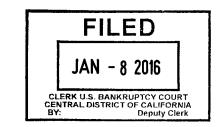
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UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA SANTA ANA DIVISION

In re:

THE TULVING COMPANY, INC., a

California corporation,

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

Chapter 7

Debtor

RESPONSE AND OBJECTION BY
CLAIMANT CATHERINE J.TAYLOR TO
NOTICE OF OMNIBUS MOTION AND
OMNIBUS MOTION FOR ORDER
DISALLOWING CLAIMS WHICH HAVE
BEEN AMENDED AND SUPERSEDED BY
SUBSEQUENTLY FILED PROOFS OF
CLAIM; MEMORANDUM OF POINTS AND
AUTHORITIES, DECLARATIONS OF
NICHOLAS R. TROSZAK AND LINDA F.
CANTOR IN SUPPORT THEREOF

This Motion Affect The Following Claimants:

Ford Motor Credit Company, 49-I (Amended by Claim 49-2)

Internal Revenue Service, Claim 12-1 (Amended by Claim 12-2)

Stach, Kenneth W., Claim 142-1 (Amended by Claim 142-2)

Taylor, Catherine J., Claim 222-1 (Amended by Claim 222-2)

Collateral Finance Corporation, Claim 330-1 (Amended by Claim 330-2)

Date: January 14, 2016

Time: 10:30 a.m. Place: Courtroom 5A

411 West Fourth Street

Santa Ana, CA 92701 Judge: Hon. Erithe A. Smith

Creditor, Catherine J. Taylor, ("Creditor") hereby responds to the Notice of Objection to Claim filed relating to Claim #222-1 filed in the above-referenced case.

I. INTRODUCTION

As noted in the Trustee's Memorandum of Points and Authorities, Creditor has filed two proofs of claims designated as Original Claim # 222-1 in the amount of \$41,250.00, on September 8, 2014; and, later an Amended Claim, #222-2 for the amount of \$129,305.00.

II.

PROCEDURAL HISTORY

Creditor has been served with three pleadings:

1. Notice of Objection to Claim (#221) – Notice of Omnibus Motion and Omnibus Motion for Order Disallowing Claims which have been Amended and Superseded by Subsequently Filed Proofs of Claim, Memoranda of Points and Authorities; Declarations of Nicholas R. Troszac and Linda F. Cantor in support thereof. (hereinafter "pleading #1").

In the Declaration of Nicholas R. Troszac, Mr. Troszac indicates that he has reviewed the Original Claims and Amended Claims, and it appears that the Original Claims were subsequently amended by the filing of the respective Amended Claims.

2. Later, Creditor received two copies pleadings – Notice of Objection to Claim (referencing claim # 222); and two copies of an accompanying Notice of Motion and Motion for Order Reducing and Allowing Claim 222-2 Filed by Catherine J. Taylor; Memorandum of Points and Authorities; Declaration of Nicholas R. Troszac and Linda S. Cantor in Support thereof (collectively referred to as pleading #2)

In summary, the first pleading attempts to disallow the original proof of claim for the smaller amount (# 222-1) in favor of the subsequent Amended Claim for the larger amount (#222-2). The second pleading requests that Claim #222 be reduced to the smaller amount claimed in the Original Proof of Claim (#221)

III.

CREDITOR'S POSITION

Creditor believes there is a basis for her Amended Claim – that is, the larger amount, under Colorado Law. Nonetheless, if the Court for any reason disallows the larger claim, Creditor requests in the alternative, that the smaller claim be permitted.

IV.

RESPONSE

In the interests of avoiding duplicative and overlapping responses and objections, Creditor will file its substantive response and objection to the Notice of Objection to Claim #222-2.

DATED: December 31, 2015

John B. Dougherty

Attorney for Catherine J. Taylor

PROOF OF SERVICE

7th of Jewery , 2015

Pursuant to Local Bankruptcy Rule 9013-1(f), Creditor, through her below-signed counsel, hereby certifies that on this day of December 2015, it has filed and served this RESPONSE AND OBJECTION BY CLAIMANT CATHERINE J.TAYLOR TO NOTICE OF OMNIBUS MOTION AND OMNIBUS MOTION FOR ORDER DISALLOWING CLAIMS WHICH HAVE BEEN AMENDED AND SUPERSEDED BY SUBSEQUENTLY FILED PROOFS OF CLAIM; MEMORANDUM OF POINTS AND AUTHORITIES, DECLARATIONS OF NICHOLAS R. TROSZAK AND LINDA F. CANTOR IN SUPPORT THEREOF

on the following:

United States Bankruptcy Court 411 West Fourth Street Santa Ana, CA 92701-4593via federal express overnight delvery

and that a copy has been served upon counsel for the Trustee; 0 ec 31, 2015

Linda F. Cantor, Esq. Jason S. Pomerantz, Esq. Pachulski, Stang, Ziehl & Jones, LLP 10100 Santa Monica Boulevard Suite 1300 Los Angeles, CA 90067

Email: lcantor@pszjlaw.com; jspomerantz@pszjlaw.com