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4 Los Angeles, California 90067
5 Telephone: 310-277-6910
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7 E-mail: lcantor@pszjlaw.com

8 Proposed Bankruptcy Counsel for R. Todd Neilson,
9 Chapter 11 Trustee for The Tulving Company, Inc.

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

13 In re:

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

16 Debtor.

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

18 Chapter 11

19 **DECLARATION OF LINDA F. CANTOR IN**
20 **SUPPORT OF APPLICATION OF THE**
21 **CHAPTER 11 TRUSTEE FOR THE TULVING**
22 **COMPANY, INC., FOR ORDER APPROVING**
23 **EMPLOYMENT OF PACHULSKI STANG**
24 **ZIEHL & JONES LLP AS GENERAL**
25 **BANKRUPTCY COUNSEL TO THE**
26 **TRUSTEE, NUNC PRO TUNC TO MARCH 25,**
27 **2014, PURSUANT TO 11 U.S.C. § 327(A)**

28 [No Hearing Required]

I, Linda F. Cantor, declare as follows:

1. I am an attorney-at-law, duly admitted and in good standing to practice in the State of California and before this Court.

2. I am a partner of Pachulski Stang Ziehl & Jones LLP ("PSZJ"). I submit this Declaration in connection with the application (the "Application") of R. Todd Neilson, chapter 11 Trustee in the above-captioned bankruptcy case (the "Trustee"), to retain PSZJ as general bankruptcy counsel to the Trustee and to provide the disclosures required under the Bankruptcy Code.¹

¹ All capitalized terms not otherwise defined herein have the meaning ascribed to such terms in the Application.

1 3. The name, address, telephone number and facsimile number of the Firm are as
2 follows:

3 Pachulski Stang Ziehl & Jones LLP
4 10100 Santa Monica Boulevard, 13th Floor
5 Los Angeles, California 90067
6 Telephone: (310) 277-6910
7 Facsimile: (310) 201-0760

8 4. PSZJ is experienced in the areas of chapter 11 insolvency and business
9 reorganizations. PSZJ has served as counsel to debtors, unsecured creditors' committees, and
10 trustees in numerous chapter 11 cases. In particular, PSZJ's depth of experience in representing
11 Chapter 11 trustees makes it highly qualified to represent the Trustee as general bankruptcy counsel.

12 5. The Trustee desires to retain PSZJ at the expense of the estate, to undertake such
13 tasks as required by the Trustee, including but not limited to the following:

14 (a.) Advising the Trustee concerning the rights and remedies of the estate in
15 regard to the assets of the estate, and with respect to secured, administrative, priority and general
16 unsecured claims, including, but not limited to, the review and reconciliation of Claims;

17 (b.) Representing the Trustee in connection with financial and business matters,
18 including the sale of any assets and potential recovery of assets;

19 (c.) Representing the Trustee in connection with the investigation and prosecution,
20 to the extent the Trustee deems appropriate, potential causes of action against persons or entities
21 relating to the estate, including, but not limited to, potential claims against insiders and related
22 parties;

23 (d.) Investigating and prosecuting preference, fraudulent transfer and other
24 actions, if any, arising under the Trustee's avoiding powers;

25 (e.) Representing the Trustee in any proceeding or hearing in the Bankruptcy
26 Court, and in any action in other courts where the rights of the estate may be litigated or affected;

27 (f.) Conducting examinations of witnesses, claimants, or adverse parties and
28 preparing and assisting in the preparation of motions, applications, answers, orders, memoranda,
reports and accounts;

 (g.) Advising the Trustee concerning the requirements of the Bankruptcy Code,

1 the Bankruptcy Rules, the Local Bankruptcy Rules and the requirements of the Office of the United
2 States Trustee relating to the administration of the estate and assisting, if requested by the Trustee, in
3 the filing of Schedules, Statement of Financial Affairs and other required documents; and

4 (h.) Rendering such other advice and service, as the Trustee may require in
5 connection with this Case.

6 6. Subject to the applicable provisions of the Bankruptcy Code, the Trustee proposes to
7 pay PSZJ on an hourly basis, at the Firm's customary hourly rates, and to reimburse PSZJ according
8 to its customary reimbursement policies. I am the attorney currently expected to be principally
9 responsible for rendering services to the Trustee in this Case. A copy of my resume is attached
10 hereto as Exhibit 1.

11 7. A schedule of the hourly rates of PSZJ's attorneys and paraprofessionals is attached
12 to the Application as Exhibit A. PSZJ adjusts its hourly rates from time to time.

13 8. The Firm will exercise continuous billing judgment throughout the engagement and
14 will staff the case among attorneys and paraprofessionals at the Firm in the most cost-efficient
15 manner possible. PSZJ has not received or requested a retainer in the case, although it reserves the
16 right to do so upon further application to the Court.

17 9. PSZJ understands that its compensation in this bankruptcy case is subject to the
18 applicable provisions of the Bankruptcy Code.

19 10. There are no sharing arrangements between PSZJ and any other entity for fees paid or
20 to be paid in connection with this bankruptcy case, except as among attorneys of PSZJ.

21 11. PSZJ categorizes its billing into subject matter categories in compliance with
22 applicable guidelines.

23 12. PSZJ has made the following investigation of potential adverse interests prior to
24 submitting this declaration: PSZJ has undertaken a full and thorough review of its computer
25 database which contains the names of clients and other parties interested in particular matters. PSZJ
26 requires all of its professionals, before accepting the representation of a new client, or the
27 representation of an existing client in a new matter, to perform a conflicts check through PSZJ's
28 database and to enter into that database conflict information regarding new clients or new matters.

1 Thus, a review of PSZJ's computerized database should reveal any and all actual or potential
2 conflicts of interest with respect to any given representation.

3 13. Based on the foregoing conflicts search and to the best of my knowledge, the
4 following are PSZJ's only connections with the Trustee, the Debtor, its creditors, parties in interest
5 or their respective attorneys or accountants, the United States Trustee, or anyone employed by the
6 Office of the United States Trustee:

7 (a.) PSZJ has in the past and / or is presently representing R. Todd Neilson in his
8 capacity as a court appointed chapter 11 trustee, a court appointed chapter 7 trustee, examiner,
9 trustee of liquidating trusts, and as plan disbursing agent. PSZJ has also represented chapter 11
10 debtors in whose cases Mr. Neilson served as chief restructuring officer, residual trustee and as a
11 member of the debtor's board of directors as an independent director. PSZJ has also represented
12 debtors, creditors' committees and parties in bankruptcy proceedings in which Mr. Neilson's current
13 firm, Berkeley Research Group, LLC, and/or principals of such firm or Mr. Neilson's prior firms
14 acted as expert witnesses, consultants, financial advisors, accountants, forensic accountants and
15 valuation experts. All such representations are and were in other cases wholly unrelated to this Case.

16 (b.) PSZJ represents many committees whose members may be creditors in the
17 Debtor's chapter 11 case; however, PSZJ is not representing any of those entities in this Case and
18 will not represent any members of those committees in any claims that they may have collectively or
19 individually against the Debtor.

20 (c.) The Official Unsecured Creditors Committee ("Committee"), should one be
21 appointed, and the Trustee may retain various professionals during the pendency of this case. The
22 Trustee or the Committee may retain other professionals in the future. PSZJ has previously worked
23 and will continue to work with certain of such professionals on various representations, at times
24 representing the same parties and at other times representing parties with similar interests or parties
25 with adverse interests.

26 (d.) PSZJ and certain of its partners, counsel and associates may have in the past
27 represented, and may currently represent and likely in the future will represent creditors of the
28 Debtor in connection with matters unrelated to the Debtor and this case. At this time, PSZJ is not

1 aware of any current representations in unrelated cases of parties who are creditors or other parties
2 on its conflicts check.

3 14. Notwithstanding the foregoing, I do not believe that any of the relationships described
4 herein will in any way impair PSZJ's independence or ability to objectively perform the required
5 services for the Trustee.

6 15. The Firm has conducted an extensive conflict check within the Firm's database and
7 thus far the Firm has not encountered any creditors of the Debtor in which an actual conflict exists
8 between the Firm and such creditors. If at any subsequent time during the course of this proceeding
9 the Firm learns of any other representation which may give rise to a conflict, the Firm will promptly
10 file with the Court and the Office of the United States Trustee an amended declaration identifying
11 and specifying such involvement.

12 16. To the best of my knowledge, neither the Firm nor any of its partners, of counsel, or
13 associates is a creditor, equity security holder, or an "insider" of the Debtor as that term is defined in
14 section 101(31) of the Bankruptcy Code.

15 17. To the best of my knowledge, neither the Firm nor any of its partners, of counsel, or
16 associates is or was, within two years before the date of the filing of the petition, a director, officer,
17 or employee of the Debtor.

18 18. To the best of my knowledge, neither the Firm nor any of its partners, of counsel, or
19 associates has any interest materially adverse to the interest of the Debtor's estate or of any class of
20 creditors or equity security holders, by reason of any direct or indirect relationship to, connection
21 with, or interest in, the Debtor or for any other reason.

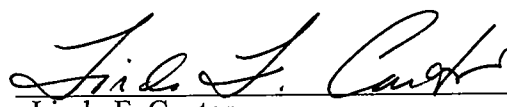
22 19. I and the attorneys from the Firm that will be involved in the Case are familiar with
23 the Bankruptcy Code, Bankruptcy Rules and Local Bankruptcy Rules and will comply with them.

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20. The Firm has not represented and does not currently represent a related debtor in a
bankruptcy case in this Court or any other court.

To the best of my knowledge, after conducting or supervising the investigation described
above, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 2nd day of April, 2014 at Los Angeles, California.



Linda F. Cantor

EXHIBIT 1

LINDA F. CANTOR

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 the firm's Los Angeles office.

REPRESENTATIONS

Chapter 11 Debtors: 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 (developer and 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: New Val Ford dba Magic Ford (formerly the nation's 5th largest Ford dealership), 21st Century Film Corporation, NSB Film Corporation; Georges Marciano

State Court-appointed Receiver: Mazda and Kia Superstores

Official Creditors' Committees: 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

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)

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

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

A true and correct copy of the foregoing document **DECLARATION OF LINDA F. CANTOR IN SUPPORT OF APPLICATION OF THE CHAPTER 11 TRUSTEE FOR THE TULVING COMPANY, INC., FOR ORDER APPROVING EMPLOYMENT OF PACHULSKI STANG ZIEHL & JONES LLP AS GENERAL BANKRUPTCY COUNSEL TO THE TRUSTEE *NUNC PRO TUNC* TO MARCH 25, 2014** 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 April 3, 2014, 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 April 3, 2014, 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 April 3, 2014, 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 / Courtroom 5A
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.

April 3, 2014
Date

Janice G. Washington
Printed Name

/s/ Janice G. Washington
Signature

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

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

8:14-bk-11492-ES Notice will be electronically mailed to:

Andrew S Bisom on behalf of Debtor The Tulving Company Inc
abisom@bisomlaw.com

Nancy S Goldenberg on behalf of U.S. Trustee United States Trustee (SA)
nancy.goldenberg@usdoj.gov

Lawrence J Hilton on behalf of Creditor Jeffrey Roth
lhilton@oneil-llp.com, ssimmons@oneil-llp.com;kdonahue@oneil-llp.com

Matthew B Learned on behalf of Interested Party Courtesy NEF
bknotice@mccarthyholthus.com

R. Todd Neilson (TR)
rneilson@brg-expert.com, sgreenan@brg-expert.com;rneilson@ecf.epiqsystems.com;ntroszak@brg-expert.com

Robert J Pfister on behalf of Interested Party Courtesy NEF
rpfister@ktbslaw.com

Michael B Reynolds on behalf of Interested Party Courtesy NEF
mreynolds@swlaw.com, kcollins@swlaw.com

United States Trustee (SA)
ustpreion16.sa.ecf@usdoj.gov

2. SERVED BY UNITED STATES MAIL:

Debtor
The Tulving Company Inc
P.O. Box 6200
Newport Beach, CA 92658

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

U.S. Trustee
United States Trustee (SA)
411 W Fourth St., Suite 9041
Santa Ana, CA 92701-4593

Counsel for U.S. Trustee
Nancy S Goldenberg
411 W Fourth St Ste 9041
Santa Ana, CA 92701-8000

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