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8 **UNITED STATES BANKRUPTCY COURT**

9 **CENTRAL DISTRICT OF CALIFORNIA**

10 **SANTA ANA DIVISION**

11 In re:

12
13 THE TULVING COMPANY, INC., a
California corporation,

14
15 Debtor.

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

Chapter 7

16
17
18 **SUBMISSION OF SCHEDULES OF ASSETS
AND LIABILITIES**

[NO HEARING REQUIRED]

19 R. Todd Neilson, the duly appointed chapter 7 trustee in the above-captioned case of The
20 Tulving Company, Inc., debtor herein (the "Debtor"), hereby submits the Debtor's Schedules of
21 Assets and Liabilities.

22 Dated: September 10, 2014

PACHULSKI STANG ZIEHL & JONES LLP

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

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26 Counsel for R. Todd Neilson, Chapter 7
Trustee for The Tulving Company, Inc.

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**United States Bankruptcy Court
Central District of California**

In re **The Tulving Company, Inc.** Debtor(s)

Case No. **8:14-11492-ES**
Chapter **7**

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7,11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	\$0.00		
B - Personal Property	Yes	3	\$4,030,977.78		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		\$13,384.17	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		\$1,752.11	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	4		\$18,694,197.63	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			\$N/A
J - Current Expenditures of Individual Debtor(s)	No	0			\$N/A
TOTAL		13	\$4,030,977.78	\$18,709,333.91	

**GENERAL NOTES TO SCHEDULES OF ASSETS AND
LIABILITIES AND STATEMENT OF FINANCIAL AFFAIRS
FOR TULVING COMPANY, INC..**

R. Todd Neilson, the Chapter 7 Trustee (the “Trustee”) of Tulving Company Inc. , (the “Debtor”), submits the Schedules of Assets and Liabilities and the Statement of Financial Affairs (collectively the “Schedules”) on behalf of the Debtor pursuant to Federal Rule of Bankruptcy Procedure 1007.

The Schedules have been prepared by the Trustee’s professionals and are unaudited. The Trustee, to the best of his ability, has attempted to ensure that the Schedules are accurate and complete based upon available information at the time of preparation. However, the subsequent discovery of information not present at the time of preparation could result in material changes in the data contained in the Schedules and may warrant amendment of same. Accordingly, the Trustee reserves the right to amend the Schedules as necessary and will do so should additional information becomes available.

Unless otherwise stated, the asset and liability data contained in the Schedules and Statement are reflected at net book value as of March 10, 2014 , the Chapter 11 filing date (“Petition Date”) The date of the entry of the order converting the case to chapter 7 (the “Conversion Date”) is May 29, 2014. Actual fair market values may differ materially from book values.

Any failure to designate a claim listed on the Schedules as “disputed,” “contingent” or “unliquidated” does not constitute an admission by the Trustee that such amount is not “disputed,” “contingent” or “unliquidated.” The Trustee reserves the right to subsequently designate any claim as “disputed,” “contingent” or “unliquidated.” The Trustee further reserves the rights to dispute, object to, assert counterclaims, rights of setoff, rights of recoupment, or defenses to, subordinate, avoid, and/or obtain reclassification of any claim or any interest in property securing such claim.

The dollar amounts of claims listed may be exclusive of contingent and unliquidated amounts.

The claims of creditors for, among other things, merchandise, goods, services, or taxes may be listed at the lower of the amounts invoiced by such creditor or the amounts entered on the Debtor’s books and records and may not reflect credits or allowances due from such creditors to the Debtor. The Trustee reserves all of his rights with respect to any such credits and allowances.

The claims that are listed on Schedules E and F may not reflect the application of any payments made in respect of such claims following the Petition Date, pursuant to the Court’s orders.

The information supporting the identity of some of the holders of claims might have changed over time due to trading and/or transfer of certain of these claims. It is the Trustee’s belief that the claims against the Debtor were as of the Petition Date held by the

entities identified in these Schedules (or affiliates of such entities or beneficial holders for which such entities are nominees or asset managers), in the principal amounts set forth herein, without inclusion of accrued and unpaid interest (unless expressly noted that interest is included).

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
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None

Sub-Total > **0.00** (Total of this page)
Total > **0.00**
(Report also on Summary of Schedules)

0 continuation sheets attached to the Schedule of Real Property

SCHEDULE B DISCLAIMER

Unless otherwise noted, the amounts listed on Schedule B represent the value of the Debtor's assets as reflected in the Debtor's books and records as of the Petition Date. The actual fair market value of the assets may differ significantly from the amounts listed.

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand		General Bank Account	-	370,090.25
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	X			
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.		Pro Century (Workers Comp - \$3,836.00) Willis of New York (Insurance - \$4,295.13)	-	8,131.13
10. Annuities. Itemize and name each issuer.	X			
			Sub-Total >	378,221.38
			(Total of this page)	

2 continuation sheets attached to the Schedule of Personal Property

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		Outstanding Accounts Receivable	-	593,434.00
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.		Unknown	-	Unknown
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.		Unknown	-	Unknown

Sub-Total > **593,434.00**
(Total of this page)

Sheet 1 of 2 continuation sheets attached to the Schedule of Personal Property

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	NON E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.		Unknown	-	Unknown
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.		Ford E-350 (\$13,334.17) Ford E-450 (\$11,500.00)	-	24,884.17
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		Miscellaneous Office Equipment	-	16,720.20
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.		Pallets of Coins and Boullion (Amount from Federal Government Inventory seizure); is currently held by Government.	-	3,017,718.03
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			

Sub-Total > **3,059,322.40**
(Total of this page)
Total > **4,030,977.78**

Sheet 2 of 2 continuation sheets attached to the Schedule of Personal Property

(Report also on Summary of Schedules)

GENERAL NOTES REGARDING SCHEDULE D

The Trustee reserves the right to dispute or challenge the validity of any lien purported to be granted and/or perfected by a secured creditor listed on this Schedule D. The Trustee reserves the right to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D. Moreover, although the Trustee has scheduled secured claims on its Schedule D, the Trustee reserves all rights to dispute or challenge any secured nature of any creditor's claim or the characterization of the structure of any such transaction, or any document or instruments related to such creditor's claim.

The Trustee's failure to designate a claim on this Schedule D as "contingent," "unliquidated" or "disputed" does not constitute an admission by the Trustee that such claim is, in fact, not contingent, unliquidated, or disputed, and the Trustee reserves the right to dispute, or to assert offsets or defenses to, any claims reflected on this Schedule D as to amount, liability, classification or otherwise and to subsequently designate any such claim as disputed, contingent or unliquidated.

Lessors, utility companies and other parties, which may hold security deposits, have not been listed on Schedule D.

Schedule D may be subject to further amendment by the Trustee. Reference to any applicable credit agreement and related documents is necessary for a complete description of the collateral and the nature, extent and priority of such liens. Nothing herein shall be deemed a modification or interpretation of the terms of such agreement.

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R H W J C	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No.								
Collateral Finance Company 429 Santa Monica Blvd., Suite 230 Santa Monica, CA 90401						X		
							Unknown	Unknown
Account No.								
Collateral Finance Company c/o Douglas Frye, Esq. Frye & Hsieh, LLP 24955 Pacific Coast Highway, Ste. A Santa Monica, CA 90401								
							Notice Only	
Account No.								
Ford Motor Credit Company John H. Kim, Esq. Cooksey Toolen Gage Duffy and Woog 535 Anton Blvd. Costa Mesa, CA 92626						X		
							13,384.17	13,384.17
Account No.								
Subtotal (Total of this page)							13,384.17	13,384.17
Total (Report on Summary of Schedules)							13,384.17	13,384.17

0 continuation sheets attached

GENERAL NOTES REGARDING SCHEDULE E

Holders of certain priority tax claims may have statutory liens on property of the Debtor that may give rise to a secured claim and/or a deficiency claim (depending on the value of the property); such claims may be listed on Schedule E and not on Schedule D. The Trustee makes no admission regarding the secured status or priority of any such claims.

The claims listed on Schedule E do not include any administrative priority claims arising under section 503(b)(9) of the Bankruptcy Code and any claims that might be section 503(b)(9) administrative expense priority claims may be listed, without identification of such claims as administrative priority claims, on Schedule F.

The claims listed on Schedule E are subject to further review, reconciliation and amendment by the Trustee. The Trustee's characterization of the taxing authority claims listed in Schedule E as priority claims is preliminary in nature and the Trustee reserves his rights to amend Schedule E, and/or dispute and challenge whether, and to what extent, such claims are entitled to priority.

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

Domestic support obligations

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$12,475* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

Contributions to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

Certain farmers and fishermen

Claims of certain farmers and fishermen, up to \$6,150* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

Deposits by individuals

Claims of individuals up to \$2,775* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

Taxes and certain other debts owed to governmental units

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

Commitments to maintain the capital of an insured depository institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

Claims for death or personal injury while debtor was intoxicated

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amount subject to adjustment on 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

**Taxes and Certain Other Debts
Owed to Governmental Units**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H W J C	Husband, Wife, Joint, or Community	D I S P U T E D	U N L I Q U I D A T E D	C O N T I N G E N T	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.								
Internal Revenue Service PO Box 7346 Philadelphia, PA 19114		-					1,752.11	0.00
								1,752.11
Account No.								
Internal Revenue Service Insolvency Stop 5022 300 N Los Angeles St, Rm 406 Los Angeles, CA 90012		-					0.00	0.00
Account No.								
Account No.								

Sheet 1 of 1 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

Subtotal
(Total of this page)

Total
(Report on Summary of Schedules)

0.00	0.00
1,752.11	1,752.11
0.00	0.00
1,752.11	1,752.11

GENERAL NOTES REGARDING SCHEDULE F

The amounts stated in Schedule F for the claims of any parties to contracts with the Debtor do not include any claims for breach of contract or other damages; the stated amount is the amount of the account payable owing to the contract party as of the Petition Date in the Debtor's books and records.

Schedule F may not include certain general accruals for liabilities, which were carried on the Debtor's books and records as of the Petition Date. Such accruals are general estimates of liabilities. These accruals do not represent specific claims as of the Petition Date.

The claims listed in Schedule F arose or were incurred on various dates. A determination of each date upon which each claim in Schedule F was incurred or arose may be costly and unduly burdensome and no incurrence date is shown where the cost or burden would be significant.

The claims listed on Schedule F may be subject to further review, reconciliation and amendment by the Trustee.

For certain trade vendor claims, all or a portion of the claim amounts listed on Schedule F might be an administrative expense priority claim in accordance with section 503(b)(9) of the Bankruptcy Code.

B6F (Official Form 6F) (12/07)

In re The Tuling Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C					
Account No. Anthem Blue Cross 1351 William Howard Taft Road Cincinnati, OH 45206-1775	-					X	Unknown
Account No. ATT P.O. Box 5025 Carol Stream, IL 60197-5025	-					X	66.51
Account No. Capital One Bank (USA), N.A. by American PO Box 71083 Charlotte, NC 28272-1083	-					X	401.75
Account No. City of Newport Beach P.O. Box 1935 Newport Beach, CA 92658-0935	-					X	37.27
Subtotal (Total of this page)							505.53

3 continuation sheets attached

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. DMV P.O. Box 942894 Sacramento, CA 94294-0895		-	Various Non-Customer - Trade Creditor			96.50
Account No. EDD P.O. Box 826880 MIC 92E Sacramento, CA 94280-0001		-	Various Non-Customer - Insurance		X	4,705.28
Account No. Employment Development Services Bankruptcy Group MIC 92E, PO Box 826880 Sacramento, CA 94280-0001		-	Various Non-Customer - Insurance		X	9,888.54
Account No. Gas Company P.O. Box C Monterey Park, CA 91756-5111		-	Various Non-Customer - Trade Creditor		X	82.13
Account No. Orange County Treasurer/Tax Collector P.O. Box 1438 Santa Ana, CA 92702-1438		-	Various Non-Customer - Taxes		X	Unknown
Sheet no. <u>1</u> of <u>3</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	14,772.45

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. Paychex P.O. Box 4482 Carol Stream, IL 60197-4482	-	Various Non-Customer - Trade Creditor			X	301.47
Account No. Pitney Bowes P.O. Box 371896 Pittsburgh, PA 15250-7896	-	Various Non-Customer - Trade Creditor			X	Unknown
Account No. SoCal Edison P.O. Box 600 Rosemead, CA 91771-0001	-	Various Non-Customer - Trade Creditor			X	938.90
Account No. Stanley Security Convergent Security Sol Dept Ch 10651 Palatine, IL 60055	-	Various Non-Customer - Trade Creditor			X	Unknown
Account No. Thoerner & Toma, CPA's 1130 Roosevelt Ave Irvine, CA 92620	-	Various Non-Customer - Professional Services			X	2,190.65
					Subtotal (Total of this page)	3,431.02

Sheet no. 2 of 3 sheets attached to Schedule of
Creditors Holding Unsecured Nonpriority Claims

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	
		H W J C					DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.
Account No. Tulving's Customers		-	A motion to file under seal the names and addresses of Debtor's customers has been filed with the Court. Schedule F may be amended after the Court has made its determination on the motion to seal.		X	18,671,529.98	
Account No. UPS P.O. Box 9186 Dublin, OH 43017-9186		-	Various Non-Customer - Trade Creditor		X	3,958.65	
Account No.							
Account No.							
Account No.							
Sheet no. <u>3</u> of <u>3</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)	18,675,488.63
						Total (Report on Summary of Schedules)	18,694,197.63

GENERAL NOTES REGARDING SCHEDULE G

While every effort has been made to ensure the accuracy of the Schedule of Executory Contracts and Unexpired Leases, inadvertent errors or omissions may have occurred. The Trustee does not make, and specifically disclaims, any representation or warranty as to the completeness or accuracy of the information set forth herein, or the validity or enforceability of any such contracts, agreements or documents listed herein. The Trustee hereby reserves the right to dispute the validity, status, characterization or enforceability of any such contracts, agreements or leases set forth herein and to amend or supplement this Schedule.

Certain of the contracts, agreements and leases listed on Schedule G may have expired or may have been modified, amended and supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters and other documents, instruments and agreements which may not be listed herein. Certain of the executory agreements may not have been memorialized and could be subject to dispute.

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
<p>Nanette D. Sanders, Esq. Ringstad & Saunders 2030 Main Street, Suite 1600 Irvine, CA 92614</p>	<p>Residential real property lease located at 2110 1/2 W. Oceanfront Boulevard, Newport Beach, CA 92663</p>
<p>Nanette D. Sanders, Esq. Ringstad & Saunders 2030 Main Street, Suite 1600 Irvine, CA 92614</p>	<p>Residential real property lease located at 2112 1/2 W. Oceanfront Boulevard, Newport Beach, CA 92663</p>
<p>Nanette D. Sanders, Esq. Ringstad & Saunders 2030 Main Street, Suite 1600 Irvine, CA 92614</p>	<p>Nonresidential real property lease located at 750 W. 17th Street, Unit A, Costa Mesa, CA 92627</p>

In re The Tulving Company, Inc.

Case No. 8:14-11492-ES

Debtor

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR

NAME AND ADDRESS OF CREDITOR

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continuation sheets attached to Schedule of Codebtors

B6 Declaration (Official Form 6 - Declaration), (12/07)

**United States Bankruptcy Court
Central District of California**

In re The Tulving Company, Inc.
Debtor(s)

Case No. 8:14-11492-ES
Chapter 7

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chapter 7 Trustee for The Tulving Company, Inc. of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 21 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date September 10, 2014

Signature X 
R. Todd Neilson
Chapter 7 Trustee for The Tulving Company, Inc.

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
09-1425418 U.S.C. §§ 152 and 3571.