

<p>Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address</p> <p>WEILAND, GOLDEN, SMILEY, WANG EKVALL & STROK, LLP Reem J. Bello, State Bar No. 198840 rbello@wglp.com 650 Town Center Drive, Suite 950 Costa Mesa, California 92626 Telephone: (714) 966-1000 Facsimile: (714) 966-1002</p> <p><input type="checkbox"/> Individual appearing without attorney <input checked="" type="checkbox"/> Attorney for: Chapter 11 Trustee Jeffrey I. Golden</p>	<p>FOR COURT USE ONLY</p>
---	---------------------------

**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA - SANTA ANA DIVISION**

<p>In re: NEXT MART, INC.,</p> <p style="text-align: right;">Debtor(s).</p>	<p>CASE NO.: 8:13-bk-14187-TA CHAPTER: 11</p> <p style="text-align: center;">NOTICE OF SALE OF ESTATE PROPERTY</p>
---	---

<p>Sale Date: 03/26/2014</p>	<p>Time: 10:00 am</p>
<p>Location: Courtroom 5B, United States Bankruptcy Court, 411 West Fourth Street, Santa Ana, California 92701</p>	

Type of Sale: Public Private **Last date to file objections:** 03/12/2014

Description of property to be sold: All of the Estate's right, title and interest in the ARCO Service Station and University Food Mart located at 480 N. Glassell Street, Orange, California 92866.

Terms and conditions of sale: Sale is as is, where is, with all faults, without warranty or recourse but free and clear of any and all liens, claims, and interests, together with all improvements, as well as all easements and appurtenances pursuant to 11 U.S.C. Sections 363(b) and (f). The sale is subject to Bankruptcy Court approval and overbids.

Proposed sale price: \$ 1,900,000.00

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): Please see attached description of overbid procedures.

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

March 26, 2014 at 10:00 a.m., Courtroom 5B, United States
Bankruptcy Court, 411 W. Fourth Street, Santa Ana, CA 92701

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

Reem J. Bello, Esq.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP
650 Town Center Drive, Suite 950
Costa Mesa, CA 92626
Tel: (714) 966-1000 Fax: (714) 966-1002

Date: 03/04/2014

THE OVERBID PROCEDURES

The procedures governing the submission of competing offers or overbids are as follows:¹

1. Qualifying bidders ("Qualifying Bidder") shall:
 - a. Bid at least \$1,925,000.00 in cash for the Property;
 - b. Set forth in writing the terms and conditions of the offer that are at least as favorable to the Trustee as those set forth in the Purchase Agreement attached to the Motion as Exhibit "7;"
 - c. Be financially qualified, in the Trustee's exercise of his sound business judgment, to close the sale as set forth in the Purchase Agreement;
 - d. Submit an offer that does not contain any contingencies to closing the sale, including, but not limited to, financing, inspection, or repair contingencies;
 - e. Submit a cash deposit of \$25,000.00 (the "Overbid Deposit") payable to Jeffrey I. Golden, Chapter 11 Trustee for the Bankruptcy Estate of Next Mart, Inc., in the form of a cashier's check, which Overbid Deposit shall be non-refundable if the bid is deemed to be the Successful Bid, as defined in paragraph 4 below. The Overbid Deposit, written offer, and evidence of financial qualification must be delivered to the Trustee's counsel (whose address is listed at the top left hand corner of the first page of the instant notice) at or before the hearing currently set for March 26, 2014, at 10:00 a.m.

¹ Capitalized terms not expressly defined herein shall have the meaning set forth in the Motion.

2. At the hearing on the Motion, only the Buyer and any party who is deemed a Qualifying Bidder shall be entitled to bid.
3. Any incremental bid in the bidding process shall be at least \$1,000.00 higher than the prior bid.
4. At the hearing on the Motion and upon conclusion of the bidding process, the Trustee shall decide, subject to Court approval, which of the bids is the best bid, and such bid shall be deemed to be the "Successful Bid." The bidder who is accepted by the Trustee as the successful bidder (the "Successful Bidder") must pay all amounts reflected in the Successful Bid in cash at the closing of the sale. At the hearing on the Motion, and upon conclusion of the bidding process, the Trustee may also acknowledge a back-up bidder (the "Back-Up Bidder") which shall be the bidder with the next best bid. Should the Successful Bidder fail to close escrow on the sale of the Property, the Trustee may sell the Property to the Back-Up Bidder without further Court order.
5. Overbids shall be all cash and no credit shall be given to the purchaser or overbidder(s).

1 **WEILAND, GOLDEN,**
2 **SMILEY, WANG EKVALL & STROK, LLP**
3 Reem J. Bello, State Bar No. 198840
4 rbello@wgllp.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 Proposed Attorneys for Chapter 11 Trustee
11 Jeffrey I. Golden

8 **UNITED STATES BANKRUPTCY COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **SANTA ANA DIVISION**

11 In re
12 **NEXT MART, INC.,**

13 Debtor.

Case No. 8:13-bk-14187-TA

Chapter 11

**NOTICE OF HEARING ON MOTION FOR
ORDER:**

- 14 (1) **AUTHORIZING SALE OF BUSINESS**
15 **FREE AND CLEAR OF LIENS, CLAIMS,**
16 **AND INTERESTS PURSUANT TO**
17 **11 U.S.C. §§ 363(b) AND (f);**
- 18 (2) **APPROVING OVERBID PROCEDURES;**
- 19 (3) **APPROVING BUYER, SUCCESSFUL**
20 **BIDDER, AND BACK-UP BIDDER AS**
21 **GOOD-FAITH PURCHASER PURSUANT**
22 **TO 11 U.S.C. § 363(m); AND**
- 23 (4) **AUTHORIZING PAYMENT OF**
24 **UNDISPUTED LIENS, REAL ESTATE**
25 **BROKER'S COMMISSIONS AND**
26 **OTHER ORDINARY COSTS OF SALE**

27 **[ARCO Service Station and University**
28 **Food Mart]**

DATE: March 26, 2014
TIME: 10:00 a.m.
PLACE: Courtroom 5B
411 West Fourth Street
Santa Ana, California

1 TO THE DEBTOR, CREDITORS, OFFICE OF THE UNITED STATES TRUSTEE AND
2 ALL PARTIES IN INTEREST:

3 PLEASE TAKE NOTICE that on March 26, 2014 at 10:00 a.m. in the United
4 States Bankruptcy Court for the Central District of California, Santa Ana Division, located
5 at 411 W. Fourth Street, Santa Ana, California, in courtroom 5B, the Court will hold a
6 hearing on the Motion for Order: (1) Authorizing Sale of Business Free and Clear of Liens,
7 Claims, and Interests Pursuant to 11 U.S.C. §§ 363(b) and (f); (2) Approving Overbid
8 Procedures; (3) Approving Buyer, Successful Bidder, and Back-up Bidder as Good-Faith
9 Purchaser Pursuant to 11 U.S.C. § 363(m); and (4) Authorizing Payment of Undisputed
10 Liens, Real Estate Broker's Commissions and Other Ordinary Costs of Sale ("Motion")¹
11 filed by Jeffrey I. Golden, the chapter 11 trustee ("Trustee") for the bankruptcy estate
12 ("Estate") of Next Mart, Inc. ("Next Mart" or "Debtor").

13 The Trustee seeks to sell, as a whole, a business located in Orange, California,
14 which is owned by the Debtor, and the underlying real property which is owned by the
15 related debtor, for a total purchase price of \$1,900,000.00 (subject to overbid), with the
16 net proceeds to be allocated to this Estate. The Trustee believes the purchase price
17 represents fair market value, and the proposed sale is reasonable and in the best interest
18 of the Estate.

19 The Motion seeks an order:

20 1. approving the Purchase Agreement (defined below) and the sale of the
21 ARCO Service Station and University Food Mart ("Business") located at 480 N. Glassell
22 Street, Orange, California 92866 ("Real Property," and together with the Business,
23 "Property"), as is, where is, with all faults, without warranty or recourse, but free and clear
24 of any and all liens, claims, and interests (described below), together with all
25 improvements, as well as all easements and appurtenances pursuant to 11 U.S.C.
26 §§ 363(b) and (f);

27 a. to Pipeline Petroleum or its assignee ("Buyer"), whose address is
28 12356 Barringer Street, South El Monte, California 91733, for \$1,900,000.00
("Purchase Price") pursuant to the terms of the *Commercial Property Purchase
Agreement and Joint Escrow Instructions, Addendum No. 1 and Buyer's Inspection
Advisory* (together, "Purchase Agreement"), a copy of which is attached as
Exhibit "7" to the Motion; or

b. to the successful bidder whose purchase offer for the Property is
accepted by the Trustee at the hearing on the Motion;

2. approving the overbid procedures set forth in the Motion as summarized
below;

3. approving the Buyer, the successful bidder, and the back-up bidder as a
"good faith" purchaser under § 363(m) of the Bankruptcy Code;

4. authorizing the Trustee to pay, through escrow, from the proceeds of the
sale and without further order of the Court, the sum of \$1.7 million on account of the Lien,
any tax liens, the broker's commission, real property taxes and assessments prorated as
of the close of escrow for the sale, and any escrow fees, title insurance premiums and

¹ All terms not specifically defined herein shall have the meanings set forth in the Motion.

Weiland, Golden,
Smiley, Wang Ekvall & Strok, LLP
P.O. Box 2470
Costa Mesa, California 92626-2470
Tel (714) 443-1010 Fax (714) 446-1002

1 other ordinary and typical closing costs and expenses payable by the Trustee pursuant to
2 the Purchase Agreement or in accordance with local custom;

3 5. reserving to the Trustee all rights to object to the validity, scope and priority
4 of any disputed liens, claims and interests;

5 6. authorizing the Trustee to take any and all necessary actions to
6 consummate the sale of the Business;

7 7. in the event a sale to the Buyer or a successful overbidder is not
8 consummated, authorizing the Secured Creditor to buy the Property and pay the Estate
9 the sum of \$100,000.00 subject to liens;

10 8. waiving any requirements for lodging periods of the order approving the
11 Motion imposed by Local Bankruptcy Rule 9021-1 and any other applicable bankruptcy
12 rules; and

13 9. waiving the stay of the order approving the Motion imposed by Federal Rule
14 of Bankruptcy Procedure 6004(h) and any other applicable bankruptcy rules.

15 The total broker's commission will be four percent (4%) of the Purchase Price. In
16 the event there is an overbid, the total broker's commission will return to its original Court-
17 approved percentage of six percent (6%) of the Purchase Price. The Trustee's broker is
18 First Hotels, Inc.

19 The Trustee is informed by his accountant that the tax consequences to this Estate
20 will be less than \$2,000.00.

21 After payment of \$1.7 million on account of the Lien, real estate taxes, brokers'
22 commissions, and costs of sale, the sale will generate approximately \$80,000.00 -
23 \$90,000.00 in net proceeds, all of which will be allocated to this Estate.

24 **PLEASE TAKE FURTHER NOTICE** that the Trustee seeks to sell the Property free
25 and clear of any and all liens, claims, and interests. According to the Preliminary Report
26 prepared by Ticor Title with an effective date of January 10, 2014 ("Title Report"), the
27 following items have been recorded against the Property:

28 1. A deed of trust in the amount of \$1,800,000.00 recorded by Saehan Bank
against the Property on September 5, 2007, with a current principal balance owing of
approximately \$1,935,167.00 according to Schedule D ("Lien"), which was assigned to
OHR TSVI 26, LLC ("Secured Creditor"), pursuant to assignments of beneficial interest
and rents recorded on December 29, 2011;

2. Property taxes due for fiscal years 2012, 2013 and 2014; and

3. Property taxes, which are a lien not yet due and payable, for the fiscal year
2014-2015.

Post-petition, on May 22, 2013, the Secured Creditor filed UCC Financing
Statement No. 13-7361963645 against the Business. And on October 15, 2013, the
Secured Creditor filed Claim No. 2-1 as a secured claim against the Property in the
amount of \$1,958,623.79.

On August 17, 2005, Continental Express Money Order Co. ("Continental") filed a
UCC Financing Statement No. 05-7038059552 against the Business. The financing

1 statement was renewed on August 12, 2010. In 2007, Continental's security interest
2 under the financing statement was subordinated to the security interest granted to Saehan
3 Bank at the time Next Mart obtained the \$1.8 million loan from Saehan Bank described
4 above. The Debtor has informed the Trustee that it cancelled Continental's money order
5 services more than 2 ½ years ago, and that there are no unpaid amounts owing to
6 Continental.

7 The Trustee reserves the right to object to all or any portion of each and every
8 claim or encumbrance that has been or will be asserted against the Property.

9 There are no liens or encumbrances against the Business which consists of the
10 inventory, goodwill and other personal property. This Debtor owns the Business, so the
11 Trustee asserts that all proceeds from the sale should rest in this Estate. The Trustee is
12 informed and believes that the personal property is not worth more than \$100,000.00.
13 The Trustee is informed and believes that the gas tanks and gas pumps are part of the
14 Real Property. However, even if the gas tanks and pumps are included as personal
15 property, the Trustee is informed and believes that the personal property is still not worth
16 more than \$100,000.00.

17 The Real Property is overencumbered, but the Secured Creditor is willing to take
18 \$1.7 million in full satisfaction of its Lien. The Farsoni debtor asserts that the Secured
19 Creditor is owed less than \$1.7 million, but Trustee has been given no evidence from the
20 Farsoni debtor to support this assertion. Therefore, none of the sales proceeds should be
21 allocated to the Real Property.

22 **PLEASE TAKE FURTHER NOTICE that all overbids must be in writing and**
23 **must be submitted to the Trustee's counsel whose address is listed in the top left**
24 **hand corner of the first page of the instant Notice. Overbids are due at or before**
25 **the hearing currently set for March 26, 2014 at 10:00 a.m.**

26 **PLEASE TAKE FURTHER NOTICE that the overbid procedures sought to be**
27 **approved by the Court are as follows:**

- 28 1. Qualifying bidders ("Qualifying Bidder") shall:
 - a. Bid at least \$1,925,000.00 in cash for the Property;
 - b. Set forth in writing the terms and conditions of the offer that are at least as favorable to the Trustee as those set forth in the Purchase Agreement;
 - c. Be financially qualified, in the Trustee's exercise of his sound business judgment, to close the sale as set forth in the Purchase Agreement;
 - d. Submit an offer that does not contain any contingencies to closing the sale, including, but not limited to, financing, inspection, or repair contingencies;
 - e. Submit a cash deposit of \$25,000.00 ("Overbid Deposit") in the form of a cashier's check payable to Jeffrey I. Golden, Chapter 11 Trustee for the Bankruptcy Estate of Next Mart, Inc. The Overbid Deposit shall be non-refundable if the bid is deemed to be the Successful Bid, as defined in paragraph 4 below. The Overbid Deposit, written offer, and evidence of financial qualification must be delivered to the Trustee's counsel at or before the hearing currently set for March 26, 2014 at 10:00 a.m.

Weiland, Golden,
Smiley, Wang Ekvall & Strok, LLP
P.O. Box 2470
Covina, CA 91702
Tel (714) 442-1013 Fax (714) 446-1002

1 2. At the hearing on the Motion, only the Buyer and any party who is deemed a
2 Qualifying Bidder shall be entitled to bid.

3 3. Any incremental bid in the bidding process shall be at least \$1,000.00 higher
4 than the prior bid.

5 4. At the hearing on the Motion and upon conclusion of the bidding process,
6 the Trustee shall decide, subject to Court approval, which of the bids is the best bid, and
7 such bid shall be deemed to be the "Successful Bid." The bidder who is accepted by the
8 Trustee as the successful bidder ("Successful Bidder") must pay all amounts reflected in
9 the Successful Bid in cash at the closing of the sale. At the hearing on the Motion, and
10 upon conclusion of the bidding process, the Trustee may also acknowledge a back-up
11 bidder ("Back-Up Bidder") which shall be the bidder with the next best bid. Should the
12 Successful Bidder fail to close escrow on the sale of the Property, the Trustee may sell
13 the Property to the Back-Up Bidder without further Court order.

14 5. Overbids shall be all cash and no credit shall be given to the purchaser or
15 overbidder(s).

16 The Motion is based upon the Memorandum of Points and Authorities, the
17 Declarations of Jeffrey I. Golden, Yvonne Berry and Jeffrey S. Draxten and the Exhibits
18 attached to the Motion, all pleadings, papers and records on file with the Court, and on
19 such other evidence, oral or documentary, as may be presented to the Court at the time of
20 the hearing on the Motion.

21 **Your Rights May Be Affected.** You should read these papers carefully and
22 discuss them with your attorney, if you have one. (If you do not have an attorney, you
23 may wish to consult one.)

24 **Deadline for Opposition Papers.** The Motion is being heard on regular notice
25 pursuant to LBR 9013-1. If you wish to oppose the Motion, you must file a written
26 response with the Court and serve a copy of it upon the Movant or Movant's attorney at
27 the address set forth above no less than **14 days** prior to the above hearing date. If you
28 fail to file a written response to the Motion within such time period, the Court may treat
such 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
undersigned hereby verifies that the above hearing date and time were available for this
type of Motion according to the judge's self-calendaring procedures.

PLEASE TAKE FURTHER NOTICE that any party requesting a copy of the Motion
or any supporting documents filed with the Court with respect to the Motion may contact
counsel for the Trustee, Reem J. Bello, Weiland, Golden, Smiley, Wang Ekvall & Strok,
LLP by email at rbello@wglp.com, by mail at 650 Town Center Drive, Suite 950, Costa
Mesa, California 92626, or by telephone at (714) 966-1000.

Dated: March 5, 2014

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

By: /s/ REEM J. BELLO
REEM J. BELLO
Proposed Attorneys for Chapter 11
Trustee Jeffrey I. Golden

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 entitled (*specify*): NOTICE OF HEARING ON MOTION FOR ORDER: (1)AUTHORIZING SALE OF BUSINESS 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(4)AUTHORIZING PAYMENT OF UNDISPUTED LIENS, REAL ESTATE BROKER'S COMMISSIONS AND OTHER ORDINARY COSTS OF SALE 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:

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*) March 5, 2014, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (*date*) March 5, 2014, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) March 5, 2014, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

The Honorable Theodor C. Albert, 411 W. 4th Street, 5th Floor, Santa Ana, CA 92701

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.

March 5, 2014
Date

Kelly Adele
Printed Name

Isi Kelly Adele
Signature

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

In re *Next Mart, Inc.*
Case No: 8:13-bk-14187-TA
Revised: March 5, 2014 (AEL)

MASTER CREDITOR SERVICE LIST

1			
2			
3			
4	NEXT MART INC C/O VAHID TAVOKOLI FARSONI 480 N GLASSELL ORANGE CA 92866-1034 DEBTOR	JAYNE T KAPLAN 215 N MARENGO AVE 3RD FL PASADENA CA 91101-1504 COUNSEL FOR DEBTOR	UNITED STATES TRUSTEE 411 W FOURTH ST STE 9041 SANTA ANA CA 92701-8000
5			
6	AMERICAN EXPRESS BOX 0001 LOS ANGELES CA 90096-8000	BAHMAN ZANJANI 160 W FOOTHILL PARKWAY SUITE 105 #145 CORONA CA 92882-8545	BP WEST PRODUCTS ATTN; PRESIDENT 4 CENTERPOINTE DRIVE LA PALMA CA 90623-1074
7			
8			
9	CAPITAL ONE NA C/O BASS & ASSOCIATES PC 3936 E FT LOWELL ROAD SUITE 200 TUCSON AZ 85712-1083	DONGO & SON ATTN PRESIDENT 1410 N DALY STREET ANAHEIM CA 92806-1502	EMIL AYAD PRESIDENT - PIPEINE PETROLEUM 12356 BARRINGER STREET SOUTH EL MONTE CA 91733
10			
11	EMPLOYMENT DEVELOPMENT DEPARTMENT BANKRUPTCY GROUP MIC 92E PO BOX 826880 SACRAMENTO CA 94280	FRANCHISE TAX BOARD BANKRUPTCY SECTION MS A-340 PO BOX 9252 SACRAMENTO CA 95812	INTERNAL REVENUE SERVICE PO BOX 7346 PHILADELPHIA PA 19101
12			
13	JAYNE T KAPLAN 215 N MARENGO AVE 3RD FL PASADENA CA 91101-1504	LIZ FLORES-GILBERT PARK PLACE ESCROW INC 2400 E KATELLA AVE SUITE 1260 ANAHEIM CA 92806	OC TREASURER-TAX COLLECTOR ATTN BANKRUPTCY UNIT PO BOX 1438 SANTA ANA CA 92702
14			
15	OHR TSV1 25 LLC SHAHRAM RAY GOLBARI ELIAT PROPERTIES 1300 W OLYMPIC BLVD SUITE 500 LOS ANGELES CA 90015-3966	OHR TSV1 26 LLC C/O RAY GOLBARI ELIAT PROPERTIES 1300 W OLYMPIC BLVD STE 500 LOS ANGELES CA 90015	ORANGE COUNTY TREASURER TAX-COLLECTOR ATTN BANKRUPTCY UNIT PO BOX 4515 SANTA ANA CA 92702-4515
16			
17	PAUL S ARROW BUCHALTER NEMER 1000 WILSHIRE BLVD SUITE 1500 LOS ANGELES CA 90017-2457	REBEKAH L PARKER 4225-H OCEANSIDE BLVD #369 OCEANSIDE CA 92056	ROGER CLARK 4 CHESHIRE COURT NEWPORT BEACH CA 92660
18			
19	SAEHAN BANK ATTN PRESIDENT 3580 WILSHIRE BLVD STE 1500 LOS ANGELES CA 90010	SECURITIES & EXCHANGE COMMISSION 5670 WILSHIRE BLVD 11 TH FLOOR LOS ANGELES CA 90036	STATE BOARD OF EQUALIZATION PO BOX 942879 SACRAMENTO CA 94279
20			
21	STATE FRANCHISE TAX BOARD ATTN BANKRUPTCY PO BOX 2952 SACRAMENTO CA 95812	SUSAN I MONTGOMERY ESQ LAW OFFICE OF SUSAN MONTGOMERY OHR TSV1 25 LLC 1925 CENTURY PARK EAST SUITE 2000 LOS ANGELES CA 90067-2721	TESORO REFINING & MARKETING COMPANY C/O PAUL ARROW ESQ 1000 WILSHIRE BLVD STE 1500 LOS ANGELES CA 90017
22			
23			
24			
25	TICOR TITLE ATTN BOB TAYLOR 18302 IRVINE BLVD SUITE 100 TUSTIN CA 92780	VILLEGAS LUIS ALBERTO C/O CENTER OF DISABILITY ACCESS 9845 EMA ROAD SUITE 300 SAN DIEGO CA 92131-1084	YVONNE L BERRY - PRESIDENT FIRST HOTELS INC 220 NEWPORT CTR DR STE 11 NEWPORT BEACH CA 92660
26			
27			
28			

Weiland, Golden,
Smiley, Wang, Ekvall & Strok, LLP
Costa Mesa, California 92628-2470
Tel (714) 445-1013 Fax (714)-965-1002

1 JEFFREY DRAXTEN
2 ED BASKARON
3 780 EAST RAMSEY
4 BANNING, CA 92220
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

**Weiland, Golden,
Smiley, Wang, Ekvall & Strok, LLP**
P.O. Box 2470
Costa Mesa, California 92626-2470
Tel (714) 445-1013 Fax (714)-966-1002

Electronic Mail Notice List.

- Paul S Arrow parrow@buchalter.com, ifs_filing@buchalter.com;salarcon@buchalter.com
- Reem J Bello rbello@wglp.com, kadele@wglp.com
- Frank Cadigan frank.cadigan@usdoj.gov
- Jeffrey I Golden (TR) ljones@wglp.com, jig@trustesolutions.net
- Nancy S Goldenberg nancy.goldenberg@usdoj.gov
- Jayne T Kaplan kaplanlawoffices@sbcglobal.net
- Elizabeth A Lossing elizabeth.lossing@usdoj.gov
- Susan I Montgomery susan@simontgomerylaw.com
- Rebekah L. Parker RebekahLenParker@aol.com
- United States Trustee (SA) ustpregion16.sa.ecf@usdoj.gov

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, California 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 indicated 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*) **March 5, 2014**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (*date*) **March 5, 2014**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) **March 5, 2014**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

The Honorable Theodor C. Albert, 411 W. 4th Street, 5th Floor, Santa Ana, CA 92701

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.

March 5, 2014

Date

Kelly Adele

Printed Name

Isl Kelly Adele

Signature

Electronic Mail Notice List

- Paul S Arrow parrow@buchalter.com, ifs_filing@buchalter.com; salarcon@buchalter.com
- Reem J Bello rbello@wglp.com, kadele@wglp.com
- Frank Cadigan frank.cadigan@usdoj.gov
- Jeffrey I Golden (TR) ljones@wglp.com, jig@trustesolutions.net
- Nancy S Goldenberg nancy.goldenberg@usdoj.gov
- Jayne T Kaplan kaplanlawoffices@sbcglobal.net
- Elizabeth A Lossing elizabeth.lossing@usdoj.gov
- Susan I Montgomery susan@simontgomerylaw.com
- Rebekah L. Parker RebekahLenParker@aol.com
- United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov