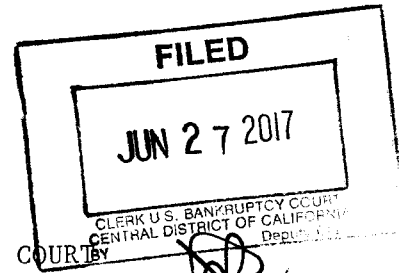


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UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION

In re:

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

THE TULVING COMPANY, INC. a
California corporation, Debtor

Chapter 7

MOTION OPPOSING CERTAIN ASPECTS OF
COIN DISTRIBUTION AND PROCEDURES OF
TRUSTEE IN THE MATTER OF DISPOSING
CERTAIN ASSETS FROM THE TULVING CO.
TO VICTIMS/CREDITORS

TO THE HONORABLE ERITHE SMITH, UNITED STATES BANKRUPTCY JUDGE, THE OFFICE OF THE
UNITED STATES TRUSTEE, ALL CREDITORS, PARTIES THAT HAVE FILED REQUESTS FOR SPECIAL
NOTICE, AND OTHER INTERESTED PARTIES:

It would be a futile move to object to the coin distribution as planned by the
Trustee in this case. The court should note, however, that Trustee has squandered
the assets remaining in the Tulving Co. by charging exorbitant rates of \$600 per
hour or more, multiple coin valuations of dubious value, and perhaps other activities.

Trustee has made a motion that "Error Coin distributions (be treated) as cash
distributions in an amount equal to the value of the Error Coins listed on the
PCGS valuations, approve the Opt-Out procedures. . . "

These "error coins" should not be treated as "cash distributions" for the simple
reason that NO CASH is being distributed! Furthermore, those wishing for CASH, i.e.,
those who opt-out, are told that they likely will not receive ANYTHING. A cash
distribution means that currency is being distributed, but in this case, only coins
of dubious value are being distributed. Trustee perpetrates a great fraud against
victims/creditors by calling this distribution something that it most definitely is not.

Trustee claims that "the error coins are being distributed directly to Victim/Creditors
in lieu of the proceeds of a sale of such error coins in order to maximize the value
being distributed to Victim/Creditors, as described above and as authorized by the
Disposition Order." Trustee knows full well that these "error coins" are not worth
the stated amount, and that the maximizing of value is for applying a paper value only.

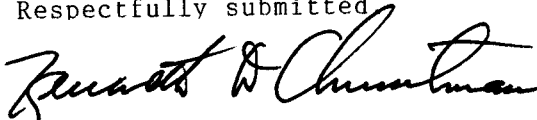
Trustee realizes the coins are not worth the stated amount and has admitted such in
the motion, which states, "Trustee was advised that an immediate sale of such a large
number of Presidential Error-Missing Edge Letter Coins and other Double Edge Coins
(collectively, the "Error Coins") would flood the market and greatly reduce their
value."

Even if a miracle should happen and these "error coins" could be sold at somewhere near the appraised value, there would still be shipping costs and commission fees to be deducted from such a sale.

Thus, Trustee is fully aware that these coins are of dubious value and that conversion into cash to enable a cash distribution could not be done without negatively impacting the value. Trustee knows that this is not a cash distribution, but rather, distribution of certain "error coins" of dubious value. Trustee knows that victims/creditors are not being compensated at 18.75% of the amount owed, and that even at 18.75%, the figure is likely grossly inflated.

The Court should not allow Trustee to grossly inflate the value of these "error coins" and should not allow Trustee to pretend they are worth more than what they are actually worth. The Court should not allow Trustee to claim this is a cash distribution, when in fact, everybody knows it is not a cash distribution since no cash is being distributed. Rather, only coins of dubious value are being shipped to victims/creditors, while Trustee absconds with inflated sums for performing questionable activities.

Respectfully submitted,

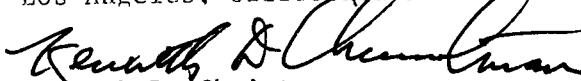


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June 21, 2017

PROOF OF SERVICE

I hereby certify that on June 21, 2017, I deposited a copy of the above in the U.S. mail to:

Linda F. Cantor
PACHULSI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd., 13th Floor
Los Angeles, California 90067-4100



Kenneth D. Christman
June 21, 2017