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8 Counsel for Weneta M.A. Kosmala,  
Chapter 7 Trustee for the Tulving Company, Inc.

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

12 In re:

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

15 Debtor.

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

Chapter 11

**DECLARATION OF WENETA M.A. KOSMALA IN SUPPORT OF 1) SECOND INTERIM APPLICATION OF PACHULSKI STANG ZIEHL & JONES LLP FOR APPROVAL OF COMPENSATION AND REIMBURSEMENT OF EXPENSES; AND 2) SECOND INTERIM APPLICATION OF BERKELEY RESEARCH GROUP, LLC FOR ALLOWANCE AND PAYMENT OF FEES AND EXPENSES INCURRED AS ACCOUNTANTS AND FINANCIAL ADVISORS FOR THE CHAPTER 7 TRUSTEE FOR THE PERIOD FEBRUARY 1, 2015 THROUGH OCTOBER 31, 2016**

[Relates to Dkt Nos. 638 and 640]

[Interim Fee Period: February 1, 2015 – October 31, 2016]

Hearing

Date: December 15, 2016  
Time: 10:30 a.m.  
Place: Courtroom 5A  
411 West Fourth Street  
Santa Ana, CA 92701

1 I, Weneta M.A. Kosmala, declare as follows:

2 1. I am the duly appointed chapter 7 Trustee of the bankruptcy estate of The Tulving  
3 Company, Inc., a California corporation. I have personal knowledge of the following facts and, if  
4 called upon, I could and would testify competently thereto.

5 2. I have reviewed and considered (a) the *Second Interim Application of Pachulski Stang*  
6 *Ziehl & Jones LLP for Approval of Compensation and Reimbursement of Expenses as Counsel to the*  
7 *Chapter 7 Trustee* (for the period February 1, 2015 through October 31, 2016) (the “PSZJ  
8 Application”), and (b) the *Second Interim Application of Berkeley Research Group, LLC for*  
9 *Allowance and Payment of Fees and Expenses Incurred as Accountants and Financial Advisors for*  
10 *the Chapter 7 Trustee for the Period February 1, 2015 through October 31, 2016* (the “BRG  
11 Application”).

12 3. The time covered by the PSZJ Application and the BRG Application (collectively, the  
13 “Applications”) includes the period April 1, 2016 through October 31, 2016, during which I have  
14 served as the chapter 7 Trustee in this case. I have also reviewed and considered the Declarations of  
15 R. Todd Neilson in support of each of the Applications which concern the period February 1, 2015  
16 through March 31, 2016, during which Mr. Neilson served as the chapter 7 Trustee in this case.

17 4. I have no objection to the requests sought by the PSZJ Application. I believe interim  
18 allowance of the requested fees in the amount of \$472,896.00 and reimbursement of the requested  
19 expenses in the amount of \$25,312.05 for the period February 1, 2015 through October 31, 2016 is  
20 appropriate in light of the work performed and results achieved thus far in this case. I also believe  
21 that payment of 100% of the requested expenses is appropriate at this time, with payment of fees to  
22 be made as funds are or become available.

23 5. I have no objection to the requests sought by the BRG Application. I believe interim  
24 allowance of the requested fees in the amount of \$409,378.00 and reimbursement of the requested  
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1 expenses in the amount of \$9,025.44 for the period February 1, 2015 through October 31, 2016 is  
2 appropriate in light of the work performed and results achieved thus far in this case. I also believe  
3 that payment of 100% of the requested expenses is appropriate at this time, with payment of fees to  
4 be made as funds are or become available.

5  
6 I declare under penalty of perjury under the laws of the United States of America that the  
7 foregoing is true and correct.

8 Executed this 8th day of December, 2016, at Santa Ana, California.

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13 Weneta M.A. Kosmala  
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**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* **DECLARATION OF WENETA M.A. KOSMALA IN SUPPORT OF 1) SECOND INTERIM APPLICATION OF PACHULSKI STANG ZIEHL & JONES LLP FOR APPROVAL OF COMPENSATION AND REIMBURSEMENT OF EXPENSES; AND 2) SECOND INTERIM APPLICATION OF BERKELEY RESEARCH GROUP, LLC FOR ALLOWANCE AND PAYMENT OF FEES AND EXPENSES INCURRED AS ACCOUNTANTS AND FINANCIAL ADVISORS FOR THE CHAPTER 7 TRUSTEE FOR THE PERIOD FEBRUARY 1, 2015 THROUGH OCTOBER 31, 2016**) 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 **December 8, 2016**, 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*) **December 8, 2016**, 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*) **December 8, 2016**, 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.

December 8, 2016  
*Date*

MYRA KULICK  
*Printed Name*

/s/ Myra Kulick  
*Signature*

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

- Michael R Adele , kadele@wgllp.com
- Wesley H Avery wavery@thebankruptcylawcenter.com, lucy@averytrustee.com
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- Richard C Spencer rspencer@rspencerlaw.com
- United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov

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

**Debtor**

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Nokes & Quinn  
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