

1 Linda F. Cantor (CA Bar No. 153762)  
PACHULSKI STANG ZIEHL & JONES LLP  
2 10100 Santa Monica Blvd., 13<sup>th</sup> Floor  
Los Angeles, California 90067  
3 Telephone: 310-277-6910  
Facsimile: 310-201-0760  
4 E-mail: lcantor@pszjlaw.com

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6 Proposed Counsel for R. Todd Neilson, Chapter 11  
Trustee for The Tulving Company, Inc.

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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  
13 corporation,

14 Debtor.

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

Chapter 11

**NOTICE OF MOTION AND MOTION OF  
THE CHAPTER 11 TRUSTEE FOR ORDER  
AUTHORIZING (1) REJECTION OF NON-  
RESIDENTIAL REAL PROPERTY LEASE  
LOCATED IN COSTA MESA,  
CALIFORNIA, AND (2) ABANDONMENT  
OF REMAINING PERSONAL PROPERTY  
PURSUANT TO 11 U.S.C. §§ 365 AND 554;  
MEMORANDUM OF POINTS AND  
AUTHORITIES; DECLARATION OF R.  
TODD NEILSON IN SUPPORT THEREOF**

[No Hearing Required Per L.B.R. 9013-1(O)]

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21 **TO: THE HONORABLE ERITHE A. SMITH, UNITED STATES BANKRUPTCY  
JUDGE; THE DEBTOR AND ITS COUNSEL, THE LANDLORD, THE OFFICE OF  
THE UNITED STATES TRUSTEE; AND PARTIES REQUESTING SPECIAL  
22 NOTICE:**

23 **PLEASE TAKE NOTICE** that R. Todd Neilson, the duly appointed chapter 11 trustee (the  
24 “Trustee”) in the above-captioned bankruptcy case of The Tulving Company (the “Debtor”), hereby  
25 moves (the “Motion”) the Court for entry of an order authorizing and approving the rejection of that  
26 certain non-residential real property lease, dated January 1, 2011, between the Debtor, as tenant, and  
27 Levon Gugasian, as landlord (the “Landlord”), for the premises (the “Leased Premises”) located at  
28

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

1 150 West 17<sup>th</sup> Street, Unit A, Costa Mesa, California (the "Lease"), with said rejection being  
2 effective (the "Rejection Effective Date") as of the earlier of: (a) the date that the Trustee turns over  
3 the keys to the Landlord, or (b) May 20, 2014; and (2) the abandonment of any personal property  
4 (the "Remaining Personal Property") belonging to the Debtor remaining at the Leased Premises as of  
5 the Rejection Effective Date, with the abandonment being effective as of the Rejection Effective  
6 Date.

7 The Debtor no longer occupies or uses the Leased Premises and the Trustee has no need for  
8 the Lease in the administration of the estate. Based on his review, the Trustee does not believe that  
9 the Lease has any value to the estate and, in fact, believes that the Lease is burdensome to the estate.  
10 In order to minimize any further administrative rent obligations of the Debtor's chapter 11 estate and  
11 to maximize the estate for the creditors, the Trustee has determined that rejection of the Lease is in  
12 the best interest of the estate.

13 **PLEASE TAKE FURTHER NOTICE** that the Trustee, by no later than the Rejection  
14 Effective Date, will have removed all personal property of any value to the estate from the Leased  
15 Premises. The personal property that remains at the Leased Premises after such removal will be *de*  
16 *minimis*. To the extent there may be any other Remaining Personal Property, it will be of no value to  
17 the chapter 11 estate. The cost of removing, storing and marketing the Remaining Personal Property  
18 would significantly outweigh the value of that property therefore, the Remaining Personal Property  
19 is burdensome to the estate and should be abandoned effective as of the Rejection Effective Date.

20 **PLEASE TAKE FURTHER NOTICE** that the Motion is based on and supported by this  
21 Notice, the attached Memorandum of Points and Authorities, the accompanying Declaration of R.  
22 Todd Neilson, and the arguments of counsel, and other admissible evidence properly brought before  
23 the Court at or before any hearing on this Motion. The Trustee further requests that the Court take  
24 judicial notice of all other pleadings filed in the above-captioned chapter 11 Case.

25 **PLEASE TAKE FURTHER NOTICE** that pursuant to Local Bankruptcy Rule 9013-1(o)  
26 any responses or objections to approval of the Motion by the Court must be filed with the Court and  
27 served on counsel to the Trustee within 14 days of service of this Notice. If no objections or other  
28 responses are timely received, the Trustee will submit a proposed order under certification of

1 counsel requesting approval of the Motion without the need of a hearing. In the event there is an  
2 objection or other response contesting the entry of an order approving the Motion, the Trustee will  
3 schedule a hearing subject to the Court's availability and file a separate notice of such hearing date  
4 and time.

5 **PLEASE TAKE FURTHER NOTICE** that the Trustee will serve this Notice and Motion  
6 on: (a) the Debtor and its counsel, (b) the Office of the United States Trustee, (c) the Landlord and  
7 its counsel, and (d) the parties that file with the Court requests for notice of all matters in accordance  
8 with Bankruptcy Rule 2002.

9 **PLEASE TAKE FURTHER NOTICE** that the failure to timely respond in the manner set  
10 forth above by the dates indicated above may result in the Court approving the Motion or refusing to  
11 consider any late-filed response or opposition.

12 **WHEREFORE**, the Trustee respectfully requests that the Court enter an Order (i) granting  
13 the Motion, (ii) authorizing and approving the rejection of the Lease effective as of the Rejection  
14 Effective Date, (iii) authorizing and approving the abandonment of the Remaining Personal Property  
15 effective as of the Rejection Effective Date and (iv) granting such other and further relief as it deems  
16 necessary and appropriate.

17 Dated: May 6, 2014

PACHULSKI STANG ZIEHL & JONES LLP

18  
19 By: /s/ Linda F. Cantor  
Linda F. Cantor (SBN 153872)

20 Proposed Attorneys for R. Todd Neilson, Chapter  
21 11 Trustee  
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1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 **I.**

3 **INTRODUCTION**

4 In order to avoid incurring unnecessary administrative expenses for the Debtor's chapter 11  
5 estate (the "Estate"), the Trustee filed the attached *Notice of Motion and Motion of the Chapter 11*  
6 *Trustee for Order Authorizing (i) Rejection of Non-Residential Real Property Lease Located in*  
7 *Costa Mesa California, and (ii) Abandonment of Remaining Personal Property Pursuant to 11*  
8 *U.S.C. §§ 365 and 554* (the "Motion") seeking an order of the Court authorizing and approving the  
9 rejection of that certain non-residential real property lease located in Costa Mesa, as described  
10 below, and the abandonment of the Remaining Personal Property. The Debtor no longer occupies or  
11 uses the Leased Premises and the Trustee has no need for the Leased Premises in the administration  
12 of the estate. Based upon the Trustee's review, the Lease has no value to the estate and the Trustee,  
13 therefore, has determined that the rejection of the Lease and the abandonment of the Remaining  
14 Personal Property is in the best interest of the estate.

15 **II.**

16 **JURISDICTION AND VENUE**

17 This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This  
18 matter relates to the administration of the estate and is accordingly a core proceeding pursuant to 28  
19 U.S.C. § 157(b)(2)(A) and (O). Venue of this case is proper in this Court pursuant to 28 U.S.C. §§  
20 1408 and 1409. The statutory predicate for the relief requested herein are sections 365(a) and 554(a)  
21 of title 11 of the United States Code (the "Bankruptcy Code").

22 **III.**

23 **STATEMENT OF FACTS**

24 **A. The Background of the Debtor's Business**

25 The Debtor is a California corporation. Hannes Tulving, Jr. is the President and sole equity  
26 holder of the Debtor. The Debtor was in the business of selling and purchasing gold, silver, coins,  
27 bullion, and other precious metals through its internet website or by phone. Over the past year,  
28 customer complaints against the Debtor concerning delayed or undelivered orders were increasingly

1 made to the Better Business Bureau as well as various law enforcement agencies. In early March,  
2 2014, a class-action lawsuit was filed against the Debtor and Hannes Tulving, Jr. in the United States  
3 District Court, Northern District of California. The Debtor ceased operations on or about March 3,  
4 2014. Shortly before the initiation of these proceedings, a raid was conducted at the business offices  
5 of the Debtor by the Secret Service and the Department of Justice and the Debtor's computers,  
6 documents and inventory were seized for an ongoing criminal investigation.

7 **B. Procedural Background of Case**

8 The Debtor commenced this case by the filing of a voluntary petition for relief under chapter  
9 11 of the Bankruptcy Code on March 10, 2014. In light of the pending criminal investigation and  
10 other ongoing litigation, on March 18, 2014, the United States Trustee filed a *Stipulation Appointing*  
11 *Chapter 11 Trustee* [Docket No. 15] ("Stipulation"), which was signed by both the Debtor and its  
12 attorney. The Stipulation was approved by the Bankruptcy Court on March 18, 2014 [Docket  
13 No. 16] and an Order was entered by the Court on March 21, 2014 approving the *U.S. Trustee's*  
14 *Application for the Appointment of a Chapter 11 Trustee*, appointing R. Todd Neilson as Trustee of  
15 the Debtor's estate [Docket No. 22].

16 **C. The Lease**

17 The Debtor is a party to, a non-residential real property lease, dated January 1, 2011, between  
18 the Debtor, as tenant, and Levon Gugasian, as landlord (the "Landlord"), for the premises (the  
19 "Leased Premises") located at 150 West 17<sup>th</sup> Street, Unit A, Costa Mesa, California (the "Lease").  
20 The lease is for a ten-year term, commencing January 1, 2011 and terminating February 28, 2021.  
21 The base monthly rental for the Lease is \$30,000 plus an added \$1,000 per month for other expenses.  
22 The Debtor paid a security deposit to the Landlord in the amount of \$30,000 for the Lease. The  
23 Trustee is informed and believes that the Landlord applied the security deposit towards payment of  
24 unpaid rent in 2013.

25 **D. The Rejection of the Lease**

26 The Trustee has determined in his business judgment that continued occupancy of the Leased  
27 Premises is not in the best interests of the estate. The Debtor no longer occupies or uses the Leased  
28 Premises and the Leased Premises are not necessary for the Trustee's administration of the estate.

1 The Trustee has determined that the rejection of the Lease is in the best interests of the estate so that  
2 it can avoid the incurrence of additional unnecessary administrative rent, which is no less than  
3 \$31,000 per month. The Trustee is, therefore, seeking approval of the rejection of the Lease, which  
4 might otherwise become an unnecessary drain on the assets of this estate, with said rejection being  
5 effective (the "Rejection Effective Date") as of the earlier of: (a) date that the Trustee turns over the  
6 keys to the Landlord, or (b) May 20, 2014.

7 The Trustee does not believe that the Lease holds any value, especially in light of the  
8 "carrying costs" the estate would incur during any marketing period and the possibility that no viable  
9 assignee would materialize. The base monthly cost of the Lease to the estate is approximately  
10 \$31,000, which amounts could be treated as an administrative expenses if the Lease is not rejected in  
11 a timely manner.

12 **E. The Abandonment of the Remaining Personal Property**

13 By the Motion, the Trustee seeks to abandon any personal property (the "Remaining Personal  
14 Property") belonging to the Debtor remaining at the Leased Premises as of the Rejection Effective  
15 Date, with the abandonment being effective as of the Rejection Effective Date. On May 2, 2014, the  
16 Court entered an order (the "Sale Order") granting the *Expedited Motion of Chapter 11 Trustee for*  
17 *Order: (1) Approving the Employment of Van Horn Auctions Appraisal Group, LLC as Auctioneer*  
18 *for the Estate Pursuant to 11 U.S.C. Sections 327 and 328(A); (2) Authorizing the Sale of Estate*  
19 *Property at Public Auction Outside the Ordinary Course of Business Pursuant to 11 U.S.C. Section*  
20 *363(B); (3) Authorizing Payment of Costs and Allowing Compensation; and (4) Waiving 14-Day*  
21 *Stay Period* (the "Sale Motion") [Docket No. 83]. The Sale Order authorized the Trustee, among  
22 other things, to auction the personal property located at the Premises. The Trustee, by no later than  
23 the Rejection Effective Date, will have removed all personal property of any value to the estate from  
24 the Leased Premises. The personal property that remains at the Leased Premises after such removal  
25 will be *de minimis*. To the extent there may be any other Remaining Personal Property, it will be of  
26 no value to the chapter 11 estate. The cost of removing, storing and marketing the Remaining  
27 Personal Property would significantly outweigh the value of that property, therefore, the Remaining  
28

1 Personal Property is burdensome to the estate and should be abandoned effective as of the Rejection  
2 Effective Date.

3 IV.

4 ARGUMENT

5 A. **Immediate Rejection of the Lease Is Justified**

6 Section 365(a) of the Bankruptcy Code provides that a trustee, “subject to the court’s  
7 approval, may assume or reject any executory contract or unexpired lease of the debtor.” 11 U.S.C.  
8 § 365(a). This provision allows a trustee “to relieve the bankruptcy estate of burdensome  
9 agreements which have not been completely performed.” *Stewart Title Guar. Co. v. Old Republic*  
10 *Nat’l Title Co.*, 83 F.3d 735, 741 (5th Cir. 1996) (citing *In re Muerexco Petroleum, Inc.*, 15 F.3d 60,  
11 62 (5th Cir. 1994)).

12 The standard applied to determine whether the rejection of an executory contract or  
13 unexpired lease should be authorized is the “business judgment” standard. As the Bankruptcy  
14 Appellate Panel held in *In re Chi-Feng Huang*, 23 B.R. 798, 800 (B.A.P. 9th Cir. 1982), a trustee  
15 may exercise his business judgment to reject executory contracts or unexpired leases that are no  
16 longer useful or necessary to the bankruptcy estate. The standard for rejection is satisfied when a  
17 trustee has made a business determination that rejection will benefit the estate. *See Commercial Fin.*  
18 *Ltd. v. Haw. Dimensions, Inc. (In re Haw. Dimensions, Inc.)*, 47 B.R. 425, 427 (Bankr. D. Haw.  
19 1985) (“[U]nder the business judgment test, a court should approve a debtor’s proposed rejection if  
20 such rejection will benefit the estate.”). In applying the business judgment standard, courts show  
21 great deference to the trustee’s decision to reject. *See, e.g., Summit Land Co. v. Allen (In re Summit*  
22 *Land Co.)*, 13 B.R. 310, 315 (Bankr. D. Utah 1981) (noting that, absent extraordinary circumstances,  
23 court approval of a debtor’s decision to assume or reject an executory contract “should be granted as  
24 a matter of course”).

25 Based on the Trustee’s knowledge of the Lease and his knowledge of the rental market in the  
26 area where the Leased Premises are located, the Trustee does not believe that the estate can obtain  
27 any material value by seeking to assume and assign the Lease. The estate would be risking the full  
28 weight of further possible administrative rent if no assignee materializes for the Lease with no

1 corresponding benefit to the estate. Prompt rejection will minimize unnecessary administrative costs  
2 for the benefit of all creditors of the estate. In the exercise of his business judgment, the Trustee has  
3 therefore concluded that rejection of the Lease is in the best interests of the estate.

4 **B. Abandonment of Remaining Personal Property Is Appropriate**

5 Section 554(a) of the Bankruptcy Code provides that, “[a]fter notice and a hearing, the  
6 trustee may abandon any property of the estate that is burdensome to the estate or that is of  
7 inconsequential value and benefit to the estate.” 11 U.S.C. § 554(a). In evaluating decisions to  
8 abandon property of the estate, courts focus on whether such decision reflects a business judgment  
9 made in good faith. *See, e.g., In re Cult Awareness Network, Inc.*, 205 B.R. 575, 579 (Bankr. N.D.  
10 Ill. 1997) (citations omitted); *In re Wilson*, 94 B.R. 886, 888-889 (Bankr. E.D. Va. 1989); *In re*  
11 *Moore*, 110 B.R. 924, 928 (Bankr. C.D. Cal. 1990) (“The choice of which type of action [is  
12 appropriate to liquidate the assets of the estate] (whether it be acceptance of the offer, a counteroffer,  
13 negotiation, open bidding, or bringing a formal motion for abandonment) belongs to the trustee  
14 within the sound exercise of the trustee's business judgment so long as the trustee fulfills his  
15 statutory duties.”).

16 The Trustee believes that the value of the Remaining Personal Property is *de minimis*.  
17 Abandonment of the Remaining Personal Property is appropriate because the cost of moving, storing  
18 and marketing the Remaining Personal Property would out strip the value of that property. Further,  
19 its abandonment is necessary to eliminate any issues regarding administrative expenses associated  
20 with leaving the property at the Premises.

21 After duly considering such factors, the Trustee has determined, in the exercise of his sound  
22 business judgment, that abandonment of the Remaining Personal Property is in the best interests of  
23 the estate and requests that the Court approve abandonment of the Remaining Personal Property  
24 effective as of the Rejection Effective Date.



V.

**CONCLUSION**

For the reasons set forth herein, the Trustee respectfully requests that the Court enter an order (a) granting the Motion, (b) authorizing and approving the rejection of the Lease effective as of the Rejection Effective Date, (c) authorizing and approving the abandonment of the Remaining Personal Property effective as of the Rejection Effective Date, and (d) granting such other and further relief as it deems necessary and appropriate.

Dated: May 6, 2014

PACHULSKI STANG ZIEHL & JONES LLP

By: /s/ Linda F. Cantor  
Linda F. Cantor (SBN 153762)

Proposed Attorneys for R. Todd Neilson, chapter  
11 Trustee

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

**DECLARATION OF R. TODD NEILSON**

I, R. Todd Neilson, declare as follows:

1. I am the duly appointed chapter 11 trustee (the "Trustee") in the above-captioned bankruptcy case (the "Case"). I make this Declaration on facts within my personal knowledge (albeit my own or that gathered by professionals rendering services to me), or as a result of having reviewed the court file in this Case. If called upon, I can and will competently testify to the facts stated herein.

2. I make this Declaration in support of the *Notice of Motion and Motion of the Chapter 11 Trustee for Order Authorizing (i) Rejection of Real Property Leases Located in Costa Mesa, California, and (ii) Abandonment of Remaining Personal Property Pursuant to 11 U.S.C. §§ 365 and 554* (the "Motion"). Capitalized terms not otherwise defined herein have the meanings ascribed to them in the Motion.

3. The Debtor had been in the business of selling and purchasing gold, silver, coins, bullion, and other precious metals through its internet website or by phone. Over the past year, customer complaints against the Debtor concerning delayed or undelivered orders were increasingly made to the Better Business Bureau as well as various law enforcement agencies. In early March, 2014, a class-action lawsuit was filed against the Debtor and Hannes Tulving, Jr. in the United States District Court, Northern District of California. The Debtor ceased operations on or about March 3, 2014. Shortly before the initiation of these proceedings, a raid was conducted at the business offices of the Debtor by the Secret Service and the Department of Justice and the Debtor's computers, documents and inventory were seized for an ongoing criminal investigation..

4. On March 10, 2014, the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. In light of the pending criminal investigation and other ongoing litigation, on March 18, 2014, the United States Trustee filed a Stipulation Appointing Chapter 11 Trustee which was signed by both the Debtor and its attorney. The Stipulation was approved by the Bankruptcy Court on March 18, 2014 and an Order was entered by the Court on March 21, 2014, approving my appointment as Trustee of the Debtor's estate [Docket No. 22].

1 5. I am informed and believe that the Debtor is a party to, among others, that certain  
2 non-residential real property lease, dated January 1, 2011, between the Debtor, as tenant, and Levon  
3 Gugasian, as landlord (the "Landlord"), for the premises (the "Leased Premises") located at 150  
4 West 17<sup>th</sup> Street, Unit A, Costa Mesa, California (the "Lease"). I am informed and believe that the  
5 lease is for a ten-year term, commencing January 1, 2011 and terminating February 28, 2021, and  
6 that the base monthly rental for the Lease is \$30,000 plus an added \$1,000 per month for other  
7 expenses. I am informed and believe that the Debtor paid a security deposit to the Landlord in the  
8 amount of \$30,000 for the Lease. I am informed and believe that the Landlord applied the security  
9 deposit towards payment of unpaid rent in 2013.

10 6. I have determined in my business judgment that continued occupancy of the Leased  
11 Premises is not in the best interests of the estate. The Debtor no longer occupies or uses the Leased  
12 Premises and the Leased Premises are not necessary for the administration of the estate. I have  
13 determined that the rejection of the Lease is in the best interests of the estate, in order to avoid the  
14 incurrence of additional unnecessary administrative rent of approximately \$31,000 per month.  
15 Therefore, I request approval of the rejection of the Lease, which might otherwise become an  
16 unnecessary drain on the assets of this estate, with said rejection being effective as of the earlier of:  
17 (a) date that I turn over the keys to the Landlord, or (b) May 20, 2014.

18 7. I do not believe that the Lease holds any value, especially in light of the "carrying  
19 costs" the estate would incur during any marketing period and the possibility that no viable assignee  
20 would materialize. The base monthly cost of the Lease to the estate is approximately \$31,000,  
21 which amount could be treated as an administrative expense if the Lease is not rejected in a timely  
22 manner.

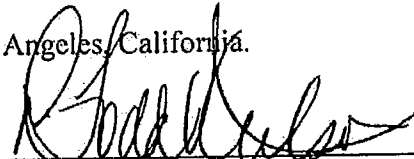
23 8. I further request to abandon any Remaining Personal Property belonging to the  
24 Debtor remaining at the Leased Premises as of the Rejection Effective Date, with the abandonment  
25 being effective as of the Rejection Effective Date. On May 2, 2014, the Court entered an order (the  
26 "Sale Order") granting the *Expedited Motion of Chapter 11 Trustee for Order: (1) Approving the*  
27 *Employment of Van Horn Auctions Appraisal Group, LLC as Auctioneer for the Estate Pursuant to*  
28 *11 U.S.C. Sections 327 and 328(A); (2) Authorizing the Sale of Estate Property at Public Auction*

1 *Outside the Ordinary Course of Business Pursuant to 11 U.S.C. Section 363(B); (3) Authorizing*  
2 *Payment of Costs and Allowing Compensation; and (4) Waiving 14-Day Stay Period* (the “Sale  
3 Motion”) [Docket No.83]. The Sale Order authorized the Trustee, among other things, to auction the  
4 personal property located at the Premises. By no later than the Rejection Effective Date, all personal  
5 property of any value to the estate will have been removed from the Leased Premises. The personal  
6 property that remains at the Leased Premises after such removal primarily will be *de minimis*. To  
7 the extent there may be any other Remaining Personal Property, it will be of no value to the chapter  
8 11 estate. I believe that the value of the Remaining Personal Property is *de minimis*. Abandonment  
9 of the Remaining Personal Property is appropriate because the cost of moving, storing and marketing  
10 the Remaining Personal Property would out strip the value of that property. Further, its  
11 abandonment is necessary to eliminate any issues regarding administrative expenses associated with  
12 leaving the property at the Premises.

13 9. After duly considering such factors, I have determined, in the exercise of my sound  
14 business judgment that abandonment of the Remaining Personal Property is in the best interests of  
15 the estate and request that the Court approve abandonment of the Remaining Personal Property  
16 effective as of the Rejection Effective Date.

17 I declare under penalty of perjury under the laws of the United States of America that the  
18 foregoing is true and correct.

19 Executed this 6<sup>th</sup> day of May, 2014, at Los Angeles, California.

20   
21 R. Todd Neilson



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@shblp.com, tlenz@shblp.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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***Trustee***

**R. Todd Neilson (TR)**  
BRG, LLP  
2049 Century Park East  
Suite 2525  
Los Angeles, CA 90067

***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

***Laurence P Nokes on behalf of Interested Party John Frankel***

Nokes & Quinn  
410 Broadway St Ste 200  
Laguna Beach, CA 92651

***Accountants for Landlord***

Brent Murdoch  
Murdoch & Morris, LLP  
114 Pacifica, Ste. 320  
Irvine, CA 92618

***Interested Party***

Frye & Hsieh  
Douglas J Frye Esquire  
24955 Pacific Coast Highway # A201  
Malibu, CA 90265

***Counsel for Creditor Levon Gugasian***

Nanette D. Sanders, Esq.  
Ringstad & Sanders LLP  
2030 Main Street  
Suite 1600  
Irvine, CA 92614

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