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

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UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
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

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

[NO HEARING REQUIRED UNLESS
REQUESTED PER L.B.R. 2014-1(b)]

20 I, Adam Tenenbaum, declare and state as follows:

21 1. I am Assistant General Counsel of Berkeley Research Group, LLC (“**BRG**”),
22 proposed accountants and financial advisors for R. Todd Neilson, the duly-appointed, qualified and
23 acting chapter 11 trustee (the “Trustee”) of the bankruptcy estate of The Tulving Corporation, Inc.
24 (the “**Debtor**”) in the above-captioned case.

25 2. I have personal knowledge of the facts stated herein and if called as a witness, I could
26 and would testify competently to these facts, except where matters are stated on information and
27 belief, and as to these facts, I am informed and believe they are true.
28

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

1 3. I submit this declaration in support of the *Application of R. Todd Neilson, Chapter 11*
2 *Trustee, for Order Authorizing Employment of Berkeley Research Group, LLC, of which He Is a*
3 *Member, as Accountants and Financial Advisors Nunc Pro Tunc to March 21, 2014 2014* (the
4 “**Application**”).

5 4. My business address is Berkeley Research Group, LLC, 181 W. Madison St.,
6 Suite 2950, Chicago, Illinois 60602. My telephone number is (312) 429-7980. The professional
7 services that BRG will render to the Trustee may include, but are not limited to the following:

- 8 a) to assist with the operations of the Debtor,
9 b) to analyze the books and records of the Debtor to investigate the status and
10 values of the assets of the estate,
11 c) to analyze and liquidate claims against the estate,
12 d) as determined appropriate and necessary, to reconstruct financial transactions of
13 the Debtor,
14 e) to complete tax work and other financial analyses that is required by the Trustee
15 to properly administer the estate and conclude this case,
16 f) to prepare Chapter 11 operating and interim reports in compliance with Office
17 of the United States Trustee Guidelines,
18 g) to assist in the identification and pursuit of any causes of action,
19 h) to assist the Trustee in preparing the necessary income tax returns for the estate,
20 i) to communicate with taxing authorities on behalf of the estate; and
21 j) other accounting services as required by the Trustee.

22 5. Subject to Court approval in accordance with section 330(a) of the Bankruptcy Code,
23 compensation will be payable to BRG on an hourly basis, plus reimbursement of actual, necessary
24 expenses and other charges incurred by BRG. The schedule of BRG’s 2014 billing rates are as
25 follows:
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Professional	Position	Rates
Judd, David H.	Director	\$ 600
Calder, Vernon	Director	570
Shields, Paul	Director	510
Strong, Ray S.	Director	510
Jeremiassen, Tom	Director	510
Babcock, Matthew	Senior Managing Consultant	410
Larsen, Leif	Senior Managing Consultant	390
Troszak, Nick	Senior Managing Consultant	385
Shaw, Jeff	Managing Consultant	350
Dahl, Garrit	Consultant	285
Armstrong, James	Consultant	280
Ferrero, Spencer	Consultant	280
Laura Kramer	Associate	210
Allred, Connie	Para-Professional	180
Greenan, Susan	Para-Professional	160
Dizon, Rowen	Para-Professional	145
Perry, Evelyn	Para-Professional	145

True and correct copies of the resumes of the professionals anticipated to have primary responsibility for this case are attached hereto as **Exhibit A**.

6. I believe that BRG's hourly rates are comparable to other firms in the Central District of California offering similar services. BRG has not received any retainer in contemplation of its proposed employment. However, it is contemplated that BRG will seek interim compensation during the case as permitted by sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016. BRG understands that its compensation in the case is subject to the prior approval of this Court. No compensation will be paid except upon application to and approval by this Court after notice and a hearing in accordance with sections 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016.

7. To the best of my knowledge, the BRG professionals have on many occasions performed services similar to the ones required in this case. BRG is currently employed in unrelated cases, including bankruptcy cases, as expert witnesses and/or consultants, for which other counsel

1 associated with this case may be involved. The Trustee believes that such connections do not give
2 BRG an adverse interest to this bankruptcy estate and do not affect BRG's "disinterestedness" under
3 11 U.S.C. §327. BRG and/or principals of BRG who will be involved in this case, have served in
4 numerous matters where proposed counsel for the Trustee, Pachulski Stang Ziehl and Jones LLP
5 ("PSZJ") also served, including, but not limited to, the following:

6 a) *In re R. Esmerian, Inc., and Ralph Esmerian* (S.D.N.Y. 10-12719 (RDD)) (R.
7 Todd Neilson serves as examiner; BRG serves as financial advisors/accountants to the examiner;
8 PSZJ is counsel to the examiner);

9 b) *In re Society of Jesus, Oregon Province* (D. Or. 09-30938-elp11) (BRG is
10 financial advisor to the Official Committee of Unsecured Creditors; PSZJ is counsel to the Official
11 Committee of Unsecured Creditors);

12 c) *In re Catholic Diocese of Wilmington, Inc.* (D. Del. 09-13560 (CSS)), (LECG
13 was financial advisor to the Official Committee of Unsecured Creditors; PSZJ is counsel to the
14 Official Committee of Unsecured Creditors)¹

15 d) *In re The Harris Agency, LLC* (E.D. Pa. 09-10384) (Mr. Neilson served as
16 chapter 11 trustee; PSZJ was counsel to Mr. Neilson).

17 e) *In re Galleria USA, Inc.* (C.D. Cal. 8:09-bk-20651 TA) (R. Todd Neilson of
18 BRG is Chapter 11 Trustee; PSZJ is Mr. Neilson's counsel);

19 f) *In re BDB Management, LLC* (N.D. Cal. 08-31001 (TEC)) (Mr. Neilson is
20 Chapter 11 Trustee; PSZJ represents Mr. Neilson);

21 g) *In re BDB Management III, LLC* (N.D. Cal. 08-31002 (TEC)) (Mr. Neilson is
22 Chapter 11 Trustee; PSZJ represents Mr. Neilson);

23 h) *In re Estate Financial, Inc.* (C.D. Cal. 9:08-bk-11457-RR) (Thomas
24 Jeremiassen of BRG is Chapter 11 Trustee; BRG serves as accountants to him; PSZJ represents Mr.
25 Jeremiassen);

26
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28 ¹ During each of these engagements, the BRG advisors were then part of LECG, LLC. Effective on or about
March 1, 2011, this group of advisors transferred its practice from LECG, LLC to BRG.

- 1 i) *In re Le-Nature's* (W.D. Penn. 06-25454 (MBM)) (Mr. Neilson was the
2 Chapter 11 Trustee and was represented by PSZJ);
- 3 j) *In re Death Row Records, Inc.* (LA 06-11205 EC) (Mr. Neilson was the
4 Chapter 11 Trustee; PSZJ represented the Committee);
- 5 k) *In re Michael G. Tyson* (S.D.N.Y. 03-41300) (Mr. Neilson is currently the
6 trustee of the MGT Liquidating plan trust and PSZJ is his counsel; BRG serves as accountants to
7 Mr. Neilson);
- 8 l) *In re Adelpia Communications Corporation* (S.D.N.Y. 02-41729 RG) (BRG
9 serves as forensic accountants to the Creditors' Committee and PSZJ represents a separate ad hoc
10 committee);
- 11 m) *In re Reed E. Slatkin* (C.D. Cal. 01-11549 RR) (PSZJ represented the Debtor
12 and Mr. Neilson was the Chapter 11 Trustee and now the Liquidating Agent; BRG serves as
13 accountants to Mr. Neilson);
- 14 n) *In re Focus Media, Inc.* (C.D. Cal. 00-38197 VZ);
- 15 o) *In re JMS Automotive Rebuilders, Inc.* (C.D. Cal. 2:98-56224-EC) (Current
16 BRG employees handled tax issues; PSZJ represented Dana Holdings Corporation, indirect parent of
17 CP Product Inc. as successor to Ace Electric Company, Inc., a claimant);
- 18 p) *In re Magic Ford* (CD Cal. SV 96-20969-GM) (Mr. Neilson served as the
19 chapter 11 trustee; PSZJ was his counsel);
- 20 q) *In re Hiuka America Corporation* (CD Cal. 95-27964) (Mr. Neilson was the
21 Chapter 11 Trustee, then the Disbursing Agent; PSZJ represented Mr. Neilson in both capacities);
22 and
- 23 r) *In re Bruce McNall* (LA 94-48351 TD) (Mr. Neilson was the Chapter 11
24 Trustee; PSZJ represented the purchaser of the estate's interest in the Los Angeles Kings hockey
25 team).

26 8. Notwithstanding the foregoing, I do not believe that any of these relationships will in
27 any way impair BRG's independence or ability to objectively perform the required services for the
28 Trustee.

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

1 9. I am informed and believe that no conflicts or potential conflicts exist with regard to
2 this case. BRG and its professionals are "disinterested persons" as that term is defined and used in
3 sections 101(14) and 327 of the Bankruptcy Code. If, at any subsequent time during the course of
4 this proceeding, BRG learns of any representation which may give rise to a conflict, BRG will
5 promptly file with the Court and the Office of the United States Trustee an amended declaration
6 identifying and specifying such involvement.

7 10. To the best my knowledge and other than disclosed above, neither BRG nor any of its
8 employees has any other connection with the Debtor, any creditors of the estate, any party in
9 interest, those parties in interest's respective attorneys or accountants, the United States Trustee, or
10 any person employed in the Office of the United States Trustee.

11 11. To the best of my knowledge, BRG is not a creditor, equity security holder, or an
12 "insider" of the Debtor as that term is defined in section 101(31) of the Bankruptcy Code.

13 12. To the best of my knowledge BRG is not nor was, within two years before the date of
14 the filing of the petition, a director, officer, or employee of the Debtor.

15 13. To the best of my knowledge, BRG has no interest adverse to the Estate.

16 14. I am informed and believe that the professionals from BRG that will be involved in
17 the case are familiar with the Bankruptcy Code, Bankruptcy Rules, Local Bankruptcy Rules, and
18 United States Trustee Guides and will comply with them.

19 To the best of my knowledge, after conducting or supervising the investigation described
20 above, I declare under penalty of perjury under the laws of the United States of America and the
21 State of Illinois, that the foregoing is true and correct.

22 Executed this 8th day of April, 2014, at Chicago, Illinois.

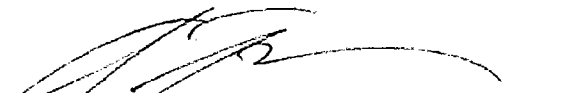
23
24
25 
26 Adam Tenenbaum

Exhibit A



David H. Judd, Director

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Fax: 310.557.8982
Email: djudd@brg-expert.com

Summary

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

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

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

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

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

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

Case Examples

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



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

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



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

Employment History

KMG/Main Hurdman, Salt Lake City, Utah

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

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

Provided expert witness testimony on investigative cases.

Developed feasibility studies and projections for various real estate projects.

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

Fox & Company, Salt Lake City, Utah

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

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

Real Estate	Retail establishments	Salvage Companies
Construction	Mortgage Companies	



Education

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

Professional Memberships

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



Vernon L. Calder, Director

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Fax: 801.364.6230
Email: vcalder@brg-expert.com

Summary

Vernon L. Calder, a Director with Berkeley Research Group ("BRG"), has twenty-seven years of experience in public accounting specializing in tax services. Mr. Calder is a Certified Public Accountant (CPA) and a Certified Insolvency and Reorganization Advisor (CIRA). For the last twenty years he has specialized in bankruptcy tax compliance and planning. Prior to joining BRG Vernon was a director of LECG, LLC ("LECG"), which acquired Neilson Elggren LLP in 2005. Prior to the acquisition of NE by LECG, Mr. Calder was the Partner-in-Charge of the tax practice of Neilson Elggren LLP. Prior to joining NE Mr. Calder was a Sr. Manager and tax consultant for Arthur Andersen; a Sr. Manager for Neilson Elggren Durkin & Company; a Manager for the international accounting firms of Ernst & Young; and a Senior Tax Consultant for Touche Ross & Co.

Mr. Calder has provided a wide variety of tax services to clients throughout his career. His efforts have focused on special tax issues in corporate, partnership and individual bankruptcy, formation of and tax compliance for liquidating trusts; representation of taxpayers before federal and state taxing authorities; tax consulting with regard to "change of ownership" issues; tax consulting and compliance for U.S. companies operating internationally; tax consulting and compliance for corporations with multi-state income using "water's edge" method; analysis of deductible ordinary and necessary business expenses; and supervising tax compliance for high technology companies.

Mr. Calder's clients have included companies ranging in size from \$1 billion in annual sales to small development companies in many industries such as computer and peripherals, software, semiconductors, life sciences, energy, hospitality, professional sports and automotive parts rebuilders.

In addition, he has provided tax services to a variety of clients including individuals, corporations, partnerships, decedent estates, trusts, and bankruptcy estates. Services rendered include tax compliance, representation before taxing authorities, bankruptcy court appearances, testifying as an expert witness, and tax consulting and planning.

Mr. Calder has been a featured speaker at many firm sponsored seminars covering special bankruptcy tax issues, new tax legislation and general tax concepts. He has written numerous articles and other publications.

Case Examples



- Estate Financial, Inc. – Responsible for tax compliance and consulting. Consulted with investors regarding deduction of theft losses in specified fraudulent arrangements.
- Cedar Funding, Inc. – Responsible for tax compliance and consulting. Consulted with investors regarding deduction of theft losses in specified fraudulent arrangements.
- Le*Nature's, Inc. – Represented trustee in defending IRS examination of prepetition tax liabilities. Successful in eliminating prepetition tax claim in excess of \$30 million. Responsible for tax compliance and consulting.
- Mike Tyson Bankruptcy Estate – Responsible for defending IRS examination of prepetition tax years. Responsible for tax compliance and tax consulting.
- Reed Slatkin Bankruptcy Estate – Responsible for all tax compliance and tax consulting work. Represented trustee in defending IRS examination of prepetition tax liabilities of the debtor. Extensive involvement in formation of Liquidating Trust created pursuant to Chapter 11 Plan of Reorganization.
- JMS Automotive – Rebuilder of Automotive Parts – Responsible for all tax compliance and tax consulting work. Represented trustee in defending IRS examination of pre-petition tax liabilities of the debtor.
- Bonneville Pacific Corporation--Geothermal Energy Corporation. Responsible for all tax compliance and tax consulting work. Extensive involvement in disposition of subsidiary stock.
- Holder's Capital Corporation--Ownership and management of hotels. Responsible for tax planning relating to restructuring of affiliated groups of corporations. Extensive work with provisions relating to taxation of affiliated groups. Represented Trustee in defending Internal Revenue Service examination of administrative tax liability.
- Property Mortgage Company, Inc.—Private mortgage company. Responsible for all tax compliance and tax consulting for several corporations and real estate partnerships.
- Bankruptcy--Responsible for tax compliance and tax consulting for various bankruptcies. Individual, partnership, and corporate. Advise trustees and attorneys concerning bankruptcy tax issues. Provide testimony in bankruptcy court.
- Various individuals--Tax Compliance, advisor and Taxpayer Advocate. Supervised tax compliance work for many top-level executives. Taxpayer advocate before IRS in attempt by the IRS to garnish wages for delinquent taxes.

Industry Experience



- Aviation
- Real Estate
- Agricultural
- Restaurant
- Convenience Store/Gas Retail
- Amusement and Recreation Services
- Healthcare
- Electronic and Other Electrical Equipment
- Telecommunications
- Online Retailing
- Automotive
- Construction
- Energy
- Transportation
- Legal and accounting
- Security and Commodity Brokers
- Insurance Carriers
- Insurance Agents and Brokers
- Furniture and Fixtures
- Technology

Education

Bachelor of Science, Brigham Young University
Master of Accountancy/Taxation, Brigham Young University

Professional Memberships

Certified Fraud Examiner
Association of Insolvency and Restructuring Advisors
American Bankruptcy Institute
American Institute of Certified Public Accountants
Utah Association of Certified Public Accountants
National Association of Bankruptcy Trustees

Instruction, Presentations & Publications

Mr. Calder has provided instruction on the subject of taxation of bankruptcy estates at conferences for the American Bankruptcy Institute, the Association of Insolvency and Restructuring Advisors, and the Mississippi Bankruptcy Conference, Inc.

Co-author of *2005 Bankruptcy Revision, Implications for Business and Financial Advisors* published jointly by the American Institute of Certified Public Accountants and the Association of Insolvency and Restructuring Advisors in 2005.



Leif M. Larsen, Senior Managing Consultant

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Summary

Leif M. Larsen, a Senior Managing Consultant with Berkeley Research Group, LLC has over 14 years experience in tax return preparation. Prior to working at Berkeley Research Group, LLC he was with LECC, LLC, working as Senior Managing Consultant and prior to that he was with Neilson Elggren, LLP, working as a Tax Manager. Mr. Larsen is a Certified Public Accountant and is an Enrolled Agent. Mr. Larsen is also a Certified Insolvency Restructuring Advisor. His experience also includes all areas of payroll taxes and sales & use taxes, including return preparation.

A few of the cases in which Mr. Larsen has been involved include:

- Le-Nature's, Inc. - Accountants to the Trustee. Prepared original and amended corporate income tax returns and numerous information returns for related entities. Analyzed the many tax issues relating to the formation of a Liquidating Trust pursuant to the plan confirmation. Also prepared Liquidating Trust returns having over four hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.
- Leslie Todd Bankruptcy Estate - Accountants to the Trustee. Prepared initial and final fiduciary tax returns for Individual bankruptcy case. Analyzed treatment of settlement proceeds received from breach of contract related to sale of debtors business to an outside party.
- Reed Slatkin - Accountants to the Trustee. Prepared individual and S Corporation tax returns and numerous information returns for pass through entities, including Partnerships, and LLCs. Analyzed the many tax issues relating to the formation of a Liquidating Trust pursuant to the plan confirmation. Also prepared Liquidating Trust returns having over three hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.
- Metropolitan Mortgage & Securities Co., Inc. - Accountants to the Trustee. Prepared consolidated income tax returns and prepared Liquidating Trust returns having over seven thousand beneficiaries.
- National Summit Corporation - Accountants to the Trustee. Prepared consolidated income tax returns and prepared Liquidating Trust returns having over two thousand beneficiaries.
- Michael G. Tyson - Accountants to the Debtor in Possession. Prepared individual and S

Corporation tax returns. Also prepared Liquidating Trust returns having over one hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.



- JMS Automotive Rebuilders, Inc. – Accountants to the Trustee. Analyzed many tax documents relating to the Internal Revenue Service’ audit of multiple tax years. Prepared corporate tax return.
- Webvan Group, Inc. and Subsidiaries – Accountants to the Trustee. Prepared consolidated corporate tax returns which included assets of over one billion dollars.

Licenses & Certifications

Certified Public Accountant – Licensed in the state of California
Enrolled Agent – Internal Revenue Service
Certified Insolvency & Restructuring Advisor - Association of Insolvency and Restructuring Advisors

Education

Bachelor of Science in Accounting, University of Utah

Professional Memberships

California Society of CPAs
American Institute of Certified Public Accountants
Association of Insolvency and Restructuring Advisors
American Bankruptcy Institute

Employment History

2011 – Present	Berkeley Research Group, LLC Senior Managing Consultant (2011 – Present)
2005 – 2011	LECG, LLC Senior Managing Consultant (2011 – 2011) Managing Consultant (2007 – 2010) Consultant (2005 - 2006)
2001 – 2005	Neilson Elggren LLP Manager (2005) Experienced Senior (2002 - 2005) Senior (2000 – 2001)
1996 – 2001	Interwest Business Group, Inc. Manager (1999 - 2001) Staff Accountant (1996 – 1998)



Nicholas R. Troszak, Senior Managing Consultant

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Email: ntroszak@brg-expert.com

Summary

Nicholas R. Troszak is a Senior Managing Consultant at Berkeley Research Group, LLC ("BRG") in the Los Angeles, California office. Mr. Troszak has more than nine years of experience providing services in bankruptcy, forensic accounting, and litigation support.

Mr. Troszak has been involved in chapter 11 and chapter 7 bankruptcy cases, providing accounting services to chapter 11 and 7 trustees, independent examiners and to the official committee of unsecured creditors. His experience includes claims analyses, solvency analyses, the tracing of funds to prepare avoidance action litigation, pre- and post-petition transfer analyses and the liquidation of assets.

Case Examples

- *In re Solyndra LLC* – Financial Advisors to chapter 11 trustee. On August 31, 2011, after receiving a \$535 million loan guarantee from the Department of Energy (DOE), Solyndra had approximately 968 full time employees and 211 temporary employees. On September 6, 2011, Solyndra was unable to continue active business operations and filed a chapter 11 bankruptcy petition. Mr. Troszak performed financial analyses and drafted key sections of the chapter 11 trustee's report concerning Solyndra business operations, which was filed with the bankruptcy court.
- *In re Ezri Namvar and In re Namco Capital Group, Inc.* – Accountants and financial advisors to both the chapter 11 trustees of both bankruptcy estates. A well-known member of the Iranian Jewish community in Los Angeles received \$3 billion in investments and loans over five years and disbursed those funds through close to 400 separate LLC's holding a wide array of assets such as hotels, golf courses, low-income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Mr. Troszak has worked to untangle the financial and business relationships among this multitude of inter-related LLC's.
- *In re Galleria USA, Inc.* ("GUSA") – Accountants and financial advisors to the chapter 11 trustee. GUSA was an importer of furniture for Big Box retailers. GUSA, along with its sister company in Asia, had collective obligations to their secured and unsecured creditors totaling approx. \$233 million. Mr. Troszak assisted in the liquidation of inventory and the investigation of fraud related to the loan collateral and inflated sales. The chapter 11 trustee released a detailed accounting



report based on this investigation, which ultimately led to the indictment of the two principals of the debtor.

- *In re Slatkin* - Accountants to the chapter 11 trustee. Mr. Troszak assisted in the forensic accounting investigation of Slatkin's enterprises and business practices and contributed to a written report detailing one of the largest Ponzi schemes in California history involving more than \$600 million of business transactions. Mr. Troszak also assisted in liquidating substantial assets throughout the United States, including hotels, unimproved real estate, shopping malls, interests in movie production companies and other substantial equity investments.

Other Engagements

- *In re Aerospace Design, Inc.* – Accountants to Chapter 7 Trustee
- *In re Cedar Funding, Inc.* – Accountants and Financial Advisors to Chapter 11 Trustee
- *In re Death Row Records, Inc.* – Accountants to the Chapter 11 & 7 Trustee
- *In re Express.com* – Accountants to the Chapter 11 Trustee
- *In re Focus Media, Inc.* – Accountants to the Chapter 11 Trustee
- *In re JMS Automotive* – Accountants to the Chapter 11 Trustee
- *In re J.C. Jeffers* – Accountants to the Chapter 11 Trustee
- *In re Metropolitan Mortgage* – Accountants to the Chapter 11 Examiner
- *In re Michael G. Tyson* – Accountants to the Debtor, Chapter 11
- *In re Peck / Jones Construction* – Accountants to the Chapter 7 Trustee
- *In re the Roman Catholic Bishop of San Diego* – Accountants to Court-Appointed Expert

Employment History

2011 – present	BRG, LLC ; Los Angeles, CA Managing Consultant/Senior Managing Consultant
2005 – 2011	LECG, LLC ; Los Angeles, CA Staff Accountant/Senior Accountant/Managing Consultant
2004 – 2005	Neilson Elggren LLP ; Los Angeles, CA Staff Accountant

Education

Bachelor of Arts, Accounting
Michigan State University, East Lansing, Michigan



Testimony

- Cedar Funding, Inc. v. Mercy Springs Rd. Inc, et al - Case No. M116075 – Superior Court of the State of California – County of Monterey; Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.
- Cedar Funding, Inc. v. R. Domras, et al - Case No. M116080 – Superior Court of the State of California – County of Monterey; Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.
- Cedar Funding, Inc. v. J. Paquin, et al - Case No. M116081 – Superior Court of the State of California – County of Monterey; Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.
- Cedar Funding, Inc. - Case No. 08-52709-CN – United States Bankruptcy Court – Northern District of California; Testimony: Accounting Transactions related to Cedar Funding, Inc.
- U.S. v. Nilsen, David et al - Case No. CR 09-0895 EJD - United States District Court – Northern District of California; provided Grand Jury Testimony: Accounting Transactions & Loan Payoff Calculations related to Cedar Funding, Inc.

Licenses & Certifications

Certified Public Accountant – California
Certified Insolvency & Restructuring Advisor (CIRA)
Certified In Financial Forensics (CFF)

Professional Memberships

American Bankruptcy Institute
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Association of Insolvency & Restructuring Advisors
California Society of Certified Public Accountants

Board & Committee Positions

2013 – present Western Center on Law and Poverty – Advisory Board Member
2013 – present Turnaround Underground, Los Angeles – Planning Committee Member



Garrit Dahl, Senior Associate

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Summary

Garrit Dahl is a Senior Associate with the Berkeley Research Group tax department in the Salt Lake City, Utah office. Mr. Dahl is a Certified Public Accountant with over five years of public accounting experience in the fields of income tax preparation, investigative accounting, litigation services, and bankruptcy accounting.

Prior to joining Berkeley Research Group, Mr. Dahl worked with LECG, LLC and Neilson Elggren, LLP.

Mr. Dahl has investigated issues with and prepared returns for individual bankruptcy estates, partnership bankruptcies and corporate bankruptcies. Mr. Dahl has also provided both civil and criminal litigation support services related to the investigation of fraud and mismanagement, tracing of funds, and financial record reconstruction. His experience also includes all areas of payroll taxes and sales & use taxes, including return preparation.

Case Examples

- **California Target Entities**—Prepared S-corporation returns. Determined the allocation amounts for each entity and amount of payables and receivables between entities. Also prepared estate returns for the bankruptcy estates of Gary & Grace Lazar, individuals having 50% to 100% interest in the California Target Entities. Issues in the bankruptcy estates of Gary & Grace Lazar included determining at risk losses, calculating basis in the s-corporations, and preparing the net operating loss schedules for both federal and state.
- **JMS Automotive Rebuilders, Inc.** – Accountants to the Trustee. Prepared corporate tax return.
- **Bonded Mortgage** – Accountants to the Trustee. Prepared corporation tax return.
- **Broadway Enterprises General Partnership** – Accountants to the trustee. Prepared partnership tax returns for multiple years. Analyzed tax issues related to the final administration of bankruptcy estate assets.
- **National School Fitness Foundation/School Fitness Systems** – Accountants to the trustee. Prepared information returns for not for profit entity and partnership. Analyzed tax issues related to the allocation of receipts and expenses made necessary by the consolidation of the bankruptcy estates.



- Le-Nature's, Inc. – Accountants to the Trustee. Analyzed financial and non-financial data, and traced funds to reconstruct financial records. Analyzed tax records for multiple years to determine tax refunds due to the Bankruptcy Estate from various state taxing authorities.

Employment History

March 2011 – Present	Berkeley Research Group, LLC Senior Associate
November 2005 – February 2011	LECG, LLC Associate
May 2005-October 2005	Nelson Elggren, LLP Accounting Analyst

Education

Master of Professional Accountancy, University of Utah
Bachelor of Science in Accounting, University of Utah



Spencer G. Ferrero, Consultant

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Century City, CA 90067
Phone: 310-499-4742
Fax: 310-557-8982
Email: sferrero@brg-expert.com

Summary

Spencer G. Ferrero is a Consultant at Berkeley Research Group, LLC (BRG) in the Century City, California office. Mr. Ferrero has six years of experience providing services in bankruptcy, forensic and investigative accounting, litigation support and business valuation.

Mr. Ferrero has been involved in chapter 11 and chapter 7 bankruptcy cases, providing accounting services to chapter 11 and 7 trustees, independent examiners and to the official committee of unsecured creditors. His experience includes claims analyses, solvency analyses, pre- and post-petition transfer analyses and the tracing of funds to prepare for avoidance action litigation.

Case Examples

- *In re Ezri Namvar and In re Namco Capital Group, Inc.* – Accountants and financial advisors to both the chapter 11 trustees of both bankruptcy estates. A well-known member of the Iranian Jewish community in Los Angeles received \$3 billion in investments and loans over five years and disbursed those funds through close to 400 separate LLC's holding a wide array of assets such as hotels, golf courses, low-income housing projects, pistachio farms, conference center sites, medical buildings and ground leases. Mr. Ferrero has worked to untangle the financial and business relationships among this multitude of inter-related LLC's.
- *In re Galleria USA, Inc. ("GUSA")* – Accountants and financial advisors to the chapter 11 trustee. GUSA was an importer of furniture for "big box" retailers. GUSA, along with its sister company in Asia, had collective obligations to their secured and unsecured creditors totaling approx. \$233 million. Mr. Ferrero assisted in the liquidation of inventory and the investigation of fraud related to the loan collateral and inflated sales. The chapter 11 trustee released a detailed accounting report based on this investigation, which ultimately led to the indictment of the two principals of the debtor.
- *In re Estate Financial, Inc.* - Accountants and financial advisors to the chapter 11 trustee. Estate Financial was a "hard money lender" that solicited investments for, and arranged and made, real estate secured loans. At the time of the bankruptcy filing, the loan portfolio consisted of nearly 550 loans, all of which were in default, totaling approximately \$350 million funded by over 2,000 investors. Mr. Ferrero assisted in the ongoing liquidation of the loans or properties securing the loans and also accounted for the received proceeds.



Other Engagements

- *Turner Gas vs. Mark Harris, Kamps Company, et al* – Litigation Support
- *In re Le-Nature's, Inc.* – Accountants to the Trustee
- *BHE Group Inc. and GBM International, Inc. v. MTS Products* – Litigation Support
- *In re Peck/Jones Construction* – Accountants to the Trustee
- *In re Reed Slatkin* – Accountants to the Trustee
- *In re Death Row Records* – Accountants to the Trustee
- *In re Hiuka America* – Accountants to the Trustee
- *In re Cedar Funding, Inc.* – Accountants to the Trustee
- *In re David Prenatt* – Accountants to the Trustee
- *Wells Fargo & Company, et al vs. United States of America* – Litigation Support

Employment History

March 2011 – Present	Berkeley Research Group, LLC Associate, Senior Associate, Consultant
September 2007 – February 2011	LECG, LLC Intern, Research Analyst, Associate

Education

Masters of Accounting
University of Utah, Salt Lake City, Utah

Bachelor of Arts in Accounting
University of Utah, Salt Lake City, Utah

Licenses & Certifications

Certified Public Accountant –California
Certified Fraud Examiner (CFE)
Certified Insolvency and Restructuring Advisor (CIRA)

Professional Memberships

American Bankruptcy Institute
American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
Association of Insolvency and Restructuring Advisors
California Society of Certified Public Accountants

Awards

Zolfo Cooper/Randy Waits CIRA Bronze Medal, 2012



Laura J. Kramer, Associate

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Century City, CA 90067
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Summary

Laura Kramer is an Associate at Berkeley Research Group, LLC (BRG). Ms. Kramer joined BRG in July 2013. Prior to employment at BRG, Ms. Kramer graduated from Loyola Marymount University with a Bachelor's of Science in Accounting.

Employment History

July 2013 – Present

Berkeley Research Group, LLC
Associate

Education

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

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 ADAM TENENBAUM IN SUPPORT OF APPLICATION OF R. TODD NEILSON, CHAPTER 11 TRUSTEE, TO EMPLOY BERKELEY RESEARCH GROUP, LLC, OF WHICH THE TRUSTEE IS A MEMBER, AS ACCOUNTANTS AND FINANCIAL ADVISORS NUNC PRO TUNC TO MARCH 21, 2014** 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 10, 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 10, 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 10, 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 10, 2014
Date

Janice G. Washington
Printed Name

/s/ Janice G. Washington
Signature

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

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

2 **8:14-bk-11492-ES Notice will be electronically mailed to:**

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

5 Candice Bryner on behalf of Interested Party Candice Bryner
6 candice@brynerlaw.com

7 Stephen L Burton on behalf of Attorney Stephen L. Burton
8 steveburtonlaw@aol.com

9 Linda F Cantor, ESQ on behalf of Trustee R. Todd Neilson (TR)
10 lcantor@pszjlaw.com, lcantor@pszjlaw.com

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

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

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

17 Elizabeth A Lossing on behalf of U.S. Trustee United States Trustee (SA)
18 elizabeth.lossing@usdoj.gov

19 R. Todd Neilson (TR)
20 tneilson@brg-expert.com, sgreenan@brg-expert.com;tneilson@ecf.epiqsystems.com;ntroszak@brg-
21 expert.com

22 Gary A Pemberton on behalf of Interested Party Courtesy NEF
23 gpemberton@shbllp.com, tlenz@shbllp.com

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

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

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

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

30 ***Debtor***
31 **The Tulving Company Inc**
32 P.O. Box 6200
33 Newport Beach, CA 92658

34 ***Counsel for Debtor***
35 **Andrew S Bisom**
36 The Bisom Law Group
37 8001 Irvine Center Drive, Ste. 1170
38 Irvine, CA 92618

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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

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