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8 General Bankruptcy Counsel for R. Todd Neilson,
9 Chapter 7 Trustee for the Tulving Company, Inc.

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

13 In re:
14 THE TULVING COMPANY, INC., a
15 California corporation,
16
17 Debtor.

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

Chapter 11

**DECLARATION OF R. TODD NEILSON IN
SUPPORT OF FIRST INTERIM
APPLICATION OF PACHULSKI STANG
ZIEHL & JONES LLP FOR APPROVAL OF
COMPENSATION AND REIMBURSEMENT
OF EXPENSES**

[Interim Fee Period: May 22, 2014 through January 31,
2015]

Hearing

Date: March 17, 2015

Time: 10:30 a.m.

Place: Courtroom 5A

411 West Fourth Street
Santa Ana, CA 92701

18 I., R. Todd Neilson, declare as follows:

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24 1. I am a Certified Public Accountant and am a director of the Berkeley Research
25 Group, LLC firm. I am the duly appointed Chapter 7 Trustee of the bankruptcy estate of The
26 Tulving Company, Inc., a California corporation. I have personal knowledge of the following facts
27 and, if called, I could and would testify competently thereto.
28

1 2. I have reviewed the *First Interim Application of Pachulski Stang Ziehl & Jones LLP*
2 *for Approval of Compensation and Reimbursement of Expenses as Counsel to the Chapter 7 Trustee*
3 (for the period May 22, 2014 through January 31, 2015) (the “Application”).

4 3. I have discussed the Application with the applicant and have no unresolved objections
5 to approve the requests contained in the Application. I believe interim allowance of the requested
6 fees in the amount of \$207,219.50 and reimbursement of the requested expenses in the amount of
7 \$4,153.79 is appropriate in light of the results achieved thus far in this matter. I also believe
8 payment of fifty-percent (50%), at this time, of the requested fees and 100% of the requested
9 expenses is appropriate.
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11 I declare under penalty of perjury under the laws of the United States of America that the
12 foregoing is true and correct.

13 Executed this 20th day of February, 2015, at Los Angeles, California.

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16 /s/ R. Todd Neilson

17 R. Todd Neilson
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Attorney or Party Name, Address, Telephone & FAX Numbers, and California State Bar Number

FOR COURT USE ONLY

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 Tel: 310-277-6910
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Attorney for: R. Todd Neilson, Chapter 7 Trustee

**UNITED STATES BANKRUPTCY COURT
 CENTRAL DISTRICT OF CALIFORNIA**

In re: The Tulving Company, Inc.

CASE NO.: 8:14-bk-11492-ES

CHAPTER: 7

Debtor(s).

ADV. NO.:

**ELECTRONIC FILING DECLARATION
 (INDIVIDUAL)**

- Petition, statement of affairs, schedules or lists Date Filed: _____
- Amendments to the petition, statement of affairs, schedules or lists Date Filed: _____
- Other: DECLARATION OF R. TODD NEILSON IN SUPPORT OF FIRST INTERIM APPLICATION OF PACHULSKI STANG ZIEHL & JONES LLP FOR APPROVAL OF COMPENSATION AND REIMBURSEMENT OF EXPENSES Date Filed: February 20, 2015

PART I - DECLARATION OF DEBTOR(S) OR OTHER PARTY

I (We), the undersigned Debtor(s) or other party on whose behalf the above-referenced document is being filed (Signing Party), hereby declare under penalty of perjury that: (1) I have read and understand the above-referenced document being filed electronically (Filed Document); (2) the information provided in the Filed Document is true, correct and complete; (3) the "/s/," followed by my name, on the signature line(s) for the Signing Party in the Filed Document serves as my signature and denotes the making of such declarations, requests, statements, verifications and certifications to the same extent and effect as my actual signature on such signature line(s); (4) I have actually signed a true and correct hard copy of the Filed Document in such places and provided the executed hard copy of the Filed Document to my attorney; and (5) I have authorized my attorney to file the electronic version of the Filed Document and this Declaration with the United States Bankruptcy Court for the Central District of California. If the Filed Document is a petition, I further declare under penalty of perjury that I have completed and signed a *Statement of Social Security Number(s)* (Form B21) and provided the executed original to my attorney.



 Signature of Signing Party

February 20, 2015

 Date

R. Todd Neilson

 Printed Name of Signing Party

 Signature of Joint Debtor (if applicable)

 Date

 Printed Name of Joint Debtor (if applicable)

PART II - DECLARATION OF ATTORNEY FOR SIGNING PARTY

I, the undersigned Attorney for the Signing Party, hereby declare under penalty of perjury that: (1) the "/s/," followed by my name, on the signature lines for the Attorney for the Signing Party in the Filed Document serves as my signature and denotes the making of such declarations, requests, statements, verifications and certifications to the same extent and effect as my actual signature on such signature lines; (2) the Signing Party signed the *Declaration of Debtor(s) or Other Party* before I electronically submitted the Filed Document for filing with the United States Bankruptcy Court for the Central District of California; (3) I have actually signed a true and correct hard copy of the Filed Document in the locations that are indicated by "/s/," followed by my name, and have obtained the signature(s) of the Signing Party in the locations that are indicated by "/s/," followed by the Signing Party's name, on the true and correct hard copy of the Filed Document; (4) I shall maintain the executed originals of this *Declaration*, the *Declaration of Debtor(s) or Other Party*, and the Filed Document for a period of five years after the closing of the case in which they are filed; and (5) I shall make the executed originals of this *Declaration*, the *Declaration of Debtor(s) or Other Party*, and the Filed Document available for review upon request of the Court or other parties. If the Filed Document is a petition, I further declare under penalty of perjury that: (1) the Signing Party completed and signed the *Statement of Social Security Number(s)* (Form B21) before I electronically submitted the Filed Document for filing with the United States Bankruptcy Court for the Central District of California; (2) I shall maintain the executed original of the *Statement of Social Security Number(s)* (Form B21) for a period of five years after the closing of the case in which they are filed; and (3) I shall make the executed original of the *Statement of Social Security Number(s)* (Form B21) available for review upon request of the Court.

 Signature of Attorney for Signing Party

 Date

 Printed Name of Attorney for Signing Party

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:
10100 Santa Monica Boulevard, 13th Floor, Los Angeles, California 90067

A true and correct copy of the foregoing document entitled (*specify*): **DECLARATION OF R. TODD NEILSON IN SUPPORT OF FIRST INTERIM APPLICATION OF PACHULSKI STANG ZIEHL & JONES LLP FOR APPROVAL OF COMPENSATION AND REIMBURSEMENT OF EXPENSES** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) 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 (*date*) **February 20, 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:

Service information continued on attached page

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

On (*date*) **February 20, 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 (*date*) **February 20, 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 20, 2015

Date

Myra Kulick

Printed Name

/s/ Myra Kulick

Signature

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

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

- 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
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- 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, sgreenan@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:

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Laurence P Nokes
Nokes & Quinn
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Laguna Beach, CA 92651