

Overbid procedure (if any): _____

If property is to be sold free and clear of liens or other interests, list date, time and location of hearing:

Contact person for potential bidders (include name, address, telephone, fax and/or email address):

Date: _____

1 **WEILAND, GOLDEN,**
2 **SMILEY, WANG EKVALL & STROK, LLP**
3 Lei Lei Wang Ekvall, State Bar No. 163047
4 lekvall@wglip.com
5 650 Town Center Drive, Suite 950
6 Costa Mesa, California 92626
7 Telephone: (714) 966-1000
8 Facsimile: (714) 966-1002
9
10 Attorneys for for Heide Kurtz, Chapter 7 Trustee

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UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION

11 In re
12 MINTEL LEARNING TECHNOLOGY, INC.,
13 fka MINTEL LEARNING RESEARCH,

Case No. 2:12-bk-29118-ER
Chapter 7

NOTICE OF:
A. CONTINUED HEARING ON MOTION FOR ORDER (1) AUTHORIZING SALE OF THE ESTATE'S INTEREST IN CERTAIN LITIGATION FREE AND CLEAR OF LIENS, CLAIMS, AND INTERESTS PURSUANT TO 11 U.S.C. § 363(b) AND (f); (2) APPROVING OVERBID PROCEDURES; (3) APPROVING BUYER, SUCCESSFUL BIDDER, AND BACK-UP BIDDER AS GOOD-FAITH PURCHASER PURSUANT TO 11 U.S.C. § 363(m) AND
B. EXTENDED DEADLINE TO COMPLY WITH OVERBID REQUIREMENTS

Debtor.

Original Hearing Date:
DATE: January 17, 2013
TIME: 10:00 a.m.
CTRM: 1568
255 East Temple Street
Los Angeles, CA 90012

Continued Hearing Date:
DATE: January 30, 2013
TIME: 11:00 a.m.
CTRM: 1568
255 East Temple Street
Los Angeles, CA 90012

Weiland, Golden,
Smiley, Wang Ekvall & Strok, LLP
650 Town Center Drive, Suite 950
Costa Mesa, California 92626
Tel 714-966-1000 Fax 714-966-1002

1 **TO ALL INTERESTED PARTIES:**

2 **PLEASE TAKE NOTICE** that the hearing on the Trustee's *Motion for Order*
3 *(1) Authorizing Sale of the Estate's Interest in Certain Litigation Pursuant to 11 U.S.C.*
4 *§ 363(b) and (f); (2) Approving Overbid Procedures; and (3) Approving Back-up Bidder as*
5 *Good-Faith Purchaser Pursuant to 11 U.S.C. § 363(m)* ("the Motion") originally scheduled
6 on **January 17, 2013, at 10:00 a.m.**, has been continued to **January 30, 2013, at**
7 **11:00 a.m.** The hearing will take place in **Courtroom 1568**, of the United States
8 Bankruptcy Court located at the Edward R. Roybal Federal Building and Courthouse, 255
9 East Temple Street, Los Angeles California 90012.

10 **PLEASE TAKE FURTHER NOTICE** that the deadline for potential overbidders to
11 deliver their deposit, written offer, and evidence of financial qualification to the Trustee is
12 extended from January 15, 2013, to January 28, 2013, no later than 5:00 p.m. (prevailing
13 Pacific time).

14 Dated: January 3, 2013

WEILAND, GOLDEN,
SMILEY, WANG EKVALL & STROK, LLP

15 By: /s/ Lei Lei Wang Ekvall
16 LEI LEI WANG EKVALL
17 Attorneys for Heide Kurtz, Chapter 7
18 Trustee

Weiland, Golden,
Smiley, Wang Ekvall & Strook, LLP
850 Town Center Drive, Suite 550
Costa Mesa, California 92626
Tel 714-966-1000 Fax 714-966-1002

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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:
650 Town Center Drive, Suite 950, Costa Mesa, CA 92626

A true and correct copy of the foregoing document entitled (*specify*): **NOTICE OF: A.CONTINUED HEARING ON MOTION FOR ORDER (1) AUTHORIZING SALE OF THE ESTATE'S INTEREST IN CERTAIN LITIGATION FREE AND CLEAR OF LIENS, CLAIMS, AND INTERESTS PURSUANT TO 11 U.S.C. § 363(b) AND (f); (2) APPROVING OVERBID PROCEDURES; (3) APPROVING BUYER, SUCCESSFUL BIDDER, AND BACK-UP BIDDER AS GOOD-FAITH PURCHASER PURSUANT TO 11 U.S.C. § 363(m) AND B.EXTENDED DEADLINE TO COMPLY WITH OVERBID REQUIREMENTS**

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 (*date*) **January 3, 2013**, 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:

Joel D Adler jadler@adlerlaw.net, mstarkey@adlerlaw.net
Julian K Bach Julian@jbachlaw.com
Lei Lei Wang Ekvall lekvall@wgllp.com
Heide Kurtz (TR) trustee@hkurtzco.com, ca45@ecfbis.com
United States Trustee (LA) ustregion16.la.ecf@usdoj.gov

Service information continued on attached page

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

On **January 3, 2013**, 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 (*date*) **January 3, 2013**, 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.

The Honorable Ernest Robles, 255 E. Temple Street, Los Angeles, CA 90012

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.

January 3, 2013

Date

Terri Jones

Printed Name

/s/ Terri Jones

Signature

SERVED BY U.S. MAIL

Office of the U.S. Trustee
725 S Figueroa Street, 26th Floor
Los Angeles, CA 90017

Spencer Y. Kook, Esq.
Barger & Wolen LLP
633 West Fifth Street, 47th Floor
Los Angeles, CA 90071

Attorneys for Defendant and Cross-Complainant
IvyMax, Inc.

Allan B. Diamond, Chapter 11
c/o Adler Law Firm
101 Montgomery Street, Suite 205
San Francisco, CA 94104

~~MINTEL LEARNING TECHNOLOGY INC~~
~~15342-A EAST VALLEY BLVD~~
~~CITY OF INDUSTRY CA 91746~~
MAIL RETURNED – UTF 10/17/12
DEBTOR

CHARLES C H WU ESQ
LAW OFFICES OF WU & CHEUNG LLP
98 DISCOVERY
IRVINE CA 92618-3105

EMPLOYMENT DEVEL DEPT
BANKRUPTCY GROUP MIC 92E
PO BOX 826880
SACRAMENTO CA 94280-0001

FRANCHISE TAX BOARD
BANKRUPTCY SECTION MS A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

HOWREY LLP
1201 PENNSYLVANIA AVE #300
WASHINGTON DC 20004

INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPS
PO BOX 7346
PHILADELPHIA PA 19101-7346

STATE BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO CA 94279-0001

VIK GHEI, Partner
HOLDCO ADVISORS, L.P.
32 BROADWAY, SUITE 1112
NEW YORK, NY 10004

DANIEL R. BROWN
BROWN LEGAL ADVISORS, LLC
4851 N. WINCHESTER AVE., THIRD FLOOR
CHICAGO, IL 60640

File a Notice:

2:12-bk-29118-ER MINTEL LEARNING TECHNOLOGY, INC.

Type: bk

Chapter: 7 v

Office: 2 (Los Angeles)

Assets: y

Judge: ER

U.S. Bankruptcy Court

Central District Of California

Notice of Electronic Filing

The following transaction was received from Lei Lei Wang Ekvall entered on 1/3/2013 at 4:56 PM PST and filed on 1/3/2013

Case Name: MINTEL LEARNING TECHNOLOGY, INC.

Case Number: 2:12-bk-29118-ER

Document Number: 52

Docket Text:

Notice of Hearing *Notice of: A. Continued Hearing on Motion For Order (1) Authorizing Sale of the Estate's Interest In Certain Litigation Free And Clear of Liens, Claims, And Interests Pursuant To 11 U.S.C. Section 363(b) And (f); (2) Approving Overbid Procedures; (3) Approving Buyer, Successful Bidder, and Back-Up Bidder As Good-Faith Purchaser Pursuant To 11 U.S.C. Section 363(m) And B. Extended Deadline to Comply With Overbid Requirements, with Proof of Service* Filed by Trustee Heide Kurtz (TR) (RE: related document(s)[43] Motion For Sale of Property under Section 363). (Ekvall, Lei Lei)

The following document(s) are associated with this transaction:

Document description:Main Document

Original filename:NOTICE OF CONTINUED HEARING ON SALE MOTION ET AL WITH POS.pdf

Electronic document Stamp:

[STAMP bkecfStamp_ID=1106918562 [Date=1/3/2013] [FileNumber=61186779-0] [c0043fb1c8ba9c5c298d1d687f44c4f1c43b500d1c1282c2fd18ff9174ff030f6a6e907281965a462cc3407801e0a87aa9aea5a149503f160af0895c159721a1]]

2:12-bk-29118-ER Notice will be electronically mailed to:

Joel D Adler on behalf of Creditor Allan B. Diamond, as Chapter 11 Trustee of Howrey LLP
jadler@adlerlaw.net, mstarkey@adlerlaw.net

Julian K Bach on behalf of Debtor MINTEL LEARNING TECHNOLOGY, INC.
Julian@Jbachlaw.com

Lei Lei Wang Ekvall on behalf of Interested Party Courtesy NEF
lekvall@wgllp.com

Heide Kurtz (TR)

trustee@hkurtzco.com, ca45@ecfbis.com

United States Trustee (LA)
ustpregion16.la.ecf@usdoj.gov

2:12-bk-29118-ER Notice will not be electronically mailed to:

Wu & Cheung, LLP

,

1 **WEILAND, GOLDEN,**
2 **SMILEY, WANG EKVALL & STROK, LLP**
3 Lei Lei Wang Ekvall, State Bar No. 163047
4 lekvall@wglp.com
5 650 Town Center Drive, Suite 950
6 Costa Mesa, California 92626
7 Telephone: (714) 966-1000
8 Facsimile: (714) 966-1002
9
10 Attorneys for for Heide Kurtz, Chapter 7 Trustee

11
12 **UNITED STATES BANKRUPTCY COURT**
13 **CENTRAL DISTRICT OF CALIFORNIA**
14 **LOS ANGELES DIVISION**

15 In re

Case No. 2:12-bk-29118-ER

16 MINTEL LEARNING TECHNOLOGY, INC.,
17 fka MINTEL LEARNING RESEARCH,

Chapter 7

**NOTICE OF HEARING ON MOTION FOR
ORDER (1) AUTHORIZING SALE OF THE
ESTATE'S INTEREST IN CERTAIN
LITIGATION FREE AND CLEAR OF
LIENS, CLAIMS, AND INTERESTS
PURSUANT TO 11 U.S.C. § 363(b) AND
(f); (2) APPROVING OVERBID
PROCEDURES; (3) APPROVING BUYER,
SUCCESSFUL BIDDER, AND BACK-UP
BIDDER AS GOOD-FAITH PURCHASER
PURSUANT TO 11 U.S.C. § 363(m)**

18 Debtor.

DATE: January 17, 2013
TIME: 10:00 a.m.
CTRM: 1568
255 East Temple Street
Los Angeles, CA 90012

19
20
21
22
23 **TO ALL INTERESTED PARTIES:**

24 **PLEASE TAKE NOTICE** that on **January 17, 2013, at 10:00 a.m.,** in Courtroom
25 **1568,** of the United States Bankruptcy Court located at the Edward R. Roybal Federal
26 *Motion for Order (1) Authorizing Sale of the Estate's Interest in Certain Litigation Pursuant*
27 *to 11 U.S.C. § 363(b) and (f); (2) Approving Overbid Procedures; and (3) Approving Back-*
28 *up Bidder as Good-Faith Purchaser Pursuant to 11 U.S.C. § 363(m)* ("the Motion") filed by
Heide Kurtz, the chapter 7 trustee of the bankruptcy estate of Mintel Learning Technology,
Inc., fka Mintel Learning Research ("the Trustee"), will come on for hearing. The Motion is
summarized as follows:

**Weiland, Golden,
Smiley, Wang Ekvall & Strok, LLP**
650 Town Center Drive, Suite 950
Costa Mesa, California 92626
Tel 714-966-1000 Fax 714-966-1002

1 1. Intel Technology, Inc., fka Intel Learning Research ("the Debtor"), filed a
2 petition for relief under chapter 7 of the Bankruptcy Code on May 31, 2012 ("the Petition
3 Date"), and the Trustee was appointed. Prior to the Petition Date, the Debtor filed the
4 *Complaint for Breach of Settlement Agreement* ("the Complaint") in the Superior Court of
5 the State of California, for the County of Santa Clara. The case is entitled *Mintel Learning
6 Technology, Inc., v. IvyMax, Inc.; Advante International Corp.; US Ivy Learning Networks,
7 Inc.; Jisharp; Congruent Partners LLC; Yibin Vicki Zbang; Shin Wei; Jason Ma; and
8 James Liu* and is identified as Case No. 1-12-CV-224450 ("the Lawsuit"). The Debtor
9 alleged that it was involved in litigation several years ago which was ultimately resolved by
10 global settlement. That settlement provided that the Debtor would receive certain
11 payments over time, and the Debtor claims that not all of those payments were made.
12 The Debtor, therefore, commenced the Lawsuit claiming that the defendants breached the
13 terms of the settlement and seeking to enforce the terms of the agreement.

8 2. On August 17, 2012, IvyMax Inc. ("IvyMax"), one of the defendants in the
9 Lawsuit, filed an answer to the Complaint and a cross-complaint against the Debtor and
10 others which alleged, among other things, breach of contract, conversion, unjust
11 enrichment, and constructive trust ("the Cross-Complaint").¹ IvyMax contends that,
12 among other things, the Debtor failed to comply with the terms of the global settlement
13 and that the Debtor and its insiders engaged in a series of maneuvers designed to divert
14 power and assets from IvyMax for their benefit.

12 3. The Motion seeks approval of the sale, assignment, and abandonment of
13 the Estate's interest in the Lawsuit to Daniel Ding ("Buyer") for \$30,000.00. The salient
14 terms of the sale are as follows:

14 (a) The sale is subject to bankruptcy court approval;

15 (b) The sale is as-is, where-is and without any representations or
16 warranties of any kind regarding the Estate's interest, if any, in the Lawsuit;

17 (c) The purchase price for the Estate's interest in the Lawsuit is
18 \$30,000.00. Buyer has deposited the sum of \$15,000.00 ("the Deposit") with the
19 Trustee. The Deposit is non-refundable except as provided in paragraph (d) below.
20 The balance of \$15,000.00 shall be payable within two business days following
21 entry of a final order approving the Motion. An order is final fifteen days after it is
22 entered unless an appeal is timely-filed and a stay pending appeal is obtained ("the
23 Final Order"). In the event of a timely-filed appeal and stay, the order shall become
24 final if and when the appeal is resolved in favor of the Trustee. In the event the
25 stay pending appeal is lifted prior to resolution of the appeal, the order shall
26 become final upon the lifting of the stay pending appeal. In the event that no stay
27 pending appeal is obtained, the parties may elect to proceed with the sale
28 notwithstanding any pending appeal.

(d) Buyer understands that the sale will be subject to overbids as outlined
in the next section. If either (i) the Trustee accepts an overbid or (ii) the Trustee is
unable to obtain the Court's approval for a reason other than Buyer's failure to
cooperate, Buyer shall be entitled to a return of the Deposit as his sole remedy
against the Trustee and the Estate for such termination.

¹ Court approval of the Motion and the transfer of the Estate's interest in the Lawsuit does not
constitute relief from the automatic stay to prosecute the Cross-Complaint against the Estate.

1 (e) Except for the Trustee's obligation to perform as provided in the
2 Motion, Buyer fully and forever releases and holds harmless the Estate, the
3 Trustee, and the Trustee's agents, attorneys, and employees from and against any
4 claims, causes of action, damages, losses, liabilities, costs and expenses arising
5 out of or in any way relating to the Lawsuit, the condition thereof, or any acts,
6 omissions, or other matters or circumstances occurring or arising on, under, about
7 or with respect to the Lawsuit prior to or following the sale. Such release applies to
8 all claims, whether such claims, damages, or losses are known or unknown,
9 foreseen or unforeseen, or patent or latent, that Buyer may have against the
10 Trustee and the Estate, except for the Trustee's obligation to perform under the
11 express terms of the Motion. Buyer waives application of California Civil Code
12 Section 1542, which states:

13 "A general release does not extend to claims which the creditor
14 does not know or suspect to exist in his or her favor at the time
15 of executing the release, which if known by him or her must
16 have materially affected his or her settlement with the debtor."

17 4. The Trustee proposes the following procedure to allow for overbids prior to
18 the Court's approval of the sale of the Lawsuit to ensure that the bankruptcy estate's
19 interest is maximized:

20 Qualifying bidders ("Qualifying Bidder") shall:

21 (a) Bid at least \$32,500.00 for the purchase of the Estate's interest in the
22 Lawsuit;

23 (b) Set forth in writing the terms and conditions of the offer that are at
24 least as favorable to the Trustee as those outlined in the Motion;

25 (c) Provide evidence of financial ability to timely close the sale within 15
26 days after entry of the Court's order approving the sale;

27 (d) Submit a cashier's check in the amount of \$17,500.00 payable to
28 Heide Kurtz, Chapter 7 Trustee, which amount shall be non-refundable if the bid is
deemed to be the Successful Bid, as defined in subparagraph (g) below. The
deposit, written offer, and evidence of financial qualification must be delivered, no
later than 5:00 p.m. (prevailing Pacific time) on January 15, 2013, to the Trustee, in
care of the Trustee's attorneys, as follows:

Lei Lei Wang Ekvall, Esq.
WEILAND, GOLDEN,
SMILEY, WANG EKVALL & STROK, LLP
650 Town Center Drive, Suite 950
Costa Mesa, California 92626

(e) At the hearing on the Motion, only the Buyer and any party who is
deemed a Qualifying Bidder shall be entitled to bid. The Trustee shall have sole
and absolute discretion in determining who is a Qualified Bidder;

(f) Any incremental bid in the bidding process shall be at least \$1,000.00
higher than the prior bid;

(g) At the hearing on the Motion and upon conclusion of the bidding
process, the Trustee shall decide which of the bids is the best bid, and such bid

Weiland, Golden,
Smiley, Wang Ekvall & Strok, LLP
650 Town Center Drive, Suite 550
Costa Mesa, California 92626
Tel 714-966-1000 Fax 714-966-1002

1 shall be deemed to be the "Successful Bid." The bidder who is accepted by the
2 Trustee as the successful bidder ("the Successful Bidder") must pay all amounts
3 reflected in the Successful Bid in cash within two business days following entry of
4 the Final Order. At the hearing on the Motion, and upon conclusion of the bidding
5 process, the Trustee may also acknowledge a back-up bidder ("the Back-Up
6 Bidder") which shall be the bidder with the next best bid. Should the Successful
7 Bidder fail to timely remit the full amount of the Successful Bid, the Trustee may
8 sell the interest to the Back-Up Bidder without further court order.

5. It is difficult to gauge the value of pending litigation given the uncertainties
6 and variables inherent in such controversies. The Cross-Complaint disputes the Debtor's
7 allegations and cites a number of claims against the Debtor. The Debtor has also been
8 sanctioned for discovery violations. The Trustee explored a possible sale of the Lawsuit
9 to IvyMax, but the Buyer's current bid is higher than what IvyMax was willing to offer.
10 Because of the challenges associated with assessing the value of the Lawsuit, the
11 Trustee believes that proposed overbid process will establish the highest and best price
12 for the Estate's interest in the Lawsuit. The sale of the Lawsuit is proposed in good faith
13 and is supported by a sound business purpose.

6. Buyer is buying in good faith and has offered to pay market value for the
11 Lawsuit. Even if Buyer has a connection to the Debtor, he has no connection to the
12 Trustee. The anticipated sale of the Lawsuit has been negotiated with Buyer in "arm's-
13 length" discussions. Moreover, the sale will be conducted in a commercially reasonable
14 manner following notice to all creditors. Based on such facts and circumstances, the
15 Trustee believes that this Court can properly establish Buyer, the Successful Bidder, and
16 the Back-Up Bidder as a "good faith purchaser" pursuant to 11 U.S.C. § 363(m).

YOUR RIGHTS MAY BE AFFECTED. You should read these papers carefully and
15 discuss them with your attorney, if you have one. (If you do not have an attorney, you
16 may wish to consult one.)

DEADLINE FOR OPPOSITION PAPERS: The Motion is being heard on regular
17 notice pursuant to LBR 9013-1. If you wish to oppose the Motion, you must file a written
18 response with the Court and serve a copy of it on the Trustee's attorneys at the address
19 set forth above no less than fourteen (14) days prior to the above hearing date. If you fail
20 to file a written response to the Motion within such time period, the Court may treat such
21 failure as a waiver of your right to oppose the Motion and may grant the requested relief.

Hearing Date Obtained Pursuant to Judge's Self-Calendaring Procedure: The
22 Trustee hereby verifies that the above hearing date and time were available for this type
23 of Motion according to the judge's self-calendaring procedures.

22 Dated: December_20, 2012 WEILAND, GOLDEN,
23 SMILEY, WANG EKVALL & STROK, LLP

24 By: /s/ Lei Lei Wang Ekvall
25 LEI LEI WANG EKVALL
26 Attorneys for Heide Kurtz, Chapter 7
27 Trustee
28

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:
650 Town Center Drive, Suite 950, Costa Mesa, CA 92626

A true and correct copy of the foregoing document entitled (*specify*): **NOTICE OF HEARING ON MOTION FOR ORDER (1) AUTHORIZING SALE OF THE ESTATE'S INTEREST IN CERTAIN LITIGATION FREE AND CLEAR OF LIENS, CLAIMS, AND INTERESTS PURSUANT TO 11 U.S.C. § 363(b) AND (f); (2) APPROVING OVERBID PROCEDURES; (3) APPROVING BUYER, SUCCESSFUL BIDDER, AND BACK-UP BIDDER AS GOOD-FAITH PURCHASER PURSUANT TO 11 U.S.C. § 363(m);**

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 (*date*) **December 20, 2012**, 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:

Julian K Bach Julian@Jbachlaw.com
Lei Lei Wang Ekvall lekvall@wglip.com
Heide Kurtz (TR) trustee@hkurtzco.com, ca45@ecfcbis.com
United States Trustee (LA) ustpreion16.la.ecf@usdoj.gov

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On **December 20, 2012**, 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 (*date*) **December 20, 2012**, 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.

The Honorable Ernest Robles, 255 E. Temple Street, Los Angeles, CA 90012

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.

December 20, 2012

Date

Terri Jones

Printed Name

/s/ Terri Jones

Signature

SERVED BY U.S. MAIL

Office of the U.S. Trustee
725 S Figueroa Street, 26th Floor
Los Angeles, CA 90017

Spencer Y. Kook, Esq.
Barger & Wolen LLP
633 West Fifth Street, 47th Floor
Los Angeles, CA 90071

Attorneys for Defendant and Cross-Complainant
IvyMax, Inc.

Allan B. Diamond, Chapter 11
c/o Adler Law Firm
101 Montgomery Street
Suite 205
San Francisco, CA 94104

~~MINTEL LEARNING TECHNOLOGY INC
45342-A EAST VALLEY BLVD
CITY OF INDUSTRY CA 91746~~
MAIL RETURNED - UTF 10/17/12
DEBTOR

CHARLES C H WU ESQ
LAW OFFICES OF WU & CHEUNG LLP
98 DISCOVERY
IRVINE CA 92618-3105

EMPLOYMENT DEVEL DEPT
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FRANCHISE TAX BOARD
BANKRUPTCY SECTION MS A-340
PO BOX 2952
SACRAMENTO CA 95812-2952

HOWREY LLP
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INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPS
PO BOX 7346
PHILADELPHIA PA 19101-7346

STATE BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO CA 94279-0001

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:
650 Town Center Drive, Suite 950, Costa Mesa, CA 92626

A true and correct copy of the foregoing document entitled (*specify*): **NOTICE OF SALE OF ESTATE PROPERTY** 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 (*date*) **January 3, 2013**, 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:

Joel D Adler jadler@adlerlaw.net, mstarkey@adlerlaw.net
Julian K Bach Julian@Jbachlaw.com
Lei Lei Wang Ekvall lekvall@wglip.com
Heide Kurtz (TR) trustee@hkurtzco.com, ca45@ecfbis.com
United States Trustee (LA) ustpregion16.la.ecf@usdoj.gov

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On **January 3, 2013**, 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 (*date*) **January 3, 2013**, 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.

The Honorable Ernest Robles, 255 E. Temple Street, Los Angeles, CA 90012

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.

January 3, 2013
Date

Terri Jones
Printed Name

/s/ Terri Jones
Signature

SERVED BY U.S. MAIL

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