13 **C. 200 – Claims Issues**

14 **(Hours: 1.7; Fees: \$1,181.50)**

15 Most of the time incurred in this category during the Reporting Period was with respect
16 to the review of POC's filed against the estate. There were originally approximately 485
17 creditors listed in Tulving books and records. The total amount of possible claims according to
18 the records of the Debtor is \$18,707,906.79. The total amount of claims filed within the estate
19 total \$17,915,425, which includes duplicative, amended, overstated and non-customer amounts.
20 This amount represents a large percentage of possible Tulving claims.

21 **D. 201 – Claims Issues - Gugasian**

22 **(Hours: 1.8; Fees: \$1,258.50)**

23 This category includes Trustee time dealing with the administrative claims filed by Levon
24 Gugasian. The Trustee is still investigating the legitimacy of these claims filed in the estate.

25 **E. 220 – Creditor Meetings and Communications**

26 **(Hours: 13.9; Fees: \$9,681.50)**

27 During the Reporting Period, Trustee time was spent responding to creditor inquires and
28 writing Trustee Reports, that have been uploaded to the Tulving bankruptcy website. Applicant

1 has diligently attempted to notify and update the estate creditors on a regular basis of events and
2 the process of the Tulving bankruptcy. The Trustee has written five (5) "Trustee Reports"
3 ranging from four (4) to six (6) pages in length which were posted on the Tulving Bankruptcy
4 website.

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

6 **(Hours: 32.9; Fees: \$22,876.00)**

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

13 **G. 350 – General Asset Disposition Issues**

14 **(Hours: 2.8; Fees: \$1,946.00)**

15 During this Reporting Period, Trustee time was spent reviewing coin inventory's and
16 speaking with coin specialists regarding the potential value. Also, the Applicant reviewed asset
17 values and determined the insurance availability of those possible assets.

18 **H. 351 – Asset – Accounts Receivable**

19 **(Hours: 7.5; Fees: \$5,213.50)**

20 Most of the time incurred in this category during the Reporting Period was with respect
21 to negotiating and settling an accounts receivable balance owed to Tulving in the approximate
22 amount of \$594,000. A payment plan has been established and to date, the Trustee has received
23 \$18,000 on the outstanding balance.

24 **I. 500 – Litigation Analysis and Issues**

25 **(Hours: 3.7; Fees: \$2,573.00)**

26 During the Reporting Period, Trustee time was spent communicating with counsel and
27 accountants regarding financial transactions involving A-Mark and serving a 2004 examination
28 on A-Mark.

1 **J. 600 – Government Inquires and Coordination**

2 **(Hours: 18.9; Fees: \$13,162.50)**

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

11 **K. 700 – Tax Compliance**

12 **(Hours: 1.0; Fees: \$695.00)**

13 During the Reporting Period, Trustee time for tax compliance included the review and
14 signing of estate income tax returns.

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

16 **(Hours: 6.6; Fees: \$3,055.00)**

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

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

22 **(Hours: .4; Fees: \$154.00)**

23 Most of the fees incurred during this Reporting Period included the review and signing of
24 applications to employ his professionals

25 **N. 925 – Meeting and Communication – H. Tulving / Counsel**

26 **(Hours: 4.7; Fees: \$3,266.50)**

27 Trustee time incurred in this category includes meetings and communications with
28 Hannes Tulving Jr. and his counsel. Subject to the approval of Mr. Tulving's criminal counsel,

1 the Trustee and a financial advisor met with Mr. Tulving to discuss certain transactions, possible
2 causes of action, the potential value of confiscated coins, additional assets and other areas of the
3 Tulving Company.

4 **O. 930 – Hearing Preparation and Attendance**

5 **(Hours: 3.0; Fees: \$2,085.00)**

6 The Trustee was required to attend certain Court hearings. During the Reporting Period,
7 the Trustee prepared for and attended the 341(a) meeting of creditors.

8 **IV.**

9 **SUMMARY DESCRIPTION OF EXPENSES**

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

12 **A. Meals - Other (\$138.50)**

13 This consists of actual costs of meals while meeting with Government officials in
14 Washington, D.C.

15 **B. Travel - Airline (\$701.10)**

16 This consists of actual costs of travel while meeting with Government officials in
17 Washington, D.C.

18 **C. Travel – Mileage (\$58.24)**

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

21 **D. Travel – Parking (\$20.00)**

22 This consists of actual costs of parking while attending meetings and hearing that
23 Applicant is required to attend.

24 **E. Travel – Taxi, Car Rental, Toll, Train (\$62.00)**

25 This consists of actual costs of taxi cabs while meeting with Government officials in
26 Washington, D.C.

1 **F. Web Designer (\$1,130.05)**

2 Applicant contacted a web designer to create and update the Tulving bankruptcy website.
3 The invoices from the web designer are attached as Exhibit F.

4 **V.**

5 **CONCLUSION**

6 The Trustee believes compensation requested herein is warranted based on the quality of
7 services rendered, the complexity of the issues at hand, the desirability of employment, the
8 results obtained and the contingency thereof, as well as the actual hours expended. The Trustee
9 believes full payment of his fees is justified when weighed against the benefit of the work, as
10 described above.

11 No agreement exists between the Trustee and any other person for the sharing of such
12 compensation received in connection with this case.

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

14 WHEREFORE, Applicant respectfully requests interim allowance for the following: (a)
15 compensation of fees incurred during the Reporting Period in the amount of \$694.25; (b)
16 reimbursement of expenses incurred during the Reporting Period in the amount of \$2,107.89; (c)
17 payment of 100% of its requested expenses, or \$2,107.89.

18
19
20 Dated: February 19, 2015

21 Respectfully submitted,

22 

23 R. Todd Neilson
24 Chapter 7 Trustee
25
26
27
28

Exhibit A

The Tulving Company, Inc.
Computation of Statutory Ceiling of Trustee's Fees as of January 31, 2015
(11 U.S.C. 326)

<u>Disbursements</u>	<u>Statutory Percentage</u>	<u>Trustee Fee</u>
Funds Disbursed through 01/31/15		
\$ 2,777		
First \$5,000 Disbursed:	25%	\$694.25
(2,777)		
0		
Next \$5,001 to \$50,000 Disbursed:	10%	0.00
0		
0		
Next \$50,001 to \$1,000,000 Disbursed:	5%	0.00
0		
0		
Disbursements Over \$1,000,000:	3%	0.00
0		
Total Maximum Allowable Trustee Fee:		\$694.25
Sums Previously Paid to Trustee:		-
Remaining Balance of Trustee's Fee:		\$694.25

Exhibit B

THE TULVING COMPANY, INC.
R. TODD NEILSON, CHAPTER 7 TRUSTEE
PROFESSIONAL SERVICES - TIMEKEEPER SUMMARY

May 22, 2014 through January 31, 2015

	Rate	Hours	Amount
<u>Director:</u>			
Todd Neilson (2015 Rate)	\$700.00	14.50	\$10,150.00
Todd Neilson (2014 Rate)	\$695.00	91.60	\$63,662.00
<u>Senior Managing Consultant:</u>			
Nicholas Troszak (2014 Rate)	\$385.00	0.40	\$154.00
<u>Paraprofessional:</u>			
Susan Greenan (2014 Rate)	\$160.00	2.00	\$320.00
Rowen Dizon (2015 Rate)	\$150.00	2.90	\$435.00
Rowen Dizon (2014 Rate)	\$145.00	12.50	\$1,812.50
Evelyn Perry (2014 Rate)	\$145.00	1.50	\$217.50
Totals		<u><u>125.40</u></u>	<u><u>\$76,751.00</u></u>

THE TULVING COMPANY, INC.
R. TODD NEILSON, CHAPTER 7 TRUSTEE
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
110	Funds Administration	\$72.50	\$191.50	\$700.00	\$1,072.00	\$223.00	\$255.00	\$116.00	\$101.50	\$60.00	\$2,791.50	12.00
130	Compliance Reporting	-	-	-	\$1,737.50	\$764.50	-	-	-	\$640.00	\$3,142.00	6.40
200	Claims Issues	\$48.00	\$112.00	\$805.50	\$1,199.00	\$1,433.50	\$973.00	-	-	\$280.00	\$4,851.00	9.80
201	Claims Issues - Gugasian	-	-	-	-	\$208.50	-	-	-	\$1,050.00	\$1,258.50	1.80
220	Creditor Meetings and Communications	-	\$2,849.50	\$208.50	\$278.00	\$1,876.50	\$1,251.00	\$139.00	\$139.00	\$2,940.00	\$9,681.50	13.90
320	Sale of Customer Info., IP and Operational Assets	\$278.00	\$1,042.50	\$3,961.50	\$5,004.00	\$486.50	\$2,154.50	\$4,239.50	\$4,239.50	\$1,470.00	\$22,876.00	32.90
350	General Asset Disposition Issues	\$208.50	\$486.50	-	\$278.00	\$973.00	-	-	-	-	\$1,946.00	2.80
351	Asset - Accounts Receivable	-	-	\$1,668.00	\$1,181.50	\$347.50	\$973.00	\$556.00	\$347.50	\$140.00	\$5,213.50	7.50
500	Litigation Analysis and Issues	-	\$764.50	\$764.50	\$417.00	\$208.50	-	-	\$208.50	\$210.00	\$2,573.00	3.70
600	Government Inquires & Coordination	-	-	\$903.50	\$1,668.00	\$2,224.00	\$2,154.50	\$347.50	\$2,085.00	\$3,780.00	\$13,162.50	18.90
700	Tax Compliance	-	-	\$278.00	-	\$417.00	-	-	-	-	\$695.00	1.00
900	General Case Administration	\$16.00	\$136.50	\$1,086.00	\$643.00	\$559.00	\$43.50	\$347.50	\$208.50	\$15.00	\$3,055.00	6.60
910	Professional Employment and Fee Issues	-	\$154.00	-	-	-	-	-	-	-	\$154.00	0.40
925	Meeting and Communication - H. Tulving/Counsel	-	-	-	-	\$139.00	-	\$347.50	\$2,780.00	-	\$3,266.50	4.70
930	Hearing Preparation and Attendance	\$764.50	\$278.00	\$764.50	-	-	-	-	\$278.00	-	\$2,085.00	3.00
TOTAL MONTHLY FEES		\$1,387.50	\$6,015.00	\$11,140.00	\$13,478.00	\$9,860.50	\$7,804.50	\$6,093.00	\$10,387.50	\$10,585.00	\$76,751.00	
TOTAL MONTHLY HOURS		2.70	11.10	19.90	22.40	14.90	12.10	9.40	15.50	17.40		125.40

Exhibit C

THE TULVING COMPANY, INC.
R. TODD NEILSON, CHAPTER 7 TRUSTEE
DETAIL OF TASK CODES

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 110		Funds Administration			
05/28/14	Dizon, Rowen	Processed incoming bank receipts.	0.20	145.00	29.00
05/29/14	Dizon, Rowen	Processed incoming bank receipts.	0.30	145.00	43.50
06/11/14	Dizon, Rowen	Reviewed and provided bank reports to case accountant.	0.10	145.00	14.50
06/12/14	Dizon, Rowen	Created and provided bank balances to case accountant.	0.10	145.00	14.50
06/12/14	Dizon, Rowen	Emailed Union Bank regarding case converted to chapter 7 and bank fees.	0.10	145.00	14.50
06/12/14	Dizon, Rowen	Reviewed email and processed payments. Processed new bank account.	0.30	145.00	43.50
06/12/14	Greenan, Susan	Input new case information in the TCMS Chapter 7 database post conversion of the case from a Chapter 11 to a Chapter 7.	0.20	160.00	32.00
06/13/14	Dizon, Rowen	Processed incoming bank receipts.	0.20	145.00	29.00
06/13/14	Dizon, Rowen	Created and provided bank reports to case accountant.	0.10	145.00	14.50
06/17/14	Dizon, Rowen	Reviewed check request and processed payments.	0.20	145.00	29.00
07/02/14	Greenan, Susan	Prepared check request for Todd Neilson's signature.	0.10	160.00	16.00
07/07/14	Dizon, Rowen	Processed online bank statements request for case accountant for period June 2014.	0.10	145.00	14.50
07/07/14	Dizon, Rowen	Reviewed and posted bank wires and notified case accountant.	0.10	145.00	14.50
07/08/14	Dizon, Rowen	Reviewed accounts and prepared wire transfers.	0.10	145.00	14.50
07/11/14	Dizon, Rowen	Sorted and filed working documents for bank files.	0.30	145.00	43.50
07/15/14	Dizon, Rowen	Reviewed check requests and processed payments.	0.20	145.00	29.00
07/15/14	Dizon, Rowen	Processed bank wires to Union Bank.	0.10	145.00	14.50
07/15/14	Dizon, Rowen	Reviewed bank report and prepared wire letter.	0.10	145.00	14.50
07/15/14	Dizon, Rowen	Reviewed check request and processed payment.	0.20	145.00	29.00
07/15/14	Dizon, Rowen	Processed bank wires to Union Bank.	0.10	145.00	14.50
07/15/14	Dizon, Rowen	Reviewed account balances and prepared wire request.	0.10	145.00	14.50
07/16/14	Dizon, Rowen	Reviewed and posted bank wires.	0.10	145.00	14.50
07/16/14	Dizon, Rowen	Reviewed and posted bank wires.	0.20	145.00	29.00
07/17/14	Dizon, Rowen	Linked outstanding transactions on the banking center.	0.10	145.00	14.50
07/18/14	Dizon, Rowen	Reviewed and posted bank wires.	0.10	145.00	14.50
07/21/14	Dizon, Rowen	Processed incoming bank receipts.	0.30	145.00	43.50
07/23/14	Neilson, Todd	Review of bank statements, cancelled checks, reconciliations and memos for the month of June	0.40	695.00	278.00
07/28/14	Dizon, Rowen	Created and provided month ends bank reports to case accountant for period June 2014.	0.10	145.00	14.50
07/29/14	Dizon, Rowen	Closed chapter 11 bank account.	0.10	145.00	14.50
07/29/14	Dizon, Rowen	Provided account balances to Todd Neilson.	0.10	145.00	14.50

THE TULVING COMPANY, INC.
R. TODD NEILSON, CHAPTER 7 TRUSTEE
DETAIL OF TASK CODES

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 110		Funds Administration			
07/29/14	Dizon, Rowen	Called East West Bank for online banking accounts implementation.	0.30	145.00	43.50
08/06/14	Dizon, Rowen	Called Union Bank regarding incoming bank wires.	0.10	145.00	14.50
08/06/14	Dizon, Rowen	Reviewed emails from Todd Neilson regarding Great Collection and provided wiring instructions.	0.30	145.00	43.50
08/06/14	Dizon, Rowen	Processed bank account with Union Bank and East West Bank.	0.20	145.00	29.00
08/07/14	Dizon, Rowen	Reviewed and posted incoming bank wires.	0.10	145.00	14.50
08/07/14	Dizon, Rowen	Prepared wire transfer request to East West Bank.	0.20	145.00	29.00
08/07/14	Dizon, Rowen	Emailed signed online bank forms to East West Bank.	0.10	145.00	14.50
08/12/14	Dizon, Rowen	Processed bank wires to Union Bank.	0.10	145.00	14.50
08/13/14	Dizon, Rowen	Reviewed check request and prepared wire letters.	0.10	145.00	14.50
08/13/14	Dizon, Rowen	Reviewed and posted outgoing bank wires.	0.10	145.00	14.50
08/14/14	Neilson, Todd	Cash Transfers and authorizations	0.10	695.00	69.50
08/15/14	Dizon, Rowen	Filed working documents for bank files.	0.70	145.00	101.50
08/15/14	Dizon, Rowen	Reviewed and posted outgoing wires.	0.10	145.00	14.50
08/15/14	Neilson, Todd	Transfer of cash authorization between accounts	0.10	695.00	69.50
08/18/14	Neilson, Todd	Authorization as to payments	0.20	695.00	139.00
08/19/14	Dizon, Rowen	Reviewed check requests and processed payments.	0.20	145.00	29.00
08/19/14	Dizon, Rowen	Created and provided bank reports to case accountant.	0.20	145.00	29.00
08/20/14	Neilson, Todd	Review of bank statements, cancelled checks, reconciliations and memos for the month of July	0.20	695.00	139.00
08/20/14	Neilson, Todd	Authorization of disbursements from accounts	0.10	695.00	69.50
08/21/14	Dizon, Rowen	Created and provided monthly bank reports to case accountant for period ending 7/31/14.	0.10	145.00	14.50
08/26/14	Neilson, Todd	Authorization of disbursements	0.20	695.00	139.00
08/28/14	Neilson, Todd	Payment authorization following review of underlying information	0.10	695.00	69.50
09/11/14	Neilson, Todd	Authorization of Disbursements	0.10	695.00	69.50
09/15/14	Dizon, Rowen	Filed Union Bank accounts documents for bank files for period 06/30/14.	0.10	145.00	14.50
09/17/14	Neilson, Todd	Review of bank statements, cancelled checks, memos and reconciliations for the month of August	0.20	695.00	139.00
10/08/14	Neilson, Todd	Authorization of cash disbursements	0.20	695.00	139.00
10/15/14	Dizon, Rowen	Processed 2014 3rd quarters disbursement checks.	0.10	145.00	14.50
10/15/14	Dizon, Rowen	Reviewed check request and processed payments.	0.20	145.00	29.00
10/23/14	Dizon, Rowen	Reviewed check requests and processed payments.	0.20	145.00	29.00
10/27/14	Dizon, Rowen	Created and provided September 2014 bank reports to case accountant for bank reconciliation.	0.10	145.00	14.50
10/28/14	Dizon, Rowen	Created and provided wiring instructions to case accountant.	0.20	145.00	29.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 110		Funds Administration			
11/03/14	Dizon, Rowen	Verified incoming wire from Union Bank.	0.10	145.00	14.50
11/04/14	Dizon, Rowen	Processed new bank account.	0.10	145.00	14.50
11/17/14	Dizon, Rowen	Reviewed check request and processed payments.	0.10	145.00	14.50
11/19/14	Dizon, Rowen	Verified wire from Union Bank and posted branch deposit.	0.20	145.00	29.00
11/20/14	Dizon, Rowen	Created and provided October 2014 bank reports to case accountant.	0.10	145.00	14.50
11/24/14	Dizon, Rowen	Created and provided wiring instructions to case accountant.	0.20	145.00	29.00
12/10/14	Dizon, Rowen	Verified incoming wires from Rabobank.	0.10	145.00	14.50
12/15/14	Dizon, Rowen	Reviewed check request and processed payments. Created and provided wiring instructions.	0.40	145.00	58.00
12/19/14	Dizon, Rowen	Verified wires from Rabobank.	0.20	145.00	29.00
01/05/15	Dizon, Rowen	Created and provided year end bank reports to case accountant in preparation of 1099's.	0.20	150.00	30.00
01/28/15	Dizon, Rowen	Reviewed, analyzed and corrected bank account descriptions.	0.20	150.00	30.00
Total for Task Code 110			12.00		\$2,791.50
Task Code: 130		Compliance Reporting			
08/13/14	Neilson, Todd	Schedules and Statements - Preparations and directions	0.70	695.00	486.50
08/14/14	Neilson, Todd	Preparation and filing of schedules in light under seal. Discussions and directions following review. Arrangements for conference call	0.60	695.00	417.00
08/20/14	Neilson, Todd	Motion to file documents under seal. Review and signing of declaration and amendments to filing	0.40	695.00	278.00
08/27/14	Neilson, Todd	Schedules and Statements - review and amendment of schedules and statements and communication of same to counsel and financial advisors	0.60	695.00	417.00
08/27/14	Neilson, Todd	Communication to counsel and others on notification timing and filing of schedules	0.20	695.00	139.00
09/10/14	Neilson, Todd	Review of schedules - Signing and authorization of filing	1.10	695.00	764.50
01/13/15	Dizon, Rowen	Reviewed and printed Bond Status Reports.	0.20	150.00	30.00
01/15/15	Dizon, Rowen	Processed 2014 Semi Annual Bond Reports	0.20	150.00	30.00
01/27/15	Dizon, Rowen	Printed and analyzed form's 1, 2, & 3 reports in preparation of the 2014 Trustee Interim reports.	0.80	150.00	120.00
01/28/15	Dizon, Rowen	Reviewed, analyzed and adjusted account transactions in preparation of the Trustee Interim Report.	1.20	150.00	180.00
01/28/15	Neilson, Todd	Chapter 7 Aged Status Report - Review of report with attached schedules and verbiage. Directions as to filing	0.40	700.00	280.00
Total for Task Code 130			6.40		\$3,142.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Issues			
05/22/14	Greenan, Susan	Imported additional claims filed from Pacer into the case data files.	0.20	160.00	32.00
05/29/14	Greenan, Susan	Imported newly filed claims off of TCMS.	0.10	160.00	16.00
06/09/14	Greenan, Susan	Uploaded newly filed claims off of TCMS to the network claims folder.	0.10	160.00	16.00
06/11/14	Greenan, Susan	Uploaded newly filed claims off the TCMS import to the network claims folder.	0.10	160.00	16.00
06/18/14	Greenan, Susan	Uploaded claims from TCMS into the case data proof of claim folder.	0.20	160.00	32.00
06/23/14	Greenan, Susan	Printed and uploaded claims from TCMS into the case data proof of claim folder.	0.20	160.00	32.00
06/25/14	Greenan, Susan	Uploaded claims from TCMS into the case data proof of claim folder.	0.10	160.00	16.00
07/10/14	Neilson, Todd	Claims analysis	0.30	695.00	208.50
07/10/14	Greenan, Susan	Uploaded newly filed claims into the case data proof of claims folder.	0.20	160.00	32.00
07/14/14	Dizon, Rowen	Reviewed and printed proof of claims.	0.20	145.00	29.00
07/14/14	Dizon, Rowen	Printed and compiled proof of claims.	0.20	145.00	29.00
07/15/14	Dizon, Rowen	Reviewed and printed proof of claims.	0.20	145.00	29.00
07/15/14	Dizon, Rowen	Reviewed and compiled proof of claims.	0.20	145.00	29.00
07/16/14	Dizon, Rowen	Reviewed and printed proof of claims.	0.30	145.00	43.50
07/17/14	Neilson, Todd	Claims analysis and directions as to further refinement of numbers	0.50	695.00	347.50
07/18/14	Dizon, Rowen	Reviewed and compiled proof of claims.	0.20	145.00	29.00
07/21/14	Dizon, Rowen	Printed and compiled proof of claims.	0.20	145.00	29.00
08/04/14	Dizon, Rowen	Reviewed and printed proof of claims through Epiq Systems.	0.20	145.00	29.00
08/06/14	Dizon, Rowen	Reviewed and printed proof of claims through Epiq Systems.	0.20	145.00	29.00
08/11/14	Neilson, Todd	Claims lists and analysis	0.30	695.00	208.50
08/13/14	Dizon, Rowen	Reviewed and printed proof of claims through Epiq Systems.	0.20	145.00	29.00
08/15/14	Neilson, Todd	Communications with two claimants/investors. Analysis of prior claim lists and communications with California Board of Corporations	0.30	695.00	208.50
08/20/14	Neilson, Todd	Arrangements for conference call to discuss creditor lists	0.10	695.00	69.50
08/21/14	Neilson, Todd	Tulving claims analysis	0.60	695.00	417.00
08/28/14	Neilson, Todd	Preparation of letter to accompany proofs of Claim	0.30	695.00	208.50
09/02/14	Neilson, Todd	Creditor claimant letter. Review of revisions, authorization of transmission, review or newly formatted letter and directions as to timing for transmission	0.40	695.00	278.00
09/02/14	Neilson, Todd	Review of procedure for transmission of Creditor letter	0.20	695.00	139.00
09/05/14	Dizon, Rowen	Processed claimants letters for mailing.	0.30	145.00	43.50

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Date	Name	Description	Hours	Rate	Amount
Task Code: 200		Claims Issues			
09/26/14	Neilson, Todd	Claims analysis. Review of claims to date and discussions as to levels and amounts	0.80	695.00	556.00
09/30/14	Neilson, Todd	Claims filed. Review and directions as to schedule required	0.60	695.00	417.00
10/01/14	Neilson, Todd	Review of claims and discussions as to Ombudsman issues	0.80	695.00	556.00
10/02/14	Neilson, Todd	Claims objection and analysis as to procedures and timing	0.60	695.00	417.00
01/21/15	Neilson, Todd	Review of Marc One Numismatics claim	0.40	700.00	280.00
Total for Task Code 200			9.80		\$4,851.00
Task Code: 201		Claims Issues - Gugasian			
09/26/14	Neilson, Todd	Claims of Gugasian and discussions as to options	0.30	695.00	208.50
01/12/15	Neilson, Todd	Gugasian claim issues	0.30	700.00	210.00
01/14/15	Neilson, Todd	Conversation with counsel and advisors on Gugasian	0.40	700.00	280.00
01/16/15	Neilson, Todd	Communications on A-Mark, Gugasian and other pending matters	0.80	700.00	560.00
Total for Task Code 201			1.80		\$1,258.50
Task Code: 220		Creditor Meetings and Communications			
06/18/14	Neilson, Todd	Review of prior reports, discussions with financial advisors and preparation of Trustee Report #2	2.10	695.00	1,459.50
06/19/14	Neilson, Todd	Review of memos and communications from counsel and advisors as to report, adjustments and directions	0.60	695.00	417.00
06/20/14	Neilson, Todd	Finalization of report and acceptance of suggested changes	1.10	695.00	764.50
06/23/14	Neilson, Todd	Review of revisions to final report. Adjustments and filings on Trustee Report #2	0.30	695.00	208.50
07/01/14	Neilson, Todd	Preparation of responses to creditors	0.30	695.00	208.50
08/26/14	Neilson, Todd	Analysis of letters to creditors and other materials related to communication as to progress on ongoing sale efforts	0.40	695.00	278.00
09/10/14	Neilson, Todd	Preparation of Third Trustee letter	2.10	695.00	1,459.50
09/11/14	Neilson, Todd	Finalization of Trustee Report #3	0.40	695.00	278.00
09/30/14	Neilson, Todd	Discussions with claimants	0.20	695.00	139.00
10/13/14	Neilson, Todd	Continued work on preparing Trustee Report #4.	1.80	695.00	1,251.00
11/12/14	Neilson, Todd	Response to creditors on communications	0.20	695.00	139.00
12/09/14	Neilson, Todd	Discussions with creditor Gary Willit as to case progress	0.20	695.00	139.00
01/21/15	Neilson, Todd	Preparation of Trustee Report #5	1.80	700.00	1,260.00
01/23/15	Neilson, Todd	Finalization of report #5	1.70	700.00	1,190.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 220		Creditor Meetings and Communications			
01/26/15	Neilson, Todd	Review of Trustee Report and transmittal to FA's for placement on Website	0.70	700.00	490.00
Total for Task Code 220			13.90		\$9,681.50
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
05/29/14	Neilson, Todd	Responses to e-mails and directions as to preparation of interested parties on intellectual property sales	0.40	695.00	278.00
06/16/14	Neilson, Todd	Review of memos on asset values and directions as to responses to counsel	0.70	695.00	486.50
06/24/14	Neilson, Todd	Revisions, adjustments and sending of Confidentiality Agreements to two interested parties in IP	0.80	695.00	556.00
07/01/14	Neilson, Todd	Receipt of NDA and response to interested party	0.40	695.00	278.00
07/07/14	Neilson, Todd	Sale of Customer Lists	0.20	695.00	139.00
07/14/14	Neilson, Todd	Sale provision and responses on IP and customer list assets	0.60	695.00	417.00
07/16/14	Neilson, Todd	Discussions with Ian Russell as to sales provisions and arrangements to provide documents on APA	0.30	695.00	208.50
07/16/14	Neilson, Todd	Bid procedures on sale of IP, sales documents, and customer lists	0.30	695.00	208.50
07/16/14	Neilson, Todd	Review of confidentiality agreements signed by various parties and directions as to further review	0.40	695.00	278.00
07/16/14	Neilson, Todd	Sales process and timing	0.30	695.00	208.50
07/17/14	Neilson, Todd	Asset responses and APA adjustments	0.30	695.00	208.50
07/17/14	Neilson, Todd	Sales provisions for transfer of IP and reps and warranties	0.60	695.00	417.00
07/21/14	Neilson, Todd	Revised motions to sell IP and APA agreement	0.70	695.00	486.50
07/22/14	Neilson, Todd	Confidentiality agreement and response to other interested parties	0.30	695.00	208.50
07/23/14	Neilson, Todd	Sales motions and comments to Great Collections on APA	0.30	695.00	208.50
07/28/14	Neilson, Todd	Steps to close final sale on IP and communications to interested buyers	0.70	695.00	486.50
07/30/14	Neilson, Todd	Submittal of NDA to interested party and communications as to company affiliation	0.30	695.00	208.50
08/05/14	Neilson, Todd	Sale of IP- discussions with Ian Russell	0.30	695.00	208.50
08/05/14	Neilson, Todd	Sale of IP - Discussions with Gardner	0.20	695.00	139.00
08/07/14	Neilson, Todd	Sale of IP - Confidentiality agreements	0.20	695.00	139.00
08/07/14	Neilson, Todd	Sale of IP - Review of customer list issues	0.40	695.00	278.00
08/08/14	Neilson, Todd	Sale of IP - Confidentiality agreements	0.30	695.00	208.50
08/11/14	Neilson, Todd	Sale of IP - Confidentiality agreements	0.20	695.00	139.00
08/11/14	Neilson, Todd	Sale of IP - Janosko letter and responses	0.80	695.00	556.00
08/12/14	Neilson, Todd	Sale of IP - Greg Fullington letter	0.20	695.00	139.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
08/12/14	Neilson, Todd	Sale of IP - Ombudsman issues	0.40	695.00	278.00
08/13/14	Neilson, Todd	Proposed letter to UST on schedules and statements and sale of IP issues	0.30	695.00	208.50
08/13/14	Neilson, Todd	Sale of IP - Discussions and conference call with UST and determination of schedules and statements	0.60	695.00	417.00
08/15/14	Neilson, Todd	Conference call with Counsel and financial advisors as to revamped sale provisions, creditor lists, sales lists and filing of bankruptcy schedules	0.80	695.00	556.00
08/18/14	Neilson, Todd	Directions as to response to e-mails on modification	0.10	695.00	69.50
08/19/14	Neilson, Todd	Review of sales amounts per top 200 clients and discussions as to further revisions	0.30	695.00	208.50
08/23/14	Neilson, Todd	Discussions with Ian Russell proposed buyer of names and websites. Recap of Ombudsman issues and other matters in anticipation of possible continued sale	0.50	695.00	347.50
08/26/14	Neilson, Todd	Recap of discussions with interested parties to attorneys and financial advisors	0.40	695.00	278.00
08/27/14	Neilson, Todd	Review of Ombudsman issues. Notification issues and response to counsel	0.30	695.00	208.50
08/28/14	Neilson, Todd	Leaving of messages with Greg Fullington on Sale	0.10	695.00	69.50
08/28/14	Neilson, Todd	Discussions with Ian Russell as to revisions on sale in light of Ombudsman appointment and the need to adjust sale timing	0.30	695.00	208.50
08/28/14	Neilson, Todd	Discussions with counsel and financial advisors as to Ombudsman and procedures for sale	0.50	695.00	347.50
09/03/14	Neilson, Todd	Arrangements for Ombudsman and compensation structure	0.40	695.00	278.00
09/16/14	Neilson, Todd	Discussions as to coin valuation with Ian Russell as well as appointment order of Ombudsman and directions as to further review by independent Ombudsman	0.30	695.00	208.50
10/08/14	Neilson, Todd	Review of interested parties in sale and directions as to additions and timing for notices	0.40	695.00	278.00
10/09/14	Neilson, Todd	Contacting of two separate possible interested parties	0.30	695.00	208.50
10/13/14	Neilson, Todd	Communications with Ian Russell as to possible sale of Creditor lists and timetable for Ombudsman report	0.40	695.00	278.00
10/16/14	Neilson, Todd	Review of Ombudsman report and filing provisions	0.30	695.00	208.50
10/16/14	Neilson, Todd	Communications with Great Collections as to timing and addendum to Sale	0.20	695.00	139.00
10/16/14	Neilson, Todd	Sale of IP. Discussions with counsel and financial advisors and review of tentative findings of Ombudsman. Decisions as to timing	0.70	695.00	486.50
10/17/14	Neilson, Todd	Review of procedures and directions as to timing and access to hard documents in sale of IP	0.60	695.00	417.00
10/28/14	Neilson, Todd	Signing of motion to sell IP and contact lists	0.20	695.00	139.00
11/01/14	Neilson, Todd	Sale issues and timing	0.20	695.00	139.00
11/03/14	Neilson, Todd	Ombudsman payment provisions	0.20	695.00	139.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
11/04/14	Neilson, Todd	Sales issues and McGriff objections	0.80	695.00	556.00
11/05/14	Neilson, Todd	Provisions for sale and responses to objections to Ombudsman reports	0.60	695.00	417.00
11/05/14	Neilson, Todd	review of motions and authorizations of adjustments	0.30	695.00	208.50
11/06/14	Neilson, Todd	Closure of sale issues	0.30	695.00	208.50
11/06/14	Neilson, Todd	Review of objections by Smokey McGriff and responses to counsel	0.40	695.00	278.00
11/07/14	Neilson, Todd	Procedures and communications to interested parties on IP assets	0.20	695.00	139.00
11/07/14	Neilson, Todd	Sales issues of inventory, procedures and valuation of URL's and contact list with James Wyatt, attorney representing Hannes Tulving	0.30	695.00	208.50
11/10/14	Neilson, Todd	Discussions with Rare Coin Wholesalers in Orange County to discuss the possible acquiring of IP assets	0.40	695.00	278.00
11/10/14	Neilson, Todd	Signing of documents and NDA's to allow access to interested parties on IP	0.30	695.00	208.50
11/11/14	Neilson, Todd	Continued discussions with interested parties concerning the sale of IP and Customer Lists	0.60	695.00	417.00
11/12/14	Neilson, Todd	Response to interested purchases and answering of questions	0.30	695.00	208.50
11/17/14	Neilson, Todd	Additional communications with interested party. Signing and transmission of signature and authorization	0.30	695.00	208.50
11/20/14	Neilson, Todd	Discussions and comments to interested parties on DNC lists and contact lists of Tulving	0.30	695.00	208.50
11/25/14	Neilson, Todd	Communications with both James Wyatt and AUSA Zolot as to meetings with Tulving, sale of inventory and timing for future actions	0.60	695.00	417.00
12/09/14	Neilson, Todd	Discussions with possible acquirer calling back	0.20	695.00	139.00
12/09/14	Neilson, Todd	Review of NDA's, memos and files on parties interested in sale of IP. Preparation of individual communications to each party expressing interest and transmission of data and offer of assistance. Review of prior e-mails to determine contact information.	3.40	695.00	2,363.00
12/10/14	Neilson, Todd	Discussions with interested purchasers and responses on sale of Contact Lists	0.90	695.00	625.50
12/15/14	Neilson, Todd	Discussions with Ian Russell of Great Collections - successful bidder - as to closing procedures	0.40	695.00	278.00
12/15/14	Neilson, Todd	Discussions with counsel and other interested parties as to auction timing and possible other bids	0.80	695.00	556.00
12/23/14	Neilson, Todd	Discussions as to closure of sale with Ian Russell of Great Collections	0.40	695.00	278.00
01/06/15	Neilson, Todd	Preparations for sale and options as to remaining matters including orders and closure	1.10	700.00	770.00
01/12/15	Neilson, Todd	Directions and discussions as to closing procedure, wire instructions and timing	0.30	700.00	210.00
01/12/15	Neilson, Todd	Order for sales entered. Discussions as to next responses	0.40	700.00	280.00

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Date	Name	Description	Hours	Rate	Amount
Task Code: 320		Sale of Customer Info., IP and Operational Assets			
01/12/15	Neilson, Todd	Closing documents on sale and order of sale	0.30	700.00	210.00
Total for Task Code 320			32.90		\$22,876.00
Task Code: 350		General Asset Disposition Issues			
05/27/14	Neilson, Todd	Chapter 7 assets and schedules timing and preparation issues	0.30	695.00	208.50
06/27/14	Neilson, Todd	Asset issues - insurance and determination as to availability. Communications and directions as asset levels and timing issues	0.70	695.00	486.50
08/25/14	Neilson, Todd	Review of property lists and prior e-mails in connection with conference call	0.40	695.00	278.00
09/15/14	Neilson, Todd	Analysis of value of coins. Review of values and comparative analysis	0.40	695.00	278.00
09/16/14	Neilson, Todd	Meeting with Bruce McNall - coin specialist as to valuation issues and review of appraisals	0.80	695.00	556.00
09/22/14	Neilson, Todd	Review of sales valuation issues on inventory	0.20	695.00	139.00
Total for Task Code 350			2.80		\$1,946.00
Task Code: 351		Asset - Accounts Receivable			
07/07/14	Neilson, Todd	Review of demand letters for A/R	0.40	695.00	278.00
07/14/14	Neilson, Todd	A/R collection issues	0.50	695.00	347.50
07/16/14	Neilson, Todd	Tracing and accounts receivable analysis	0.70	695.00	486.50
07/22/14	Neilson, Todd	Review of accounts receivable recovery issues as well as other recoveries	0.40	695.00	278.00
07/30/14	Neilson, Todd	A/R collection efforts. Numbers of receivables in gross value and directions as to discovery as to collection of funds	0.40	695.00	278.00
08/02/14	Neilson, Todd	Receivable values and timing for possible collection	0.30	695.00	208.50
08/08/14	Neilson, Todd	Accounts Receivables - Balance sheet review - On the Rocks	0.30	695.00	208.50
08/14/14	Neilson, Todd	Discussions as to On the Rocks litigation and possible settlement issues	0.20	695.00	139.00
08/14/14	Neilson, Todd	Communications on Accounts Receivable and discussion as to possible retention of new counsel for certain matters	0.30	695.00	208.50
08/19/14	Neilson, Todd	Review of accounts receivable and underlying accounting	0.30	695.00	208.50
08/28/14	Neilson, Todd	Discussions with counsel as to litigation and recovery from On the Rocks	0.30	695.00	208.50
09/03/14	Neilson, Todd	On the Rocks litigation	0.30	695.00	208.50
09/22/14	Neilson, Todd	Discussions as to On the Rocks offer and response	0.20	695.00	139.00
10/02/14	Neilson, Todd	Determination as to On the Rocks resolution	0.30	695.00	208.50

THE TULVING COMPANY, INC.
R. TODD NEILSON, CHAPTER 7 TRUSTEE
DETAIL OF TASK CODES

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 351		Asset - Accounts Receivable			
10/09/14	Neilson, Todd	On the Rocks calculation	0.20	695.00	139.00
10/16/14	Neilson, Todd	On the Rocks payout schedule and timing	0.30	695.00	208.50
10/23/14	Neilson, Todd	Communications and agreement on formative outline for On the Rocks	0.30	695.00	208.50
10/28/14	Neilson, Todd	Review and approval of parameters on On the Rocks settlement	0.30	695.00	208.50
11/06/14	Neilson, Todd	Resolution of On the Rocks payments and amounts. Review of schedules and communications with counsel	0.40	695.00	278.00
11/12/14	Neilson, Todd	On the Rocks. Discussions with counsel as to schedules and directions as to counter as to dates. Review of amended schedules.	0.40	695.00	278.00
12/02/14	Neilson, Todd	Discussions as to On the Rocks agreement and adjustments	0.20	695.00	139.00
12/30/14	Neilson, Todd	Payments under On the Rocks settlement	0.30	695.00	208.50
01/30/15	Neilson, Todd	Communications on On the Rock's litigation	0.20	700.00	140.00
Total for Task Code 351			7.50		\$5,213.50
Task Code: 500		Litigation Analysis and Issues			
06/30/14	Neilson, Todd	Response and discussions with counsel as to A-Mark allegations and 341a hearings for Chapter 7	0.30	695.00	208.50
06/30/14	Neilson, Todd	Review of communications on website and discussions as to issues in responding to A-Mark	0.80	695.00	556.00
07/16/14	Neilson, Todd	A-Mark transactions and discussions	0.40	695.00	278.00
07/16/14	Neilson, Todd	Discussions as to A-Mark and transactions requiring rule 2004 exam	0.30	695.00	208.50
07/17/14	Neilson, Todd	A-mark underlying issues on transactions	0.40	695.00	278.00
08/05/14	Neilson, Todd	A-Mark transactional history	0.30	695.00	208.50
08/22/14	Neilson, Todd	A-Mark and other parties. Need for records and clarification of timing	0.30	695.00	208.50
09/23/14	Neilson, Todd	Review of A-Mark Rule 2004 demand	0.30	695.00	208.50
12/16/14	Neilson, Todd	Review of A-Mark Subpoena and approval	0.30	695.00	208.50
01/30/15	Neilson, Todd	Arrangements for possible transfer of A-Mark documents to CFTC.	0.30	700.00	210.00
Total for Task Code 500			3.70		\$2,573.00
Task Code: 600		Government Inquires & Coordination			
07/21/14	Neilson, Todd	Discussions with AUSA Zolot as to case administration and claim levels	0.90	695.00	625.50
07/23/14	Neilson, Todd	A-mark issues, claim levels and schedules to be transmitted to DOJ and Secret Service	0.40	695.00	278.00

THE TULVING COMPANY, INC.
R. TODD NEILSON, CHAPTER 7 TRUSTEE
DETAIL OF TASK CODES

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 600		Government Inquires & Coordination			
08/14/14	Neilson, Todd	Preparation of letter to AUSA Kevin Zolot on coin sales and cash transfers to bankruptcy estate as well as other matters related to fees and inter entity cooperation	2.40	695.00	1,668.00
09/10/14	Neilson, Todd	Preparation of letter to Kevin Zolot for fee issue and discussions as to response and other pending issues including receivables collection	0.90	695.00	625.50
09/11/14	Neilson, Todd	Discussions with AUSA Zolot as to administration of case and other issues concerning asset values and joint administration	0.80	695.00	556.00
09/17/14	Neilson, Todd	Call with counsel to discuss value of inventory and communications as to total fees to be expended	0.50	695.00	347.50
09/17/14	Neilson, Todd	Preparation of letter to Kevin Zolot AUSA on inventory value and other pending issues	0.40	695.00	278.00
09/23/14	Neilson, Todd	Communications with counsel and advisors as to discussions with DOJ and response as to holding fees in place and asset values	0.60	695.00	417.00
10/21/14	Neilson, Todd	Meetings with CFTC in Washington D.C. to discuss operational issues and investigative issues on the Tulving matter	2.40	695.00	1,668.00
10/23/14	Neilson, Todd	submittal of information to CFTC	0.30	695.00	208.50
10/29/14	Neilson, Todd	Review of communications with both creditors and governmental agencies. Directions as to review of underlying documents	0.40	695.00	278.00
11/04/14	Neilson, Todd	Conference call with Kevin Zolot, AUSA from North Carolina	0.50	695.00	347.50
12/02/14	Neilson, Todd	Review of Plea Bargain agreement, Information and Status as to be filed	1.30	695.00	903.50
12/02/14	Neilson, Todd	Continued review of Plea Agreement and response of Trustee counsel	1.10	695.00	764.50
12/03/14	Neilson, Todd	Review of response and directions as to possible changes as to Tulving involvement in Information and Plea	0.60	695.00	417.00
01/07/15	Neilson, Todd	Preparation of response on case and distribution levels to AUSA and counsel.	0.80	700.00	560.00
01/08/15	Neilson, Todd	Preparation of communications to AUSA on records and claims review. Directions as to further review and timing for possible further investigation	0.90	700.00	630.00
01/09/15	Neilson, Todd	Communications with AUSA and other counsel and directions as to further review. Response to claim questions.	0.80	700.00	560.00
01/22/15	Neilson, Todd	Conference call on requests from DOJ	0.40	700.00	280.00
01/23/15	Neilson, Todd	Conference and directions as to adjustment of Coordination Report	0.40	700.00	280.00
01/29/15	Neilson, Todd	Letter to AUSA Kevin Zolot on Coordination Agreement and response to questions and offers. Review of claims analysis and unsecured claims and prior communications	1.80	700.00	1,260.00

THE TULVING COMPANY, INC.
R. TODD NEILSON, CHAPTER 7 TRUSTEE
DETAIL OF TASK CODES

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 600		Government Inquires & Coordination			
01/30/15	Neilson, Todd	Discussions as to transfer of sales and purchase journal hard documents to Great Collections and arrangements of correlation with DOJ	0.30	700.00	210.00
Total for Task Code 600			18.90		\$13,162.50
Task Code: 700		Tax Compliance			
07/08/14	Neilson, Todd	Summons received from IRS	0.20	695.00	139.00
07/17/14	Neilson, Todd	Response to IRS summons	0.20	695.00	139.00
09/12/14	Neilson, Todd	Tax returns. Review and filing of tax returns	0.60	695.00	417.00
Total for Task Code 700			1.00		\$695.00
Task Code: 900		General Case Administration			
05/29/14	Greenan, Susan	Researched the Chapter 7 Trustee Notice of Appointment on Pacer, and sent e-mail to Nancy Goldberg at the Office of the U.S. Trustee in Santa Ana as followup.	0.10	160.00	16.00
06/10/14	Greenan, Susan	Processed the check request for StronConneXions for payment by BRG.	0.10	160.00	16.00
06/12/14	Greenan, Susan	Scanned and sent Regis Boyle, Jr.'s adjuster invoices to Nick Troszak for review.	0.10	160.00	16.00
06/13/14	Perry, Evelyn	Exported fee and cost schedules through June 13, 2014. Sent draft per request.	0.50	145.00	72.50
06/16/14	Greenan, Susan	Located the May 2014 Bank Statement and sent to Spencer Ferrero for the monthly operating report.	0.20	160.00	32.00
07/07/14	Dizon, Rowen	Compile and sent summons from the IRS to Todd Neilson.	0.10	145.00	14.50
07/08/14	Neilson, Todd	Report review	0.30	695.00	208.50
07/11/14	Neilson, Todd	Tulving Hard drive retention	0.20	695.00	139.00
07/13/14	Neilson, Todd	Hard drive retention	0.20	695.00	139.00
07/14/14	Dizon, Rowen	Requested of W-9's from case accountant.	0.10	145.00	14.50
07/22/14	Dizon, Rowen	Compiled settlement agreement from counsel for Todd Neilson signatures and transmittal.	0.10	145.00	14.50
07/28/14	Neilson, Todd	Download of documents and timing for review of images	0.80	695.00	556.00
08/01/14	Neilson, Todd	Images receipt from Secret Service	0.20	695.00	139.00
08/19/14	Perry, Evelyn	Exported and reconciled fee and cost schedules through July 31, 2014.	0.60	145.00	87.00
08/25/14	Neilson, Todd	Conference call with legal counsel and Financial Advisors to discuss actions to be taken to close case as well as individual asset values and abandoning of assets and litigation	0.60	695.00	417.00
09/04/14	Perry, Evelyn	Researched and exported fee and cost schedules through August 31, 2014.	0.40	145.00	58.00

THE TULVING COMPANY, INC.
R. TODD NEILSON, CHAPTER 7 TRUSTEE
DETAIL OF TASK CODES

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 900		General Case Administration			
09/11/14	Neilson, Todd	Review of fees, discussions with accountants as to further review and directions as to report preparation for preferential payments	0.30	695.00	208.50
09/22/14	Neilson, Todd	Discussions as to personal mail of Tulving and directions as to transfers	0.10	695.00	69.50
09/22/14	Neilson, Todd	Review of fees, other administrative matters and directions as to further review and options	0.30	695.00	208.50
09/30/14	Dizon, Rowen	Processed outgoing mail.	0.10	145.00	14.50
10/28/14	Dizon, Rowen	Searched court pleadings from Pacer.	0.20	145.00	29.00
10/31/14	Dizon, Rowen	Printed IRS forms for Todd Neilson signature and transmittal.	0.10	145.00	14.50
11/01/14	Neilson, Todd	Review of blog updates	0.30	695.00	208.50
11/17/14	Neilson, Todd	Blog site and review	0.20	695.00	139.00
12/16/14	Neilson, Todd	Review of bank statements, cancelled checks, reconciliation and memos for the month of November	0.30	695.00	208.50
01/21/15	Dizon, Rowen	Scanned documents for Todd Neilson.	0.10	150.00	15.00
Total for Task Code 900			6.60		\$3,055.00
Task Code: 910		Professional Employment and Fee Issues			
06/11/14	Troszak, Nicholas	Analyzed and reviewed the Trustee Stmt of Disinterestedness, worked with staff to complete, submitted for signature and sent to Office of UST.	0.40	385.00	154.00
Total for Task Code 910			0.40		\$154.00
Task Code: 925		Meeting and Communication - H. Tulving/Counsel			
09/22/14	Neilson, Todd	Communications with Tulving counsel as to value of assets and personal mail	0.20	695.00	139.00
11/05/14	Neilson, Todd	Arrangements to speak with Wyatt, criminal counsel, on sale of Tulving coins and product	0.20	695.00	139.00
11/24/14	Neilson, Todd	Review and analysis of offer from Hannes Tulving	0.30	695.00	208.50
12/03/14	Neilson, Todd	Arrangements for meeting with Hannes Tulving. Timing and directions as to further scheduling and matters to be discussed	0.40	695.00	278.00
12/08/14	Neilson, Todd	Meeting with Hannes Tulving in Newport Beach and review of operational and valuation issues	2.80	695.00	1,946.00
12/10/14	Neilson, Todd	Discussions with attorney James Wyatt and recap of issues to resolve Plea matters	0.80	695.00	556.00
Total for Task Code 925			4.70		\$3,266.50
Task Code: 930		Hearing Preparation and Attendance			
05/22/14	Neilson, Todd	Attendance at hearing on applications to employ and conversions	1.10	695.00	764.50

THE TULVING COMPANY, INC.
 R. TODD NEILSON, CHAPTER 7 TRUSTEE
 DETAIL OF TASK CODES

May 22, 2014 through January 31, 2015

Date	Name	Description	Hours	Rate	Amount
Task Code: 930		Hearing Preparation and Attendance			
06/30/14	Neilson, Todd	Analysis of balance sheet issues and discussions with financial advisors in preparation for 341a hearings on Wednesday	0.40	695.00	278.00
07/02/14	Neilson, Todd	Attendance at 341 a hearing and discussions thereafter	1.10	695.00	764.50
12/03/14	Neilson, Todd	Preparations for hearing tomorrow	0.40	695.00	278.00
Total for Task Code 930			3.00		\$2,085.00
Total Professional Services			125.40		\$76,751.00

Exhibit D

THE TULVING COMPANY, INC.
R. TODD NEILSON, CHAPTER 7 TRUSTEE
EXPENSES

May 22, 2014 through January 31, 2015

Date	Description	Amount
06/17/14	Strong Connexions IT Solutions, Please see attached Invoices	430.05
07/16/14	Strong Connexions IT Solutions, Please see attached Invoices	250.00
08/11/14	Strong Connexions IT Solutions, Please see attached Invoices	50.00
08/31/14	Strong Connexions IT Solutions, Please see attached Invoices	75.00
09/30/14	Strong Connexions IT Solutions, Please see attached Invoices	225.00
10/20/14	Travel - Taxicab in Washington DC for T Neilson	20.00
10/21/14	Travel - Meals for R Strong and T Neilson in Washington DC.	138.50
10/21/14	Travel - Taxicab in Washington DC for T Neilson	20.00
10/21/14	Travel - Taxicab in Washington DC for T Neilson	20.00
11/04/14	Strong Connexions IT Solutions, Please see attached Invoices	100.00
11/11/14	Travel - Taxicab in Washington DC for T Neilson	2.00
11/21/14	Travel - Airfare for T Neilson to Washington DC.	701.10
12/08/14	Travel - Parking for T Neilson to Irvine Company.	18.00
12/16/14	Travel - Mileage (104 miles at \$0.56) for T Neilson.	58.24
	Total Expenses	\$2,107.89

Exhibit E



R. Todd Neilson, Director

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Summary

R. Todd Neilson is currently a Director at Berkeley Research Group LLC. Previously, Mr. Neilson was a Director with LECG, LLC and was a founding partner of Neilson Elggren LLP (formerly Neilson, Elggren, Durkin & Co.). He is one of the nation's foremost experts in bankruptcy and forensic accounting with over thirty five years combined experience in public accounting and as a Special Agent with the FBI.

In 1986, he was a founding partner of Neilson, Elggren, Durkin and Co., which was acquired by an international financial consulting firm in March 1998, where Mr. Neilson was a partner from March 1998 to September 2000. Prior to 1986, he was a manager in the Litigation/Consulting Services department of the international CPA firm of KMG/Main Hurdman for four years and also served as a special agent in the Federal Bureau of Investigation, specializing in accounting investigation of white-collar and organized crime. Due to his background, Mr. Neilson offers a unique set of skills in the areas of financial consulting and as an expert in the field of forensic accounting and fraud litigation.

Mr. Neilson is a seasoned professional having acted as a Trustee, financial consultant and expert witness in numerous high-profile accounting related litigation engagements involving complex bankruptcy reorganization matters including accounting and fraud issues, tracing of funds, financial data reconstruction, damages and lost profits, Ponzi and RICO matters, valuation, and business viability issues. Mr. Neilson has acted as bankruptcy Trustee for notable clients such as Suge Knight and Death Row Records. As Trustee, he has also operated, and negotiated the sale of an extremely large and diverse array of assets, including one of the largest Ford dealerships in the nation, an ownership interest in both the Los Angeles Kings' and Nashville Predators' hockey franchises, luxury hotels, sand and rock quarries, antique art collections, real estate, and trucking companies. Having evaluated and sold well over \$1 billion dollars of assets, Mr. Neilson brings substantial credibility to the court - credibility borne of practical, not just theoretical experience.



Mr. Neilson is a nationally recognized expert in bankruptcy and accounting having served on the national Board of Directors of the Association of Insolvency and Restructuring Advisors, Chairman of the Securities Advisory Board in the State of Utah, faculty for the Certified Fraud Examiners, and a member of the Society of the Former Special Agents of the Federal Bureau of Investigation. He has spoken on bankruptcy, litigation support, valuation and fraud related topics to numerous professional groups such as American Institute of Certified Public Accountants (AICPA), National Conference of Bankruptcy Judges, California and Utah Society of CPA's and numerous colleges and universities throughout the United States. Mr. Neilson formerly served as an Associate Professor in the Graduate School of Accounting at the University of Utah, where he taught courses on Forensic Accounting. He has also provided regular instruction on accounting and fraud related litigation issues at the FBI Academy to CPA/FBI Agents and to Postal Inspectors at the United States Postal Service national training center. He was a co-author of the *AICPA Bankruptcy Practice Guide*, issued as a practice aid to all CPA's in the United States and co-author of *The CPA's Handbook of Fraud and Commercial Crime Prevention*, also issued by the AICPA. He was also inducted as a fellow in the prestigious American College of Bankruptcy, one of only a handful of CPA's in the United States given that honor.

Mr. Neilson has been involved in some of the highest profile litigation and bankruptcy matters in the nation. Highlighted below are some of the cases, which demonstrate his unique background and experience.

Case Examples

American Suzuki Motor Corporation

American Suzuki Motor Corporation ("ASMC"), a California corporation and a subsidiary of parent Suzuki Motor Corporation ("SMC"), filed a Chapter 11 Bankruptcy in November 2012, which effectively allowed for the transfer and sale of all business assets of ASMC, not affiliated with car sales, to SMC and facilitated the withdrawal of Suzuki from all new car sales in the United States. Prior to the filing, R. Todd Neilson, and another independent Board member, was added to the ASMC Board of Directors. Neilson, and the other independent Director, constituted a separate Committee ("Committee") and were tasked with the responsibility of reviewing the underlying assets of the Debtor, the intended Plan of Reorganization and implementation of the proposed Plan in order to make an independent decision as to the filing of a Chapter 11. The Committee ultimately authorized the filing of the ASMC Chapter 11, monitored the administration of the Bankruptcy, and following



confirmation of the Chapter 11 Plan, remained as an Advisory Board to review the implementation of the Plan and distribution of assets pursuant to the Plan.

Tremont v. KPMG

R. Todd Neilson was engaged as a damage expert in the litigation between Tremont Holdings Group Inc. ("Tremont") and KPMG in relation to investments made with Bernard L. Madoff Investment Securities ("BMIS"). Tremont was the second largest investor with BMIS with billions of dollars invested over fourteen years. Following the appointment of Irving Picard as Chapter 11 Trustee, Picard brought litigation against Tremont and related entities asserting a number of avoidance actions and equitable subordination claims. As a result of that litigation, Tremont settled with Picard for over a billion dollars. Subsequent to the settlement, a complaint was filed by Tremont against KPMG as independent auditors of the Tremont funds asserting billions of dollars in damages as a result of KPMG's audit insufficiencies. Neilson was asked to provide an expert opinion as to the damages suffered by the Tremont entities due to the alleged inadequacies in the KPMG audits. Neilson issued an expert report in April 2013 contesting the damages asserted against KPMG by Tremont. As a result of the expert report, the Tremont claimants withdrew their previously asserted damage analysis.

Solyndra LLC

In late 2011, following a national search by the Solyndra Board of Directors, Mr. Neilson was appointed as Chief Restructuring Officer of Solyndra, the US manufacturer of solar photovoltaic power systems specifically designed for large commercial and industrial rooftops. On August 31, 2011, subsequent to receiving a \$535 million loan guarantee from the Department of Energy, 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. Mr. Neilson supervised the efforts at selling the remaining assets of Solyndra and also provided a detailed report concerning Solyndra business operations to both the Court and other interested parties.

Ezri Namvar

Mr. Neilson is acting as Chapter 11 Trustee for the Ezri Namvar bankruptcy. 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. Mr. Neilson is 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.

Roman Catholic San Diego Diocese Chapter 11 Bankruptcy

In April 2007, Mr. Neilson was the Court Appointed Expert in the Chapter 11 Bankruptcy of the Roman Catholic San Diego Diocese. The Court charged Mr. Neilson with providing an expansive report into the accounting and financial operations of the San Diego Diocese as well as related Catholic Parishes. It was the first time an independent Expert has been appointed for such a task in regards to a number of the Diocese bankruptcies throughout the United States.

Le-Nature's, Inc. Chapter 11 Bankruptcy

In 2007, Mr. Neilson was appointed Chapter 11 Bankruptcy Trustee for Le-Nature's, a water, iced tea, and juice drink distributor located in Latrobe, Pennsylvania and Phoenix, Arizona. Mr. Neilson supervised the liquidation of Le-Nature's bottling plants and other assets as well as directed the forensic accounting analysis of a purported \$750 million accounting fraud perpetrated upon the creditors of Le-Nature's and related companies.

Ralph O. Esmerian and R. Esmerian, Inc. Chapter 11 Bankruptcies

In 2010, Mr. Neilson was appointed as Examiner with expanded powers in the Chapter 11 bankruptcy matters of Ralph O. Esmerian and R. Esmerian, Inc. Mr. Neilson directed the investigation in the debtors' pre petition activities, pursued causes of action against various former associates of Mr. Esmerian and other third parties, and liquidated the debtors' assets, which included an extensive collection of rare and antique jewelry, a valuable artwork collection and a Manhattan apartment.

Michael Tyson and Michael Tyson Enterprises

Michael Tyson, former heavyweight champion of the world, and Michael Tyson Enterprises Inc. filed for bankruptcy protection in August 2003. Neilson Elggren was appointed as financial consultants and crisis managers for Mr. Tyson and Michael Tyson Enterprises Inc. Mr. Neilson was the responsible partner for that engagement.

Adelphia Communications Corp

In August 2002, Neilson Elggren was appointed as Accountants to the Official Committee of Unsecured Creditors in the Adelphia Communications Corp ("Adelphia") bankruptcy. The Adelphia bankruptcy was the 6th largest cable company in the nation. Their filing constituted one of the largest bankruptcies in history encompassing over 200 subsidiaries and



approximately \$21 billion in accumulated debt. Mr. Neilson acted as the primary partner in charge of the engagement. The prior owners of Adelphia, members of the Rigas family, were alleged to have engaged in the systematic looting of Adelphia. Neilson Elggren was engaged to the voluminous financial transactions of Adelphia and provide expert testimony as to their findings.

DVI, Inc.

DVI filed for Chapter 11 Bankruptcy protection on August 25, 2003. Mr. Neilson was appointed as Examiner and 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). DVI, with assets of approximately \$3 billion, provided financing for diagnostic imaging and other sophisticated medical equipment. As part of its financing operations, DVI originated hundreds of millions of dollars in financing contracts and sold these contracts to institutional investors through over thirty (30) investment-grade securitization vehicles. The accounting examination included the accounting practices of the debtor and any and all allegations of fraud, dishonesty, incompetence, misconduct, mismanagement, or financial and / or corporate irregularities. Mr. Neilson coordinated a cooperative effort involving numerous law enforcement and government agencies, including the Office of the U.S. Trustee, the United States Attorneys' Office in Delaware and Pennsylvania, the Securities and Exchange Commission, the Federal Bureau of Investigation, and the United States Postal Service, all of which were tasked with conducting further investigations based upon the findings in the Examiner's report.

IT Group

In April 2002, Mr. Neilson was appointed examiner in IT Group, a Chapter 11 bankruptcy in the District of Delaware. IT Group was a leading provider of services in the areas of consulting, engineering and construction, remediation, and facilities management. In 2000, IT Group had over 7,500 employees in 80 domestic offices and 10 international offices and its annual revenues on a consolidated basis were approximately \$1.4 billion. Neilson provided a detailed report detailing the assets, liabilities, valuation and financial condition of IT Group as well as its capabilities of confirming a stand-alone plan of reorganization versus a sale of existing assets to an interested purchaser.

Allegheny Health, Education and Research Foundation ("AHERF")

AHERF was a large conglomerate of medical hospitals and research centers located in the eastern part of the US. Neilson Elggren was engaged as financial advisors to Mellon Bank



Group Credit Facility to provide expert testimony concerning whether or not substantive consolidation was justified for AHERF, and whether the Plan of Reorganization as proposed by the AHERF Trustee unfairly prejudiced one or more creditors. Mr. Neilson led the preparation of a detailed report in response to the plan, which resulted in a settlement favorable to the Mellon Bank Group.

Reed Slatkin

Reed Slatkin, one of the co-founders of Earthlink, filed Chapter 11 bankruptcy in 2001 following pending legal actions by many of the individuals who had invested millions of dollars with Slatkin under the promise of substantial returns. Neilson Elggren investigated 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. Mr. Neilson was appointed as Trustee in the Slatkin bankruptcy and was given the responsibility of liquidating substantial assets throughout the United States, including hotels, unimproved real estate, shopping malls, interests in movie production companies, and other substantial equity investments. Slatkin pled guilty and was incarcerated for a lengthy period in a federal prison.

Charles Keating/Lincoln Savings

Mr. Neilson was engaged as an expert witness in the litigation involving Charles Keating and American Continental Corporation, the parent company of Lincoln Savings, and the bondholders who invested approximately \$250 million in the debentures of American Continental. He directed the review of approximately \$727 million, which passed through American Continental from 1984 through 1989 and testified as to the findings in the federal District Court in Tucson, Arizona. The day after Mr. Neilson's testimony, two major defendants settled for over \$90 million. Total settlements in this matter exceeded \$300 million.

Bruce McNall Chapter 11 Bankruptcy

Mr. Neilson was appointed Chapter 11 Trustee in the personal bankruptcy of Bruce McNall in Los Angeles. Mr. McNall's holdings include ownership of the Los Angeles Kings hockey franchise, ownership interest in the Toronto Argonauts Canadian football franchise, as well as considerable holdings in thoroughbred horses, rare coins and antiques, and sports memorabilia. Mr. McNall was incarcerated for bank fraud. Mr. Neilson supervised the accounting investigation into Mr. McNall's past activities, which included tracing of over \$2.5 billion in cash and asset transfers



Technical Equities Chapter 11

Mr. Neilson directed the accounting analysis detailing the financial demise of Technical Equities, a San Francisco-based investment company and reportedly the largest investor fraud case in U.S. history at that time. Harry Stern, former chief executive officer of Technical Equities, was sentenced to Federal prison for his role in the investor fraud. Mr. Neilson and his professionals traced almost \$600 million in cash and prepared a damage analysis. As a result of his testimony, a settlement was achieved for the benefit of the creditors of Technical Equities.

Adnan Khashoggi/Triad America

Mr. Neilson was appointed as Trustee of Triad America Corporation. Triad America is the parent corporation of sixty separate companies with \$200 million in total claims. Mr. Neilson directed the accounting and litigation effort, which resulted in the freezing of all assets in the United States, owned by Adnan and Essam Khashoggi and the subsequent payment of \$32 million by Adnan Khashoggi to the bankruptcy estate.

Property Mortgage Company

Property Mortgage Company was a second mortgage company which had operated successfully in the Southern California area for over 40 years. The company filed for bankruptcy protection, asserting debts in excess of \$100 million dollars to approximately 1,000 investors. Mr. Neilson was appointed as Trustee. In that capacity, he supervised the analysis of hundreds of millions of dollars flowing through the company. Based upon that review, we concluded that for a number of years prior to its demise the company had been operating a Ponzi scheme, paying old investors with the funds secured from fresh investors. As a result of our accounting investigation the President and Chief Executive Officer as well as two other participants were convicted of fraud.

Dovie Beams de Villagran

Mr. Neilson was appointed by the Federal Bankruptcy Court in California as Examiner in the bankruptcy of Dovie Beams de Villagran, former mistress of Ferdinand Marcos. As a result of the report filed with the Court and Mr. Neilson's testimony, Mrs. de Villagran was convicted on thirty-nine counts of bank fraud and embezzlement for filing false and misleading financial statements with federally insured banks.



Previous Employment History

- LECG, LLC – Mr. Neilson was a director at LECG, where he led a group that provided a combination of bankruptcy services, forensic and investigative accounting services, litigation consulting, corporate recovery and reorganization, valuation and tax services.
- Neilson Elggren LLP – Mr. Neilson was one of the founding partners of a practice that provided a combination of bankruptcy services, forensic and investigative accounting services, litigation consulting, corporate recovery and reorganization, valuation and tax services. Offices for Neilson Elggren LLP were located in Los Angeles, California, Salt Lake City, Utah and Wilmington, Delaware.
- Arthur Andersen – Arthur Andersen was formerly one of the “Big 5” international CPA and business-consulting firms with over 80,000 employees worldwide. Mr. Neilson served as a partner and national director of Trustee/Receiver practices throughout the United States for Arthur Andersen. He also served as a member of the Executive Committee for the Global Corporate Finance division of Arthur Andersen.
- Neilson, Elggren, Durkin & Co. - As one of the founding partners of this regional and consulting firm, Mr. Neilson was instrumental in the growth of this firm from a small office in Salt Lake City to a regional practice specializing in bankruptcy and litigation support services. The firm had grown to 85 employees and six offices prior to its merger with Arthur Andersen.
- KMG/Main Hurdman, Salt Lake City, Utah - Actively engaged as an expert witness in matters involving accounting and finance relating to contract claims, breach of contract, fraud, civil and criminal RICO, embezzlement, securities fraud, criminal matters, bankruptcy, and public hearings before regulatory bodies.
- Chief Deputy Auditor - Salt Lake County - Responsible for the accounting department, budget department, internal audit department and land assessment division for the Salt Lake County Auditor’s Office. Within this capacity directed the office staff of 45 individuals and reviewed audits of governmental departments prior to issuance.
- Federal Bureau of Investigation - Special Agent Accountant - Responsible for accounting investigations including racketeer influenced and corrupt organizations involved in bank fraud, fraud against the government, bankruptcy fraud, mail fraud, securities fraud and others.



Education

- Bachelor of Science, University of Utah 1975
- Associate Professor – Graduate School of Accounting – University of Utah

Publications

- Co-Author of *AICPA Bankruptcy Practice Guide*. Authoritative practice guide to be issued to all practicing Certified Public Accountants in the United States, 1994
- Co-Author *The CPA's Handbook of Fraud and Commercial Crime Prevention* issued by the AICPA, 2002
- “*Substantive Consolidation Accounting Issues*” article for *Bankruptcy Litigation Counselor*, 1994
- “*Methods for Uncovering & Conducting Investigative Audits*,” Utah State Auditors Operation Manual, 1982

Professional Memberships

- Association Of Insolvency Accountants - National Board of Directors
- Former Chairman - Securities Advisory Board - State of Utah - Accounting Profession Representative
- Former Chairman - Utah Association of CPA's - Professional Conduct and Ethics Sub-Committee
- Member - National Association of Bankruptcy Trustees
- American Institute of Certified Public Accountants
- Utah Association of Certified Public Accountants
- Society of Former Special Agents of the Federal Bureau of Investigation - Past President of the Utah Chapter
- Former Board Member - Salt Lake City/County Board of Health Advisory Board



- Chairman of the Board – Private Bank of California

Instruction and Presentations

- Instructor for the Certified Public Accountants Criminal Investigation Seminar at the FBI Academy in Quantico, Virginia.
- Association of Insolvency Accountants – Tax Implications of Selling Assets in Bankruptcy – San Diego, California 1999
- National Conference of Bankruptcy Judges – Valuations of Businesses in Bankruptcy – Dallas, Texas 1998
- American Bankruptcy Institute – Western Region – Procedures and Practices for Valuing Businesses in Bankruptcy – 1998
- Law and Justice Center – Utah Fellows of the American Academy of Matrimonial Lawyers - Methods of Valuing Businesses in Divorce – Salt Lake City, Utah – 1997
- Certified Fraud Examiners – Presentation on Fraud and Accounting Issues – Salt Lake City, Utah – 1997
- Associated Women – CPA’s – Litigation Support and Accounting Issues – Salt Lake City, Utah 1997
- California Bankruptcy Institute – Accounting for Difficult Fraudulent Conveyances – Fresno, California 1997
- Association of Insolvency Accountants Valuation Conference, - Relief from Stay Valuation Issues, Salt Lake City, Utah, 1994
- Expert Witness Seminar - Preparing Accountants as Expert Witnesses, Salt Lake City, Utah, 1994
- Association of Insolvency Accountants National Conference, Washington, D.C. Plan of Reorganization Accounting Issues, 1993
- Association of Insolvency Accountants National Conference, Santa Monica, California - Role of Examiner in Bankruptcy, 1992



- Beta Alpha Psi - University of Utah, Brigham Young University, and Weber State University
- National Association of Accountants (Utah Chapter), Salt Lake City, Utah, 1982 and 1984
- Insolvency seminars at the University of Southern California (USC), University of Utah, Brigham Young University, and Weber State College
- Arizona CPA Litigation Services Conference, The Bankruptcy Arena, The Role of the Accountant, 1991



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



Susan A. Greenan, Sr. Case Analyst

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Los Angeles, California 90067
Direct: 310 499-4759
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Email: sgreenan@brg-expert.com

Summary

Susan Greenan has over twenty years' experience providing administrative support to Chapter 7 Trustees. Her responsibilities include the administration of asset and no asset Chapter 7 cases, focusing on the over 1500 no asset cases the firm receives each year. Ms. Greenan reviews and analyzes the bankruptcy petitions and schedules filed in the Los Angeles Central District, and assists the Trustee during the 341(a) examinations. Ms. Greenan also prepares all follow up Trustee hearing reports in accordance with the requirements of the U.S. Bankruptcy Court and the Office of the U.S. Trustee. In addition, Ms. Greenan assists with the preparation of the Trustee's Annual Report.

Prior to joining the firm, Ms. Greenan was an Account Executive with the NBC Television Network for eight years. She supervised print advertising campaigns for movies, mini-series, and daytime programming. She also directed research focus groups aimed at improving the television network ratings.

Case Examples

- Access Healthnet, Inc.
- Bassinger, Kim
- Gallop Couriers, Inc.
- Kevork A. Yaakoubian, Inc.
- The Harris Agency

Education

- Music Education / Classical Piano Major – Gonzaga University, Spokane, Washington
- Advertising / Copywriting – UCLA, Los Angeles, California



Rowen Dizon, Accounting Technician

2049 Century Park East
Suite 2525
Los Angeles, California 90067
Phone: 310 499-4778
Fax: 310 557-4750
Email: rdizon@thinkbrg.com

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



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

Date	Invoice #
5/28/2014	1702

Bill To
Tulving Bankruptcy Attn: R. Todd Neilson Berkeley Research Group, LLC 2049 Century Park East, Suite 2525 Los Angeles, CA 90067

P.O. No.	Terms
	Due on receipt

Date	Service ID	Description	Hours	Rate	Amount
5/14/2014	Consulting(100)	Purchased tulvingbankruptcy.com domain	0.25	100.00	25.00
5/22/2014	Consulting(100)	Initial coding of web site	3	100.00	300.00
5/23/2014	Consulting(100)	Purchased web hosting, made corrections and published web	0.5	100.00	50.00
	Reimb Group				
5/14/2014		tulvingbankruptcy.com domain		13.17	13.17
5/23/2014		Web hosting tulvingbankruptcy.com		41.88	41.88
		Total Reimbursable Expenses			55.05

Thank you for your business.

Total \$430.05

Unpaid balances of more than 30 days past due are subject to a finance charge of 1.5 percent per month. For questions or concerns call Jason at (801) 824-6166

Invoice



Date	Invoice #
7/1/2014	1751

Bill To
Tulving Bankruptcy Attn: R. Todd Neilson Berkeley Research Group, LLC 2049 Century Park East, Suite 2525 Los Angeles, CA 90067

P.O. No.	Terms
	Due on receipt

Date	Service ID	Description	Hours	Rate	Amount
5/30/2014	Consulting(100)	Updated FAQ and claims pages	0.25	100.00	25.00
6/3/2014	Consulting(100)	Updated mor page with April	0.25	100.00	25.00
6/10/2014	Consulting(100)	Updated filings page with initial docket documents	1	100.00	100.00
6/12/2014	Consulting(100)	Updated claims registry link on claims.aspx	0.25	100.00	25.00
6/24/2014	Consulting(100)	Updated trustee page with trustee report #2 and added May mor	0.5	100.00	50.00
7/1/2014	Consulting(100)	Updated claims register on website	0.25	100.00	25.00

Thank you for your business.

Total \$250.00

Unpaid balances of more than 30 days past due are subject to a finance charge of 1.5 percent per month. For questions or concerns call Jason at (801) 824-6166

Invoice



Date	Invoice #
8/1/2014	1775

Bill To
Tulving Bankruptcy Attn: R. Todd Neilson Berkeley Research Group, LLC 2049 Century Park East, Suite 2525 Los Angeles, CA 90067

P.O. No.	Terms
	Due on receipt

Date	Service ID	Description	Hours	Rate	Amount
7/21/2014	Consulting(100)	Updated claims register	0.25	100.00	25.00
7/31/2014	Consulting(100)	Updated claims, calendar and FAQ pages	0.25	100.00	25.00

Thank you for your business.	Total	\$50.00
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Unpaid balances of more than 30 days past due are subject to a finance charge of 1.5 percent per month. For questions or concerns call Jason at (801) 824-6166

Invoice



Date	Invoice #
9/2/2014	1805

Bill To
Tulving Bankruptcy Attn: R. Todd Neilson Berkeley Research Group, LLC 2049 Century Park East, Suite 2525 Los Angeles, CA 90067

P.O. No.	Terms
	Due on receipt

Date	Service ID	Description	Hours	Rate	Amount
8/4/2014	Consulting(100)	Updated claims and FAQ pagers	0.25	100.00	25.00
8/18/2014	Consulting(100)	Updated claims register	0.25	100.00	25.00
8/26/2014	Consulting(100)	Updated claims register on claims page	0.25	100.00	25.00

Thank you for your business.	Total	\$75.00
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Unpaid balances of more than 30 days past due are subject to a finance charge of 1.5 percent per month. For questions or concerns call Jason at (801) 824-6166

Invoice



Date	Invoice #
10/1/2014	1828

Bill To
Tulving Bankruptcy Attn: R. Todd Neilson Berkeley Research Group, LLC 2049 Century Park East, Suite 2525 Los Angeles, CA 90067

P.O. No.	Terms
	Due on receipt

Date	Service ID	Description	Hours	Rate	Amount
9/2/2014	Consulting(100)	Updated claims register	0.25	100.00	25.00
9/11/2014	Consulting(100)	Updated claims register	0.25	100.00	25.00
9/11/2014	Consulting(100)	Updated claims and filing pages	0.25	100.00	25.00
9/11/2014	Consulting(100)	Change verbiage on filing page per Nicholas	0.25	100.00	25.00
9/15/2014	Consulting(100)	Updated trustee page with new trustee report	0.25	100.00	25.00
9/16/2014	Consulting(100)	Updated claims registry	0.25	100.00	25.00
9/23/2014	Consulting(100)	Updated claims register	0.25	100.00	25.00
9/27/2014	Consulting(100)	Updated claims page	0.25	100.00	25.00
9/30/2014	Consulting(100)	Updated claims register	0.25	100.00	25.00

Thank you for your business.

Total **\$225.00**

Unpaid balances of more than 30 days past due are subject to a finance charge of 1.5 percent per month. For questions or concerns call Jason at (801) 824-6166

Invoice



Date	Invoice #
11/3/2014	1875

Bill To
Tulving Bankruptcy Attn: R. Todd Neilson Berkeley Research Group, LLC 2049 Century Park East, Suite 2525 Los Angeles, CA 90067

P.O. No.	Terms
	Due on receipt

Date	Service ID	Description	Hours	Rate	Amount
10/5/2014	Consulting(100)	Updated claims registry	0.25	100.00	25.00
10/6/2014	Consulting(100)	Updated claims register	0.25	100.00	25.00
10/15/2014	Consulting(100)	Updated claims register	0.25	100.00	25.00
10/20/2014	Consulting(100)	Updated trustee page and mail page with trustee report #4	0.25	100.00	25.00

Thank you for your business.	Total	\$100.00
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Unpaid balances of more than 30 days past due are subject to a finance charge of 1.5 percent per month. For questions or concerns call Jason at (801) 824-6166

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 FOR R. TODD NEILSON FOR ALLOWANCE AND PAYMENT OF FEES AND EXPENSES INCURRED AS CHAPTER 7 TRUSTEE FOR THE PERIOD MAY 22, 2014 THROUGH JANUARY 31, 2015 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

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

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

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)** ustpreion16.sa.ecf@usdoj.gov

2. SERVED BY UNITED STATES MAIL:

Counsel for Debtor
Andrew S Bisom
The Bisom Law Group
8001 Irvine Center Drive, Suite 1170
Irvine, CA 92618

William C Berry
PO Box 686
Carlsborg, WA 98324

Laurence P Nokes
Nokes & Quinn
410 Broadway St Ste 200
Laguna Beach, CA 92651