

The Tulving Company, Inc. - Trustee Report #9

August 24, 2016

Weneta M.A. Kosmala, the duly appointed Chapter 7 trustee (“Trustee”) in The Tulving Company, Inc. (“Tulving”) bankruptcy, provides this Ninth Trustee Report (Trustee Report #9).

As stated in Mr. Neilson’s Trustee Report #8, I was appointed as the successor Trustee for Tulving by the Office of the United States Trustee, effective April 1, 2016. For continuity of services and based on their knowledge of the case, I have retained the professional firms that had been providing services on behalf of the Tulving estate for Mr. Neilson, namely the Berkeley Research Group, LLC as my financial advisors and Pachulski Stang Ziehl & Jones LLP, as my legal counsel.

Mr. Neilson had outlined the following matters awaiting final resolution in his last report: (1) The sale of the remaining inventory by Heritage Numismatic Auctions, d/b/a Heritage Auctions (“Heritage”); (2) The transfer of the Presidential Error Coins to victim/creditors opting for inclusion; (3) Continuation of the litigation recently filed by the estate against Mr. Levon Gugasian and his son Armen; (4) Pursuit of possible other assets which may belong to the estate but have not been fully resolved. The status of these matters is as follows:

Sale of Coins

In accordance with orders of the Bankruptcy Court, Heritage conducted an auction of approximately 175,000 coins, both graded and ungraded modern coins from 1968 to the present. These coins were sold in lots which, on average, contained 500-1,000 coins. Lot viewing was available between June 6, 2016 and June 10, 2016, and sealed bids were accepted until 5:00 p.m. Central Time on June 10, 2016.

The date of the auction and the awarding of lots to purchasers took place on June 10, 2016; all of the lots were sold at the auction. The proceeds of sale for the lots amounted to \$385,314.00, which was consistent with prior estimates provided to the Trustee. A copy of the Auctioneer’s Report is attached hereto as **Exhibit 1**. Please note that the distribution of funds in a chapter 7 case generally does not occur until the conclusion of the case. In addition, in

accordance with our Coordination Agreement, I will be consulting with the U.S. Government regarding the priority of claims as against estate assets.

### Presidential Error Coins

It was anticipated that the Presidential Error Coins, consisting of 13,854 Presidential Error-Missing Edge Letter Coins and 1,690 Double Edge Coins, would be shipped to victim/creditors in or about May of this year. As noted in the last Trustee Report, the Presidential Error Coins had been valued by Miles Standish, Tulving's coin expert, at approximately \$7.3 million. However, that valuation has been questioned by several creditors and certain other coin experts who believe the Standish valuation is overstated. Heritage also disagrees with the Standish valuation. Based on their recent inventory and review, it is Heritage's opinion that the value of the Presidential Error Coins is approximately \$500,000 - \$600,000.

I cannot substantiate either valuation of the Presidential Error Coins without a formal grading. In order to value the Presidential Error Coins, they must be individually graded, after which a value or range of values may be readily assigned. Although the Debtor's coin expert reportedly looked at and graded the Presidential Error Coins, only 2800 of the Presidential Error Coins were separately marked; the remaining coins were comingled after their review. Therefore, certain of the Presidential Error Coins may have values much greater than other Presidential Error Coins. For example, included among the Presidential Error Coins are numerous 2009 Sac dollar coins which will likely grade between 64 through 68. Under the price guide published by Professional Coin Grading Service, an international coin grading service ("PCGS"), a 2009 Sac dollar coin graded 64 has a value of \$85.00 while a 2009 Sac dollar coin graded 68 would have a value of \$1,000.00. Absent a formal grading of the coins, there is no way to determine their value or to prepare a ratable allocation of the Presidential Error Coins on account of individual victim/creditor claims. Under the circumstances, the allocation of Presidential Error Coins based upon the Standish valuation is not workable and I have asked Heritage to hold the Presidential Error Coins until further instruction and Court order.

The estate reached out to coin valuation experts to obtain bids for conducting a formal valuation of the Presidential Error Coins. Heritage made a bid to value the Presidential Error

Coins for a cost of approximately \$250,000, which I found to be cost prohibitive. I requested that Miles Standish submit a bid to re-grade and value the coins. Mr. Standish declined my request to submit a bid, indicating that he stands by his valuation of the Presidential Error Coins.

This summer I received an offer from GreatCollections.com d/b/a Great Collections (“Great Collections”), a renowned coin auctioneer (and the purchaser of the Debtor’s customer lists), to grade the Presidential Error Coins through PCGS, a national coin grading service, as part of its inventory and auction services at a cost of less than half that quoted by Heritage. I am in the process of finalizing a motion to approve the retention of Great Collections to pick-up the Presidential Error Coins from Heritage in Dallas, Texas, transport them to its location in Irvine, California, submit the Presidential Error Coins to PCGS for grading and encapsulation, inventory the coins and, subject to a new allocation schedule and further court order (described below), ship the graded coins to victim/creditors.

Once the Presidential Error Coins are graded, my professionals will prepare an allocation schedule for distributing the coins to victim/creditors based on their graded values. I will then file a motion for Bankruptcy Court approval of that allocation schedule and request authorization to make distributions of Presidential Error Coins to victim/creditors based upon that new coin allocation schedule. The allocation schedule will list victim/creditors by claim number only and will specify the Presidential Error Coins to be distributed to each such victim/creditor. I am also requesting that the Court approve a further opt-out period so that, once the values and allocation schedule are finalized, creditors may determine whether or not to receive the coins based on such schedule. (Previously, approximately 31 creditors opted-out of receiving coins in partial payment of their claims. I believe that victim/creditors should have another opportunity to make that determination after they are notified of the specific coins they are to receive and the graded values of those coins.) The coins that would otherwise be sent to victim/creditors who determine to “opt-out” of receiving Presidential Error Coins will be auctioned by Great Collections and the net sale proceeds will be distributed pro rata to all victim/creditors.

The estate must give at least 21-days’ notice of hearings on these types of motions. If the Court approves the retention of Great Collections by the second half of September, the transportation and grading of the coins may take up to 10 weeks, after which the allocation schedule will be prepared and another motion filed to approve that allocation schedule and allow

creditors an opportunity to “opt-out” of receiving coins based on the new allocation schedule. Therefore, we do not anticipate distributing Presidential Error Coins until early 2017.

While I am aware that this process will cause a delay in the distribution of Presidential Error Coins to victim/creditors, I believe that this is the best mechanism to ensure an accurate, objective allocation of the coins on account of victim/creditors’ claims.

### Litigation Against Gugasians

As noted in Report #8, the estate commenced lawsuits against Levon Gugasian and his son Armen Haig Gugasian. In an effort to reach a resolution of the claims asserted against the Gugasians, my counsel and I engaged in mediation with the Gugasians and their counsel on August 10, 2016. Despite the efforts of the mediator, no settlement was reached. The parties will be setting a discovery schedule in the upcoming weeks. Given the need to conduct discovery and depose various parties including, without limitation, Hannes Tulving Jr., we anticipate that these lawsuits will go to trial sometime during the second or third quarter of 2017.

### Other Claims and Causes of Action

As was reported previously, the estate holds a claim against an account debtor for a receivable in the amount of \$600,000. That account debtor entered into a repayment agreement to repay that claim and signed a stipulated judgment. After the account debtor defaulted in its payment terms to the estate, we have pursued state law remedies including perfecting our judgment and appointing a keeper earlier this year. Unfortunately no assets have been recovered and we are looking into contingency counsel to pursue this matter. The estate is also continuing to evaluate certain other claims and has requested the turnover of documents to determine the viability of such claims. In this process, I am mindful of the administrative cost to the estate of undertaking these actions and have endeavored to proceed in a streamlined cost-effective manner.

### Conclusion

I will apprise creditors of further progress on these matters and we will be serving notice of the Great Collections’ retention motion and other pleadings via e-mail to creditors as has been authorized by order of the Court. If you are unsure that we have your correct e-mail information,

please provide your name and e-mail address to: [lkramer@thinkbrg.com](mailto:lkramer@thinkbrg.com) at the offices of my financial advisors. Thank you for your continued patience as we work through the remainder of these issues.

# **Exhibit 1**

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

8 [Proposed] Counsel for Weneta M.A. Kosmala, Chapter 7  
9 Trustee for The Tulving Company, Inc.

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

13 In re:

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

Chapter 7

14 THE TULVING COMPANY, INC.,

Debtor.

**SUBMISSION OF REPORT OF  
AUCTIONEER AND AUCTION EXPENSES  
AND DECLARATION OF GREGORY J.  
ROHAN IN SUPPORT THEREOF**

[NO HEARING REQUIRED]

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19 Weneta M.A. Kosmala, the duly appointed chapter 7 trustee in the above-captioned case of  
20 The Tulving Company, Inc., debtor herein (the "Debtor"), hereby submits the Report of Auctioneer  
21 and Auction Expenses and Declaration of Gregory J. Rohan in Support Thereof.

22 Dated: July 7, 2016

PACHULSKI STANG ZIEHL & JONES LLP

23  
24 By: /s/Linda F. Cantor  
Linda F. Cantor

25 [Proposed] Counsel for Weneta M.A.  
26 Kosmala, Chapter 7 Trustee for The Tulving  
27 Company, Inc.  
28

1 Heritage Numismatic Auctions, Inc.,  
2 d/b/a Heritage Auctions  
3 3500 Maple Avenue  
4 17<sup>th</sup> Floor  
5 Dallas, Texas 75219-3941  
6  
7  
8 Auctioneer  
9

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

13 In re:  
14 THE TULVING COMPANY, INC.,  
15 Debtor.

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

Chapter 7

**REPORT OF AUCTIONEER AND  
AUCTION EXPENSES; DECLARATION OF  
GREGORY J. ROHAN IN SUPPORT  
THEREOF**

[No Hearing Required Pursuant To L.B.R. 9013-1]

16  
17 **TO THE HONORABLE ERITHE SMITH, UNITED STATES BANKRUPTCY**  
18 **JUDGE AND THE OFFICE OF THE UNITED STATES TRUSTEE:**

19  
20 The report of Heritage Numismatic Auctions, Inc. d/b/a Heritage Auctions ("Auctioneer"),  
21 respectfully represents as follows:

22 Auctioneer performed all acts required of it and has completed the auction ("Auction") of  
23 certain assets ("Assets") of the bankruptcy estate of the above-captioned debtor in accordance with  
24 the *Order Authorizing the Trustee to (A) Employ Heritage Numismatic Auctions as Auctioneer, and*  
25 *(B) Sell Certain Estate Property at Public Auction Outside the Ordinary Course of Business,*  
26 *Pursuant to 11 U.S.C. § § 363(b), 327 and 328 [Docket No. 450] (the "Auction Order").* The Assets  
27 consist of approximately 175,000 coins, both graded and ungraded modern coins from 1968 to the  
28 present. The Assets were sold in lots. On average, each lot contained 500-1,000 coins. Lot viewing

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

1 was available between June 6, 2016 and June 10, 2016, and sealed bids were accepted until 5:00  
2 p.m. Central Time on June 10, 2016, in accordance with the terms and conditions of the Auction.

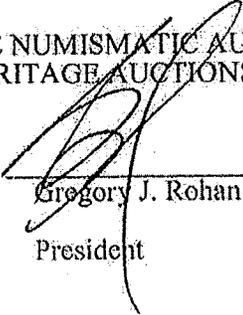
3 The date of the Auction and awarding of lots to purchasers took place on June 10, 2016. All  
4 of the lots were sold at the Auction. Attached as **Exhibit A** to the Declaration of Gregory J. Rohan  
5 (the "Rohan Declaration") appended hereto and made a part hereof, is the Auction Report setting  
6 forth a schedule of the Assets sold, by lot, and the prices received for each such lot.<sup>1</sup> As shown on  
7 the Auction Report, the proceeds of sale (e.g., the "Hammer Prices" as defined in the Auction Order)  
8 amounted to \$75,199.06.

9 Auctioneer's commission and costs were paid by the buyers in the form of a per lot buyer's  
10 premium which was added to each buyer's invoice. The lot buyer's premium was 19.5% which  
11 covered Auctioneer's commission, costs and expenses including, without limitation, the transfer of  
12 the Assets from Wilmington, Delaware to Dallas, Texas and insurance. The aggregate buyer's  
13 premium retained by Auctioneer, as authorized by the Auction Order, amounted to \$75,199.06. The  
14 proceeds of sale have been or will soon be turned over to the Chapter 7 Trustee.

15 Dated: July 6, 2016

HERITAGE NUMISMATIC AUCTIONS, INC. D/B/A  
HERITAGE AUCTIONS

16  
17  
18 By:

  
\_\_\_\_\_  
Gregory J. Rohan

19 Its:

President

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28 <sup>1</sup> In accordance with its privacy policy and applicable law, the identity of the buyers are maintained confidential and considered Trade Secrets under applicable State law. Consequently, the successful bidders are identified numerically in the Auction Report.

**DECLARATION OF GREGORY J. ROHAN**

I, Gregory J. Rohan, declare as follows:

1. I am an individual over the age of eighteen and am the President of Heritage Numismatic Auctions, Inc., d/b/a Heritage Auctions. I make this Declaration in support of the Report of Auctioneer and Auctioneer Expenses (the "Auctioneer Report"). Capitalized terms used herein shall have the meaning ascribed to them in the Auctioneer Report.

2. All facts set forth in this Declaration are based on either my personal knowledge (either my own or that gathered by agents and employees rendering services to me), upon my review of relevant documents, or upon my opinion based upon my experience or knowledge of the applicable circumstances. If I were called to testify thereto, I could and would competently do so.

3. I, through personnel employed by me, oversaw the Auction and the process leading up to it.

4. The Assets subject to the Auction consist of approximately 175,000 coins, both graded and ungraded modern coins from 1968 to the present. The Assets were sold in lots. On average, each lot contained 500-1,000 coins. Lot viewing was available between June 6, 2016 and June 10, 2016, and sealed bids were accepted until 5:00 p.m. Central Time on June 10, 2016, in accordance with the terms and conditions of the Auction.

5. The date of the Auction and awarding of lots to purchasers took place on June 10, 2016. All of the lots were sold at the Auction. Attached hereto as **Exhibit A** is the Auction Report setting forth a schedule of the Assets sold, by lot, and the prices received for each such lot. As shown on the Auction Report, the proceeds of sale (e.g., the "Hammer Prices" as defined in the Auction Order) amounted to \$385,314.00.

6. Auctioneer's commission and costs were paid by the buyers in the form of a per lot buyer's premium which was added to each buyer's invoice. The lot buyer's premium was 19.5% which covered Auctioneer's commission, costs and expenses including, without limitation, the transfer of the Assets from Wilmington, Delaware to Dallas, Texas and insurance. The aggregate buyer's premium retained by Auctioneer, as authorized by the Auction Order, amounted to \$75,199.06.

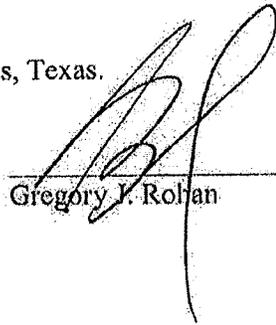
1           7.     In accordance with the Auctioneer's privacy policy, information regarding the  
2 identity of customers/buyers pertaining to numismatic auctions is kept strictly confidential. The  
3 identity of our buyers is considered a Trade Secret under the law of the State of Texas. Therefore,  
4 the successful bidders are not identified by name, but are identified numerically in the Auction  
5 Report.

6           8.     Auctioneer was not a buyer of any of the Assets included in the Auction. To the best  
7 of my knowledge, none of the buyers of the Debtor's Assets at the Auction were on the known  
8 terrorist list or identified as Hannes Tulving, Jr.

9           9.     The proceeds of sale have been or will soon be turned over to the Chapter 7 Trustee.

10  
11           I declare under penalty of perjury that the foregoing is true and correct to the best of my  
12 knowledge.

13           Executed this 6 day of July, 2016 at Dallas, Texas.

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17           Gregory J. Rohan  
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PACHULSKI STANG ZIEHL & JONES LLP  
ATTORNEYS AT LAW  
LOS ANGELES, CALIFORNIA

# **EXHIBIT A**

**Lots Consigned**

Jul. 7 2016 9:41 AM  
ML\_03

R. Todd Neilson  
Chapter 7 Trustee Of Tulving Co.  
2049 Century Park E  
Ste 2525  
Los Angeles, CA 90067-3225

Customer # 3309859 Source Referral  
Day Phone (310) 499-4934  
Night Phone  
Fax  
Email Address TNeilson@brgxpert.com

Sale #	Qty.	Date	Cons	B-B	Hammer Price	Description	Bidder Type	Lot #	Lot Id #	Grade	Item #	Service	Reserve
9008	159	06/10/2016	11	Sold	\$302.00	1988-1C-MS65 RD (17), 1988-D-1C-MS65 RD (123), 1988-D-MS66 RD (2), 1988-S-MS65 RD (17)	MAIL	1	11001	NG	661000	PCGS	\$0
9008	338	06/10/2016	11	Sold	\$720.00	1973-S-1C-PR69 RD DC (1), 1980-S-1C-PR69 RD DC (20), 1981-S-Type 1 PR69 RD DC (1), 1982-S	MAIL	2	11002	NG	661000	PCGS	\$0
9008	745	06/10/2016	11	Sold	\$1,862.00	1992-S-1C-PR69 RD DC (745)	MAIL	3	11003	NG	661000	PCGS	\$0
9008	246	06/10/2016	11	Sold	\$616.00	1998-S-1C-PR69 RD DC (246)	MAIL	4	11004	NG	661000	PCGS	\$0
9006	506	06/10/2016	11	Sold	\$914.00	2000-S-1C-PR69 RD DC (506)	MAIL	5	11005	NG	661000	PCGS	\$0
9008	532	06/10/2016	11	Sold	\$962.00	2001-S-1C-PR69 RD DC (532)	MAIL	6	11006	NG	661000	PCGS	\$0
9008	588	06/10/2016	11	Sold	\$1,063.00	2002-S-1C-PR69 RD DC (588)	MAIL	7	11007	NG	661000	PCGS	\$0
9008	1205	06/10/2016	11	Sold	\$2,012.00	2003-S-1C-PR69 RD DC (1205)	MAIL	8	11008	NG	661000	PCGS	\$0
9008	278	06/10/2016	11	Sold	\$427.00	2004-S-1C-PR69 RD DC (163), 2006-S-1C-PR69 RD DC (2), 2006-S-1C-MS68 RD Satin Finish (113)	MAIL	9	11009	NG	661000	PCGS	\$0
9008	654	06/10/2016	11	Sold	\$1,183.00	2005-S-1C-PR69 RD DC (654)	MAIL	10	11010	NG	661000	PCGS	\$0
9008	282	06/10/2016	11	Sold	\$471.00	2007-1C-MS68 RD (41), 2007-S-1C-PR69 RD DC (241)	MAIL	11	11011	NG	661000	PCGS	\$0
9008	319	06/10/2016	11	Sold	\$523.00	1968-D-5C-MS66 (123), 1968-D-5C-MS66 (1), 1974-S-5C-PR69 DC (195)	MAIL	12	11012	NG	661000	PCGS	\$0
9008	1026	06/10/2016	11	Sold	\$2,036.00	1975-S-5C-PR69 DC (1026)	MAIL	13	11013	NG	661000	PCGS	\$0
9008	1080	06/10/2016	11	Sold	\$2,147.00	1976-S-5C-PR69 DC (1080)	MAIL	14	11014	NG	661000	PCGS	\$0
9008	817	06/10/2016	11	Sold	\$1,867.00	1977-S-5C-PR69 DC (817)	MAIL	15	11015	NG	661000	PCGS	\$0
9008	1038	06/10/2016	11	Sold	\$2,061.00	1978-S-5C-PR69 DC (1038)	MAIL	16	11016	NG	661000	PCGS	\$0
9008	1029	06/10/2016	11	Sold	\$2,042.00	1979-S-5C-Type 1 PR69 DC (998), 1979-S-5C-Type 2 PR69 DC (31)	MAIL	17	11017	NG	661000	PCGS	\$0
9008	1003	06/10/2016	11	Sold	\$1,986.00	1980-S-5C-PR69 DC (1003)	MAIL	18	11018	NG	661000	PCGS	\$0
9008	1092	06/10/2016	11	Sold	\$2,272.00	1980-S-5C-PR69 DC (1092)	MAIL	19	11019	NG	661000	PCGS	\$0
9008	1134	06/10/2016	11	Sold	\$2,251.00	1981-S-5C-Type 1 PR69 DC (1134)	MAIL	20	11020	NG	661000	PCGS	\$0
9008	1100	06/10/2016	11	Sold	\$2,006.00	1981-S-5C-Type 1 PR69 DC (1098), 1981-S-5C-Type 2 PR69 DC (12)	MAIL	21	11021	NG	661000	PCGS	\$0
9008	313	06/10/2016	11	Sold	\$808.00	1982-S-5C-PR69 DC (71), 1983-S-5C-PR69 DC (1), 1984-S-5C-PR69 DC (57), 1985-S-5C-PR69 DC (57)	MAIL	22	11022	NG	661000	PCGS	\$0
9008	346	06/10/2016	11	Sold	\$721.00	1986-S-5C-PR69 DC (346)	MAIL	23	11023	NG	661000	PCGS	\$0
9008	332	06/10/2016	11	Sold	\$845.00	1987-S-5C-PR69 DC (206), 1988-S-5C-PR69 DC (59), 1988-S-5C-PR69 DC (57)	MAIL	24	11024	NG	661000	PCGS	\$0
9008	546	06/10/2016	11	Sold	\$1,036.00	1990-S-5C-PR69 DC (422), 1991-S-5C-PR69 DC (124)	MAIL	25	11025	NG	661000	PCGS	\$0
9008	942	06/10/2016	11	Sold	\$1,901.00	1992-S-5C-PR69 DC (942)	MAIL	26	11026	NG	661000	PCGS	\$0
9008	452	06/10/2016	11	Sold	\$941.00	1993-S-5C-PR69 DC (452)	MAIL	27	11027	NG	661000	PCGS	\$0
9008	382	06/10/2016	11	Sold	\$753.00	1994-S-5C-PR69 DC (362)	MAIL	28	11028	NG	661000	PCGS	\$0
9008	453	06/10/2016	11	Sold	\$903.00	1995-S-5C-PR69 DC (140), 1996-S-5C-PR69 DC (313)	MAIL	29	11029	NG	661000	PCGS	\$0
9008	462	06/10/2016	11	Sold	\$901.00	1997-S-5C-PR69 DC (462)	MAIL	30	11030	NG	661000	PCGS	\$0

**Lots Consigned**

Jul. 7 2016 9:41 AM  
ML\_03  
R. Todd Neilson  
Chapter 7 Trustee Of Tuiving Co.  
2049 Century Park E  
Ste 2525  
Los Angeles, CA 90067-3225

Customer # 3309859 Source Referral  
Day Phone (310) 499-4934  
Night Phone  
Fax  
Email Address TNeilson@brgxpert.com

Sale #	Qty.	Date	Cons	B-B	Hammer Price	Description	Bidder Type	Lot #	Lot Id #	Grade	Item #	Service	Reserve
9008	723	06/10/2016	11	Sold	\$1,403.00	1998-S.5C.PR69 DC.(723)	MAIL	31	11031	NG	661000	PCGS	\$0
9008	305	06/10/2016	11	Sold	\$634.00	1999-S.5C.PR69 DC.(305)	MAIL	32	11032	NG	661000	PCGS	\$0
9008	952	06/10/2016	11	Sold	\$1,907.00	2000-S.5C.PR69 DC.(952)	MAIL	33	11033	NG	661000	PCGS	\$0
9008	1220	06/10/2016	11	Sold	\$2,388.00	2001-S.5C.PR69 DC.(1220)	MAIL	34	11034	NG	661000	PCGS	\$0
9008	917	06/10/2016	11	Sold	\$1,892.00	2002-S.5C.PR69 DC.(917)	MAIL	35	11035	NG	661000	PCGS	\$0
9008	1140	06/10/2016	11	Sold	\$2,251.00	2003-S.5C.PR69 DC.(1140)	MAIL	36	11036	NG	661000	PCGS	\$0
9008	431	06/10/2016	11	Sold	\$896.00	2004-S.5C.Peach Medal PR69 DC.(431)	MAIL	37	11037	NG	661000	PCGS	\$0
9008	501	06/10/2016	11	Sold	\$1,042.00	2004-S.5C.Keel Boat PR69 DC.(501)	MAIL	38	11038	NG	661000	PCGS	\$0
9008	395	06/10/2016	11	Sold	\$821.00	2005-S.5C.Bison PR69 DC.(30), 2005-S.5C.Western Waters PR69 DC.(365)	MAIL	39	11039	NG	661000	PCGS	\$0
9008	331	06/10/2016	11	Sold	\$689.00	2006-S.5C.Monticello PR69 DC.(41), 2007-S.5C.PR69 DC.(290)	MAIL	40	11040	NG	661000	PCGS	\$0
9008	469	06/10/2016	11	Sold	\$703.00	1968-10C.MS66(8), 1968-D-10C.MS66(318), 1968-10C.MS66.FB.(1), 1968-D-10C.MS66.FB.(120),	MAIL	41	11041	NG	661000	PCGS	\$0
9008	335	06/10/2016	11	Sold	\$561.00	1969-D-10C.MS65(13), 1969-D-10C.MS66(20), 1972-10C.Clad MS65(137), 1972-10C.Clad MS65(137), 1974-S.10C.PR69 DC.(944),	MAIL	42	11042	NG	661000	PCGS	\$0
9008	947	06/10/2016	11	Sold	\$1,581.00	1974-10C.MS65(3), 1974-S.10C.PR69 DC.(944),	MAIL	43	11043	NG	661000	PCGS	\$0
9008	1503	06/10/2016	11	Sold	\$2,511.00	1975-S.10C.PR69 DC.(1503)	MAIL	44	11044	NG	661000	PCGS	\$0
9008	842	06/10/2016	11	Sold	\$1,406.00	1976-S.10C.PR69 DC.(842)	MAIL	45	11045	NG	661000	PCGS	\$0
9008	795	06/10/2016	11	Sold	\$1,227.00	1976-S.10C.PR69 DC.(795)	MAIL	46	11046	NG	661000	PCGS	\$0
9008	1067	06/10/2016	11	Sold	\$1,762.00	1977-S.10C.PR69 DC.(1067)	MAIL	47	11047	NG	661000	PCGS	\$0
9008	1215	06/10/2016	11	Sold	\$2,021.00	1978-S.10C.PR69 DC.(1215)	MAIL	48	11048	NG	661000	PCGS	\$0
9008	972	06/10/2016	11	Sold	\$1,901.00	1979-S.10C.Type 1 PR69 DC.(972)	MAIL	49	11049	NG	661000	PCGS	\$0
9008	989	06/10/2016	11	Sold	\$2,002.00	1979-S.10C.Type 1 PR69 DC.(989), 1979-S.10C.Type 2 PR69 DC.(271), 1979-S.10C.PR69 DC.(20)	MAIL	50	11050	NG	661000	PCGS	\$0
9008	1426	06/10/2016	11	Sold	\$2,341.00	1980-S.10C.PR69 DC.(1426)	MAIL	51	11051	NG	661000	PCGS	\$0
9008	1187	06/10/2016	11	Sold	\$1,902.00	1980-S.10C.PR69 DC.(1187)	MAIL	52	11052	NG	661000	PCGS	\$0
9008	920	06/10/2016	11	Sold	\$1,536.00	1981-S.10C.PR69 DC.(20), 1981-S.10C.Type 1 PR69 DC.(900)	MAIL	53	11053	NG	661000	PCGS	\$0
9008	881	06/10/2016	11	Sold	\$1,471.00	1981-S.10C.Type 1 PR69 DC.(881)	MAIL	54	11054	NG	661000	PCGS	\$0
9008	900	06/10/2016	11	Sold	\$1,501.00	1981-S.10C.Type 1 PR69 DC.(898), 1981-S.10C.Type 2 PR69 DC.(2)	MAIL	55	11055	NG	661000	PCGS	\$0
9008	508	06/10/2016	11	Sold	\$851.00	1982-S.10C.PR69 DC.(508)	MAIL	56	11056	NG	661000	PCGS	\$0
9008	484	06/10/2016	11	Sold	\$1,060.00	1984-S.10C.PR69 DC.(133), 1985-S.10C.PR69 DC.(351)	MAIL	57	11057	NG	661000	PCGS	\$0
9008	507	06/10/2016	11	Sold	\$841.00	1986-S.10C.PR69 DC.(507)	MAIL	58	11058	NG	661000	PCGS	\$0
9008	424	06/10/2016	11	Sold	\$708.00	1987-S.10C.PR69 DC.(424)	MAIL	59	11059	NG	661000	PCGS	\$0
9008	227	06/10/2016	11	Sold	\$870.00	1988-S.10C.PR69 DC.(80), 1989-S.10C.PR69 DC.(147), 1990-S.10C.PR69 DC.(1)	MAIL	60	11060	NG	661000	PCGS	\$0

**Lots Consigned**

Jul. 7 2016 9:41 AM  
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Source Referral

Sale #	Qty.	Date	Cons	B-B	Hammer Price Description	Bidder Type	Lot #	Lot Id #	Grade	Item #	Service	Reserve
9008	671	06/10/2016	11	Sold	\$1,103.00 1990-S 10C PR69 DC (671)	MAIL	61	11061	NG	661000	PCGS	\$0
9008	496	06/10/2016	11	Sold	\$1,470.00 1991-S 10 PR69 DC (157), 1992-S 10C PR69 DC (339)	MAIL	62	11062	NG	661000	PCGS	\$0
9008	440	06/10/2016	11	Sold	\$1,287.00 1992-S 10C Silver PR69 DC (440)	MAIL	63	11063	NG	661000	PCGS	\$0
9008	492	06/10/2016	11	Sold	\$1,255.00 1993-10C MS67 (9), 1993-S 10C PR69 DC (126), 1993-S 10C Silver PR69 DC (357)	MAIL	64	11064	NG	661000	PCGS	\$0
9008	704	06/10/2016	11	Sold	\$1,789.00 1994-S 10C PR69 DC (175), 1994-S 10C Silver PR69 (80), 1994-S 10C Silver PR69 DC (448)	MAIL	65	11065	NG	661000	PCGS	\$0
9008	648	06/10/2016	11	Sold	\$1,760.00 1995-S 10C Silver PR69 DC (399), 1995-S 10C PR69 DC (249)	MAIL	66	11066	NG	661000	PCGS	\$0
9008	639	06/10/2016	11	Sold	\$1,759.00 1996-S 10C Silver PR69 DC (489), 1996-S 10C PR69 DC (150)	MAIL	67	11067	NG	661000	PCGS	\$0
9008	683	06/10/2016	11	Sold	\$1,922.00 1997-S 10C Silver PR69 DC (683)	MAIL	68	11068	NG	661000	PCGS	\$0
9008	729	06/10/2016	11	Sold	\$1,805.00 1998-S 10C PR69 DC (271), 1998-S 10C Silver PR69 DC (458)	MAIL	69	11069	NG	661000	PCGS	\$0
9008	276	06/10/2016	11	Sold	\$750.00 1999-S 10C PR69 DC (27), 1999-S 10C Silver PR69 DC (249)	MAIL	70	11070	NG	661000	PCGS	\$0
9008	826	06/10/2016	11	Sold	\$1,829.00 2000-S 10C PR69 DC (149), 2000-S 10C Silver PR69 DC (677)	MAIL	71	11071	NG	661000	PCGS	\$0
9008	812	06/10/2016	11	Sold	\$1,218.00 2001-S 10C PR69 DC (612)	MAIL	72	11072	NG	661000	PCGS	\$0
9008	673	06/10/2016	11	Sold	\$1,687.00 2001-S 10C Silver PR69 DC (673)	MAIL	73	11073	NG	661000	PCGS	\$0
9008	799	06/10/2016	11	Sold	\$1,502.00 2002-S 10C PR69 DC (489), 2002-S 10C Silver PR69 DC (310)	MAIL	74	11074	NG	661000	PCGS	\$0
9008	1299	06/10/2016	11	Sold	\$2,602.00 2003-S 10C PR69 DC (180), 2003-S 10C Silver PR69 DC (1119)	MAIL	75	11075	NG	661000	PCGS	\$0
9008	931	06/10/2016	11	Sold	\$1,545.00 2004-S 10C PR69 DC (122), 2004-S 10C Silver PR69 DC (863)	MAIL	76	11076	NG	661000	PCGS	\$0
9008	771	06/10/2016	11	Sold	\$1,207.00 2005-S 10C Clad PR69 DC (80), 2005-S 10C PR69 DC (691)	MAIL	77	11077	NG	661000	PCGS	\$0
9008	886	06/10/2016	11	Sold	\$1,408.00 2005-S 10C PR69 DC (886)	MAIL	78	11078	NG	661000	PCGS	\$0
9008	336	06/10/2016	11	Sold	\$847.00 2005 10C MS66 (1), 2005-S 10C Silver PR69 DC (336)	MAIL	79	11079	NG	661000	PCGS	\$0
9008	318	06/10/2016	11	Sold	\$531.00 2006-D 10C MS68 Satin Finish (36), 2006-S 10C PR69 DC (169), 2006-S 10C Silver PR69 DC (11)	MAIL	80	11080	NG	661000	PCGS	\$0
9008	621	06/10/2016	11	Sold	\$1,032.00 2007-D 10C MS68 FB (100), 2007-S 10C PR69 DC (316), 2007-S 10C Silver PR69 DC (187), 2007-	MAIL	81	11081	NG	661000	PCGS	\$0
9008	797	06/10/2016	11	Sold	\$1,775.00 1968 25C MS66 (20), 1968-D 25C MS66 (777)	MAIL	82	11082	NG	661000	PCGS	\$0
9008	398	06/10/2016	11	Sold	\$1,230.00 1969-D 25C MS65 (2), 1969-D 25C MS66 (1), 1972 25C Clad MS65 (58), 1973 25C Clad MS65 (12)	MAIL	83	11083	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$2,378.00 1976-S 25C Clad PR69 DC (1000)	MAIL	84	11084	NG	661000	PCGS	\$0
9008	1071	06/10/2016	11	Sold	\$2,487.00 1976-S 25C Clad PR69 DC (1071)	MAIL	85	11085	NG	661000	PCGS	\$0
9008	977	06/10/2016	11	Sold	\$2,323.00 1976-S 25C Clad PR69 DC (977)	MAIL	86	11086	NG	661000	PCGS	\$0
9008	896	06/10/2016	11	Sold	\$2,222.00 1976-S 25C Clad PR69 DC (896)	MAIL	87	11087	NG	661000	PCGS	\$0
9008	682	06/10/2016	11	Sold	\$1,613.00 1976-S 25C Silver PR69 DC (107), 1977-S 25C PR69 DC (575)	MAIL	88	11088	NG	661000	PCGS	\$0
9008	830	06/10/2016	11	Sold	\$1,714.00 1978-S 25C PR69 DC (830)	MAIL	89	11089	NG	661000	PCGS	\$0
9008	1177	06/10/2016	11	Sold	\$2,603.00 1979-S 25C Type 1 PR69 DC (1174), 1979-S 25C PR69 DC (3)	MAIL	90	11090	NG	661000	PCGS	\$0



**Lots Consigned**

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ML03

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Sale #	Qty.	Date	Cons	B-B	Hammer Price	Description	Bidder Type	Lot #	Lot Id #	Grade	Item #	Service	Reserve
9008	679	06/10/2016	11	Sold	\$1,336.00	2001-S 25C Kentucky Clad PR69 DC (570), 2001-S 25C Kentucky Silver PR69 DC (109)	MAIL	115	11115	NG	661000	PCGS	\$0
9008	731	06/10/2016	11	Sold	\$1,008.00	2002-P 25C Tennessee Clad MS67 (424), 2002-D 25C Tennessee Clad MS66 (27), 2002-D 25C Ten	MAIL	116	11116	NG	661000	PCGS	\$0
9008	532	06/10/2016	11	Sold	\$734.00	2002-P 25C Ohio Clad MS67 (20), 2002-D 25C Ohio Clad MS66 (65), 2002-D 25C Ohio Clad MS67	MAIL	117	11117	NG	661000	PCGS	\$0
9008	846	06/10/2016	11	Sold	\$1,168.00	2002-P 25C Indiana Clad MS67 (150), 2002-D 25C Indiana Clad MS66 (3), 2002-P 25C Mississio	MAIL	118	11118	NG	661000	PCGS	\$0
9008	952	06/10/2016	11	Sold	\$1,610.00	2002-S 25C Tennessee Clad PR69 DC (940), 2002-S 25C Tennessee Silver PR69 DC (12)	MAIL	119	11119	NG	661000	PCGS	\$0
9008	944	06/10/2016	11	Sold	\$1,891.00	2002-S 25C Ohio Clad PR69 DC (942), 2002-S 25C Ohio Silver PR69 DC (2)	MAIL	120	11120	NG	661000	PCGS	\$0
9008	924	06/10/2016	11	Sold	\$1,768.00	2002-S 25C Louisiana Clad PR69 DC (917), 2002-S 25C Louisiana Silver PR69 DC (7)	MAIL	121	11121	NG	661000	PCGS	\$0
9008	967	06/10/2016	11	Sold	\$1,641.00	2002-S 25C Indiana Clad PR69 DC (948), 2002-S 25C Indiana Silver PR69 DC (19)	MAIL	122	11122	NG	661000	PCGS	\$0
9008	945	06/10/2016	11	Sold	\$1,601.00	2002-S 25C Mississippi Clad PR69 DC (935), 2002-S 25C Mississippi Silver PR69 DC (10)	MAIL	123	11123	NG	661000	PCGS	\$0
9008	463	06/10/2016	11	Sold	\$581.00	2003-P 25C Illinois Clad MS66 (5), 2003-D 25C Illinois Clad MS66 (93), 2003-D 25C Alabama	MAIL	124	11124	NG	661000	PCGS	\$0
9008	1134	06/10/2016	11	Sold	\$1,421.00	2003-P 25C Arkansas Clad MS66 (2), 2003-D 25C Arkansas Clad MS66 (93), (2), 2004-D 25C Michigan	MAIL	125	11125	NG	661000	PCGS	\$0
9008	365	06/10/2016	11	Sold	\$1,255.00	2003-S 25C Illinois Silver PR69 DC (353), 2003-S 25C Illinois Silver PR70 DC (12)	MAIL	126	11126	NG	661000	PCGS	\$0
9008	1062	06/10/2016	11	Sold	\$1,816.00	2003-S 25C Alabama Clad PR69 DC (1052)	MAIL	127	11127	NG	661000	PCGS	\$0
9008	332	06/10/2016	11	Sold	\$1,111.00	2003-S 25C Alabama Silver PR69 DC (532)	MAIL	128	11128	NG	661000	PCGS	\$0
9008	1055	06/10/2016	11	Sold	\$1,804.00	2003-S 25C Maine Clad PR 69 DC (1035)	MAIL	129	11129	NG	661000	PCGS	\$0
9008	298	06/10/2016	11	Sold	\$1,050.00	2003-S 25C Maine Silver PR69 DC (298)	MAIL	130	11130	NG	661000	PCGS	\$0
9008	1021	06/10/2016	11	Sold	\$1,841.00	2003-S 25C Missouri Clad PR69 DC (1021)	MAIL	131	11131	NG	661000	PCGS	\$0
9008	318	06/10/2016	11	Sold	\$1,078.00	2003-S 25C Maine Silver PR69 DC (318)	MAIL	132	11132	NG	661000	PCGS	\$0
9008	1037	06/10/2016	11	Sold	\$1,732.00	2003-S 25C Arkansas Clad PR69 DC (1037)	MAIL	133	11133	NG	661000	PCGS	\$0
9008	369	06/10/2016	11	Sold	\$1,287.00	2003-S 25C Arkansas Silver PR69 DC (369)	MAIL	134	11134	NG	661000	PCGS	\$0
9008	584	06/10/2016	11	Sold	\$942.00	2004-S 25C Michigan Clad PR69 DC (564)	MAIL	135	11135	NG	661000	PCGS	\$0
9008	849	06/10/2016	11	Sold	\$2,727.00	2004-S 25C Michigan Silver PR69 DC (849)	MAIL	136	11136	NG	661000	PCGS	\$0
9008	524	06/10/2016	11	Sold	\$876.00	2004-S 25C Florida Clad PR69 DC (524)	MAIL	137	11137	NG	661000	PCGS	\$0
9008	748	06/10/2016	11	Sold	\$2,525.00	2004-S 25C Florida Silver PR69 DC (748)	MAIL	138	11138	NG	661000	PCGS	\$0
9008	541	06/10/2016	11	Sold	\$1,088.00	2004-S 25C Texas Clad PR69 DC (541)	MAIL	139	11139	NG	661000	PCGS	\$0
9008	898	06/10/2016	11	Sold	\$3,027.00	2004-S 25C Texas Silver PR69 DC (898)	MAIL	140	11140	NG	661000	PCGS	\$0
9008	557	06/10/2016	11	Sold	\$931.00	2004-S 25C Iowa Clad PR69 DC (557)	MAIL	141	11141	NG	661000	PCGS	\$0

**Lots Consigned**

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Source Referral

Sale #	Qty.	Date	Cons	B-B	Hammer Price	Description	Bidder Type	Lot #	Lot Id #	Grade	Item #	Service	Reserve
9008	909	06/10/2016	11	Sold	\$3,087.00	2004-S 25C Iowa Silver PR69 DC (909)	MAIL	142	11142	NG	661000	PCGS	\$0
9008	553	06/10/2016	11	Sold	\$524.00	2004-S 25C Wisconsin Clad PR69 DC (553)	MAIL	143	11143	NG	661000	PCGS	\$0
9008	879	06/10/2016	11	Sold	\$2,978.00	2004-S 25C Wisconsin Silver PR69 DC (879)	MAIL	144	11144	NG	661000	PCGS	\$0
9008	835	06/10/2016	11	Sold	\$1,401.00	2005-S 25C California Clad PR69 DC (835)	MAIL	145	11145	NG	661000	PCGS	\$0
9008	898	06/10/2016	11	Sold	\$1,501.00	2005-S 25C Minnesota Clad PR69 DC (898)	MAIL	146	11146	NG	661000	PCGS	\$0
9008	859	06/10/2016	11	Sold	\$1,461.00	2005-S 25C Oregon Clad PR69 DC (847), 2005-S 25C Oregon Silver PR69 DC (12)	MAIL	147	11147	NG	661000	PCGS	\$0
9008	849	06/10/2016	11	Sold	\$1,491.00	2005-S 25C Kansas Clad PR69 DC (803), 2005-S 25C Kansas Silver PR69 DC (46)	MAIL	148	11148	NG	661000	PCGS	\$0
9008	889	06/10/2016	11	Sold	\$1,561.00	2005-S 25C West Virginia Clad PR69 DC (841), 2005-S 25C West Virginia Silver PR69 DC (48)	MAIL	149	11149	NG	661000	PCGS	\$0
9008	394	06/10/2016	11	Sold	\$721.00	2006-S 25C Nevada Clad PR69 DC (348), 2006-S 25C Nevada Silver PR69 DC (39), 2006-D 25C Ne	MAIL	150	11150	NG	661000	PCGS	\$0
9008	459	06/10/2016	11	Sold	\$751.00	2006-S 25C Nebraska Clad PR69 DC (343), 2006-S 25C Nebraska Silver PR69 DC (23), 2006-D 25	MAIL	151	11151	NG	661000	PCGS	\$0
9008	511	06/10/2016	11	Sold	\$845.00	2006-S 25C Colorado Clad PR69 DC (364), 2006-S 25C Colorado Silver PR69 DC (94), 2006-D 25	MAIL	152	11152	NG	661000	PCGS	\$0
9008	431	06/10/2016	11	Sold	\$757.00	2006-S 25C North Dakota Clad PR69 DC (348), 2006-S 25C North Dakota Silver PR69 DC (41), 2	MAIL	153	11153	NG	661000	PCGS	\$0
9008	463	06/10/2016	11	Sold	\$822.00	2006-S 25C South Dakota Clad PR69 DC (333), 2006-S 25C South Dakota Silver PR69 DC (61), 2	MAIL	154	11154	NG	661000	PCGS	\$0
9008	419	06/10/2016	11	Sold	\$1,259.00	2007-S 25C Montana Clad PR69 DC (1), 2007-S 25C Montana Silver PR69 DC (2), 2007-P 25C Mon	MAIL	155	11155	NG	661000	PCGS	\$0
9008	376	06/10/2016	11	Sold	\$1,151.00	2007-S 25C Idaho Clad PR69 DC (1), 2007-S 25C Idaho Silver PR69 DC (290), 2007-P 25C Idaho	MAIL	156	11156	NG	661000	PCGS	\$0
9008	369	06/10/2016	11	Sold	\$1,077.00	2007-S 25C Wyoming Clad PR69 DC (1), 2007-S 25C Wyoming Silver PR69 DC (282), 2007-P 25C W	MAIL	157	11157	NG	661000	PCGS	\$0
9008	360	06/10/2016	11	Sold	\$1,111.00	2007-S 25C Utah Clad PR69 DC (1), 2007-S 25C Utah Silver PR69 DC (294), 2007-P 25C Utah Cl	MAIL	158	11158	NG	661000	PCGS	\$0
9008	253	06/10/2016	11	Sold	\$1,226.00	1972-P 50C MS66 (43), 1993-P 50C MS66 (4), 1994-P 50C MS66 (5), 1998-	MAIL	159	11159	NG	661000	PCGS	\$0
9008	376	06/10/2016	11	Sold	\$1,395.00	1982-S 50C Donna Pope PR69 DC (80), 1986-S 50C Statue of Liberty PR69 DC (253), 1989-S 50C	MAIL	160	11160	NG	661000	PCGS	\$0
9008	739	06/10/2016	11	Sold	\$4,497.00	1991-D 50C Mount Rushmore MS69 (31), 1991-S 50C Mount Rushmore PR69 DC (82), 1992-S 50C Co	MAIL	161	11161	NG	661000	PCGS	\$0
9008	499	06/10/2016	11	Sold	\$3,120.00	1974-S 50C PR69 DC (2), 1976-S 50C Clad PR69 DC (1), 1976-S 50C Silver PR69 DC (23), 1977-	MAIL	162	11162	NG	661000	PCGS	\$0
9008	781	06/10/2016	11	Sold	\$6,425.00	1996-S 50C Clad PR69 DC (7), 1996-S 50C Silver PR69 DC (173), 1997-S 50C Clad PR69 DC (1)	MAIL	163	11163	NG	661000	PCGS	\$0
9008	723	06/10/2016	11	Sold	\$5,012.00	2001-S 50C Clad PR69 DC (2), 2001-S 50C Silver PR69 DC (103), 2002-S 50C Clad PR69 DC (1)	MAIL	164	11164	NG	661000	PCGS	\$0
9008	287	06/10/2016	11	Sold	\$1,140.00	2006-S 50C Clad PR69 DC (6), 2007-S 50C PR69 DC (251), 2007-S 50C Silver PR69 DC (8), 1982	MAIL	165	11165	NG	661000	PCGS	\$0

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Sale #	Qty.	Date	Cons	B-B	Hammer Price	Description	Bidder Type	Lot #	Lot Id #	Grade	Item #	Service	Reserve
9008	269	06/10/2016	11	Sold	\$6,565.00	1971-S \$1 Silver Gem Proof like (1), 1971-S \$1 Silver Gem Proof like (2), 1972-S \$1 like MS67	MAIL	166	11166	NG	661000	PCGS	\$0
9008	656	06/10/2016	11	Sold	\$2,289.00	1973-S \$1 SBA Type 1 PR69 DC (363), 1973 \$1 SBA Type 1 PR69 DC (292), 1979-S \$1 SBA Type 2	MAIL	167	11167	NG	661000	PCGS	\$0
9008	1323	06/10/2016	11	Sold	\$4,377.00	1980-P \$1 SBA MS65 (9), 1980-D \$1 SBA MS65 (6), 1980-S \$1 SBA PR69 DC (1308)	MAIL	168	11168	NG	661000	PCGS	\$0
9008	1692	06/10/2016	11	Sold	\$5,327.00	1981-S SBA Type 1 PR69 DC (1692)	MAIL	169	11169	NG	661000	PCGS	\$0
9008	343	06/10/2016	11	Sold	\$1,150.00	2000-D \$1 SAC MS67 (43), 2000-D \$1 SAC PR69 DC (8), 2000-S \$1 SAC PR69 DC (1), 2001-S \$1 S	MAIL	170	11170	NG	661000	PCGS	\$0
9008	101	06/10/2016	11	Sold	\$2,011.00	1994 \$1 Woman in Military Jessica Lynch PR 69 DC (1), 1994 \$1 Woman in Military Jessica Ly	MAIL	171	11171	NG	661000	PCGS	\$0
9008	120	06/10/2016	11	Sold	\$3,511.00	1994 \$1 Silver Eagle MS69 (12), 1996 \$1 Silver Eagle MS69 (1), 2006-W \$1 Silver Eagle MS69	MAIL	172	11172	NG	661000	PCGS	\$0
9008	1	06/10/2016	11	Sold	\$37.00	1985-O \$1 Great Montana Collection MS63 NGC (1)	MAIL	173	11173	NG	661000	PCGS	\$0
9008	1	06/10/2016	11	Sold	\$271.00	1967-W \$1 Constitution PR70 (1)	MAIL	174	11174	NG	661000	PCGS	\$0
9008	20	06/10/2016	11	Sold	\$40.00	2007 Medal George Washington MS69 (20)	MAIL	175	11175	NG	661000	PCGS	\$0
9008	1311	06/10/2016	11	Sold	\$3,222.00	2007 \$1 George Washington First Strike PR69 DC (360), 2007-S \$1 George Washington PR69 DC	MAIL	176	11176	NG	661000	PCGS	\$0
9008	970	06/10/2016	11	Sold	\$1,611.00	2007-D \$1 George Washington First Day of Issue MS65 (370), 2007-P \$1 George Washington Pos	MAIL	177	11177	NG	661000	PCGS	\$0
9008	417	06/10/2016	11	Sold	\$601.00	2007-S \$1 George Washington PR69 DC (50), 2007-D \$1 George Washington Position A MS68 (47)	MAIL	178	11178	NG	661000	PCGS	\$0
9008	980	06/10/2016	11	Sold	\$1,225.00	2007-D \$1 George Washington First Day of Issue BU (980)	MAIL	179	11179	NG	661000	PCGS	\$0
9008	1460	06/10/2016	11	Sold	\$1,825.00	2007-D \$1 George Washington BU (1460)	MAIL	180	11180	NG	661000	PCGS	\$0
9008	377	06/10/2016	11	Sold	\$629.00	2007-S \$1 John Adams PR69 DC (90), 2007-P \$1 John Adams First Day of Issue Position A MS65	MAIL	181	11181	NG	661000	PCGS	\$0
9008	472	06/10/2016	11	Sold	\$788.00	2007-D \$1 John Adams First Day of Issue Position A MS66 (66), 2007-D \$1 John Adams First D	MAIL	182	11182	NG	661000	PCGS	\$0
9008	248	06/10/2016	11	Sold	\$310.00	2007-P \$1 John Adams First Day of Issue Position A BU (97), 2007-D \$1 John Adams First Day	MAIL	183	11183	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$1,252.00	2007-P \$1 John Adams First Day of Issue BU (1000)	MAIL	184	11184	NG	661000	PCGS	\$0
9008	740	06/10/2016	11	Sold	\$926.00	2007-D \$1 John Adams First Day of Issue BU (740)	MAIL	185	11185	NG	661000	PCGS	\$0
9008	202	06/10/2016	11	Sold	\$338.00	2007-P \$1 Thomas Jefferson First Day of Issue Position A MS67 (3), 2007-D \$1 Thomas Jeffer	MAIL	186	11186	NG	661000	PCGS	\$0
9008	1350	06/10/2016	11	Sold	\$1,700.00	2007-P \$1 Thomas Jefferson First Day of Issue BU in Gem Cases (1350) First Day of Issue Pos	MAIL	187	11187	NG	661000	PCGS	\$0
9008	372	06/10/2016	11	Sold	\$622.00	2007-S \$1 Thomas Jefferson PR69 DC (95), 2007-D \$1 Thomas Jefferson First Day of Issue Position	MAIL	188	11188	NG	661000	PCGS	\$0
9008	622	06/10/2016	11	Sold	\$1,041.00	2007-S \$1 James Madison PR69 DC (91), 2007-P \$1 James Madison First Day of Issue Position	MAIL	189	11189	NG	661000	PCGS	\$0
9008	699	06/10/2016	11	Sold	\$1,167.00	2007-P \$1 James Madison First Day of Issue Position A MS66 (182), 2007-D \$1 James Madison	MAIL	190	11190	NG	661000	PCGS	\$0

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 R. Todd Neilson  
 Chapter 7 Trustee Of Tuling Co.  
 2049 Century Park E  
 Ste 2525  
 Los Angeles, CA 90067-3225

**Lots Consigned**

Customer # 3309859 Source Referral  
 Day Phone (310) 499-4934  
 Night Phone  
 Fax  
 Email Address TNeilson@brgxpert.com

Sale #	Qty.	Date	Cons	B-B	Hammer Price	Description	Bidder Type	Lot #	Lot Id #	Grade	Item #	Service	Reserve
9008	639	06/10/2016	11	Sold	\$1,067.00	2007-P \$1 James Madison First Day of Issue Position B MS 65 (248). 2007-P \$1 James Madison	MAIL	191	11191	NG	661000	PCGS	\$0
9008	638	06/10/2016	11	Sold	\$1,066.00	2007-D \$1 James Madison First Day of Issue Position B MS 66 (340). 2007-S \$1 James Madison	MAIL	192	11192	NG	661000	PCGS	\$0
9008	420	06/10/2016	11	Sold	\$525.00	2007-D \$1 James Madison First Day of Issue Position A BU (106). 2007-P \$1 James Madison F1	MAIL	193	11193	NG	661000	PCGS	\$0
9008	500	06/10/2016	11	Sold	\$625.00	2008-P \$1 James Monroe First Day of Issue BU (500)	MAIL	194	11194	NG	661000	PCGS	\$0
9008	1600	06/10/2016	11	Sold	\$2,020.00	2007-P \$1 James Madison First Day of Issue BU in Gem Cases (1100). 2007-D \$1 James Madis	MAIL	195	11195	NG	661000	PCGS	\$0
9008	677	06/10/2016	11	Sold	\$1,345.00	2008-P \$1 James Monroe First Day of Issue Position A MS66 (140).2008-P \$1 James Monroe F1	MAIL	196	11196	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$1,250.00	2008-P \$1 James Monroe First Day of Issue BU (1000)	MAIL	197	11197	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$1,250.00	2008-P \$1 James Monroe First Day of Issue BU (1000)	MAIL	198	11198	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$1,250.00	2008-D \$1 James Monroe First Day of Issue BU (1000)	MAIL	199	11199	NG	661000	PCGS	\$0
9008	1200	06/10/2016	11	Sold	\$1,500.00	2008-D \$1 James Monroe First Day of Issue BU (1200)	MAIL	200	11200	NG	661000	PCGS	\$0
9008	11500	06/10/2016	11	Sold	\$1,875.00	2008-D \$1 James Monroe First Day of Issue BU (1500)	MAIL	201	11201	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$1,250.00	2008-D \$1 James Monroe First Day of Issue BU (1000)	MAIL	202	11202	NG	661000	PCGS	\$0
9008	1160	06/10/2016	11	Sold	\$1,621.00	2008-P \$1 Quincy Adams First Day of Issue BU (660). 2008-D Quincy Adams First Day of Issue	MAIL	203	11203	NG	661000	PCGS	\$0
9008	1120	06/10/2016	11	Sold	\$1,400.00	2008-P \$1 Quincy Adams First Day of Issue BU (1120)	MAIL	204	11204	NG	661000	PCGS	\$0
9008	4	06/10/2016	11	Sold	\$1,726.00	2004-W \$10 Platinum 1/10th Ounce Statue of Liberty PR69 DC (1). 2004-W \$100 Platinum 1 Oun	MAIL	205	11205	NG	661000	PCGS	\$0
9008	300	06/10/2016	11	Sold	\$5,050.00	2009 Earle Barack Obama History in Your Hands 1 Ounce Fine Silver (300)	MAIL	206	11206	NG	661000	PCGS	\$0
9008	2983	06/10/2016	11	Sold	\$300.00	Group of mixed date Lincoln Cents.	MAIL	207	11207	NG	661000	Uncertified	\$0
9008	3098	06/10/2016	11	Sold	\$270.00	Group of mixed date Jefferson Nickels.	MAIL	208	11208	NG	661000	Uncertified	\$0
9008	1807	06/10/2016	11	Sold	\$397.00	Group of mixed date Roosevelt Dimes.	MAIL	209	11209	NG	661000	Uncertified	\$0
9008	2622	06/10/2016	11	Sold	\$3,083.00	Group of mixed date pre-1964 US Silver Dimes.	MAIL	210	11210	NG	661000	PCGS	\$0
9008	263	06/10/2016	11	Sold	\$335.00	A small group of pre-1964 Roosevelt Dimes.	MAIL	211	11211	NG	661000	PCGS	\$0
9008	2000	06/10/2016	11	Sold	\$5,125.00	Group of assorted Silver State Quarters.	MAIL	212	11212	NG	661000	PCGS	\$0
9008	2000	06/10/2016	11	Sold	\$5,225.00	Another group of assorted Silver State Quarters.	MAIL	213	11213	NG	661000	PCGS	\$0
9008	2164	06/10/2016	11	Sold	\$2,272.00	Group of mixed Clad and Silver State Quarters.	MAIL	214	11214	NG	661000	PCGS	\$0
9008	517	06/10/2016	11	Sold	\$1,303.00	Group of mixed pre-1964 Silver Quarters.	MAIL	215	11215	NG	661000	PCGS	\$0
9008	859	06/10/2016	11	Sold	\$422.00	Group of US Bicentennial coinage including (470) Quarters and (389) Half Dollars.	MAIL	216	11216	NG	661000	PCGS	\$0
9008	1480	06/10/2016	11	Sold	\$1,362.00	Group of mixed date Clad and Silver Kennedy Half Dollars.	MAIL	217	11217	NG	661000	PCGS	\$0
9008	768	06/10/2016	11	Sold	\$4,237.00	Group of mixed date pre-1964 Half Dollars.	MAIL	218	11218	NG	661000	PCGS	\$0
9008	559	06/10/2016	11	Sold	\$3,111.00	Group of assorted Silver Half Dollars.	MAIL	219	11219	NG	661000	PCGS	\$0

**Lots Consigned**

Jul. 7 2016 9:41 AM

ML\_03

R. Todd Neilson

Chapter 7 Trustee Of Tulving Co.  
2049 Century Park E  
Ste 2525

Los Angeles, CA 90067-3225

Customer # 3309859

Day Phone (310) 499-4934

Night Phone

Fax

Email Address TNeilson@brgxpert.com

Source Referral

Lot #	Qty.	Date	Cons	B-B	Hammer Price	Description	Bidder Type	Lot #	Lot Id #	Grade	Item #	Service	Reserve
9008	685	06/10/2016	11	Sold	\$2,110.00	Group of mixed date like Dollars including (452) Clad, and (233) Silver.	MAIL	220	11220	NG	661000	PCGS	\$0
9008	255	06/10/2016	11	Sold	\$227.00	Group of US Dollars including (68) SBA Dollars, and (187) SAC Dollars.	MAIL	221	11221	NG	661000	PCGS	\$0
9008	2290	06/10/2016	11	Sold	\$2,041.00	Group of mixed Presidential Dollars.	MAIL	222	11222	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$866.00	Lot of James Monroe Presidential Dollars (\$1000 Face).	MAIL	223	11223	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$766.00	Lot of James Monroe Presidential Dollars (\$1000 Face).	MAIL	224	11224	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$761.00	Lot of James Monroe Presidential Dollars (\$1000 Face).	MAIL	225	11225	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$761.00	Group of James Monroe Presidential Dollars (\$1000 Face).	MAIL	226	11226	NG	661000	PCGS	\$0
9008	1000	06/10/2016	11	Sold	\$761.00	Group of James Monroe Presidential Dollars (\$1000 Face).	MAIL	227	11227	NG	661000	PCGS	\$0
9008	233	06/10/2016	11	Sold	\$262.00	Group of US Coins including (1) Indian Head Cent, (77) Lincoln Cents, (3) Liberty Head Nic	MAIL	228	11228	NG	661000	PCGS	\$0
9008	552	06/10/2016	11	Sold	\$974.00	Group of US Mint Products including (3) US Proof Sets, (48) US Mint Uncirculated Coin Sets	MAIL	229	11229	NG	661000	PCGS	\$0
9008	237	06/10/2016	11	Sold	\$3,605.00	Group of mixed date 1 oz. American Silver Eagles.	MAIL	230	11230	NG	661000	PCGS	\$0
9008	9	06/10/2016	11	Sold	\$311.00	Group of Suisse PAMP 1 gram Gold Bar.	MAIL	231	11231	NG	661000	PCGS	\$0
9008	16	06/10/2016	11	Sold	\$2,575.00	Group of Suisse PAMP 5 grams Gold Bar.	MAIL	232	11232	NG	661000	PCGS	\$0
9008	3	06/10/2016	11	Sold	\$401.00	Group of SMI Gold Bars including (2) 1 gram and (1) 10 grams.	PODIUM	233	11233	NG	661000	PCGS	\$0
9008	3	06/10/2016	11	Sold	\$502.00	Group of Gold Bars including (2) Engelhard 5 grams, and (1) Perth Mint 5 grams.	PODIUM	234	11234	NG	661000	PCGS	\$0
9008	1	06/10/2016	11	Sold	\$1,450.00	A 44 gram Valcambi Suisse Gold CombiBar.	MAIL	235	11235	NG	661000	PCGS	\$0
9008	4	06/10/2016	11	Sold	\$1,050.00	Group of World Gold Coins including (2) Canada 1/4 oz. Gold \$10, and (2) South Africa 1/4	MAIL	236	11236	NG	661000	PCGS	\$0
9008	8	06/10/2016	11	Sold	\$1,689.00	Group of Gold World Coins including (6) French 20 Francs Gold Roosters, (1) 1919 Columbia	MAIL	237	11237	NG	661000	PCGS	\$0
9008	4	06/10/2016	11	Sold	\$3,412.00	Group of Australian Gold Coins including (1) 1/4 oz. \$25, and (3) 1 oz. \$100.	MAIL	238	11238	NG	661000	PCGS	\$0
9008	2	06/10/2016	11	Sold	\$2,100.00	A pair of Gold coins including (1) US 1993 1 oz. Gold \$50, and (1) 1/2 oz. Man 2009 1 oz.	MAIL	239	11239	NG	661000	PCGS	\$0
9008	1	06/10/2016	11	Sold	\$11.00	A 22 gram Emerald Color Gem Stone.	MAIL	240	11240	NG	661000	PCGS	\$0
9008	1	06/10/2016	11	Sold	\$212.00	A 1.25 pound bag of assorted Silver Bars and Rounds.	MAIL	241	11241	NG	661000	PCGS	\$0
9008	1	06/10/2016	11	Sold	\$1,101.00	A 5.9 pounds bag of assorted bars and rounds.	MAIL	242	11242	NG	661000	PCGS	\$0
9008	39	06/10/2016	11	Sold	\$800.00	A group of assorted 1 ounce silver bars.	MAIL	243	11243	NG	661000	PCGS	\$0
9008	28	06/10/2016	11	Sold	\$475.00	Group of assorted Historical Sterling Silver Rounds.	MAIL	244	11244	NG	661000	PCGS	\$0
9008	1	06/10/2016	11	Sold	\$1,163.00	A bag of 6.75 pounds of assorted bars.	MAIL	245	11245	NG	661000	PCGS	\$0
9008	13	06/10/2016	11	Sold	\$1,725.00	A group of 10 troy ounce Silver Bars and Round.	MAIL	246	11246	NG	661000	PCGS	\$0
9008	100	06/10/2016	11	Sold	\$1,360.00	Group of assorted 1 oz Silver Rounds.	MAIL	247	11247	NG	661000	PCGS	\$0
9008	100	06/10/2016	11	Sold	\$1,360.00	Another group of mixed 1 ounce Silver Rounds.	MAIL	248	11248	NG	661000	PCGS	\$0
9008	63	06/10/2016	11	Sold	\$863.00	Group of mixed 1 ounce Silver Rounds.	MAIL	249	11249	NG	661000	PCGS	\$0

**Lots Consigned**

Jul. 7 2016 9:41 AM  
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R. Todd Neilson  
Chapter 7 Trustee Of Tulving Co.  
2049 Century Park E  
Ste 2525  
Los Angeles, CA 90067-3225

Customer # 3309859 Source Referral  
Day Phone (310) 499-4934  
Night Phone  
Fax  
Email Address TNeilson@brgexpert.com

Sale #	Qty.	Date	Cons	B-B	Hammer Price	Description	Bidder Type	Lot #	Lot Id #	Grade	Item #	Service	Reserve
9008	33	06/10/2016	11	Sold	\$21.00	Lot of assorted bits and pieces.	MAIL	250	11250	NG	661000	PCGS	\$0
9008	50	06/10/2016	11	Sold	\$100.00	Group of (49) mixed World Coins and (1) Canadian 25 Cents Note.	MAIL	251	11251	NG	661000	PCGS	\$0
9008	3	06/10/2016	11	Sold	\$202.00	Group of assorted 5 Troy ounce Silver Bars.	MAIL	252	11252	NG	661000	PCGS	\$0
9008	1	06/10/2016	11	Sold	\$403.00	A Credit Suisse 1 Kilo .999 Silver Bar.	MAIL	253	11253	NG	661000	PCGS	\$0
9008	80	06/10/2016	11	Sold	\$56.00	Group of George Washington Peace and Friendship Medals.	MAIL	254	11254	NG	661000	PCGS	\$0
9008	40	06/10/2016	11	Sold	\$1,123.00	Group of Medallic Arts 999 Silver Medals.	PODIUM	255	11255	NG	661000	PCGS	\$0
<b># Lots</b>	<b>255</b>	<b># Items</b>	<b>185,4</b>										
			<b>32</b>										

**# Items 18543**  
**2**  
Total Sold **\$385,314.00**  
Total Buy Backs **\$0.00**

**PROOF OF SERVICE OF DOCUMENT**

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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 Blvd., 13<sup>th</sup> Floor, Los Angeles, CA 90067**

A true and correct copy of the foregoing document entitled **SUBMISSION OF REPORT OF AUCTIONEER AND AUCTION EXPENSES; DECLARATION OF GREGORY J. ROHAN IN SUPPORT THEREOF 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 July 6, 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 July 6, 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 July 6, 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.

July 6, 2016  
*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 Michael R Adele on behalf of Defendant  
3 Armen Haig Gugasian  
4 techlitcenter@yahoo.com, kadele@wglp.com

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ecf@gibbslaw.com

4 Michael R Adele on behalf of Defendant  
5 Levon Gugasian  
6 techlitcenter@yahoo.com, kadele@wglp.com

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

6 Wesley H Avery on behalf of Consumer  
7 Privacy Ombudsman Wesley H Avery  
8 wamiracle6@yahoo.com,  
9 wavery@rpmlaw.com

Lawrence J Hilton on behalf of Creditor  
Jeffrey Roth  
lhilton@onellp.com,  
lthomas@onellp.com;info@onellp.com;jander  
son@onellp.com;crodriguez@onellp.com;lit  
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8 Candice Bryner on behalf of Creditor  
9 Giuseppe Minuti  
10 candice@brynerlaw.com

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TODD NEILSON  
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10 Candice Bryner on behalf of Interested Party  
11 Candice Bryner  
12 candice@brynerlaw.com

James KT Hunter on behalf of Plaintiff R.  
Todd Neilson  
jhunter@pszjlaw.com

12 Philip Burkhardt on behalf of Other  
13 Professional Karen Duddleston  
14 phil@burkhardtandlarson.com,  
15 stacey@burkhardtandlarson.com

John H Kim on behalf of Creditor Ford Motor  
Credit Company LLC  
jkim@cookseylaw.com

15 Stephen L Burton on behalf of Attorney  
16 Stephen L. Burton  
17 steveburtonlaw@aol.com,  
18 ellie.burtonlaw@gmail.com

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wkosmala@txitrustee.com;dmf@txitrustee.co  
m;kgeorge@kosmalalaw.com

17 Frank Cadigan on behalf of U.S. Trustee  
18 United States Trustee (SA)  
19 frank.cadigan@usdoj.gov

Nanette D Sanders on behalf of Creditor  
Levon Gugasian  
becky@ringstadlaw.com

19 Linda F Cantor, ESQ on behalf of Other  
20 Professional Pachulski Stang Ziehl & Jones  
21 LLP  
22 lcantor@pszjlaw.com, lcantor@pszjlaw.com

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Party Courtesy NEF  
rspencer@rspencerlaw.com

22 David L Gibbs on behalf of Creditor Kenneth  
23 W Stach

United States Trustee (SA)  
ustpregion16.sa.ecf@usdoj.gov

24  
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This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

June 2012

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**F 9013-3.1.PROOF.SERVICE**

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

Chapter 7 Trustee

Weneta M.A. Kosmala  
3 MacArthur Place, Suite 760  
Santa Ana, CA 92707

Attorneys for Debtor

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Wyatt & Blake, LLP  
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Laurence P Nokes on behalf of Interested

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

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

Benjamin Bain-Creed  
Assistant United States Attorney  
Florida Bar #0021436  
Suite 1650, Carillon Building  
227 West Trade Street  
Charlotte, North Carolina 28202

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June 2012

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