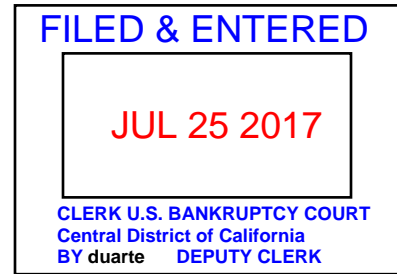


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8 **UNITED STATES BANKRUPTCY COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **SANTA ANA DIVISION**

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

13 Debtor

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

Chapter 7

14 **ORDER (I) APPROVING COIN**
15 **VALUATIONS AND DISTRIBUTION**
16 **SCHEDULE OF ERROR COINS TO VICTIM/**
17 **CREDITORS, AND (II) GRANTING**
18 **RELATED RELIEF PURSUANT TO**
19 **SECTIONS 105 AND 363 OF THE**
20 **BANKRUPTCY CODE**

Hearing:

21 Date: July 13, 2017
22 Time: 10:30 a.m.
23 Place: 411 West Fourth Street
24 Courtroom 5A
25 Santa Ana, CA 92701

26 This matter came before the Court upon the *Motion for Order (I) Approving Coin Valuations*
27 *and Distribution Schedule of Error Coins to Victim/Creditors, and (II) Granting Related Relief*
28 *Pursuant to Sections 105 and 363 of the Bankruptcy Code* [Dkt. No. 667] (the "Motion")¹ filed by
Weneta M. A. Kosmala, in her capacity as the duly appointed, authorized and acting chapter 7
trustee of the above captioned Debtor's estate (the "Trustee"). An unredacted version of Exhibit "B"
to the Motion was separately filed under seal [Dkt. No. 669] (the "Distribution Schedule"), and was

¹ All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion.

1 supplemented by the *Supplement to Distribution Schedule Identifying Victim/Creditors Who Have*
2 *Made a Timely Determination to “Opt-Out” of Receiving the Error Coins Pursuant to the Motion*
3 [Dkt. No. 682 filed under seal] (the “Supplement”).

4 The Court, having reviewed and considered the Motion, the Distribution Schedule and
5 Supplement, the opposition to the Motion filed by Kenneth Christman [Dkt. No. 675] and the
6 Trustee’s response thereto [Dkt. No. 679], and the Court having approved the Stipulation by and
7 among the Trustee, Levon Gugasian and Amern Haig Gugasian (together, the “Gugasians”),
8 resolving the Gugasians’ limited opposition to the Motion [Dkt. No. 681], and the Court having
9 issued its tentative ruling to grant the Motion and overrule the objections of objecting creditor for
10 the reasons set forth in the Trustee’s response to the opposition (the “Tentative Ruling”), and no
11 opposition to the Tentative Ruling having been made on the record at the hearing on the Motion, the
12 Court finding that due and proper notice of the Motion was given and that no further notice is
13 required, and good cause appearing for the granting of the Motion,

14 **IT IS HEREBY ORDERED THAT:**

- 15 1. The Motion is granted.
- 16 2. The valuations of the Error Coins by PCGS in the amounts listed on Exhibit “A” to
17 the Motion are approved.
- 18 3. The Trustee’s allocation of specific Error Coins to each of the Victim/Creditors as set
19 forth in the Distribution Schedule, as modified by the Supplement, is approved.
- 20 4. The Opt-Out Deadline of July 3, 2017 is approved.
- 21 5. Any Victim/Creditor who did not send back an “Opt-Out Notice” by the Opt-Out
22 Deadline is by default deemed to have opted-in to receive Error Coins in accordance with the
23 Distribution Schedule, as modified by the Supplement.
- 24 6. The Trustee is authorized to distribute the Error Coins to Victim/Creditors in
25 accordance with the Distribution Schedule, as modified by the Supplement.
- 26 7. The distribution of Error Coins to Victim/Creditors shall be treated as a distribution
27 of cash to such creditors, of an amount equal to the value of their allocated Error Coins in
28 accordance with the valuations listed on Exhibit “A” to the Motion.

