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5 [Proposed] Counsel for R. Todd Neilson, Chapter 11  
Trustee for The Tulving Company, Inc.  
6  
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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.,  
13 Debtor.

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

Chapter 11

**NOTICE OF FILING APPLICATION OF R. TODD NEILSON, CHAPTER 11 TRUSTEE, TO EMPLOY BERKELEY RESEARCH GROUP, LLC, OF WHICH THE TRUSTEE IS A MEMBER, AS ACCOUNTANTS AND FINANCIAL ADVISORS *NUNC PRO TUNC* TO MARCH 21, 2014**

[NO HEARING REQUIRED UNLESS REQUESTED PER L.B.R. 2014-1(b)]

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19 **TO THE DEBTOR AND ITS COUNSEL, THE OFFICE OF THE UNITED STATES**  
20 **TRUSTEE AND ANY PARTY WHO FILED AND SERVED A REQUEST FOR SPECIAL**  
21 **NOTICE:**

22 **PLEASE TAKE NOTICE** that R. Todd Neilson, the Chapter 11 Trustee (the “Trustee”),  
23 has filed concurrently herewith to the Court an application (the “Application”) to employ Berkeley  
24 Research Group, LLC (“BRG”) as accountants and financial advisors for the Trustee in this chapter  
25 11 case (the “Estate”) effective as of March 21, 2014.  
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**PROOF OF SERVICE OF DOCUMENT**

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

10100 Santa Monica Boulevard, 13<sup>th</sup> Floor, Los Angeles, California 90067

A true and correct copy of the foregoing document **NOTICE OF FILING APPLICATION OF R. TODD NEILSON, CHAPTER 11 TRUSTEE, TO EMPLOY BERKELEY RESEARCH GROUP, LLC, OF WHICH HE IS A MEMBER, AS ACCOUNTANTS AND FINANCIAL ADVISORS, NUNC PRO TUNC TO MARCH 21, 2014** 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 April 10, 2014, 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 April 10, 2014, 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 April 10, 2014, 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 / Courtroom 5A  
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.

April 10, 2014

*Date*

Janice G. Washington

*Printed Name*

*/s/ Janice G. Washington*

*Signature*

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@shbllp.com, tlenz@shbllp.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

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

1	<b>U.S. Trustee</b>	Cherri Elaine Trahan
2	<b>United States Trustee (SA)</b>	16012 Braesgate Drive
3	411 W Fourth St., Suite 9041	Austin, TX 78717
4	Santa Ana, CA 92701-4593	
5	<b>Counsel for U.S. Trustee</b>	Danny M. Shook
6	<b>Nancy S Goldenberg</b>	PO Box 900
7	411 W Fourth St Ste 9041	Kilauea, HI 96754
8	Santa Ana, CA 92701-8000	
9	William C Berry	David E Duke
10	PO Box 686	15555 Meadowbrook Circle Lane
11	Carlsborg, WA 98324	Chesterfield, MO 63017-7529
12	Gary A. Pemberton	Hannes Tulving, Jr.
13	Shulman Hodges & Bastian LLP	P.O. Box 6200
14	8105 Irvine Center Drive, #600	Newport Beach, CA 92658
15	Irvine, CA 92618	
16	Leonard M. Schulman, Esq.	Internal Revenue Service
17	Shulman Hodges & Bastian LLP	PO Box 7346
18	8105 Irvine Center Drive	Philadelphia, PA 19101-7346
19	Suite 600	
20	Irvine, CA 92618	Jade McGaff
21		PO Box 422
22	<b>Counsel for Scott Stuart, as Trustee of the</b>	Kamuela, HI 96743
23	<b>James Stuart Revocable Trust, now</b>	
24	<b>Irrevocable</b>	Jeff Roth
25	Melissa Robbins Coutts, Esq.	O'Neil LLP
26	Matthew B. Learned, Esq.	19900 MacArthur Blvd., Suite 1050
27	<b>McCarthy &amp; Holthus, LLP</b>	Irvine, CA 92612
28	1770 Fourth Avenue	
29	San Diego, CA 92101	Jerry Barrett
30		8373 SE 176 <sup>th</sup> Lawson Loop
31	<b>Creditors</b>	The Villages, FL 32162
32	Amy Lepard	
33	1748 St. Andrews	Kaela Perrotti or Nicole Perrotti
34	Moraga, CA 94556	Kaela Perrotti
35		522 Monet Drive
36	Anne Dezelski	Rockville, MD 20850
37	c/o Bethany C. Warner	
38	107 Cass Street, Suite G	Kelly Conner
39	Traverse City, MI 49684	5818 Vendome Lane
40		Houston, TX 77092
41	Benjamin J. Grunwald	Kendra Pearsall
42	2531 S. Evening Fog Circle	6595 Odell Pl
43	Palmer, AK 99645	Ste Mezanine S
44		Boulder, CO 80301-3316
45	Betty M. Harris	
46	377 Nottingham Drive	Kieu Luu
47	Gordonville, TX 76245	13301 Prince James Dr
48		Chesterfield, VA 23832
49	C. Scott Daudert	
50	1115 NW Connell Avenue	Kim J. Moller
51	Hillsboro, OR 97124	1955 Stoakley Rd.
52		Prince Frederick, MO 20678

		<i>Creditors Holding 20 Largest Unsecured Claims</i>
1	Lawrence J. Hilton, Esq. O'Neil LLP	
2	19900 MacArthur Blvd Ste 1050	Leo Gushgarian
3	Irvine, CA 92612	11 Ridgeline Newport Beach, CA 92660
4	Michael Manant 64-667 Puu Poku Pl	Kenneth W. Stach
5	Kamuela, HI 96743	c/o The Clinebell Law Firm P.O. Box 3808 San Clemente, CA 92674
6	Paul J Waters 204 Palmetto Rd	Alfred J. Olsen
7	Belleair, FL 33756	c/o Burch & Cracchiolo, P.A. 702 East Osborn Road Phoenix, AZ 85014
8	Redoven Rusimovic 3709 South 298 <sup>th</sup> Street	Kristian and Jennifer Assaley
9	Auburn, WA 98001	c/o Candice Bryner, Esq. 900 Roosevelt Irvine, CA 92620
10	Rick A Leffel PO Box 971	Willis G. Eshbaugh, Jr.
11	1212 Maple Ave	c/o Candice Bryner, Esq. 900 Rossevelt Irvine, CA 92620
12	Panhandle, TX 79068	Victor Hannan
13	Robert and Barbera Bone Trust Robert W Bone and Barbera B Bone	c/o Kronenberger Rosenfeld, LLP 150 Post St., Ste. 520 San Francisco, CA 94108
14	145 Blue View Ln Kimberling City, MO 65686	John Frankel
15	Robert Cafarelli 872 Doyle Davis Rd	c/o Nokes & Quinn 410 Broadway, Ste. 200 Laguna Beach, CA 92651
16	Greeneville, TN 33743	
17	Robert J Espinosa 1280 Heresa Ave	
18	Campbell, CA 95008	
19	Robert J Chevako 2787 Kiley Rd	
20	PO Box 290 New Woodstock, NY 95008	
21	Thoa Hoang 335 St. James Ave	
22	Woodbridge, NJ 07095	
23	William Clark Berry PO Box 686	
24	Carlsborg, WA 98324	
25		
26		
27		
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