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

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

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

Chapter 11

**FIRST APPLICATION OF PACHULSKI  
STANG ZIEHL & JONES LLP FOR FINAL  
APPROVAL OF COMPENSATION AND  
REIMBURSEMENT OF EXPENSES AS  
COUNSEL TO THE CHAPTER 11  
TRUSTEE; DECLARATION OF LINDA F.  
CANTOR**

[Chapter 11 Fee Period: March 25, 2014 through May 21,  
2014]

Hearing

Date: March 17, 2015

Time: 10:30 a.m.

Place: Courtroom 5A  
411 West Fourth Street  
Santa Ana, CA 92701

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

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

1 **TO THE HONORABLE ERITHE A. SMITH, UNITED STATES BANKRUPTCY JUDGE,**  
2 **THE DEBTOR, THE TRUSTEE, AND THE OFFICE OF THE UNITED STATES**  
3 **TRUSTEE:**

4 Pachulski Stang Ziehl & Jones LLP (the "Firm" or "PSZJ"), general bankruptcy counsel to  
5 R. Todd Neilson, Chapter 11 Trustee ("Chapter 11 Trustee" or "Trustee") for the Tulving  
6 Company, Inc. ("Tulving" or "Debtor"), hereby submits its *First Application for Final Approval of*  
7 *Compensation and Reimbursement of Expenses* (the "Application") for the period of March 25,  
8 2014 through May 21, 2014 (the "Chapter 11 Fee Period"), pursuant to sections 330 and 331 of  
9 Title 11 of the United States Code, 11 U.S.C. § 101 *et seq.* (the "Bankruptcy Code").

10 **I.**

11 **INTRODUCTORY STATEMENT**

12 **A. Local Rules and Guides**

13 Local Bankruptcy Rule ("LBR") 2016-1(a) sets forth certain requirements that a  
14 professional must satisfy in order to obtain an award for fees and costs. Additional standards to be  
15 employed in the review of fee applications are set forth in the United States Trustee's Guidelines  
16 for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11  
17 U.S.C. § 330 (the "Compensation Guide").<sup>1</sup> Section 330(a)(3) directs the Court to consider "the  
18 nature, the extent, and the value" of the legal services provided when determining the amount of  
19 reasonable compensation to award. The Ninth Circuit's primary method used to determine the  
20 reasonableness of fees is to calculate the lodestar. *In re Charles Russell Buckridge, Jr.*, 367 B.R.  
21 191, 201 (C.D. Cal. 2007). The lodestar is ascertained by multiplying the number of hours  
22 reasonably expended by a reasonable hourly rate. *Law Offices of David A. Boone v. Derham-Burk*  
23 (*In re Eliapo*), 468 F.3d 592, 598 (9<sup>th</sup> Cir. 2006). As set forth more fully herein, this Application  
24 complies with all statutory guidelines and Court-imposed requirements.

25  
26  
27 <sup>1</sup> The Compensation Guide is promulgated by the United States Department of Justice and can be found on the United  
28 States Department of Justice website at: [http://www.justice.gov/ust/eo/rules\\_regulations/guidelines/docs/feeguide.htm](http://www.justice.gov/ust/eo/rules_regulations/guidelines/docs/feeguide.htm).

1 **B. Date of Filing of Chapter 11 Petition:** The Debtor filed a voluntary petition for relief  
2 under Chapter 11 of the Bankruptcy Code on March 10, 2014.

3 **C. Order Directing Appointment of Chapter 11 Trustee Entered:** In light of the pending  
4 criminal investigation against Tulving and other ongoing litigation, on March 18, 2014, the United  
5 States Trustee filed a *Stipulation Appointing Chapter 11 Trustee* [Docket No. 15] which was signed  
6 by both the Debtor and its attorney. That stipulation was approved by the Bankruptcy Court on  
7 March 18, 2014 [Docket No. 16] and an Order was entered by the Court on March 21, 2014  
8 approving the *U.S. Trustee's Application for the Appointment of a Chapter 11 Trustee*, appointing  
9 R. Todd Neilson as Chapter 11 Trustee of the Debtor's estate [Docket No. 22].

10 **D. Orders Re Employment Entered (LBR 2016-1(a)(1)(B)) and Conversion of Case to**  
11 **Chapter 7:** On April 3, 2014, the Chapter 11 Trustee filed his application to employ PSZJ as his  
12 counsel in the Debtor's Chapter 11 case [Docket No. 37].

13 On April 30, 2014, the Chapter 11 Trustee filed a motion to convert this case to Chapter 7  
14 [Docket No. 74]. On May 22, 2014, a hearing was held and the Court granted the Chapter 11  
15 Trustee's motion to convert this case to a Chapter 7 and approved the Chapter 11 Trustee's  
16 application to employ PSZJ as his counsel in the Debtor's Chapter 11 case. No Plan of  
17 Reorganization was filed in this case.

18 On May 29, 2014, the Court entered an order approving the employment of PSZJ as counsel  
19 to the Chapter 11 Trustee [Docket No. 106]. Also on May 29, 2014, the Court entered an order  
20 converting this case to Chapter 7 [Docket No. 108]. *A Notice of Appointment of Trustee and Fixing*  
21 *of Bond; Acceptance of Appointment as Interim Trustee* was filed on June 10, 2014 [Docket No.  
22 126], appointing R. Neilson as Chapter 7 Trustee. The Firm was appointed as general bankruptcy  
23 counsel to the Chapter 7 Trustee *nunc pro tunc* to May 22, 2014<sup>2</sup> by Order entered July 15, 2014  
24 [Docket No. 152].

25 This Application covers the time period of March 25, 2014 through May 21, 2014, the  
26 period of the Firm's work during the Chapter 11 portion of this case. Compensation for the Firm's  
27

28 <sup>2</sup> References to the Chapter 11 Trustee shall also be considered as references to the Chapter 7 Trustee, where appropriate.

1 work as attorneys for the Chapter 7 Trustee during the Chapter 7 portion of this case is the subject  
2 of a separate fee application.

3 **LBR 2016-1 (a)(1)(A)(ii) and (iii).** Applicant believes that there may be additional  
4 property to be administered and liquidated in the chapter 7 case including potentially valuable coins  
5 held by third parties. The Trustee currently holds approximately \$593,403.00 in funds with  
6 approximately \$203,006.13 in accrued expenses of administration beyond Applicant's requests for  
7 fees and costs in the Chapter 7 and 11 proceedings.

8 **E. Compensation and Expenses Sought:**

9 This is the Firm's First and Final fee application for the Debtor's chapter 11 case. The Firm  
10 did not receive a retainer in this matter.

11 By way of this Application, the Firm seeks final allowance of a total of \$32,021.02 in fees  
12 and expenses incurred during the Chapter 11 Fee Period as set forth below:

13 Fees Sought: \$28,687.50

14 Expenses Sought: \$5,333.52

15 **TOTAL:** \$34,021.02

16 As of the date of this Application the Firm has been paid \$0 in fees and \$0  
17 in costs for the Chapter 11 Fee Period, or a total of \$0. The Firm is not seeking payment of the  
18 outstanding amount of fees and costs for the Chapter 11 Fee Period, i.e. the Chapter 11 portion of  
19 this case, at this time.

20 Blended Hourly Rate for this Application

21 -- Including Paraprofessionals: \$631.88

22 -- Excluding Paraprofessionals: \$848.41

23 Prior Applications: None

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**II.**

**PRE-PETITION**

Tulving was in the business of selling and purchasing gold, silver, coins, bullion, and other precious metals through its internet website or by phone. Customer complaints against Tulving concerning delayed or undelivered orders were increasingly made to the Better Business Bureau as well as to various state and federal law enforcement agencies. These complaints culminated in a class-action lawsuit which was filed in March 2014 against Tulving and Hannes Tulving, Jr., the sole owner of Tulving, in the United States District Court, Northern District of California.

As a result, Tulving ceased operations on or about March 3, 2014. Shortly before the bankruptcy filing, a raid was conducted at the Tulving business offices by the Secret Service and the Department of Justice. As part of the raid, Tulving's computers, hard drives, various documents and inventory were seized as part of an ongoing criminal investigation, all of which remained in the possession of the Department of Justice.

**III.**

**COMMENCEMENT OF, AND SIGNIFICANT DEVELOPMENTS DURING, THE  
DEBTOR'S CASE**

**1. The Trustee's Appointment**

On March 10, 2014, approximately one week following the raid by the Justice Department, Tulving commenced this case by the filing of a voluntary petition for relief under chapter 11 of the Bankruptcy Code. In light of the pending criminal investigation against Tulving and other ongoing litigation, on March 18, 2014, the United States Trustee filed a Stipulation Appointing Chapter 11 Trustee [Docket No. 15] ("Stipulation"), which was signed by both Tulving and its attorney.

The Stipulation was approved by the Bankruptcy Court on March 18, 2014 [Docket No. 16] and an Order was entered by the Court on March 21, 2014 approving the U.S. Trustee's Application for the Appointment of a Chapter 11 Trustee, appointing R. Todd Neilson as Trustee of the Tulving estate [Docket No. 22].

1           **2. The Trustee’s Professionals and Advisors**

2           On or about April 3, 2014, the Trustee filed an application to employ PSZJ as general  
3 bankruptcy counsel. On April 10, 2014, the Trustee also filed an application seeking to retain  
4 Berkeley Research Group, LLC (“BRG”), as accountants and financial advisors. Objections were  
5 filed to both PSZJ and BRG’s retention applications. Both applications were approved by the  
6 Court.

7           **3. Auction of Equipment and Lease Rejections**

8           A court approved auction of office equipment was held on May 13, 2014. The sale of the  
9 equipment and one truck and front end loader resulted in approximately \$28,220 in gross funds,  
10 subject to \$4,715.05 expenses. The Trustee filed a motion to reject the primary office lease located  
11 at 150 West 17th Street, Unit A, Costa Mesa, California (the “Costa Mesa Motion”). The Trustee  
12 also, by Order entered May 1, 2014 [Docket No. 79], rejected the following two residential real  
13 property leases: (i) 2110 ½ W. Oceanfront Boulevard, Newport Beach, California 92663 (the  
14 “Home Office Lease”) and (ii) 2112 ½ W. Oceanfront Boulevard, Newport Beach California 92663  
15 (the “Residential Lease”) which were being used by Mr. Tulving for personal and business  
16 purposes.

17           **4. Conversion to Chapter 7**

18           On May 22, 2014, pursuant to hearing and prior notice, a Meeting of Creditors under  
19 Section 341(a) of the Bankruptcy Code was held in Santa Ana. Mr. Tulving did not appear.

20           Because, among other things, it appeared unlikely that Tulving would resume normal  
21 business operations, the Trustee filed a motion to convert the case to Chapter 7 liquidation  
22 proceedings. The Court granted that motion.

23           **5. Schedules and Statements, Notices and Claims Bar Date**

24           Mr. Tulving did not file schedules and statements. The Trustee undertook to file the  
25 schedules and statements, and because he did not yet have the documents needed, the Trustee filed  
26 a motion with the Court requesting the Court to extend the required deadline for the preparation and  
27 filing of schedules and statements until September 10, 2014 at which time the records would  
28



1 hopefully be in a more complete state. The Trustee filed schedules and statements with the Court  
2 on September 10, 2014.

3 Following the conversion to a Chapter 7, the Court set the claims bar date to September 30,  
4 2014.

5 The Trustee filed a motion requesting that the Bankruptcy Court (a) limit the number of  
6 notices that must be sent out in this case, and (b) approve a procedure whereby creditors and other  
7 interested parties not represented by counsel may obtain notices by e-mail.

8 **6. Discussions with Mr. Tulving**

9 Pursuant to previous directions from Hannes Tulving's criminal counsel, the Trustee had  
10 refrained from directly contacting Mr. Tulving. However, the Trustee subsequently had the  
11 opportunity to speak with Mr. Tulving under condition that his attorney, and in some cases his  
12 investigator, would be on the phone during the interview and that the interview would last no longer  
13 than two hours due to Mr. Tulving's physical condition. The Trustee agreed to those conditions and  
14 on December 8, 2014, along with his financial advisors, met with Hannes Tulving in Orange  
15 County, California. The Trustee conducted an open interview during which Mr. Tulving verbalized  
16 his desire to cooperate and assist the Trustee in his duties as Trustee. The discussion continued  
17 beyond the two hour time frame with the permission of everyone involved, and Mr. Tulving and his  
18 criminal counsel offered to have subsequent interview sessions at the Trustee's request.

19 Mr. Tulving was being investigated by various federal authorities and, at the request of his  
20 legal counsel, the Trustee purposely did not delve into those areas. The Trustee discussed with Mr.  
21 Tulving the business practices of the Tulving Company and the reasons for its demise, in particular  
22 the operational elements of the business, as the Trustee and his professionals had reviewed the  
23 records but did not have a great deal of background regarding the company's procedures. Mr.  
24 Tulving spent a considerable amount of time giving the Trustee and his professionals his opinion of  
25 the value of various assets as well as possible additional sources of payment for the creditors.

26 **IV.**

27 **ASSETS OF THE ESTATE**

28 It appeared that the majority of Tulving's assets comprised the following four types:

1           **1. The coins which were seized by the Secret Service and the Department of**  
2           **Justice**

3           Tulving had ceased operations on March 3, 2014, and the Secret Service and the Department  
4 of Justice (“DOJ”) seized in excess of 100,000 coins from the offices of Tulving. The Department  
5 of Justice, based upon their initial good faith assessment, concluded that the coins were essentially  
6 “worthless”. However, over a period of twelve days, a professional jewelry appraisal firm engaged  
7 by the Secret Service conducted a more fulsome appraisal of the twenty-two wooden pallets  
8 containing five hundred boxes and 189,000 miscellaneous graded and ungraded coins, as well as  
9 gold and silver ingots and bullion. An interim opinion was that the fair market value of the  
10 aforementioned coins was \$3,017,718.03.

11           In November 2014, subsequent to this DOJ valuation, a different expert engaged by Mr.  
12 Tulving’s legal counsel offered a valuation of \$11,384,000, well in excess of the previously stated  
13 \$3 million valuation. The difference between the two valuations is due to issues regarding the  
14 valuation of Presidential Error Coins which were included in the coins seized by the government.  
15 Other experts gave the Trustee informal opinions ranging as high as \$20,000,000.

16           The Trustee was also informed by Mr. Tulving’s legal counsel of a number of additional  
17 coins that were not seized by the government and which might belong to this estate.

18           **2. Accounts Receivables**

19           The books and records of Tulving listed accounts receivables of approximately \$1,000,000  
20 owing from various parties. The Trustee’s financial analysts reviewed the underlying supporting  
21 documentation and the Firm sent various demand letters for the payment of those obligations. It  
22 later appeared that the \$1,000,000 in accounts receivable was an inaccurate amount. Tulving  
23 followed a rather unconventional method of accounting which created a receivable whenever coins  
24 or other valuables were shipped to a client. The receivable was reversed when the client made the  
25 payment. However, in the final frantic days of Tulving’s existence many of the funds which flowed  
26 into Tulving were not accurately recorded. Thus, many of the receivables were not valid and  
27 customers provided the evidentiary documentation attesting to the payments. Thus, the \$1,000,000  
28 quickly was reduced to a \$600,000 receivable from a trade creditor. The Trustee learned from

1 Hannes Tulving that the large receivable resulted from a creditor paying approximately \$300,000  
2 for outstanding bills and concurrently ordering another \$300,000 of inventory. According to Mr.  
3 Tulving, the \$300,000 check was not honored and the merchandise had already been delivered, thus  
4 creating a \$600,000 receivable.

5 The Trustee with the assistance of the Firm reviewed and analyzed the costs of collection  
6 with the very possible outcome of not being able to collect anything from a company forced into  
7 bankruptcy. The Firm prepared the outlines of a written agreement without having to file a lawsuit.  
8 The agreement validates the debt of \$600,000 and allows for the payments to extend over a five-  
9 year period. As a result of this agreement, the Trustee has already received \$18,000 in payments,  
10 and is cautiously optimistic as to collection of further amounts.

11 **3. Customer Lists, URL Websites and Other Intellectual Property**

12 The Trustee pursued the sale of various customer lists, URL's, websites and other  
13 intellectual property to an interested buyer, including responding to a great deal of inquiries  
14 concerning these assets from a number of interested parties. Following a period of relatively  
15 intense discussions the Trustee negotiated a sale of the above referenced assets to a company  
16 known as Great Collections for the opening bid of \$150,000. The Trustee filed a sales motion with  
17 Bankruptcy Court detailing the \$150,000 offer from Great Collections to buy the assets noted above  
18 and outlining the procedures for an auction process which could potentially generate a significantly  
19 higher price than \$150,000.

20 Although the sale contemplated the newly acquiring party maintaining the confidentiality of  
21 all customer lists, the Trustee received a small number of e-mails stating that the sale of such files  
22 to third parties violated notations in the Tulving website. Notwithstanding the fact that the Trustee  
23 intended that any acquiring party maintain customer confidentiality, he chose to request the  
24 appointment of an Ombudsman to independently assess whether the sale of these assets comported  
25 with the requirements of the Bankruptcy Code. A stipulation with the Office of the United States  
26 Trustee for the appointment of an Ombudsman was submitted to the Bankruptcy Court for  
27 approval. The Court appointed an Ombudsman, at the cost of approximately \$11,500, to provide an  
28 independent report outlining the suggested procedures for protecting the privacy of interested

1 parties. The report was issued and the decision of the Ombudsman was that the IP Property could  
2 be sold, but the acquiring party was required to provide a privacy policy at least equal to the policy  
3 of Tulving at the time of its operations.

4 The Trustee during the weeks leading up to the sales hearing contacted numerous other  
5 parties who indicated a possible interest in the IP Property. Notwithstanding those attempts the  
6 Trustee was unsuccessful in obtaining any other interest bidders.

7 Great Collections, the initial bidder, agreed to be bound by the conditions set forth by the  
8 Ombudsman. The parties closed the sale of the IP Property on January 12, 2015. The money has  
9 been transferred and Great Collections is in the process of receiving the IP Property.

10 **4. Possible Recoveries from Funds Paid in Anticipation of Bankruptcy**

11 The financial advisors and the Firm reviewed and analyzed the books and records of  
12 Tulving in the period preceding bankruptcy, regarding the recoverability of any funds.  
13 Approximately \$1.2 billion flowed in and out of the coffers of the Tulving Company over the three  
14 years prior to bankruptcy. The nature of those transactions were often very convoluted and  
15 represented complex relationships with significant parties over an extended period of time.

16 One of those parties with whom Tulving had an extensive financial relationship was A-  
17 Mark Precious Metals (“A-Mark”). The Firm prepared a Bankruptcy Rule 2004 motion, and  
18 conducted the Bankruptcy Rule 2004 examination of A-Mark. Following consultations with the  
19 attorneys representing A-Mark the Trustee received a significant amount of accounting records on  
20 December 30, 2014, and the Trustee and his professionals reviewed and analyzed such information  
21 regarding the relationship between A-Mark and Tulving. The Trustee and his professionals also  
22 looked into the financial relationships between various other parties and Tulving, and reviewed and  
23 analyzed whether further such work would be economical.

24 **V.**

25 **CLAIMS FILED**

26 In light of the Trustee’s desire to maintain the confidentiality of customer lists he listed the  
27 total of approximately \$18 million in unsecured creditor claims but did not provide individual  
28 creditor names. The Bankruptcy Court granted the Trustee permission to file those names under

1 seal. The Statement of Financial Affairs includes a requirement to list all payments made to parties  
2 within the 90 days preceding bankruptcy. The Trustee listed only those payments to non-customers  
3 (such as credit card companies) and the Court granted the Trustee's motion to file the 90 day list of  
4 payments to customers (which is a substantial number) under seal to maintain confidentiality.

5 To encourage participation from everyone who might have a claim, the Trustee endeavored  
6 to contact all creditors listed on Tulving records who had not filed a claim, and provided directions  
7 and instructions as to how they could do so.

8 There were originally about 485 creditors listed in Tulving Company books and records.  
9 The total amount of possible claims was \$18,707,906.79. The total amount of claims filed was in  
10 the amount of \$17,915,425, which includes duplicative, amended, overstated and non-customer  
11 amounts. This amount represents a large percentage of total Tulving Co. claims.

12 Tulving's records showed at least 17 trade creditors, only three of which filed proofs of  
13 claim in the total amount of \$37,402.17. The \$37,402.17 is included in the numbers listed above,  
14 but is a relatively insignificant sum when compared to the investor total. Some creditors may not  
15 have received notice of the proceedings and/or the bar date because they were not included in the  
16 initial bankruptcy filing documents prepared by Tulving.

17 Many of the Creditors had questions about the claim forms. The Trustee and his  
18 professionals responded to over 25 individual requests either by phone or e-mail, and a number  
19 required multiple discussions.

20 **VI.**

21 **PLAN PROGRESS (LBR 2016-1(a) (1) (A) (i))**

22 This case was converted to Chapter 7 without a Plan of Reorganization being filed.

23 **VII.**

24 **FUNDS ON HAND (LBR 2016-1(a) (1) (A) (iii))**

25 As of January 31, 2015, the Trustee had \$593,403.00 in funds on hand.

26 **VIII.**

27 **CLIENT'S DECLARATION (LBR 2016-1(a) (1) (J))**

28 A declaration will be filed regarding the Chapter 11 Trustee's review of this Application.

IX.

**NARRATIVE STATEMENT OF SERVICES RENDERED AND TIME EXPENDED FOR  
THE CHAPTER 11 FEE PERIOD**

Pursuant to the Compensation Guide and Local Bankruptcy Rule 2016-1(a) (1) (D), the Firm has classified all services performed for which compensation is sought for this period into one of various major categories. The Firm attempted to place the services performed in the category that best relates to the service provided. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. Invoices for the Chapter 11 Fee Period with time and expense detail are attached hereto as **Exhibit “C”**.

**A. Services Performed and Time Expended During the Chapter 11 Fee Period.**

**1. Asset Analysis and Recovery**

This category relates to work regarding the analysis of assets of the estate and the recovery thereof for the benefit of the estate and its creditors.

During the Chapter 11 Fee Period, the Firm has, among other things: (1) reviewed and analyzed UCC filings; (2) attended to issues regarding potential recovery actions; (3) attended to inventory issues; (4) performed work regarding a memorandum to the U.S. Attorney regarding property of the estate and privilege issues; (5) performed work regarding a turnover letter relating to funds in a bank account; and (6) corresponded regarding asset analysis and recovery issues.

The Firm spent **2.60 hours** on matters relating to the Asset Analysis and Recovery category, accounting for **\$2,099.00** of the fees incurred during the Chapter 11 Fee Period.

**2. Asset Disposition**

This category relates to work regarding the sale and disposition of assets.

Specifically, during the Chapter 11 Fee Period, the Firm, among other things: (1) performed work regarding a motion to auction property; (2) performed work regarding orders; (3) performed work regarding an auctioneer agreement; (4) attended to insurance issues; and (5) corresponded and conferred regarding asset disposition issues.

1 The Firm spent **9.00 hours** on matters relating to the Asset Disposition category, accounting  
2 for **\$5,707.50** of the fees incurred during the Chapter 11 Fee Period.

3 **3. Bankruptcy Litigation**

4 The Firm included time in this category generally related to the various bankruptcy  
5 litigation proceedings, the motions and other filings therein, and related chapter 11 issues. During  
6 the Chapter 11 Fee Period, the Firm, among other things, performed work regarding a motion to  
7 convert case to Chapter 7 proceedings.

8 The Firm spent **2.80 hours** on matters relating to the Bankruptcy Litigation category,  
9 accounting for **\$2,269.00** of the fees incurred during the Chapter 11 Fee Period.

10 **4. Case Administration**

11 During the Chapter 11 Fee Period the Firm, among other things: (1) attended to case  
12 strategy and pending issues; (2) reviewed and analyzed documents and attended to docket issues;  
13 (3) maintained a memorandum of critical dates; (4) maintained document control; (5) performed  
14 work regarding a case status report; (6) performed work regarding a motion to limit notice; and (7)  
15 corresponded and conferred regarding case administration issues.

16 The Firm spent **7.30 hours** on matters relating to the Case Administration category,  
17 accounting for **\$3,652.00** of the fees incurred during the Chapter 11 Fee Period.

18 **5. Claims Administration/Objections**

19 During the Chapter 11 Fee Period, the Firm, among other things: (1) reviewed and analyzed  
20 claim-related documents; (2) responded to inquiries from creditors; and (3) conferred and  
21 corresponded regarding claim issues.

22 The Firm spent **1.30 hours** on matters relating to the Claims Administration/Objections  
23 category accounting for **\$871.00** of the fees incurred during the Chapter 11 Fee Period.

24 **6. Executory Contracts**

25 The Firm placed under this category time spent related to issues regarding executory  
26 contracts and unexpired leases of real property. During the Chapter 11 Fee Period, the Firm, among  
27 other things: (1) performed work regarding a motion to reject leases; (2) attended to lease  
28 termination notice issues; (3) reviewed and analyzed leases; (4) performed work regarding orders;



1 (5) performed work regarding an expedited motion related to rejection of Costa Mesa lease; and (6)  
2 conferred and corresponded regarding executory contract and lease issues.

3 The Firm spent **9.40 hours** on matters relating to the Executory Contracts category,  
4 accounting for **\$6,747.00** of the fees incurred during the Chapter 11 Fee Period.

5 **7. Financial Filings**

6 The Firm placed under this category time spent related to compliance with reporting  
7 requirements. During the Chapter 11 Fee Period the Firm, among other things, performed work  
8 regarding Monthly Operating Reports.

9 The Firm spent **0.30 hours** on matters relating to the Financial Filings category, accounting  
10 for **\$255.00** of the fees incurred during the Chapter 11 Fee Period.

11 **8. Litigation (Non-Bankruptcy)**

12 The Firm placed under this category time spent related to litigation in non-Bankruptcy  
13 Courts. During the Chapter 11 Fee Period, the Firm, among other things: (1) reviewed and  
14 analyzed the docket in California proceedings; (2) attended to issues regarding response to grand  
15 jury subpoena; (3) reviewed and analyzed documents relating to criminal investigation; and (4)  
16 conferred regarding litigation issues.

17 The Firm spent **1.10 hours** on matters relating to the Litigation (Non-Bankruptcy) category,  
18 accounting for **\$935.00** of the fees incurred during the Chapter 11 Fee Period.

19 **9. Meeting of Creditors**

20 During the Chapter 11 Fee Period, the Firm, among other things, attended to issues  
21 regarding a Section 341(a) creditors meeting, performed work regarding notice issues and reviewed  
22 and analyzing documents.

23 The Firm spent **0.90 hours** on matters relating to the Meeting of Creditors category,  
24 accounting for **\$765.00** of the fees incurred during the Chapter 11 Fee Period.

25 **10. Retention of Professionals**

26 Time billed to this category relates to the preparation of retention applications and other  
27 retention issues regarding the various professionals employed, or otherwise subject to bankruptcy  
28 employment requirements, in this case.



1 Specifically, during the Chapter 11 Fee Period, the Firm, among other things: (1)  
2 performed work regarding the retention application of the Firm; (2) attended to potential conflicts  
3 issues; (3) performed work regarding the application to employ Berkeley Research Group; (4)  
4 reviewed and responded to objections to employment applications; and (5) conferred and  
5 corresponded regarding retention issues.

6 The Firm spent **10.70** hours on matters relating to the Retention of Professionals category  
7 accounting for **\$5,387.00** of the fees incurred during the Chapter 11 Fee Period.

8 **B. Detailed Listing of All Time Spent By the Professional on the Matters for Which**  
9 **Compensation is Sought (Local Bankruptcy Rule 2016-1(a) (1) (E)).**

10 **Exhibit “A”** contains a summary, by category, of the Firm’s services and expenses in this  
11 Chapter 11 case that were incurred during the Chapter 11 Fee Period covered by this Application.  
12 Such summary includes the time spent, rate and billing attributable to each person who performed  
13 compensable services for the Chapter 11 Trustee. As noted in such exhibit the Firm has combined  
14 some categories with minor amounts of time. **Exhibit “C”** contains the Firm’s detailed time  
15 records during these periods.

16 **C. List of Expenses by Category (Local Bankruptcy Rule 2016-1(a) (1) (F)).**

17 The costs incurred are summarized in **Exhibits “A”** attached hereto, which provides a  
18 monthly breakdown for the Chapter 11 Fee Period. The Firm has not charged the Chapter 11  
19 Trustee for any outgoing faxes. The Firm has charged for unusual expenses, such as travel, court  
20 costs and special messenger services, including Federal Express. The Firm has written off all  
21 charges for overtime and working meals.

22 **D. Hourly Rates (Local Bankruptcy Rule 2016-1(a) (1) (G) and (I)).**

23 The hourly rates of all professionals and paraprofessionals rendering services in this case are  
24 set forth on **Exhibit “A”** attached hereto, including any changes of rates.

25 **E. Description of Professional Education and Experience (Local Bankruptcy Rule 2016-**  
26 **1(a) (1) (H)).**

27 **Exhibit “B”** includes a description of the professional education and biographies of the  
28 professionals employed by the Firm who rendered services in this case. The Firm has no

1 understanding, agreement, or arrangement of any kind to divide with or pay to anyone any of the  
2 fees to be awarded in these proceedings, except to be shared among members of the Firm.

3 **F. Notice of Application and Hearing (Local Bankruptcy Rule 2016-1(a) (3) and (4)).**

4 Notice of the submission of this Application and the hearing thereon has been provided to  
5 the Office of the United States Trustee, the Debtor, attorneys for such parties, the Trustee, all  
6 parties requesting special notice and other interested parties, in accordance with the Local  
7 Bankruptcy Rules. Complete copies of the Application were served upon the Debtor, Trustee, and  
8 the Office of the United States Trustee, and will be promptly furnished to any other party in interest  
9 upon specific request. Therefore, notice should be deemed adequate under the circumstances and in  
10 accordance with Federal Bankruptcy Rules 2002(a)(6) and 2002(c)(2).

11 **X.**

12 **THE FEES AND EXPENSES REQUESTED SHOULD BE AWARDED**

13 **BASED UPON APPLICABLE LAW**

14 The fees and expenses requested by this Application are an appropriate award for the Firm's  
15 services in acting as general bankruptcy counsel to the Chapter 11 Trustee.

16 **A. Factors In Evaluating Requests for Compensation.**

17 Pursuant to Section 330 of the Bankruptcy Code, the Court may award to a professional  
18 person, reasonable compensation for actual, necessary services rendered, and reimbursement for  
19 actual, necessary expenses incurred. As set forth above, the fees for which the Firm requests  
20 compensation and the costs incurred for which the Firm requests reimbursement are for actual and  
21 necessary services rendered and costs incurred.

22 The professional services rendered by the Firm have required an expenditure of substantial  
23 time and effort.

24 During the Chapter 11 Fee Period, 45.40 hours have been recorded by members of the Firm  
25 and more time was actually expended but either was not recorded or was written off. The Firm's  
26 blended hourly rate in these cases for the Chapter 11 Fee Period including paraprofessionals is  
27 \$631.88.

28

1 Moreover, time and labor devoted is only one of many pertinent factors in determining an  
2 award of fees and costs. Based on the skills brought to bear in this case by the Firm and the results  
3 obtained and in light of the accepted lodestar approach, the Firm submits that the compensation  
4 requested herein is reasonable and appropriate.

5 **B. The Lodestar Award Should be Calculated by Multiplying a Reasonable Hourly Rate**  
6 **by the Hours Expended.**

7 In determining the amount of allowable fees under 11 U.S.C. § 330 (a), courts are to be  
8 guided by the same “general principles” as are to be applied in determining awards under the  
9 federal fee-shifting statutes, with “some accommodation to the peculiarities of bankruptcy matters.”  
10 *In re Manoa Finance Co., Inc.*, 853 F.2d 687, 691 (9th Cir. 1988); *see Meronk v. Arter & Hadden,*  
11 *LLP (In re Meronk)*, 249 B.R. 208, 213 (BAP 9<sup>th</sup> Cir. 2000) (reiterating that *Manoa Finance* is the  
12 controlling authority and characterizing the factor test<sup>3</sup> identified in *Johnson v. Georgia Highway*  
13 *Express, Inc.* 488 F.2d 714 (5<sup>th</sup> Cir. 1974) and *Kerr v. Screen Extras Guild, Inc.* 526 F. 2d 67, 70  
14 (9th Cir. 1975), *cert. denied*, 425 U.S. 951 (1976) as an “obsolete laundry list” now subsumed  
15 within more refined analyses).

16 The United States Supreme Court has evaluated the lodestar approach and endorses its  
17 usage. In *Hensley v. Eckerhart*, 461 U.S. 424 (1983), a civil rights case, the Court held that while  
18 the *Johnson* factors might be considered in setting fees, the lodestar amount subsumed many of  
19 those factors. *Hensley* at 434, n. 9.<sup>4</sup> The following year, another civil rights case, *Blum vs. Stenson*,  
20 465 U.S. 886 (1984) provided the so-called lodestar calculation:

21 The initial estimate of a reasonable attorney’s fee is properly  
22 calculated by multiplying the number of hours reasonably expended

23 \_\_\_\_\_  
24 <sup>3</sup> The original twelve Johnson/Kerr factors were: (1) time and labor required; (2) novelty and difficulty of the questions involved; (3)  
25 skill requisite to perform the legal services properly; (4) the preclusion of other employment by the attorney due to acceptance of the  
26 case; (5) the customary fee; (6) whether the fee is fixed or contingent; (7) time limitations imposed by the client or the circumstances;  
27 (8) amount involved and results obtained; (9) experience, reputation, and ability of the attorneys; (10) the “undesirability” of the  
28 case; (11) nature and length of the professional relationship with client; and (12) awards in similar cases.

29 <sup>4</sup> For discussion of the Johnson/Kerr subsumed factors: *See Morales v. City of San Rafael*, 96 F.3d 359, 364 n.9 (9<sup>th</sup>  
30 Cir. 1996) (“among the subsumed factors...are: (1) the novelty and complexity of the issues, (2) the special skill and  
31 experience of counsel, (3) the quality of representation, and (4) the results obtained”); *Davis v. City & County of San*  
32 *Francisco*, 976 F.2d 1536, 1549 (9<sup>th</sup> Cir. 1992), *vacated in part on other grounds*, 984 F.2d 345 (9<sup>th</sup> Cir. 1993) (Court  
33 extending *City of Burlington v. Dague*, 505 U.S. 557, 567 (1992) held the sixth factor “whether the fee is fixed or  
34 contingent, may not be considered in the lodestar calculation.”).

1 on the litigation times a reasonable hourly rate . . . . Adjustments to  
2 that fee then may be made as necessary in the particular case.

3 *Blum* at 888.

4 Then in 1986, the Supreme Court more explicitly indicated that the factors relevant to  
5 determining fees should be applied using the lodestar approach, rather than an ad hoc approach.  
6 While holding that the attorney’s fee provision of the Clean Air Act, 42 U.S.C. § 7401 et seq.,  
7 should be interpreted like that of the Civil Rights Act, the Court expressly rejected the ad hoc  
8 application of the factors set forth in *Johnson* and thus *Kerr*, stating that, “the lodestar figure  
9 includes most, if not all, of the relevant factors constituting a ‘reasonable’ attorney’s fee . . . .”  
10 *Pennsylvania v. Del. Valley Citizens’ Council for Clean Air*, 478 U.S. 546, 563-66 (1986); *See also*  
11 *Blanchard v. Bergeron*, 489 U.S. 87, 94 (1989) (“we have said repeatedly that the initial estimate of  
12 a reasonable attorney’s fee is properly calculated by multiplying the number of hours reasonably  
13 expended on the litigation times a reasonable hourly rate.”)

14 While the lodestar approach is the chief basis for determining fee awards under the federal  
15 fee-shifting statutes and Bankruptcy Code, some of the Johnson/Kerr factors, previously applied in  
16 an ad hoc fashion, can still apply in calculating the appropriate hourly rate to use under the lodestar  
17 approach. *Buckridge* at 202 (“a court is permitted to adjust the lodestar up or down using a  
18 multiplier based on the criteria listed in §330 and its consideration of the Kerr factors not subsumed  
19 within the initial calculations of the lodestar”); *Dang v. Cross*, 422 F.3d 800, 812 (9<sup>th</sup> Cir. 2005)  
20 (court may “adjust the lodestar amount after considering other factors that bear on the  
21 reasonableness of the fee”); *Unsecured Creditors’ Comm. V. Puget Sound Plywood, Inc.*, 924 F.2d  
22 955, 960 (9<sup>th</sup> Cir. 1991) (“Although *Manoa* suggests that starting with the lodestar is customary, it  
23 does not mandate such an approach in all cases...[f]ee shifting cases are persuasive, but due to the  
24 uniqueness of bankruptcy proceedings, they are not controlling”).

25 Attached hereto as **Exhibits “C”** are copies of the Firm’s time reports and records kept in  
26 the regular course of business reflecting the services rendered and the expenses incurred by the  
27 Firm during the Chapter 11 Fee Period. The Firm’s time reports are initially handwritten or  
28 recorded via computer by the attorney or paralegal performing the described services. The time  
reports are organized on a daily basis. The Firm is sensitive to issues of “lumping,” and unless time

1 was spent in one time frame on a variety of different matters for a particular client, separate time  
2 entries are set forth in the time reports. The Firm's charges for its professional services are based  
3 upon the time, nature, extent and value of such services and the cost of comparable services in the  
4 Southern California region, other than in a case under the Bankruptcy Code.

5 As discussed above in detail, the Firm has achieved good results so far in this case.

6 **XI.**

7 **CONCLUSION**

8 This is the Firm's First and Final request for compensation in the chapter 11 case. Neither  
9 the Firm, nor any partners or associates of the Firm, has any agreement or any understanding of any  
10 kind or nature to divide, pay over, or share any portion of the fees to be awarded the Firm with any  
11 other person or attorney, except among partners and employees of the Firm.

12 The Firm believes that the services rendered for which compensation is sought in this  
13 Application have been beneficial to the estate, that the costs incurred have been necessary and  
14 proper, and that the sums requested for the services rendered and the costs incurred are fair and  
15 reasonable.

16 **WHEREFORE**, Pachulski Stang Ziehl & Jones LLP respectfully requests that this Court:  
17 (1) allow on a final basis fees in the amount of \$28,687.50 and reimbursement of costs in the  
18 amount of \$5,333.52, for a total amount of \$34,021.02, for the period March 25, 2014 through May  
19 21, 2014; (2) authorize the Firm to file a supplemental fee application(s) to the extent that there are  
20 additional fees and costs for the Chapter 11 Fee Period that were not included in this Application;  
21 and (3) for such other and further relief as is appropriate.

22 Dated: February 20, 2015

PACHULSKI STANG ZIEHL & JONES LLP

23  
24 By /s/ Linda F. Cantor  
Linda F. Cantor (CA Bar No. 153762)  
25 Attorneys for the Chapter 11 Trustee  
26  
27  
28

**DECLARATION OF LINDA F. CANTOR**

I, Linda F. Cantor, declare as follows:

1. I am an attorney at law duly authorized to practice in the State of California and before this court. I am a partner of the law firm of Pachulski Stang Ziehl & Jones LLP, general bankruptcy counsel for the Chapter 11 Trustee.

2. I have personal knowledge of the facts set forth in the foregoing Application and, if called upon as a witness, I could and would competently testify as to all of the matters stated therein.

3. I have personally reviewed the information contained in the Application, and believe its contents to be true and correct to the best of my knowledge, information and belief.

4. The Firm is not charging the Chapter 11 Trustee for outgoing faxes. The Firm's photocopying machines automatically record the number of copies made when the person that is doing the copying enters the client's account number into a device attached to the photocopier. The Firm summarizes each client's photocopying charges on a daily basis. Whenever feasible, the Firm sends large copying projects to an outside copy service that charges a reduced rate for photocopying.

5. Regarding providers of on-line legal research (*e.g.*, LEXIS and WESTLAW), the Firm charges the standard usage rates these providers charge for computerized legal research. The Firm charges the standard usage rates these providers charge for computerized legal research. Any volume discount received by the Firm is passed on to the client.

6. The Firm does not charge for local or long distance calls placed by attorneys from their offices. The Firm only bills its clients for the actual costs charged the Firm by teleconferencing services in the event that a multiple party teleconference is initiated through the Firm.

7. The Firm believes the foregoing are market rates of law firms for such services. In addition, the Firm believes that such charges are in accordance with the American Bar Association's ("ABA") guidelines, as set forth in the ABA's Statement of Principles, dated January 12, 1995, regarding billing for disbursements and other charges.



# **EXHIBIT A**



Main Document Page 25 of 59  
SUMMARY OF SERVICE AND EXPENSES OF  
PACHULSKI STANG ZIEHL & JONES LLP  
**IN RESPECT TO THE TULVING COMPANY, INC.**

## I. SERVICES

<u>Attorney / Paralegal* / Clerk**</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
March 25, 2014 - May 21, 2014			
<u>ASSET ANALYSIS</u>			
Cantor, Linda F.	850	2.40	\$2,040.00
Jeffries, Patricia J.	295	0.20	\$59.00
SUB TOTAL		2.60	\$2,099.00
<u>BANKRUPTCY LITIGATION</u>			
Cantor, Linda F.	850	2.60	\$2,210.00
Jeffries Patricia J.	295	0.20	\$59.00
SUB TOTAL		2.80	\$2,269.00
<u>CASE ADMINISTRATION</u>			
Cantor, Linda F.	850	2.70	\$2,295.00
Jeffries, Patricia J.	295	4.60	\$1,357.00
SUB TOTAL		7.30	\$3,652.00
<u>CLAIMS ADMINISTRATION/OBJECTIONS</u>			
Cantor, Linda F.	850	0.90	\$765.00
Matteo, Michael A.	265	0.40	\$106.00
SUB TOTAL		1.30	\$871.00
<u>LITIGATION - NON BANKRUPTCY</u>			
Cantor, Linda F.	850	1.10	\$935.00
SUB TOTAL		1.10	\$935.00
<u>RETENTION OF PROFESSIONALS</u>			
Cantor, Linda F.	850	4.30	\$3,655.00
Brown, Gillian N.	625	0.10	\$62.50
Matteo, Michael A.	265	6.30	\$1,669.50
SUB TOTAL		10.70	\$5,387.00

Main Document Page 26 of 59  
SUMMARY OF SERVICE AND EXPENSES OF  
PACHULSKI STANG ZIEHL & JONES LLP  
**IN RESPECT TO THE TULVING COMPANY, INC.**

EXECUTORY CONTRACTS

Cantor, Linda F.	850	6.80	\$5,780.00
Kahn, Steven J.	795	0.10	\$79.50
Parker, Daryl J.	795	0.30	\$238.50
Jeffries, Patricia J.	295	2.20	\$649.00

SUB TOTAL		9.40	\$6,747.00
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ASSET DISPOSITION

Cantor, Linda F.	850	5.50	\$4,675.00
Jeffries, Patricia J.	295	3.50	\$1,032.50

SUB TOTAL		9.00	\$5,707.50
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FINANCIAL FILINGS

Cantor, Linda F.	850	0.30	\$255.00
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SUB TOTAL		0.30	\$255.00
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MEETING OF CREDITORS

Cantor, Linda F.	850	0.90	\$765.00
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SUB TOTAL	850	0.90	\$765.00
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TOTAL HOURS		45.40	
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TOTAL SERVICES			\$28,687.50
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## II. EXPENSES

Federal Express	1,291.39
Attorney/Messenger Service	105.00
Postage	769.73
Reproduction Expense	2,910.20
Reproduction/Scan Copy	206.20
Research	36.00
Filing Fee	15.00

SUB-TOTAL EXPENSES	5,333.52
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TOTAL EXPENSES	5,333.52
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TOTAL SERVICES AND EXPENSES	\$	34,021.02
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In re The Tulving Co., Inc.  Debtor
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CURRENT APPLICATION	
Fees Requested	28,687.50
Expenses Requested	5,333.52

CHAPTER 11  
Case No. 14-11492  
Counsel for R. Todd Neilson, Chapter 7 Trustee

FEE APPLICATION March 25, 2014 through May 21, 2014

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ATTORNEYS

	Year Admitted	Rate	Current Hours Billed	Total for Application
Cantor, Linda F.	1991	850.00	27.50	\$23,375.00
Parker, Daryl J.	1970	795.00	0.30	\$238.50
Kahn, Steven J.	1977	795.00	0.10	\$79.50
Brown, Gillian N.	1999	625.00	0.10	\$62.50

PARAPROFESSIONALS\*/CLERK\*\*

	Year Admitted	Rate	Current Hours Billed	Total for Application
Jeffries, Patricia J.	N/A	295	10.70	3,156.50
Matteo, Michael A.	N/A	265	6.70	1,775.50

TOTAL HOURS	45.40
TOTAL FEES REQUESTED	\$ 28,687.50
BLENDED HOURLY RATE INCLUDING PARAPROFESSIONALS	631.88
BLENDED HOURLY RATE EXCLUDING PARAPROFESSIONALS	848.41

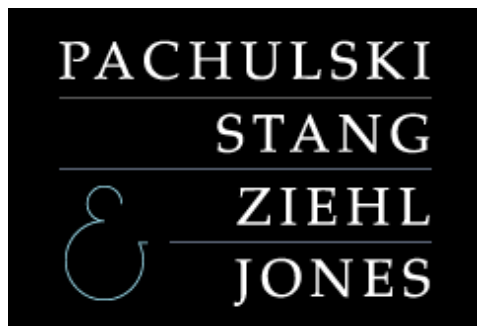
MONTHLY SUMMARY OF SERVICE OF  
 Main Document Page 28 of 59  
 PACHULSKI STANG ZIEHL & JONES LLP  
 IN RESPECT TO THE TULVING COMPANY, INC.

2014	March	April	May	TOTAL
Asset Analysis	\$ 1,360.00	\$ 739.00	\$ -	\$ 2,099.00
Bankruptcy Litigation	\$ -	\$ 2,269.00	\$ -	\$ 2,269.00
Case Administration	\$ 680.00	\$ 255.00	\$ 2,717.00	\$ 3,652.00
Claims Administration	\$ -	\$ 446.00	\$ 425.00	\$ 871.00
Litigation - Non Bankruptcy	\$ 170.00	\$ 595.00	\$ 170.00	\$ 935.00
Retention of Professionals	\$ 742.00	\$ 4,645.00	\$ -	\$ 5,387.00
Executory Contracts	\$ -	\$ 6,067.00	\$ 680.00	\$ 6,747.00
Asset Disposition	\$ -	\$ 5,282.50	\$ 425.00	\$ 5,707.50
Financial Filings	\$ -	\$ 255.00	\$ -	\$ 255.00
Meeting of Creditors	\$ -	\$ 170.00	\$ 595.00	\$ 765.00
<b>TOTALS</b>	\$ 2,952.00	\$ 20,723.50	\$ 5,012.00	\$ 28,687.50

MONTHLY SUMMARY OF EXPENSES OF  
Main Document Page 29 of 59  
PACHULSKI STANG ZIEHL & JONES LLP  
IN RESPECT TO THE TULVING COMPANY, INC.

2014	April	May	TOTAL
Federal Express	\$ 1,257.27	\$ 34.12	\$ 1,291.39
Attorney/Messenger Services	\$ 105.00		\$ 105.00
Postage	\$ 607.73	\$ 162.00	\$ 769.73
Reproduction Expense	\$ 2,240.60	\$ 669.60	\$ 2,910.20
Reproduction/Scan Copy	\$ 179.90	\$ 26.30	\$ 206.20
Research	\$ 36.00	\$ -	\$ 36.00
Filing Fee	\$ -	\$ 15.00	\$ 15.00
<b>Totals</b>	<b>\$ 4,426.50</b>	<b>\$ 907.02</b>	<b>\$ 5,333.52</b>

# **EXHIBIT B**



Linda F. Cantor

[Los Angeles](#)  
Tel: 310.277.6910

## Education

University of Michigan  
(A.B., with high  
distinction, 1979)

University of Michigan  
(M.S.W. 1982)

University of Michigan  
(J.D., *cum laude*,  
1987)

## Bar and Court Admissions

1988, Illinois

1991, California



Ms. Cantor's practice focuses on representing companies and creditor representatives in financial restructurings and bankruptcy reorganizations. Ms. Cantor has substantial experience representing debtors, trustees, secured creditors and official creditors' committees in chapter 11 bankruptcy cases. She is a graduate of the University of Michigan, where she later received her J.D. She holds an AV Preeminent Peer Rating, Martindale-Hubbell's highest recognition for ethical standards and legal ability. Ms. Cantor, a member of the firm since 1990, is admitted to practice in Illinois and California, and is a resident in our Los Angeles office.

## Representations

Chapter 11 debtors in [American Suzuki Motor Corporation](#), [Woodside Homes](#) (formerly one of the nation's largest privately owned homebuilders), [OwnIt Mortgage Solutions](#) (formerly a major national subprime lender and loan originator), [Prime Measurement Products](#), [Whitehouse Hotels](#) (developer of the Ritz Carlton Hotel and related developments in New Orleans, Louisiana), [Breed Technologies](#) (manufacturer of crash sensors and airbag systems), [American Rice](#), [Focal](#)

[Communications](#), [Gateway Educational Products](#) (developer of "Hooked on Phonics"), Imperial Aluminum; Vulcan Metal Products, [Dana Corporation](#), Ocean Park Hotels, Arlie & Company

Chapter 11 trustees in [New Val Ford dba Magic Ford](#) (formerly the nation's 5th largest Ford dealership), 21st Century Film Corporation, NSB Film Corporation, Georges Marciano; The Tulving Company

Court-appointed receiver in Mazda and Kia Superstores

Creditors' committees in [Loews Cineplex Entertainment](#), [B.U.M. International](#), The Boston Stores, [Madison Associates](#) (formerly Pannell Kerr Foster), C&R Clothiers

### **Programs and Lectures**

ABI Winter Leadership Conference (issues arising in hotel bankruptcy cases); ABI Southwest Bankruptcy Conference (post-confirmation/jurisdiction); California Bankruptcy Forum (ethics matters)

### **News**

[Fourteen PSZJ Attorneys Selected as Southern California Super Lawyers](#)

*Los Angeles magazine*, February 2015

[Linda Cantor Named in Daily Journal's "Top Women Lawyers" List](#)

May 7, 2014

[Pachulski Stang Ziehl & Jones: Five M&A Advisor Turnaround Awards](#)

February 2014

[American Suzuki Swiftly Glides to Plan Confirmation](#)

March 6, 2013

### **Publications**

"The Impact of Bankruptcy on Entertainment License Agreements: Protecting the Rights of Debtor Licensees," 19 *California Bankruptcy Journal* 225 (1991)

### **Events**

[Do the Right Thing: Dealing With Unethical Tactics in Bankruptcy, Both Inside and Outside of the Courtroom](#)

California Bankruptcy Forum 25th Annual Insolvency Conference  
San Diego, May 18, 2013





10100 Santa Monica  
Boulevard  
13th Floor  
Los Angeles, CA 90067-4003

## Gillian N. Brown

Tel: 310.277.6910 | [gbrown@pszjlaw.com](mailto:gbrown@pszjlaw.com)

### EDUCATION

University of California at  
Berkeley (B.A., with honors,  
1994)

Berkeley Law/Boalt Hall  
School of Law, University of  
California, Berkeley (J.D.  
1999)

Phi Beta Kappa; Alumni  
Scholar

### BAR AND COURT ADMISSIONS

1999, California  
2008, Washington, D.C.  
2010, New York

### CLERKSHIPS

Law clerk, Judge William M.  
Hoeveler (S.D. Fla.  
1999-2000)

Ms. Brown has litigated matters in California state courts, federal district courts, and federal bankruptcy courts. She is a graduate of the University of California at Berkeley and attended the Centro Studi della Boston University in Padova, Italy. At Boalt Hall School of Law, she was a notes & comments editor for the *California Law Review* and book review editor for the *Berkeley Women's Law Review*.

Ms. Brown's practice includes representing clients in general business litigation, including contract disputes, business tort litigation, and unfair competition actions. She has also prosecuted and defended class actions and complex litigation, defended employees and employers in employment discrimination matters, and represented both debtors and creditors' committees in bankruptcy litigation. Since 2004, Ms. Brown has represented sex abuse survivors in bankruptcy cases involving the Roman Catholic Church. Ms. Brown was named a "Southern California Super Lawyers Rising Star" every year from 2004 - 2008. She was named a "Southern California Super Lawyer" in 2015. She is fluent in Italian.

Ms. Brown is a resident in our Los Angeles office.

### Representations

Business litigation: Trial verdict in excess of \$2 million in *Mortgage Lenders Network USA v. Wells Fargo Bank* (Bankr. D. Del. 2009); Trial counsel in successful litigation finding investment pool assets worth \$120 million to be property of the chapter 11 estate, *Official Committee v. Catholic Diocese of Wilmington, Inc. (In re Catholic Diocese of Wilmington, Inc.)*, 432 B.R. 135 (Bankr. D. Del. 2010)

Committees of sex abuse survivors: Catholic Diocese of Spokane; Diocese of Davenport; Roman Catholic Bishop of San Diego; Society of Jesus, Oregon Province; Catholic Bishop of Northern Alaska; Catholic Diocese of Wilmington; Archdiocese of Milwaukee; Christian Brothers of Ireland Inc.

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 ZIEHL  
JONES

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and Christian Brothers Institute; Roman Catholic Church of the Diocese of Gallup; Roman Catholic Bishop of Helena, Montana; Roman Catholic Bishop of Stockton

Class actions/complex litigation: plaintiff class in *In re Structured Settlement Litigation*; defense of FUJIFILM Holdings America Corporation

## Professional Affiliations

President, Beverly Hills Bar Foundation (2014-2015)

Board of Directors, Beverly Hills Bar Foundation (2011-2014)

Board of Directors, Boalt Hall Alumni Association (2010 - 2013)

Advisory Board, Western Center on Law & Poverty (2007 - 2012)

Member, American Bar Association Electronic Discovery Working Group (2011 - )

Member, International Women's Insolvency and Restructuring Confederation

## Publications

E-Discovery Issues  
Business Credit, October 2008



## Daryl G. Parker

10100 Santa Monica  
Boulevard  
13th Floor  
Los Angeles, CA 90067-4003

Tel: 310.277.6910 | [dparker@pszjlaw.com](mailto:dparker@pszjlaw.com)

### EDUCATION

Stanford University (B.A.,  
with distinction, 1966)

Stanford Law School (J.D.  
1969)

Phi Beta Kappa

### BAR AND COURT ADMISSIONS

1970, California

Mr. Parker practices in the area of complex commercial, business, and real estate litigation and transactions, including business-entity formation. He also has extensive experience in all aspects of maritime law, including litigation and transactions involving international cargo shipment and sales, bills of lading and letters of credit, ship mortgages, and ship sales. He has worked on a number of real estate insolvency cases and loan workouts involving developers and homebuilders, dealing with loans, deeds of trust, and priority issues. Mr. Parker has also assisted landlords and tenants where an actual or threatened tenant insolvency was involved. Mr. Parker is a graduate of Stanford University (A.B. with distinction; JD) and a member of Phi Beta Kappa. He is admitted to practice in California, and holds an AV Preeminent Peer Rating, Martindale-Hubbell's highest recognition for ethical standards and legal ability. Mr. Parker is a member of the American Association for the Advancement of Science and the Maritime Law Association of the United States and is a resident of our Los Angeles office.

### Professional Affiliations

Member, American Association for the Advancement of Science

Member, Maritime Law Association of the United States



10100 Santa Monica  
Boulevard  
13th Floor  
Los Angeles, CA 90067-4003

## Steven J. Kahn

Tel: 310.277.6910 | [skahn@pszjlaw.com](mailto:skahn@pszjlaw.com)

### EDUCATION

University of California at  
Los Angeles (B.A., *cum  
laude*, 1973).

University of California at  
Los Angeles (J.D. 1977).

### BAR AND COURT ADMISSIONS

1977, California.

Mr. Kahn specializes in civil and commercial litigation in the bankruptcy, federal, and state courts. He has had substantial experience representing debtors, bankruptcy trustees, creditors, and creditors' committees in all aspects of civil litigation, including the prosecution and defense of claims relating to fraud, preferential transfer, fraudulent conveyance, and other complex claims across a broad range of industries. Mr. Kahn is a graduate of the UCLA, where he also received his J.D. He holds an AV Preeminent Peer Rating, Martindale-Hubbell's highest recognition for ethical standards and legal ability. Mr. Kahn is admitted to practice in California and a resident in our Los Angeles office.

### Professional Affiliations

Judge pro tem, Los Angeles Municipal Court, 1984-1987.

Member, Los Angeles County Bar Association Prejudgment Remedies Executive Committee (1984-85).

### Publications

Coauthor, "Contractual Revisions to Medical Malpractice Liability," 49 *Law & Contemporary Problems* 253 (1986).

# **EXHIBIT C**

**PACHULSKI STANG ZIEHL & JONES LLP**

10100 Santa Monica Boulevard  
13th Floor  
Los Angeles, CA 90067

March 31, 2014

Invoice Number **106988**                      **59935 00001**                      **LFC**

R. Todd Neilson  
Berkeley Research Group LLC  
2049 Century Park East ste. 2525  
Los Angeles, CA 90067

Net balance forward \$0.00

Re: The Tulving Company Inc.

**Statement of Professional Services Rendered Through 03/31/2014**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
<b>Asset Analysis/Recovery[B120]</b>					
03/26/14	LFC	Draft memorandum to US Attorney Kevin Zolot re rights of trustees vis-a-vis property of the estate and privilege issues	1.20	850.00	\$1,020.00
03/26/14	LFC	Review, revise and finalize memorandum to US Attorney	0.20	850.00	\$170.00
03/27/14	LFC	Revise turnover demand letter re Tulving funds in bank account	0.10	850.00	\$85.00
03/28/14	LFC	Review correspondence and email memoranda re bank account funds	0.10	850.00	\$85.00
<b>Task Code Total</b>			<b>1.60</b>		<b>\$1,360.00</b>
<b>Case Administration [B110]</b>					
03/25/14	LFC	Telephone call with Todd Neilson, chapter 11 trustee, re chapter 11 case and pending issues	0.40	850.00	\$340.00
03/25/14	LFC	Review email correspondence and documents relating to Tulving case and docket	0.30	850.00	\$255.00
03/26/14	LFC	Telephone conference with R Todd Neilson re case strategy	0.10	850.00	\$85.00
<b>Task Code Total</b>			<b>0.80</b>		<b>\$680.00</b>
<b>Litigation (Non-Bankruptcy)</b>					
03/28/14	LFC	Revise and finalize order and review docket in Northern	0.20	850.00	\$170.00

**Invoice number 106988**

59935 00001

**Page 2**

California action against Tulving Company, et al.

<b>Task Code Total</b>	<b>0.20</b>	<b>\$170.00</b>
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**Retention of Prof. [B160]**

03/28/14	MAM	Draft application to employ PSZJ.	1.20	265.00	\$318.00
03/28/14	MAM	Draft declaration in support of application to employ PSZJ.	0.70	265.00	\$185.50
03/28/14	MAM	Draft notice of application to employ PSZJ.	0.50	265.00	\$132.50
03/28/14	MAM	Draft order regarding application to employ PSZJ.	0.40	265.00	\$106.00
<b>Task Code Total</b>			<b>2.80</b>		<b>\$742.00</b>

<b>Total professional services:</b>	5.40	<b>\$2,952.00</b>
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**Summary:**

Total professional services	\$2,952.00	
<b>Net current charges</b>	<b>\$2,952.00</b>	

<b>Total balance now due</b>	<b>\$2,952.00</b>	
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LFC	Cantor, Linda F.	2.60	850.00	\$2,210.00
MAM	Matteo, Mike A.	2.80	265.00	\$742.00
		5.40		\$2,952.00

**Task Code Summary**

		<b>Hours</b>	<b>Amount</b>
AA	Asset Analysis/Recovery[B120]	1.60	\$1,360.00
CA	Case Administration [B110]	0.80	\$680.00
LN	Litigation (Non-Bankruptcy)	0.20	\$170.00
RP	Retention of Prof. [B160]	2.80	\$742.00
		5.40	\$2,952.00

**PACHULSKI STANG ZIEHL & JONES LLP**

10100 Santa Monica Boulevard  
13th Floor  
Los Angeles, CA 90067

April 30, 2014

Invoice Number **106989**                      **59935 00001**                      **LFC**

R. Todd Neilson  
Berkeley Research Group LLC  
2049 Century Park East ste. 2525  
Los Angeles, CA 90067

Balance forward as of last invoice, dated: March 31, 2014

\$2,952.00

Net balance forward

\$2,952.00

Re: The Tulving Company Inc.

**Statement of Professional Services Rendered Through**

**04/30/2014**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
<b>Asset Analysis/Recovery[B120]</b>					
04/14/14	PJJ	Search UCC filings.	0.20	295.00	\$59.00
04/14/14	LFC	Review UCC lien search results and telephone conference to counsel for secured creditor	0.20	850.00	\$170.00
04/16/14	LFC	Telephone conference with Nicholas Troszak re avoidance actions and potential claims for recovery of assets	0.40	850.00	\$340.00
04/23/14	LFC	Review inventory re Tulving office records	0.10	850.00	\$85.00
04/30/14	LFC	Review coin inventory prepared by Debtor's bookkeeper	0.10	850.00	\$85.00
<b>Task Code Total</b>			<u><b>1.00</b></u>		<u><b>\$739.00</b></u>

**Asset Disposition [B130]**

04/11/14	PJJ	Draft expedited motion to auction property.	2.50	295.00	\$737.50
04/11/14	PJJ	Draft motion for order shortening time on expedited motion to auction property.	0.50	295.00	\$147.50
04/11/14	PJJ	Draft order shortening time re motion to auction property.	0.30	295.00	\$88.50
04/14/14	LFC	Review and revise auction pleadings	0.60	850.00	\$510.00
04/14/14	LFC	Review and draft correspondence re auction of personal property, automobiles and process	0.20	850.00	\$170.00
04/14/14	LFC	Further revise auction motion and related pleadings	0.50	850.00	\$425.00
04/15/14	LFC	Review revised auctioneer agreement and revise pleadings, accordingly	0.30	850.00	\$255.00
04/16/14	LFC	Review and revise expedited motion to approve auction	1.20	850.00	\$1,020.00



**Invoice number 106989**

59935 00001

**Page 2**

		and related pleadings			
04/16/14	LFC	E-mail correspondence re auction sale timing and process	0.20	850.00	\$170.00
04/16/14	LFC	Review and revise pleadings, electronic filing certificates and updated creditor lists	0.50	850.00	\$425.00
04/16/14	LFC	Correspondence with auctioneers re terms of auction, expenses and expected recoveries	0.20	850.00	\$170.00
04/16/14	LFC	Review final comments re auction pleadings	0.20	850.00	\$170.00
04/16/14	PJJ	Review Auction Agreement (.1); Telephone call with L. Cantor re same (.1).	0.20	295.00	\$59.00
04/17/14	LFC	Finalize auction pleadings	0.30	850.00	\$255.00
04/21/14	LFC	Review and respond to email memoranda re auction, lease rejection and other sale and pending matters	0.50	850.00	\$425.00
04/21/14	LFC	Review and revise declaration re telephonic notice of hearings re sale and lease rejection	0.10	850.00	\$85.00
04/28/14	LFC	Telephone conference and e-mails with counsel for potential asset purchaser	0.20	850.00	\$170.00

<b>Task Code Total</b>		<b>8.50</b>		<b>\$5,282.50</b>
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**Bankruptcy Litigation [L430]**

04/16/14	PJJ	Draft Electronic Declaration Filing for Todd Neilson.	0.20	295.00	\$59.00
04/23/14	LFC	Review case conversion provisions and applicable cases	0.40	850.00	\$340.00
04/24/14	LFC	Draft motion to convert case to Chapter 7, memorandum and declaration	1.10	850.00	\$935.00
04/25/14	LFC	Revise motion to convert case and related pleadings	0.60	850.00	\$510.00
04/27/14	LFC	Further revise motion and related pleadings to incorporate Trustee's comments	0.20	850.00	\$170.00
04/28/14	LFC	Telephone conferences to law clerk and deputy re hearing for motion to convert case to Chapter 7	0.10	850.00	\$85.00
04/30/14	LFC	Revise motion to convert case, declaration and notice	0.20	850.00	\$170.00

<b>Task Code Total</b>		<b>2.80</b>		<b>\$2,269.00</b>
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**Case Administration [B110]**

04/07/14	LFC	Telephone conference with James Wyatt, criminal counsel for Hannes Tulving, and email memorandum re bankruptcy proceedings	0.20	850.00	\$170.00
04/23/14	LFC	Review correspondence from Trustee re case conversion and 341(a) meeting	0.10	850.00	\$85.00

<b>Task Code Total</b>		<b>0.30</b>		<b>\$255.00</b>
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**Claims Admin/Objections[B310]**

**Invoice number 106989**

59935 00001

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04/04/14	LFC	Telephone conference with creditors re Tulving case and email memoranda re same	0.10	850.00	\$85.00
04/14/14	MAM	Review claims register and forward same to Linda F. Cantor regarding Wesley Herman.	0.40	265.00	\$106.00
04/22/14	LFC	Address creditor correspondence re claims	0.10	850.00	\$85.00
04/24/14	LFC	Review and respond to email memoranda and creditors correspondence re claims	0.20	850.00	\$170.00

**Task Code Total**

**0.80**

**\$446.00**

**Executory Contracts [B185]**

04/01/14	LFC	Draft/revise motion to reject leases	0.30	850.00	\$255.00
04/02/14	SJK	Conference with L. Cantor regarding lease termination issues.	0.10	795.00	\$79.50
04/02/14	DGP	Read and consider e-mail from Ms. Cantor re notices required under Tulving leases for termination; read and consider leases re same; prepare e-mail to Ms. Cantor re same.	0.30	795.00	\$238.50
04/02/14	LFC	Review lease agreement re termination notice issues; draft memorandum re same; and review Civil Code provisions	0.90	850.00	\$765.00
04/11/14	LFC	Review leases of the estate	0.30	850.00	\$255.00
04/11/14	LFC	Draft correspondence to B. Murdoch re rejection of residential leases	0.20	850.00	\$170.00
04/11/14	LFC	Conference call with Todd Neilson and Nicholas re lease rejection and cause of action	0.80	850.00	\$680.00
04/11/14	LFC	Draft motion to reject lease	0.60	850.00	\$510.00
04/13/14	LFC	Revise draft motion to reject leases	0.70	850.00	\$595.00
04/14/14	LFC	Revise order granting hearings on shortened notice re lease rejection and sale	0.10	850.00	\$85.00
04/14/14	PJJ	Draft motion and order to shorten time re expedited motion to reject lease and abandon personal property.	0.40	295.00	\$118.00
04/15/14	LFC	Review additional background information concerning Tulving case filing and events leading to DOJ investigation and trustee imposition for sale and lease pleadings	0.40	850.00	\$340.00
04/15/14	PJJ	Draft declaration of R. Todd Neilson re motion to reject leases.	0.40	295.00	\$118.00
04/18/14	LFC	Review orders and draft notices of hearings on sale and lease rejection motions and approval of order shortening time	0.40	850.00	\$340.00
04/21/14	LFC	Telephone conference with R Todd Neilson re pending matters before the Court	0.10	850.00	\$85.00
04/29/14	LFC	Draft of preliminary lease rejection orders	0.10	850.00	\$85.00
04/29/14	LFC	Telephonic participation on hearings for sale of property and lease rejection	0.30	850.00	\$255.00
04/29/14	LFC	Draft orders approving sale of property and rejection of leases	0.50	850.00	\$425.00
04/29/14	LFC	Draft and respond to email correspondence to Trustee re outcome of hearing and retention and conversion motions	0.20	850.00	\$170.00

**Invoice number 106989**

59935 00001

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04/29/14	PJJ	Draft expedited motion, application and order for shortening time to reject Costa Mesa lease.	1.00	295.00	\$295.00
04/30/14	LFC	Review and comment re motion to reject corporate lease	0.10	850.00	\$85.00
04/30/14	PJJ	Revise motion to reject Costa Mesa lease.	0.40	295.00	\$118.00

**Task Code Total**

**8.60**

**\$6,067.00**

**Financial Filings [B110]**

04/29/14	LFC	Review MOR and revise MOR questionnaire for filing with Court	0.20	850.00	\$170.00
04/30/14	LFC	Further review and comment re MOR questionnaire responses	0.10	850.00	\$85.00

**Task Code Total**

**0.30**

**\$255.00**

**Litigation (Non-Bankruptcy)**

04/14/14	LFC	Telephone call with Todd Neilson and James Wyatt re grand jury subpoena response	0.40	850.00	\$340.00
04/16/14	LFC	Review District Court pleadings re TRO and related pleadings on court docket in pending class action against Tulving Co. and Hannes Tulving, Jr.	0.20	850.00	\$170.00
04/24/14	LFC	Telephone conference with Trustee's financial advisors re government subpoena of Tulving's records	0.10	850.00	\$85.00

**Task Code Total**

**0.70**

**\$595.00**

**Meeting of Creditors [B150]**

04/29/14	LFC	Telephone conference with R Todd Neilson re creditor meeting and schedule of hearing	0.20	850.00	\$170.00
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**Task Code Total**

**0.20**

**\$170.00**

**Retention of Prof. [B160]**

04/01/14	GNB	Email Linda F. Cantor regarding disinterestedness.	0.10	625.00	\$62.50
04/01/14	LFC	Prepare disclosures for retention application	0.30	850.00	\$255.00
04/01/14	LFC	Revise and finalize PSZJ retention application and related pleadings	0.80	850.00	\$680.00
04/02/14	MAM	Revise application to employ and ancillary documents for Linda F. Cantor.	0.40	265.00	\$106.00
04/02/14	MAM	Draft application to employ BRG as financial advisors.	1.30	265.00	\$344.50
04/02/14	MAM	Draft declaration in support of application to employ BRG as financial advisors.	0.60	265.00	\$159.00

**Invoice number 106989**

59935 00001

**Page 5**

04/02/14	MAM	Draft notice to application to employ BRG.	0.40	265.00	\$106.00
04/02/14	LFC	Finalize retention application for PSZJ	0.20	850.00	\$170.00
04/03/14	MAM	Revise application to employ Berkeley Research Group, LLC.	0.80	265.00	\$212.00
04/03/14	LFC	Finalize employment application and related pleadings	0.30	850.00	\$255.00
04/03/14	LFC	Review draft BRG application	0.10	850.00	\$85.00
04/04/14	LFC	Review UST objection to Bisom Law Group retention by Debtor	0.10	850.00	\$85.00
04/07/14	LFC	Review draft BRG retention application	0.10	850.00	\$85.00
04/07/14	LFC	Review and finalize BRG employment application	0.20	850.00	\$170.00
04/11/14	LFC	Review objection to retention of BRG and PSZJ	0.10	850.00	\$85.00
04/15/14	LFC	Draft reply to opposition to PSZJ retention application	0.70	850.00	\$595.00
04/16/14	LFC	Review and finalize R Todd Neilson declaration re Tulving retention application	0.10	850.00	\$85.00
04/17/14	LFC	Review additional response to retention applications and correspondence re same	0.20	850.00	\$170.00
04/22/14	LFC	Draft reply to objection to BRG and PSZJ retention applications	0.50	850.00	\$425.00
04/23/14	LFC	Finalize reply to BRG and PSZJ retention applications	0.30	850.00	\$255.00
04/29/14	LFC	Telephone conference with court clerk re hearings on retention application and motion to convert	0.10	850.00	\$85.00
04/30/14	LFC	Prepare notices of hearings on objection to retention and conversion motions	0.20	850.00	\$170.00

**Task Code Total**

7.90

\$4,645.00

**Total professional services:**

31.10

**\$20,723.50**

**Costs Advanced:**

04/01/2014	RE2	SCAN/COPY ( 18 @0.10 PER PG)		\$1.80
04/01/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)		\$0.20
04/01/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)		\$0.20
04/01/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)		\$0.20
04/01/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)		\$0.20
04/01/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)		\$1.90
04/01/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)		\$1.90
04/01/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)		\$1.90
04/01/2014	RE2	SCAN/COPY ( 16 @0.10 PER PG)		\$1.60
04/01/2014	RE2	SCAN/COPY ( 16 @0.10 PER PG)		\$1.60
04/01/2014	RE2	SCAN/COPY ( 18 @0.10 PER PG)		\$1.80
04/01/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)		\$0.20
04/02/2014	RE2	SCAN/COPY ( 17 @0.10 PER PG)		\$1.70
04/02/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)		\$0.10
04/02/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)		\$0.10

**Invoice number 106989**

59935 00001

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04/02/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
04/02/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/02/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/02/2014	RE2	SCAN/COPY ( 10 @0.10 PER PG)	\$1.00
04/03/2014	FE	59935.00001 FedEx Charges for 04-03-14	\$8.57
04/03/2014	PO	59935.00001 :Postage Charges for 04-03-14	\$9.10
04/03/2014	PO	59935.00001 :Postage Charges for 04-03-14	\$31.74
04/03/2014	RE	( 40 @0.20 PER PG)	\$8.00
04/03/2014	RE	( 624 @0.20 PER PG)	\$124.80
04/03/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/03/2014	RE2	SCAN/COPY ( 11 @0.10 PER PG)	\$1.10
04/03/2014	RE2	SCAN/COPY ( 10 @0.10 PER PG)	\$1.00
04/03/2014	RE2	SCAN/COPY ( 17 @0.10 PER PG)	\$1.70
04/03/2014	RE2	SCAN/COPY ( 18 @0.10 PER PG)	\$1.80
04/03/2014	RE2	SCAN/COPY ( 18 @0.10 PER PG)	\$1.80
04/03/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/03/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/03/2014	RE2	SCAN/COPY ( 10 @0.10 PER PG)	\$1.00
04/03/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/03/2014	RE2	SCAN/COPY ( 10 @0.10 PER PG)	\$1.00
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04/03/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/03/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/03/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/03/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/03/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/03/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/07/2014	RE2	SCAN/COPY ( 18 @0.10 PER PG)	\$1.80
04/07/2014	RE2	SCAN/COPY ( 18 @0.10 PER PG)	\$1.80
04/10/2014	FE	59935.00001 FedEx Charges for 04-10-14	\$8.57
04/10/2014	PO	59935.00001 :Postage Charges for 04-10-14	\$10.64
04/10/2014	PO	59935.00001 :Postage Charges for 04-10-14	\$28.29
04/10/2014	PO	59935.00001 :Postage Charges for 04-10-14	\$1.11
04/10/2014	RE	( 245 @0.20 PER PG)	\$49.00
04/10/2014	RE	( 5 @0.20 PER PG)	\$1.00
04/10/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/10/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
04/10/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/10/2014	RE2	SCAN/COPY ( 11 @0.10 PER PG)	\$1.10
04/10/2014	RE2	SCAN/COPY ( 27 @0.10 PER PG)	\$2.70
04/10/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/10/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
04/11/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/11/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20

Invoice number 106989

59935 00001

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04/11/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/11/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/11/2014	RE2	SCAN/COPY ( 13 @0.10 PER PG)	\$1.30
04/11/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/11/2014	RE2	SCAN/COPY ( 3 @0.10 PER PG)	\$0.30
04/11/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/11/2014	RE2	SCAN/COPY ( 14 @0.10 PER PG)	\$1.40
04/14/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/14/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
04/14/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/14/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/14/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/14/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/14/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/14/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/14/2014	RE2	SCAN/COPY ( 14 @0.10 PER PG)	\$1.40
04/14/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/14/2014	RS	Research [E106] CL@S, Inv. 214841, Online UCC search - PJ	\$36.00
04/15/2014	FE	59935.00001 FedEx Charges for 04-15-14	\$8.57
04/15/2014	PO	59935.00001 :Postage Charges for 04-15-14	\$31.74
04/15/2014	RE	( 11 @0.20 PER PG)	\$2.20
04/15/2014	RE	( 506 @0.20 PER PG)	\$101.20
04/15/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
04/15/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/15/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/15/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/15/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/15/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/15/2014	RE2	SCAN/COPY ( 10 @0.10 PER PG)	\$1.00
04/15/2014	RE2	SCAN/COPY ( 10 @0.10 PER PG)	\$1.00
04/15/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
04/15/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/15/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/15/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
04/15/2014	RE2	SCAN/COPY ( 12 @0.10 PER PG)	\$1.20
04/15/2014	RE2	SCAN/COPY ( 12 @0.10 PER PG)	\$1.20
04/15/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/15/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/16/2014	FE	59935.00001 FedEx Charges for 04-16-14	\$10.69
04/16/2014	PO	59935.00001 :Postage Charges for 04-16-14	\$81.90
04/16/2014	RE	( 12 @0.20 PER PG)	\$2.40
04/16/2014	RE	( 2799 @0.20 PER PG)	\$559.80
04/16/2014	RE2	SCAN/COPY ( 17 @0.10 PER PG)	\$1.70

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04/16/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/16/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/16/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/16/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/16/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)	\$1.90
04/16/2014	RE2	SCAN/COPY ( 22 @0.10 PER PG)	\$2.20
04/16/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/16/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/16/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/16/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/16/2014	RE2	SCAN/COPY ( 15 @0.10 PER PG)	\$1.50
04/16/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)	\$1.90
04/16/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)	\$1.90
04/16/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/16/2014	RE2	SCAN/COPY ( 17 @0.10 PER PG)	\$1.70
04/16/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/16/2014	RE2	SCAN/COPY ( 17 @0.10 PER PG)	\$1.70
04/16/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
04/16/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/16/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/16/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/16/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
04/16/2014	RE2	SCAN/COPY ( 15 @0.10 PER PG)	\$1.50
04/16/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/16/2014	RE2	SCAN/COPY ( 14 @0.10 PER PG)	\$1.40
04/16/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)	\$1.90
04/16/2014	RE2	SCAN/COPY ( 3 @0.10 PER PG)	\$0.30
04/16/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/16/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/17/2014	FE	59935.00001 FedEx Charges for 04-17-14	\$8.57
04/17/2014	PO	59935.00001 :Postage Charges for 04-17-14	\$89.32
04/17/2014	RE	( 225 @0.20 PER PG)	\$45.00
04/17/2014	RE	( 330 @0.20 PER PG)	\$66.00
04/17/2014	RE	( 21 @0.20 PER PG)	\$4.20
04/17/2014	RE	( 871 @0.20 PER PG)	\$174.20
04/17/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)	\$1.90
04/17/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)	\$1.90
04/17/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)	\$1.90
04/17/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)	\$1.90
04/17/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/17/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
04/17/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
04/17/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80

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04/17/2014	RE2	SCAN/COPY ( 25 @0.10 PER PG)	\$2.50
04/17/2014	RE2	SCAN/COPY ( 31 @0.10 PER PG)	\$3.10
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$33.30
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$32.07
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$39.45
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$38.24
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$34.12
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$34.22
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$35.56
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$26.17
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$35.75
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$35.75
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$34.22
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$30.44
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$35.75
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$35.75
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$26.17
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$28.45
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$35.75
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$34.12
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$38.24
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$39.77
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$31.50
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$35.75
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$29.85
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$29.61
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$26.17
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$26.17
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$29.61
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$26.17
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$26.17
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$26.17
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$26.17
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$26.17
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$26.17
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$8.57
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$28.64
04/18/2014	FE	59935.00001 FedEx Charges for 04-18-14	\$25.90
04/18/2014	PO	59935.00001 :Postage Charges for 04-18-14	\$126.77
04/18/2014	PO	59935.00001 :Postage Charges for 04-18-14	\$31.74
04/18/2014	RE	( 528 @0.20 PER PG)	\$105.60



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04/18/2014	RE	( 528 @0.20 PER PG)	\$105.60
04/18/2014	RE	( 7 @0.20 PER PG)	\$1.40
04/18/2014	RE	( 336 @0.20 PER PG)	\$67.20
04/18/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/18/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/18/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/18/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/18/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/18/2014	RE2	SCAN/COPY ( 11 @0.10 PER PG)	\$1.10
04/18/2014	RE2	SCAN/COPY ( 25 @0.10 PER PG)	\$2.50
04/18/2014	RE2	SCAN/COPY ( 3 @0.10 PER PG)	\$0.30
04/18/2014	RE2	SCAN/COPY ( 46 @0.10 PER PG)	\$4.60
04/18/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/18/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/18/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/18/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/18/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/18/2014	RE2	SCAN/COPY ( 3 @0.10 PER PG)	\$0.30
04/18/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/18/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/18/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/18/2014	RE2	SCAN/COPY ( 11 @0.10 PER PG)	\$1.10
04/18/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/18/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/18/2014	RE2	SCAN/COPY ( 16 @0.10 PER PG)	\$1.60
04/18/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/18/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/18/2014	RE2	SCAN/COPY ( 25 @0.10 PER PG)	\$2.50
04/18/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/21/2014	LV	Legal Vision Atty/Mess. Service- Inv. 28797, Santa Ana Bankruptcy Court, J. Washington	\$105.00
04/21/2014	PO	59935.00001 :Postage Charges for 04-21-14	\$41.40
04/21/2014	RE	( 50 @0.20 PER PG)	\$10.00
04/21/2014	RE	( 152 @0.20 PER PG)	\$30.40
04/21/2014	RE	( 510 @0.20 PER PG)	\$102.00
04/21/2014	RE	( 913 @0.20 PER PG)	\$182.60
04/21/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/21/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/21/2014	RE2	SCAN/COPY ( 40 @0.10 PER PG)	\$4.00
04/21/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/21/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/21/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/21/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
04/21/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40

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04/21/2014	RE2	SCAN/COPY ( 21 @0.10 PER PG)	\$2.10
04/21/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/21/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/22/2014	FE	59935.00001 FedEx Charges for 04-22-14	\$22.17
04/22/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/22/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/22/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/23/2014	FE	59935.00001 FedEx Charges for 04-23-14	\$8.57
04/23/2014	PO	59935.00001 :Postage Charges for 04-23-14	\$31.74
04/23/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/23/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/23/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
04/24/2014	RE2	SCAN/COPY ( 12 @0.10 PER PG)	\$1.20
04/25/2014	RE2	SCAN/COPY ( 14 @0.10 PER PG)	\$1.40
04/28/2014	RE2	SCAN/COPY ( 14 @0.10 PER PG)	\$1.40
04/28/2014	RE2	SCAN/COPY ( 25 @0.10 PER PG)	\$2.50
04/28/2014	RE2	SCAN/COPY ( 31 @0.10 PER PG)	\$3.10
04/28/2014	RE2	SCAN/COPY ( 22 @0.10 PER PG)	\$2.20
04/28/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/28/2014	RE2	SCAN/COPY ( 27 @0.10 PER PG)	\$2.70
04/28/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/28/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/28/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/28/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
04/29/2014	FE	59935.00001 FedEx Charges for 04-29-14	\$8.57
04/29/2014	PO	59935.00001 :Postage Charges for 04-29-14	\$43.20
04/29/2014	RE	( 553 @0.20 PER PG)	\$110.60
04/29/2014	RE	( 528 @0.20 PER PG)	\$105.60
04/29/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/29/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/29/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/29/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/29/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/29/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/29/2014	RE2	SCAN/COPY ( 2 @0.10 PER PG)	\$0.20
04/29/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
04/30/2014	FE	59935.00001 FedEx Charges for 04-30-14	\$8.57
04/30/2014	PO	59935.00001 :Postage Charges for 04-30-14	\$26.64
04/30/2014	PO	59935.00001 :Postage Charges for 04-30-14	\$22.40
04/30/2014	RE	( 726 @0.20 PER PG)	\$145.20
04/30/2014	RE	( 160 @0.20 PER PG)	\$32.00
04/30/2014	RE	( 55 @0.20 PER PG)	\$11.00
04/30/2014	RE	( 468 @0.20 PER PG)	\$93.60

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04/30/2014	RE2	SCAN/COPY ( 14 @0.10 PER PG)	\$1.40
04/30/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/30/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/30/2014	RE2	SCAN/COPY ( 17 @0.10 PER PG)	\$1.70
04/30/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/30/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
04/30/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/30/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/30/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
04/30/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/30/2014	RE2	SCAN/COPY ( 17 @0.10 PER PG)	\$1.70
04/30/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
04/30/2014	RE2	SCAN/COPY ( 24 @0.10 PER PG)	\$2.40
04/30/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/30/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
04/30/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50

Total Expenses:

**\$4,426.50**

**Summary:**

Total professional services	\$20,723.50
Total expenses	\$4,426.50
<b>Net current charges</b>	<b>\$25,150.00</b>
Net balance forward	\$2,952.00
<b>Total balance now due</b>	<b>\$28,102.00</b>

DGP	Parker, Daryl G.	0.30	795.00	\$238.50
GNB	Brown, Gillian N.	0.10	625.00	\$62.50
LFC	Cantor, Linda F.	20.60	850.00	\$17,510.00
MAM	Matteo, Mike A.	3.90	265.00	\$1,033.50
PJJ	Jeffries, Patricia J.	6.10	295.00	\$1,799.50
SJK	Kahn, Steven J.	0.10	795.00	\$79.50
		<u>31.10</u>		<u>\$20,723.50</u>

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**Task Code Summary**

		<b>Hours</b>	<b>Amount</b>
AA	Asset Analysis/Recovery[B120]	1.00	\$739.00
AD	Asset Disposition [B130]	8.50	\$5,282.50
BL	Bankruptcy Litigation [L430]	2.80	\$2,269.00
CA	Case Administration [B110]	0.30	\$255.00
CO	Claims Admin/Objections[B310]	0.80	\$446.00
EC	Executory Contracts [B185]	8.60	\$6,067.00
FF	Financial Filings [B110]	0.30	\$255.00
LN	Litigation (Non-Bankruptcy)	0.70	\$595.00
MC	Meeting of Creditors [B150]	0.20	\$170.00
RP	Retention of Prof. [B160]	7.90	\$4,645.00
		<hr/> 31.10	<hr/> \$20,723.50

**Expense Code Summary**

Federal Express [E108]	\$1,257.27
Legal Vision Atty Mess Service	\$105.00
Postage [E108]	\$607.73
Reproduction Expense [E101]	\$2,240.60
Reproduction/ Scan Copy	\$179.90
Research [E106]	\$36.00
	<hr/> \$4,426.50

**PACHULSKI STANG ZIEHL & JONES LLP**

10100 Santa Monica Boulevard  
13th Floor  
Los Angeles, CA 90067

May 31, 2014

Invoice Number **106992**                      **59935 00001**                      **LFC**

R. Todd Neilson  
Berkeley Research Group LLC  
2049 Century Park East ste. 2525  
Los Angeles, CA 90067

Balance forward as of last invoice, dated: May 31, 2014	\$34,021.02
A/R Adjustments	-\$5,919.02
Net balance forward	<u>\$28,102.00</u>

Re: The Tulving Company Inc.

**Statement of Professional Services Rendered Through****05/31/2014**

			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
<b>Asset Disposition [B130]</b>					
05/09/14	LFC	Review landlord inquiry and correspond with auctioneer re auction proceedings	0.20	850.00	\$170.00
05/12/14	LFC	Review insurance matters re auction sale and e-mail memorandum to Trustee and landlord counsel re same	0.30	850.00	\$255.00
<b>Task Code Total</b>			<u><b>0.50</b></u>		<u><b>\$425.00</b></u>

**Case Administration [B110]**

05/05/14	LFC	Review critical dates memorandum	0.10	850.00	\$85.00
05/05/14	LFC	Draft/revise notice re status conference	0.20	850.00	\$170.00
05/05/14	LFC	Review docket and draft email memorandum	0.20	850.00	\$170.00
05/05/14	PJJ	Draft critical dates memo.	0.80	295.00	\$236.00
05/06/14	PJJ	Prepare case status report.	1.00	295.00	\$295.00
05/07/14	LFC	Review motion to limit notice and local rules precedent	0.20	850.00	\$170.00
05/07/14	LFC	Review draft status report	0.10	850.00	\$85.00
05/07/14	PJJ	Work on case status report.	1.30	295.00	\$383.50
05/08/14	LFC	Review, revise and finalize status report	0.30	850.00	\$255.00
05/08/14	PJJ	Draft motion to limit notice.	1.50	295.00	\$442.50
05/16/14	LFC	Conference call with Nick Trozda re Tulving website	0.20	850.00	\$170.00
05/19/14	LFC	Review and revise information for Tulving website	0.30	850.00	053 \$255.00

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<b>Task Code Total</b>	<u>6.20</u>	<u>\$2,717.00</u>
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**Claims Admin/Objections[B310]**

05/02/14	LFC	Telephone conference with Tulving creditor re proof of claim and next steps	0.20	850.00	\$170.00
05/09/14	LFC	Review draft letters to management companies and review corporate ownership structure of entities and provide comments	0.10	850.00	\$85.00
05/21/14	LFC	Review and provide comments re First Trustee Report posted to creditors	0.20	850.00	\$170.00

<b>Task Code Total</b>	<u>0.50</u>	<u>\$425.00</u>
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**Executory Contracts [B185]**

05/06/14	LFC	Review and revise motion to reject lease and draft notice of motion for filing with the Court	0.50	850.00	\$425.00
05/08/14	LFC	E-mail and telephone call to counsel for corporate office landlord re lease rejection	0.10	850.00	\$85.00
05/21/14	LFC	Review and revise Declaration of Non-Opposition to lease rejection motion	0.20	850.00	\$170.00

<b>Task Code Total</b>	<u>0.80</u>	<u>\$680.00</u>
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**Litigation (Non-Bankruptcy)**

05/08/14	LFC	Review correspondence re document turnover and criminal investigation	0.20	850.00	\$170.00
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<b>Task Code Total</b>	<u>0.20</u>	<u>\$170.00</u>
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**Meeting of Creditors [B150]**

05/08/14	LFC	Telephone conference with Ms. Sorenson re 341(a)	0.10	850.00	\$85.00
05/08/14	LFC	Draft additional notice re 341(a) meeting	0.20	850.00	\$170.00
05/20/14	LFC	Review materials, creditor lists and emails in preparation of 341(a) meeting of creditors	0.30	850.00	\$255.00
05/21/14	LFC	Telephone conference with Todd Neilson re 341(a) meeting of creditors	0.10	850.00	\$85.00

<b>Task Code Total</b>	<u>0.70</u>	<u>\$595.00</u>
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<b>Total professional services:</b>	<b>8.90</b>	<b>\$5,012.00</b>
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**Costs Advanced:**

05/01/2014	FF	Filing Fee [E112] USBC-CA - LFC	\$15.00
05/02/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
05/02/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
05/02/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
05/02/2014	RE2	SCAN/COPY ( 17 @0.10 PER PG)	\$1.70
05/02/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
05/02/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
05/05/2014	FE	59935.00001 FedEx Charges for 05-05-14	\$8.53
05/05/2014	PO	59935.00001 :Postage Charges for 05-05-14	\$32.43
05/05/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
05/05/2014	RE2	SCAN/COPY ( 6 @0.10 PER PG)	\$0.60
05/05/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
05/05/2014	RE2	SCAN/COPY ( 3 @0.10 PER PG)	\$0.30
05/05/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
05/05/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
05/05/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
05/06/2014	FE	59935.00001 FedEx Charges for 05-06-14	\$8.53
05/06/2014	PO	59935.00001 :Postage Charges for 05-06-14	\$43.26
05/06/2014	PO	59935.00001 :Postage Charges for 05-06-14	\$6.21
05/06/2014	RE	( 1139 @0.20 PER PG)	\$227.80
05/06/2014	RE	( 28 @0.20 PER PG)	\$5.60
05/06/2014	RE	( 816 @0.20 PER PG)	\$163.20
05/06/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
05/06/2014	RE2	SCAN/COPY ( 3 @0.10 PER PG)	\$0.30
05/06/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
05/06/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
05/06/2014	RE2	SCAN/COPY ( 15 @0.10 PER PG)	\$1.50
05/07/2014	RE2	SCAN/COPY ( 3 @0.10 PER PG)	\$0.30
05/07/2014	RE2	SCAN/COPY ( 4 @0.10 PER PG)	\$0.40
05/08/2014	FE	59935.00001 FedEx Charges for 05-08-14	\$8.53
05/08/2014	FE	59935.00001 FedEx Charges for 05-08-14	\$8.53
05/08/2014	PO	59935.00001 :Postage Charges for 05-08-14	\$3.45
05/08/2014	PO	59935.00001 :Postage Charges for 05-08-14	\$74.52
05/08/2014	PO	59935.00001 :Postage Charges for 05-08-14	\$2.13
05/08/2014	RE	( 1365 @0.20 PER PG)	\$273.00
05/08/2014	RE2	SCAN/COPY ( 14 @0.10 PER PG)	\$1.40
05/08/2014	RE2	SCAN/COPY ( 19 @0.10 PER PG)	\$1.90
05/08/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
05/08/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
05/08/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90

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05/08/2014	RE2	SCAN/COPY ( 9 @0.10 PER PG)	\$0.90
05/08/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
05/09/2014	RE2	SCAN/COPY ( 7 @0.10 PER PG)	\$0.70
05/14/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
05/15/2014	RE2	SCAN/COPY ( 8 @0.10 PER PG)	\$0.80
05/20/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
05/20/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
05/20/2014	RE2	SCAN/COPY ( 22 @0.10 PER PG)	\$2.20
05/20/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
05/20/2014	RE2	SCAN/COPY ( 1 @0.10 PER PG)	\$0.10
05/20/2014	RE2	SCAN/COPY ( 22 @0.10 PER PG)	\$2.20
05/21/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50
05/21/2014	RE2	SCAN/COPY ( 5 @0.10 PER PG)	\$0.50

Total Expenses:

**\$907.02**

**Summary:**

Total professional services	\$5,012.00
Total expenses	\$907.02
<b>Net current charges</b>	<u>\$5,919.02</u>
Net balance forward	\$28,102.00
<b>Total balance now due</b>	<b>\$34,021.02</b>

LFC	Cantor, Linda F.	4.30	850.00	\$3,655.00
PJJ	Jeffries, Patricia J.	4.60	295.00	\$1,357.00
		<u>8.90</u>		<u>\$5,012.00</u>



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**Task Code Summary**

		<b>Hours</b>	<b>Amount</b>
AD	Asset Disposition [B130]	0.50	\$425.00
CA	Case Administration [B110]	6.20	\$2,717.00
CO	Claims Admin/Objections[B310]	0.50	\$425.00
EC	Executory Contracts [B185]	0.80	\$680.00
LN	Litigation (Non-Bankruptcy)	0.20	\$170.00
MC	Meeting of Creditors [B150]	0.70	\$595.00
		<hr/> 8.90	<hr/> \$5,012.00

**Expense Code Summary**

Federal Express [E108]	\$34.12
Filing Fee [E112]	\$15.00
Postage [E108]	\$162.00
Reproduction Expense [E101]	\$669.60
Reproduction/ Scan Copy	\$26.30
	<hr/> \$907.02

## 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, 13<sup>th</sup> Floor, Los Angeles, California 90067**

A true and correct copy of the foregoing document entitled (*specify*): **FIRST INTERIM APPLICATION OF PACHULSKI STANG ZIEHL & JONES LLP FOR APPROVAL OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS COUNSEL TO THE CHAPTER 11 TRUSTEE; DECLARATION OF LINDA F. CANTOR** 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*
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- *Jason S Pomerantz* *jspomerantz@pszjlaw.com, jspomerantz@pszjlaw.com*
- *Nanette D Sanders* *becky@ringstadlaw.com*
- *Richard C Spencer* *rspencer@rspencerlaw.com*
- *United States Trustee (SA)* *ustpregion16.sa.ecf@usdoj.gov*

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

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