

<p>Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address</p> <p>Jeffrey I. Golden, a partner of WEILAND, GOLDEN, SMILEY, WANG EKVALL & STROK, LLP P.O. Box 2470 Costa Mesa, California 92628-2470 Telephone: (714) 445-1013 Facsimile: (714) 966-1002</p> <p>Chapter 11 Trustee</p> <p><input type="checkbox"/> Individual appearing without attorney <input type="checkbox"/> Attorney for:</p>	<p>FOR COURT USE ONLY</p>
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**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA - LOS ANGELES DIVISION**

<p>In re: ALETHEIA RESEARCH AND MANAGEMENT, INC.,</p> <p style="text-align: right;">Debtor(s).</p>	<p>CASE NO.: 2:12-bk-47718-BR CHAPTER: 11</p> <p style="text-align: center;">NOTICE OF SALE OF ESTATE PROPERTY</p>
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<p>Sale Date: 04/02/2013</p>	<p>Time: 10:30 am</p>
<p>Location: online public auction sale</p>	

Type of Sale: Public Private **Last date to file objections:** N/A

Description of property to be sold: Computer and office equipment, servers and IT equipment, office furniture, electronics, artwork, kitchen appliances, etc.

Terms and conditions of sale: See attached information regarding online auction and the Notice of Hearing on Chapter 11 Trustee's Motion for Order Authorizing: (1) Sale of Personal Property Pursuant to 11 U.S.C. Sections 363(b) and (f); and (2) Employment of Tiger Remarketing Services as Auctioneer (the "Notice")

Proposed sale price: See attached notice

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

Overbid procedure (if any): See attached Notice.

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

See above.

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

Jeffrey I. Golden, Chapter 11 Trustee
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP
P.O. Box 2470
Costa Mesa, California 92628-2470
(714) 445-1013 (tel); (714) 966-1002 (fax)

Date: 03/19/2013

Information Regarding Online Auction

Tiger Remarketing Services ("Tiger") will conduct an online public auction sale (the "Online Auction") as follows:

Property:	Computer and office equipment, servers and IT equipment, office furniture, electronics, artwork, kitchen appliances, etc.
Auction Begins:	Tuesday, April 2, 2013
Auction Ends:	Tuesday, April 2, 2013
Preview:	Monday, April 1, 2013, from 9:00 a.m. – 4:00 p.m.
Location:	13565 Larwin Circle, Santa Fe Springs, CA 90670
Registration:	Credit card required for registration
Forms of Payment:	Credit card, cashier's check or wire transfer
Buyer's Premium:	15%

Further information regarding the Online Auction is available on Tiger's website (www.solddtiger.com).

1 Jeffrey I. Golden, a partner of
2 WEILAND, GOLDEN,
3 SMILEY, WANG EKVALL & STROK, LLP
4 P.O. Box 2470
5 Costa Mesa, California 92628-2470
6 Telephone (714) 445-1013
7 Facsimile (714) 966-1002
8 Chapter 11 Trustee

8 UNITED STATES BANKRUPTCY COURT
9 CENTRAL DISTRICT OF CALIFORNIA
10 LOS ANGELES DIVISION

11 In re

12 ALETHEIA RESEARCH AND
13 MANAGEMENT, INC.,

14 Debtor.

Case No. 2:12-bk-47718-BR

Chapter 11

15 NOTICE OF HEARING ON CHAPTER 11
16 TRUSTEE'S MOTION FOR ORDER
17 AUTHORIZING:

- 18 (1) SALE OF PERSONAL PROPERTY
19 PURSUANT TO 11 U.S.C. §§ 363(b)
20 AND (f); AND
21 (2) EMPLOYMENT OF TIGER
22 REMARKETING SERVICES AS
23 AUCTIONEER

Hearing:

24 DATE: February 27, 2013
25 TIME: 10:00 a.m.
26 PLACE: Courtroom 1668
27 255 E. Temple Street
28 Los Angeles, CA 90012

23 TO THE OFFICE OF THE UNITED STATES TRUSTEE AND ALL PARTIES IN
24 INTEREST:

25 NOTICE IS HEREBY GIVEN that the Court has entered an Order Shortening Time
26 on the Motion for Order Authorizing: (1) Sale of Personal Property Pursuant to 11 U.S.C.
27 §§ 363(b) and (f); and (2) Employment of Tiger Remarketing Services as Auctioneer (the
28 "Motion") filed by Jeffrey I. Golden, the chapter 11 trustee (the "Trustee") for the
bankruptcy estate (the "Estate") of Aletheia Research and Management, Inc. (the

1 "Debtor").¹ The hearing on the Motion is set for **February 27, 2013, at 10:00 a.m.** in
2 Courtroom 1668 of the United States Bankruptcy Court, located at 255 E. Temple Street,
Los Angeles, California 90012.

3 **PLEASE TAKE FURTHER NOTICE** that a complete copy of the Motion is on file
4 with the Bankruptcy Court and can be obtained by contacting the Trustee by telephone at
(714) 445-1013.

5 **NOTICE IS FURTHER GIVEN** that any opposition to the Motion must be filed with
6 the Court, with a courtesy copy delivered to the judge's chambers, and received by the
Trustee at the address located in the upper left hand corner of this notice, no later than
7 **noon on February 22, 2013.**

8 **NOTICE IS FURTHER GIVEN** that any reply to any opposition must be filed with
the Court, with a courtesy copy delivered to the judge's chambers, and received by the
9 opposing party no later than **noon on February 26, 2013.**

10 SUMMARY OF MOTION

11 By the Motion, the Trustee seeks authority to employ Tiger Group, a firm of
12 auctioneers and appraisers, as his auctioneer to sell the Debtor's physical assets, which
include all office furniture, fixtures, servers, computers, equipment, and artwork located at
13 the Debtor's premises as well as the property located in three basement storage units (the
"Property"), free and clear of any and all liens and interests pursuant to §§ 363(b) and (f)
14 of the Bankruptcy Code, at an online public "no-reserve" auction sale (the "Online
Auction") to be conducted by Tiger Group. Tiger Group anticipates a gross recovery value
by auction of \$140,000.00 - \$175,000.00.

15 SUMMARY OF TERMS OF THE SALE AND EMPLOYMENT OF TIGER GROUP

16 The Trustee proposes to employ Tiger Group to provide advertising, cataloging,
17 registration of bidders, auctioneering, check-out and collection services for the sale of the
Property. Tiger Group is highly experienced, does not hold an interest adverse to the
18 Estate, is not a creditor of the Debtor, and no one employed by Tiger Group is related to
the bankruptcy judge in this case. The terms of the proposed Online Auction as set forth
19 in the Auction Services Proposal (the "Proposal"), a copy of which is attached to the
Motion as Exhibit "1," are:

20 (1) Tiger Group shall arrange, prepare for inspection and sale,
21 photograph and number the assets in lots, catalog same, and register buyers;

22 (2) Following notice and advertising, the Property will be sold to the
highest bidder at the Online Auction;

23 (3) Tiger Group will be allowed a budget in the amount of \$52,225.00,
24 including:

25
26
27 ¹ All capitalized terms not expressly defined herein shall have the meaning ascribed to them in the
Motion.

Welland, Golden,
Smiley, Wang Ekvall & Strook, LLP
P.O. Box 2470
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- 1 (a) \$10,150.00 in hard costs for marketing, including direct mail
2 and e-mail distribution, newspaper and trade publication ads, and online
3 postings;
4 (b) \$6,575.00 for Tiger Group's labor, setup, preview, security,
5 post-auction check-out, and auction report preparation (this is separate from
6 American Relocation and Logistics' moving and storage fees described
7 below);
8 (c) \$1,500.00 for catalogs, supplies, printing, delivery, and
9 miscellaneous unanticipated expenses;
10 (d) Up to \$32,000.00 for moving and storage,² and
11 (e) \$2,000.00 for the Individual Bond (defined below), and
12 insurance;
13 (4) Tiger will charge purchasers a 15% buyer's premium as its
14 compensation to be added to the cost of each sale which will not be paid from the
15 proceeds of the Online Auction and from which Tiger Group will absorb
16 out-of-pocket expenses for online bidding, administrative costs, credit card fees,
17 and customer services, etc.;
- 18 (5) Tiger Group will not be paid any seller's commission or fee from the
19 Estate; and
20 (6) Tiger Group will be responsible for collecting money from buyers,
21 providing a bill of sale to buyers, and paying all applicable sales taxes. Tiger
22 Group shall turn over the gross proceeds less applicable sales taxes³ to the
23 Trustee no later than 7 days following the Online Auction. Tiger Group shall submit
24 a sold item and expense report (the "Auction Report") to the Trustee no later than
25 21 days after the Online Auction. The Auction Report will include, at a minimum:
26 the date of the sale, each item sold, the sale price and the name, address, and
27 telephone number of the purchaser – in the case of lots, a brief description of each
28 lot sold as well as the sale price and purchaser thereof – the gross proceeds of
sale, a statement that the gross proceeds have been turned over to the Trustee,
and a descriptive list of the items that were not sold but which were returned to the
Trustee. Within 7 days of receipt of the Auction Report, Trustee shall file the
Auction Report with the Bankruptcy Court together with a declaration (the
"Trustee's Declaration") stating that: the Trustee has compared the Auction Report
to the list of items/lots sold, the Auction Report is satisfactory, the gross funds have
been turned over to the Trustee, and Tiger Group has been compensated pursuant
to the terms previously approved by the Court or will be compensated in the future
consistent with the terms of a duly noticed application for compensation. The
Trustee shall also apply to the Court for authorization to exonerate the Individual
Bond (defined below). Provided that the Trustee has obtained Court authorization

² This is a hard cost to Tiger Group pursuant to an invoice to be issued by American Relocation and Logistics for moving, oversized item rigging, in/out warehouse charges, floor space for storage and auction display for two months, and movers' coverage for property damage.

³ Tiger Group will collect and remit appropriate sales tax to the State of California.

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1 to pay Tiger Group as part of a duly noticed application, the Trustee shall
2 compensate Tiger Group for the Court-approved fees and expenses within
3 7 calendar days of filing the Auction Report and Trustee's Declaration with the
4 Court.

5 Jeffrey Tanenbaum and Tiger Group have substantial experience in providing
6 auction services and are well qualified to conduct the proposed Online Auction of the
7 Property. Tiger Group has filed with the Clerk of the Bankruptcy Court (Los Angeles
8 Division) a \$50,000.00 blanket bond in favor of the United States (the "Blanket Bond"),
9 and has sent a copy of the Blanket Bond to the United States Trustee. In addition, Tiger
10 Group has obtained a single auction performance bond in favor of Jeffrey I. Golden,
11 Chapter 11 Trustee for the bankruptcy estate of Aletheia Research and Management,
12 Inc., specifically for the auction of the Property, in the amount of \$200,000.00, which is
13 sufficient to protect the value of the Property. Tiger Group has obtained insurance
14 coverage for the Property.

15 Certain disclosures are contained in the Motion and the Declaration of Jeffrey J.
16 Tanenbaum in support of the Motion.

17 The Trustee intends to sell the Property free and clear of any and all liens and
18 interests pursuant to §§ 363(b) and (f) of the Bankruptcy Code. The only secured claim
19 listed in the Debtor's Schedules is the claim of California Franchise Tax Board which the
20 Trustee has determined is not a lien on the Property. In addition, the Trustee has
21 determined that the Financing Statement filed by Fidelity Leasing terminated on April 10,
22 2006. The lien filed by Los Angeles County Tax Collector (the "County Lien") shall attach
23 to the net sale proceeds of the sale in the same priority, validity and scope as such lien
24 currently exist against the Property, with the Trustee reserving all rights to object to the
25 validity, scope, and priority of the County Lien.

26 SUMMARY OF BASIS FOR RELIEF

27 The proposed sale and other relief requested in the Motion have a legitimate
28 business justification and are in the best interests of the Estate. The Trustee believes that
the proposed Online Auction is in the best interest of the Estate as it will permit the value
of the Property to be maximized. The Trustee has received no offers to purchase the
Property in bulk. The Trustee believes there will be no tax liability from the sale of the
Property since it is anticipated that the ultimate sales price will be less than the amount
the Debtor paid to acquire the Property.

Tiger Group is an experienced auctioneer that has inspected the Property and
conservatively estimates that the gross auction value of the Property is \$140,000.00 –
\$175,000.00. After deducting estimated Estate costs of \$52,225.00, the net recovery is
estimated to be \$87,775.00 – \$122,775.00. The Trustee believes he should be authorized
to employ Tiger Group as his auctioneer.

29 SUMMARY OF RELIEF SOUGHT BY THE MOTION

30 By the Motion, the Trustee seeks entry of an order providing for the following relief:

- 31 1. Authorizing the Trustee to employ Tiger Group as auctioneer to sell the
32 Property at an online public auction sale pursuant to the terms set out in the Proposal;
- 33 2. Approving the terms of the Proposal;

- 1 3. Authorizing the sale of the Property as-is, where-is, without representation or
2 warranty, free and clear of any and all liens and interests pursuant to 11 U.S.C. §§ 363(b)
and (f);
- 3 4. Attaching the County Lien to the sales proceeds in the same value, priority
4 and scope as such lien currently exists against the Property, subject to any and all of the
Trustee's rights to object to, dispute, or subordinate such lien;
- 5 5. Authorizing the Trustee to take any and all necessary action to consummate
6 the sale of the Property;
- 7 6. Authorizing the Trustee to exonerate the Individual Bond once the sale of
the Property is consummated.
- 8 7. Waiving any requirements for lodging periods imposed by Local Bankruptcy
9 Rule 9021-1 and any other applicable bankruptcy rules;
- 10 8. Waiving the stay imposed by Federal Rule of Bankruptcy Procedure 6004(h)
and any other applicable bankruptcy rules; and
- 11 9. For such other and further relief as the Court may deem just and proper.

12 **PLEASE TAKE FURTHER NOTICE** that, promptly following the entry of an order
13 granting the Motion and approving Tiger Group's employment, Tiger Group will publish on
its website (www.soldtiger.com) specific information regarding the Online Auction. The
14 information will include the opening and closing dates and times of the Online Auction, the
date for inspecting the Property, the terms and conditions for bidding, etc. Since the
15 details of the auction are not yet available, the Trustee is not filing the Notice of Sale of
Estate Property concurrently with the filing of the Motion and this Notice. However, as
16 soon as Tiger Group posts the information online, the Trustee will prepare and file the
Notice of Sale of Estate Property with the Court.

17
18 Dated: February 19, 2013

/s/ JEFFREY I. GOLDEN

JEFFREY I. GOLDEN
Chapter 11 Trustee

NOTE: When using this form to indicate service of a proposed order, **DO NOT** list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

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:

P.O. Box 2470, Costa Mesa, California 92628-2470

A true and correct copy of the foregoing document described as NOTICE OF HEARING ON CHAPTER 11 TRUSTEE'S MOTION FOR ORDER AUTHORIZING: (1)SALE OF PERSONAL PROPERTY PURSUANT TO 11 U.S.C. §§ 363(B) AND (F); AND(2)EMPLOYMENT OF TIGER REMARKETING SERVICES AS AUCTIONEER

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 indicated below:

I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING("NEF") - Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On February 19, 2013, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

Service information continued on attached page

II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate method for each person or entity served):
On February 19, 2013, I served the following person(s) and/or entity(ies) at the last known address(es) 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/or with an overnight mail service 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.

VIA OVERNIGHT MAIL

Service information continued on attached page

III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL (indicate method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on February 19, 2013, I served the following person(s) and/or entity(ies) by personal delivery, 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 the judge will be completed no later than 24 hours after the document is filed.

The Honorable Barry Russell, 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 of America that the foregoing is true and correct.

February 19, 2013
Date

Kelly Adele
Type Name


Signature

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

SERVICE LIST

United States Trustee (LA)
Attn: Ron Maroko
725 S Figueroa St., 26th Floor
Los Angeles, CA 90017

Aletheia Research and Management, Inc.
100 Wilshire Blvd., Suite 1900
Santa Monica, CA 90401
Debtor

Brian L. Davidoff
Greenberg Glusker Fields Claman Machting
1900 Ave of the Stars Ste 2100
Los Angeles, CA 90067
Attorney for Debtor

Jeffrey A. Krieger, Esq.
1900 Avenue of the Stars, 21st Fl.
Los Angeles, CA 90067-4590
Attorney for Debtor

Tiger Remarketing Services
Attn: Jeff Tanenbaum
340 N. Westlake Blvd., #260
Westlake Village, CA 91362

Fidelity Leasing Inc.
Attn: President
1255 Wrights Lane
West Chester, PA 19380

California Franchise Tax Board
FTB MSA381
Sacramento, CA 95827

State of California
Collection Bureau
Franchise Tax Board
Sacramento, CA 95812-2952

Franchise Tax Board
Chief Counsel
c/o General Counsel Section
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Rancho Cordova, CA 95741-1720

Franchise Tax Board
Bankruptcy Section, MS: A-340
P. O. Box 2952
Sacramento, CA 95812-2952

Los Angeles County Tax Collector
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Los Angeles, CA 90051-0110

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Dean A Ziehl dziehl@pszjlaw.com, dziehl@pszjlaw.com

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 March 22, 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:

Service information continued on attached page

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

On (*date*) _____, 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 March 22, 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.

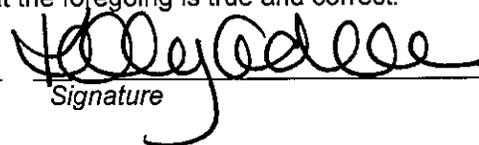
The Honorable Barry Russell, 255 E. Temple Street, Los Angeles, CA 90012

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.

3/22/13
Date

Kelly M. Adele
Printed Name


Signature

Electronic Mail Notice List

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