# Case 9:17-bk-11579-DS Doc 282 Filed 03/26/19 Entered 03/26/19 17:07:45 Desc Main Document Page 1 of 19

Attorney or Party Name, Address, Telephone & FAX Nos., State Bar No. & Email Address	FOR COURT USE ONLY			
WEILAND GOLDEN GOODRICH LLP				
Jeffrey I. Golden, State Bar No. 133040				
jgolden@wgllp.com				
Beth E. Gaschen, State Bar No. 245894 bgaschen@wgllp.com				
650 Town Center Drive, Suite 600				
Costa Mesa, CA 92626				
Telephone: (714) 966-1000				
Facsimile: (714) 966-1002				
☐ Individual appearing without attorney				
Attorney for: Chapter 7 Trustee Jeremy W. Faith				
	ANKRUPTCY COURT			
CENTRAL DISTRICT OF CALIFORNIA	A - NORTHERN DIVISION			
In re:	CASE NO.: 9:17-bk-11579-DS			
ROBERT HESSELGESSER, M.D.,	CHAPTER: 7			
	NOTICE OF SALE OF ESTATE PROPERTY			
Debtor(s).				
Sale Date: n/a	Times a/a			
	Time: n/a			
Location: n/a				
Type of Sale: Public Private Last date t	o file objections: 04/12/2019			
Description of property to be sold: Numerous pieces of fine art and other collectibles.				
	anton 7 Tourstools Mation for Onlan Authorisin or (4) Calc of			
Terms and conditions of sale: See attached Notice of Char Personal Property Pursuant to 11 U.S.C. Sections 363(b) a				
as Auctioneer ("Notice").	ind (1), and (2) Employment of Abeli Action Company, inc.,			
` '				
Proposed sale price:				

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): n/a

Abell Auction Company, Inc., will determine the date(s) and sales format of the auction.

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

The Trustee is seeking to sell the property free and clear under 11 U.S.C. Section 363(b) and (f). The Trustee's motion was filed without a hearing being set pursuant to Local Bankruptcy Rule 9013-1(o). Accordingly, no hearing will be held unless one is requested by a party opposing the motion.

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

Beth E. Gaschen, Esq.
WEILAND GOLDEN GOODRICH LLP
650 Town Center Drive, Suite 600, Costa Mesa, CA 92626
Telephone: (714) 966-1000; Fax: (714) 966-1002
Email: bgaschen@wgllp.com

Joseph Baratta
ABELL AUCTION COMPANY, INC.
2613 Yates Ave., Commerce, CA 90040

Telephone: (323) 724-8102 Email: joe@abell.com

Date: 03/26/2019

# **Background**

On August 31, 2017, an involuntary chapter 7 petition was filed against the Debtor by petitioning creditors Charles Aarni, Charles W. Aarni Employee Profit Sharing Plan, Allan Chodor, Mary and Marvin Owen 1993 Trust and The McGowan Exemption Trust dated 03/26/2003. The order for relief was entered on December 4, 2017. Jeremy W. Faith was appointed chapter 7 trustee on December 14, 2017. The Debtor's real and personal property assets include antiquities, art, violins, minerals, coins, swords, jewelry, precious metals, antique guns and other collectibles which the Debtor valued at \$74,850,000.00.

## **Proposed Sale of the Property**

At the Trustee's request, the Auctioneer visited the Debtor's residence on three occasions to appraise selected contents of the Debtor's collections ("Property"), as described in the appraisal ("Appraisal") attached to the Motion as Exhibit 2. The Trustee supervised the Auctioneer's inspection and inventory of the Property. Based on its review, the Auctioneer anticipates a gross recovery value by auction of approximately \$145,000. The Property is located at the Auctioneer's premises at 2613 Yates Avenue, Commerce, California ("Premises"), which is a secure facility.

The Debtor's Schedule D reflects the following secured claimants:

Creditor	Amount	Collateral
Bank of Sierra	\$1,251,622.00	Residence and Gold coin collection <sup>2</sup>
Chase	\$516,466.25	Residence
Citibank NA	\$54,989.00	Residence
JPMorgan Chase & Co.	\$Unknown	Riverside property
Larry Brasler	\$434,200.00	Jewelry, coins, gold bar, antique guns, minerals <sup>3</sup>
Laura Ann Hartz (JC)	\$550,000.00	Residence
Laurence H. Levine	\$1,228,907.00	Sword Collection (in possession of creditor) <sup>4</sup>
Los Angeles Federal Credit Union	\$6,872.73	2006 Lexus LS
Los Angeles Federal Credit Union	\$2,985.69	2002 Lexus IS
Pacific Western Bank	\$316,767.03	Residence
Patricia Scarfone-Sulz (JC)	\$Unknown	Residence
Sandra Lee Dawson (JC)	\$Unknown	Residence
Select Portfolio Servicing, Inc. SPS	\$1,611,589.10	Residence
Union Bank	\$300,000.00	Residence and LLC interests
Ventura County Treasurer-Tax Collector	\$10,129.62	Residence
Washington Mutual/JPMorgan Chase	\$267,912.00	Residence
Washington Mutual/JPMorgan	\$160,000.00	Residence

<sup>&</sup>lt;sup>2</sup> The gold coin collection is not part of the Property sought to be sold through the Motion.

1210641.1 2 NOTICE OF MOTION

<sup>&</sup>lt;sup>3</sup> These items are not being sold as part of the Motion.

<sup>&</sup>lt;sup>4</sup> The Trustee has determined that the sword collection that is the collateral for Mr. Levine's secured claim are certain swords belonging to a third party entity and has abandoned the Estate's interest, to the extent there was one, in these swords.

Chase		
Washington Mutual/JPMorgan Chase	\$1,885,000.00	Residence
Washington Mutual/JPMorgan Chase	\$90,000.00	Residence

In addition to the liens scheduled by the Debtor, multiple secured proofs of claim have been filed:

Secured Party	Proof of Claim – Date Filed	Amount	Collateral
Jesse Lee	Claim No. 4 – 2/14/18	\$166,375.00	Debtor's personal guarantee
Department of Treasury  – Internal Revenue Service	Claim No. 18 – 3/1/18	\$68,523.72 (secured), \$172,079.61 (priority unsecured), \$27,030.35 (general unsecured)	All property of the Debtor
Pacific Western Bank	Claim No. 20 – 3/2/18	\$329,755.28	Real property and personal property based upon ORAP lien
Bank of the Sierra	Claim No. 21-2- 3/12/18	\$1,257,994.96 plus accruing interest and fees	Debtor's residence, 86 Japanese coins in bank's possession, and the Debtor's membership interests in Lompoc Radiation Oncology Center, LLC, Los Robles Associates, LLC, and Westlake Radiation, LLC
Laura Ann Hartz, Patricia Scarfone-Sulz, Sandra Lee Dawson	Claim No. 33 – 3/24/18	\$843,171.72	Debtor's residence and any other real property located in Los Angeles County, Ventura County, and San Luis Obispo County
MUFG Union Bank, N.A. (Pacific Capital Bank N.A. dba Santa Barbara Bank and Trust)	Claim No. 43 – 4/5/18	\$547,798.40	Debtor's membership interests in (a) Super98, LLC; (b) Coastal Radiation Oncology Medical Group; (c) CROMG, LLC; (d) Casa Radiation, LLC; and (e) Westlake Radiation, LLC
Laurence H. Levine	Claim No. 66 – 5/24/18	\$1,278,906 plus accrued and unpaid interest, less the amount of a partial pay down in 2017	Sword collection
Thomas Hand	Claim No. 70 – 5/25/18	\$100,000	Real property located in Palmdale
Los Angeles Federal Credit Union	Claim No. 73 – 6/20/18	\$3,302.79	2002 Lexus IS
Los Angeles Federal Credit Union	Claim No. 74 – 6/20/18	\$7,983.59	2006 Lexus LS
Ventura County Tax Collector	Claim No. 76 – 8/20/18	\$5,064.81	Debtor's residence

A search of public records through Westlaw revealed the following UCC filings exist:

1210641.1 NOTICE OF MOTION

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

Filing Date/ Number	Secured Party	State	Status/Comments
October 10, 2014 / 147432047062	Patricia Scarfone-Sulz, Laura Ann Hartz, Sandra Lee Dawson	CA	Judgment Lien
March 25, 2015 / 15745630420	Ojai Community Bank	CA	Financing Statement – collateral is 8 Japanese coins
January 17, 2017 / 17-7566645118	Laurence Levine	CA	Financing Statement
December 4, 2017 / 177619447389	The Survivor's Trust Under the Shields Family Trust	CA	Judgment Lien
March 28, 2018 / 18- 7640604743	Cardinal Collection Educational Foundation, Martin Logies, John Skirtich	CA	Judgment Lien

The Auctioneer will provide insurance coverage from The Hartford for the appraised value of the Property.

The Trustee proposes to sell the Property at a "no-reserve" auction of any sales format, including live-onsite, online only or live-onsite combined with online/phone bidding "Auction") to be conducted by the Auctioneer. In the event any items remain unsold upon the conclusion of the bidding, the Trustee will be informed and offered an opportunity to sell those items in a subsequent auction.

The terms of the proposed Auction as set forth in the Auction Consignment Agreement and Addendum to Consignment Agreement (together, "Agreement"), a copy of which is attached to the Motion as Exhibit 6, are:

- The Auctioneer shall arrange, prepare for inspection and sale, (1) photograph and number the assets in lots, catalog same, and register buyers;
- Following notice and advertising, the Property will be sold to the highest bidder at the Auction;
- The Auctioneer will be allowed a budget of \$2,000 for any miscellaneous expense in regard to the Auctioneer's employment in the Case and any future auction:
  - (4)The Auctioneer will be entitled to:
    - a commission rate of 17% of the gross proceeds of a paid item less any required sales tax;
    - an 18% buyer's premium as its compensation to be added to the cost of each sale which will not be paid from the proceeds of the Auction and from which the Auctioneer will absorb out-of-pocket expenses for online bidding, administrative costs, credit card fees. and customer services, etc.;
    - an additional 5% for any item sold through the Live Auctioneers platform (therefore, any item sold through LiveAuctioneers would have a commission of 23%);
- The Auctioneer will obtain personal property coverage for the Property and will maintain the coverage until the Property has been removed by buyers; and

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

19

20

21

22

23

24

25

26

27

28

The Auctioneer will be responsible for collecting money from buyers, providing a bill of sale to buyers, and paying all applicable sales taxes. The Auctioneer shall turn over the gross proceeds less applicable sales taxes<sup>5</sup> to the Trustee no later than 7 days following the Auction (except that all proceeds less sales tax for items sold via the LiveAuctioneers platform will be sent to the Trustee by wire transfer within fifteen (15) days of the conclusion of any Auction, in order to allow additional time to receive payments from overseas). The Auctioneer shall submit a sold item and expense report (the "Auction Report") to the Trustee no later than 21 days after the Auction. The Auction Report will include, at a minimum: the date of the sale, each item sold, the sale price and the name, address, and telephone number of the purchaser – in the case of lots, a brief description of each 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, the 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 the Auctioneer 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 to pay the Auctioneer as part of a duly noticed application, the Trustee shall compensate the Auctioneer for the Court-approved fees and expenses within 7 calendar days of filing the Auction Report and Trustee's Declaration with the Court.

The Auctioneer has extensive experience and knowledge in conducting sales and auctions of the type contemplated herein, and has operated as an auction house since the early 1900s. The Auctioneer independently conducts a weekly auction whereby a fresh inventory of high-end modern furnishings, antiques and jewelry are sold to individual buyers, designers, collectors, dealers, set designers, and celebrities. The Auctioneer also holds quarterly auctions of inventory consisting of period furniture, high-end home furnishings, and fine art, at times retrieved from the estates of well-known public figures and entertainers. Thus, the Auctioneer will attract the exact type of buyer needed to sell the Property.

The Auctioneer has a \$20,000.00 State of California surety bond ("Blanket Bond"). In addition to the Blanket Bond, the Auctioneer has obtained a single auction performance bond specifically for the auction of the Property in the amount of \$125,000.00, which is sufficient to protect the value of the Property. The Individual Bond is a cost of sale.

The Auctioneer will provide insurance coverage from The Hartford for the appraised value of the Property and will maintain such coverage until the Property has been removed by buyers.

## **Employment of the Auctioneer**

The Trustee proposes to employ the Auctioneer to provide advertising, cataloging, registration of bidders, auctioneering, check-out and collection services for the sale of the Property. The Auctioneer is highly experienced, does not hold an interest adverse to the

1210641.1 5 NOTICE OF MOTION

<sup>&</sup>lt;sup>5</sup> The Auctioneer will collect and remit appropriate sales tax to the State of California.

1

4

5

to the bankruptcy judge in this case.

The terms of the Auctioneer's proposed employment provide that the Auctioneer

Estate, is not a creditor of the Debtor, and no one employed by the Auctioneer is related

The t 3 will receive:

ceive:

(1) a budget of \$2,000 for any miscellaneous expense in regard to the

 (1) a budget of \$2,000 for any miscellaneous exper Auctioneer's employment in the Case and any future auction;

(2) a commission rate of 17% of the gross proceeds of a paid item less any required sales tax;

6

(3) an 18% buyer's premium as its compensation to be added to the cost of each sale which will not be paid from the proceeds of the Auction and from which the Auctioneer will absorb out-of-pocket expenses for online bidding, administrative costs, credit card fees, and customer services, etc.; and

8

7

(4) an additional 5% for any item sold through the Live Auctioneers platform (therefore, any item sold through LiveAuctioneers would have a commission of 23%).

9

11

12

13

The Auctioneer will be responsible for collecting money from the buyers, providing a bill of sale to buyers, and paying all applicable sales taxes. The Auctioneer shall turn over the gross proceeds less applicable sales taxes to the Trustee no later than 7 days following the Auction (except that all proceeds less sales tax for items sold via the LiveAuctioneers platform will be sent to the Trustee by wire transfer within fifteen (15) days of the conclusion of any auction, in order to allow additional time to receive payments from overseas). The Auctioneer shall submit the Auction Report to the Trustee no later than 21 days after the Auction. Within 7 days of receipt of the Auction Report, the Trustee shall file the Auction Report with the Bankruptcy Court together with the Trustee's Declaration. The Trustee shall also apply to the Court for authorization to exonerate the Individual Bond. Provided that the Trustee has obtained Court authorization to pay the Auctioneer as part of a duly noticed application, the Trustee shall compensate the Auctioneer for the Court-approved fees and expenses within 7 calendar days of filing the Auction Report and the Trustee's Declaration with the Court.

14 15 16

17

18

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. In its Schedules, the Debtor valued all of his real and personal property assets at more than \$74 million. If there is any resulting tax liability that exists beyond the taxes paid by the Auctioneer as part of the auction, the tax liability will be paid from the net sale proceeds.

20

21

# **Summary of Bases for Relief**

22 23 The Trustee believes it is in the best interests of the Estate to employ the Auctioneer as the Auctioneer has extensive experience and knowledge in conducting sales and auctions of the type contemplated herein, and has operated as an auction house since the early 1900s. The Auctioneer independently conducts a weekly auction whereby a fresh inventory of high-end modern furnishings, antiques and jewelry are sold to individual buyers, designers, collectors, dealers, set designers, and celebrities. The Auctioneer also holds quarterly auctions of inventory consisting of period furniture, high-end home furnishings, and fine art, at times retrieved from the estates of well-known public figures and entertainers. Thus, the Auctioneer will attract the exact type of buyer needed to sell the Property.

26

27

24

Here, the Trustee believes that the proposed Auction has a legitimate business justification and is in the best interest of the Estate as it will permit the value of the Property to be maximized. There is a limited market for the Property and selling the

6

1210641.1

3

4

5

6

8

10

11

12

13

15

17

18

20

22

23

24

25

26

27

28

Property through a general auction will not likely yield as high a price as can be achieved through the consignment of the Property with the Auctioneer and allowing the pieces to be sold through its auction process.

## Summary of Relief Sought by the Motion

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

- Authorizing the Trustee to employ the Auctioneer to sell the Property at a public auction sale pursuant to the terms set out in the Agreement;
  - Approving the terms of the Agreement;
- Authorizing the sale of the Property as-is, where-is, without representation or warranty, free and clear of any and all liens and interests pursuant to 11 U.S.C. §§ 363(b) and (f);
- Attaching the secured portion of the IRS lien to the sales proceeds in the same value, priority 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;
- Authorizing the Trustee to take any and all necessary action to consummate the sale of the Property;
- Authorizing the Trustee to pay any resulting tax liability that exists beyond the sales taxes paid by the Auctioneer as part of the auction, from the net sale proceeds.
- Authorizing the Trustee to exonerate the Individual Bond once the sale of the Property is consummated;
- Waiving any requirements for lodging periods imposed by Local Bankruptcy Rule 9021-1 and any other applicable bankruptcy rules;
- Waiving the stay imposed by Federal Rule of Bankruptcy Procedure 6004(h) and any other applicable bankruptcy rules; and
  - For such other and further relief as the Court may deem just and proper.

A copy of the Motion is on file with the Court and available by contacting the Trustee's counsel.

PLEASE TAKE FURTHER NOTICE that pursuant to Local Rule 9013-1(o)(1), any party objecting to the Motion may request a hearing on the Motion by filing a written "Objection and Request for Hearing." The deadline for filing and serving a written opposition and request for a hearing is 14 days after the date of service of this notice, plus 3 additional days if you were served by mail, electronically, or pursuant to F.R.Civ.P. 5(b)(2)(D), (E), or (F). You must serve a copy of the "Objection and Request for Hearing" on the Trustee's counsel at the address above and on the United States Trustee. Failure to timely file and serve the "Objection and Request for Hearing" may result in the Court's entry of an order approving the Motion.

PLEASE TAKE FURTHER NOTICE that Local Bankruptcy Rule 9013-1(h) provides the following: "Papers not timely filed and served may be deemed by the Court to be consent to the granting or denial of the motion, as the case may be."

WEILAND GOLDEN GOODRICH LLP Dated: March 25, 2019

> By: /s/ Beth E. Gaschen BETH E. GASCHEN Special Counsel for Chapter 7 Trustee, Jeremy W. Faith

## 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 600

Costa Mesa, California 92626

A true and correct copy of the foregoing document entitled (*specify*): Notice of Chapter 7 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 Abell Auction Company, Inc., 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 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) March 26, 2019, 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 26, 2019, 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. Honorable Deborah J. Saltzman Robert Hesselgesser M.D. United States Bankruptcy Court 1731 Schoolhouse Circle 255 E. Temple Street, Suite 1634 / Courtroom 1639 Westlake Village, CA 91362-4257 Los Angeles, CA 90012 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 26, 2019, 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. 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.

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

Victoria Rosales
Printed Name

Date

3/26/2019

# TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

Jeffrey W Broker jbroker@brokerlaw.biz

Jeremy W. Faith (TR) Trustee@MarguliesFaithlaw.com,

C118@ecfcbis.com;Helen@MarguliesFaithLaw.com;leedowding@gmail.com

Beth Gaschen bgaschen@wgllp.com,

kadele@wgllp.com;vrosales@wgllp.com;cbmeeker@gmail.com;cyoshonis@wgllp.com

Jessica L Giannetta jessicag@powellandpool.com

Jeffrey I Golden jgolden@wgllp.com, kadele@wgllp.com;vrosales@lwgfllp.com;cbmeeker@gmail.com Sevan Gorginian sevan@gorginianlaw.com, notices@nextchapterbk.com;serj@gorginianlaw.com

Alexander K Lee ecfcacb@aldridgepite.com, akl@ecf.courtdrive.com Nancy L Lee bknotice@mccarthyholthus.com, nlee@ecf.courtdrive.com

Byron B Mauss efilings@amlegalgroup.com Bruce P. Needleman attybpn@aol.com

Scott H Noskin snoskin@mbnlawyers.com, aacosta@mbnlawyers.com Hanno T Powell hpowell@powellslater.com, lenrico@powellslater.com Todd C. Ringstad becky@ringstadlaw.com, arlene@ringstadlaw.com

Joseph M Sholder sholder@g-tlaw.com Creighton A Stephens casesq@verizon.net

United States Trustee (ND) ustpregion16.nd.ecf@usdoj.gov

Pamela Jan Zylstra zylstralaw@gmail.com

## **SERVED BY UNITED STATES MAIL:**

Abell Auction Company, Inc.

Attn: Joe Baratta,

VP of Business Development & Valuations

2613 Yates Ave Commerce, CA 90040

Internal Revenue Service

P.O. Box 7346

Philadelphia, PA 19101-7346

United States Attorney's Office Federal Building, Room 7516 300 North Los Angeles Street Los Angeles, CA 90012

United States Department of Justice

Ben Franklin Station P. O. Box 683

Washington, DC 20044

#### **Via Certified Mail**

Pacific Western Bank

Attn: Corporate Officer/Director 9701 Wilshire Boulevard, Suite 101

Beverly Hills, CA90212

Pacific Western Bank

Mirman, Bubman & Nahmias

Attn: Alan Mirman

21860 Burbank Blvd Ste 360 Woodland Hills CA 91367

Charles W. Aami (PSP) 309 Warren Street, Apt. 5

Taft, CA 93268

Law Offices of Franklin S. Adler (JC)

424 South Beverly Drive Beverly Hills, CA 90212-4414

Michelle Assayag, Esq. (UB)

Assayag Mauss

2915 Red Hill Avenue, Suite A200

Costa Mesa, CA 92626

Bank of America Bank of Americard PO Box 982234

El Paso. TX 79998-2234

Bank of the Sierra 86 N. Main Street Porterville, CA 93257

Bank of the Sierra c/o Powell Slater, LLP

7522 N. Colonial Ave., Suite 100

Fresno, CA 93711-5874

Roy Butera

2238 Marshbrook Rd. Thousand Oaks, CA 91361

Cardinal Collection Educational Foundation

c/o Martin Logies 1723 Karameos Drive Sunnyvale, CA 94087 Cardinal Collection Educational Foundation c/o Esmond Chan 1723 Karameos Drive Sunnyvale, CA 94087

Chase PO Box 78420 Phoenix, AZ 85062-8420

Allan Chodor 9010 Corbin Avenue Northridge, CA 91326

Allan B. Chodor 9010 Corbin Avenue, Suite 6 Northridge, CA 91324-3356

Coastal Radiation Oncology Medical Group, Inc. 100 Casa Street San Luis Obispo, CA 93405

Coastal Radiation Oncology Medical Group, Inc. 316 S. Stratford Avenue, Suite C Santa Maria, CA 93454-5908

Lawrence L. Cohen and Cynthia B. Cohen PO Box 331 Chiloguin, OR 97624

Sandra Lee Dawson 1468 Carmen Drive Simi Valley, CA 93065

Joshua Duffy, Esq. (UB) Assayag Mauss 2915 Red Hill Avenue, Suite A200 Costa Mesa. CA 92626

Robert I. Fishburn 626 Al Hil Drive San Luis Obispo, CA 93405

Gerald M. Fisher, Esq. Oceans House, Suite 200 755 Havana Avenue Long Beach, CA 90804

Franchise Tax Board State of California PO Box 942840 Sacramento, CA 94240-0000

Franchise Tax Board Bankruptcy Section MS: A-340 – PO Box 2952 Sacramento, CA 95812-2952 Anna Greenstin, Esq. WFBM, LLP One City Blvd., Fifth Floor Orange, CA 92868-3677

Paul Hackett 3311 James Drive Carlsbad, CA 92008

Lawrence C. Hall, Esq. The Hall Law Corporation 200 N. Sepulveda Blvd., Suite 300 El Segundo, CA 90245-5626

Lawrence C. Hall, Esq. The Hall Law Corporation 6242 Westchester Parkway, #240 Los Angeles, CA 90045-4853

Hamata Estate 631 Catalpa Street PO Box 436 North Bend, NE 68649

Laura Ann Hartz (JC) 1468 Carmen Drive Simi Valley, CA 93065

Harlan Helvey 221 Moonstone Manhattan Beach, CA 90266

Lannie Helvey PO Box 3400 Manhattan Beach, CA 90266

Garry Hesselgesser 119 Via Zurich Newport Beach, CA 92663

Larry Hesselgesser 177 West Wells Street San Gabriel, CA 91776

Robert Hesselgesser 1731 Schoolhouse Circle Thousand Oaks, CA 91362-4257

Judy Mann Hillis Jon Hillis 3620 Dragonfly Thousand Oaks, CA 91360

Judy Mann Hillis Jon Hillis 3620 Dragonfly E203 Thousand Oaks, CA 91360 Internal Revenue Service Centralized Insolvency Operations Department of the Treasury Ogden, UT 84201-0030

Law Offices of Burton C. Jacobson (JC) 424 South Beverly Drive Beverly Hills, CA 90212-4414

Katharine Javurek 16550 W. Tranquility Lane Surprise, AZ 85387

John A. Kaniewski WFBM, LLP One City Blvd West, Fifth Floor Orange, CA 92868-3677

Michael Kinworthy 80-555 Via Talavera La Quinta, CA 92253

Casey S. Knauss 3807 East Park Camarillo, CA 93012

Elizabeth E. Knauss 345 Rimrock Road Thousand Oaks, CA 91361

Walter W. Krauss PO Box 3727 Thousand Oaks, CA 91359

Laurence H. Levine 189 East Lake Shore Drive, Unit 16 Chicago, IL 60611

John Lee, MD 2078 Stonehill Circle Thousand Oaks, CA 91360

LoanMe PO Box 5645 Orange, CA 92863

Martin Logies 1723 Karameos Drive Sunnyvale, CA 94087

Los Angeles Federal Credit Union PO Box 53032 Los Angeles, CA 90053-0032 Larry Meyer 15024 Marble Drive Sherman Oaks, CA 91403

Alan M. Mirman, Esq. (PWB) Mirman, Bubman & Nahmias, LLP 21860 Burbank Boulevard, Suite 360 Woodland Hills, CA 91367

J. Todd Mirolla, Esq. Andre, Morris & Buttery 1102 Laurel Lane San Luis Obispo, CA 93401

Newport Coastal Properties c/o Gary Hesselgesser 120 Tustin Ave., Suite C1055 Newport Beach, CA 92663

Richard Orozco and Karen Orozco 24822 Highway 6 and 19 Cambridge, PA 16403

Pacific Western Bank Attn: Joseph Catmull, SVP 3027 Townsgate Road, Suite 300 Westlake Village, CA 91361

Hanno T. Powell, Esq. (BofS) Powell Slater, LLP 7522 N. Colonial Ave., Suite 100 Fresno, CA 93711

Todd Ringstad, Esq. 4343 Von Karman Avenue Newport Beach, CA 92660-2098

Particia Scarfone-Sulz (JC) 41963 Bonita Drive Palmdale, CA 93551

John Schlaerth (PSP) 3244 Villa Highlands Drive Pasadena, CA 91107

Jeri Schoenfeld 11933 Ash Street Studio City, CA 91604

Select Portfolio Servicing, Inc. SPS PO Box 65250 Salt Lake City, UT 84165-0250

Allen Shirley 5263 Miembro Laguna Woods, CA 92637 John Skirtich 10140 Laurens Drive N.E. Bolivar, OH 44612

Kelly and Dale Spears 435 Broome Road Sumrall, MS 39482

Rene Topete (Special Trust) Rene Topete Special Needs Trust PO Box 3727 Thousand Oaks, CA 91359

Union Bank Attn: Mr. Bradley Starr 21700 Oxnard Street, 2nd Floor Woodland Hills, CA 91367

United States Trustee 128 E. Carillo Street Santa Barbara, CA 93101

Robert Warren 2180 Orlando Road San Marino, CA 91108

Monica Welikala 14310 Laurel Lane Moorpark, CA 93021

Heather Wayne 4827 Hortonrest Court Summerville, SC 29485

Scott A. Wayne 209 Whispering Winds Drive Lexington, SC 29072

Stephen A. Wayne 1402 Plantation Drive Simpsonville, SC 29681

Hannah K. Yang 321 10th Avenue, Unit 2204 San Diego, CA 92101

Pamela J. Zylstra, Esq. Broker & Associates 18111 Von Karman Avenue, Suite 460 Irvine, CA 92612-7114

Charles W. Aarni Profit Sharing Pla 309 Warren Street, Apt. 5 Taft, CA 93268-2500 Grobstein Teeple LLP 6300 Canoga Avenue, Suite 1500W Woodland Hills, CA 91367-2555

JPMorgan Chase Bank, National Association c/o McCarthy & Holthus, LP 1770 Fourth Avenue San Diego, CA 92101-2607

MUFG Union Bank, N.A. c/o Assayag Mauss, LLP 2915 Red Hill Avenue, Suite A200 Costa Mesa, CA 92626-7978

Mary and Marvin Owen 1993 Trust 4419 Wilderness Trace Owensboro, KY 42303-2190

The McGowan Exemption Trust dated 03/26/2003 3143 Scottys Terrace Simi Valley, CA 93063

Northern Division 1415 State Street Santa Barbara, CA 93101-2511

AAIAI, Incorporated 3301 James Drive Carlsbad, CA 92008

American Estate & Trust LC FBO David Rushs IRA 6900 Westcliff Drive, #603 Las Vegas, NB 89145-0199

Ameircan Estate & Trust LC FBO Harry Barths IRA 6900 Westcliff Drive, #603 Las Vegas, NV 8914-0199

Assurance Architects Insurance Agency Incorporated 3311 James Drive Carlsbad, CA 92008-1967

Bank of America PO Box 982238 El Paso, TX 79998-2238

Bret Hackett Rosie, Ruby Rose & Van Hackett 1348 Dick Lake Road South Lake Tahoe, CA 96150-8365

Bret and Roseanne Hackett 1348 Dick Lake Road South Lake Tahoe, CA 96150-8365 Casey S. Knauss PO Box 3727 Thousand Oaks, CA 91359-0727

Charles Aarni 19 Silver Springs Drive Rolling Hills Estate, CA 90274-2312

Charles W. Aarni 19 Silver Springs Drive Rolling Hills Estate, CA 90274-2312

Charles W. Aarni Employee Profit Sharing Plan 19 Silver Springs Drive Rolling Hills Estate, CA 90274-2312

Chelsea Watkins 6080 Center Drive, Suite 600 Los Angeles, CA 90045-1540

Chelsea Watkins PO Box 661888 Los Angeles, CA 90066-888

Citi Mastercard PO Box 6500 Sioux Falls, SC 57117-6500

Citibank Attn: Corporate Officer/Director PO Box 6500 Sioux Falls, SD 57117-6500

Coastal Radiation Oncology Medical Group 316 S. Stratford Avenue, Suite C Santa Maria, CA 93454

David M. Marshak 200 S. Molino, #6 Pasadena, CA 91016

David Marshak 346 Highland Place Monrovia, CA 91016-1521

David Rush – IRA AM. Estate/Trust FBO David Rush 6900 Westcliff Drive, #603 Las Vegas, NV 89145-0199

Edmund Colin Kyffin, Trustee Theodore and Lois Kyffin Trust 1987 748 Morelia Court Thousand Oaks, CA 91360-2580 Elizabeth E. Knauss PO Box 3727 Thousand Oaks, CA 91359-0727

Esmond Chan 1128 Orinda Way Salinas, CA 93901-1081

Estate of John V. Shields, the Survivor' c/o A. Scott Brown 3155 Old Conejo Road Thousand Oaks, CA 91320-2151

Eugene Ahn, MD 18926 San Jose Street Porter Ranch, CA 91326-3322

Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952

Hannah K. Yang PO Box 3727 Thousand Oaks, CA 91359-0727

Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346

JP Morgan Chase & Co. Attention: James Dimon, CEO 270 Park Avenue, 48th Floor New York, NY 10017-7924

Jane C. Hesselgesser 1731 Schoolhouse Circel Westlake Village, CA 91362-4257

Jeffrey W. Broker, Esq. Broker & Associates 18111 Von Karman Avenue, Suite 460 Irvine, CA 92612-7152

Jesse Lee 2398 Moberly Court Thousand Oaks, CA 91360-1951

Joe Maloof Personal & Confidential 3816 Ocean View Blvd. Montrose, CA 91020-1621

John Schlaerth 3244 Villa Highland Drive Pasadena, CA 91107-1538 Jorge M. Fuentes 2114 Crescent Avenue Montrose, CA 910120-1202

Judy Mann Hillis & Jon Hillis 3620 Dragonfly Drive Thousand Oaks, CA 91360

Larry Brasler 2637 Townsgate Road, #150 Westlake Village, CA 91361-2717

Law Offices of Gerald Fischer 1811 Von Karman, Sutie 460 Irvine, CA 92612-7152

Leonard Paul Hackett, Jr. 3301 James Drive Carlsbad, CA 92008

Leonard Paul Hackett, Jr. 3311 James Drive Carlsbad, CA 92008

LoanMe, Inc. c/o Weinstein & Riley, PS 2001 Western Avenue, Suite 400 Seattle, WA 98121-3132

MUFG Union Bank, N.A. c/o Byron Mauss Assayag Mauss, LLP 2915 Red Hill Avenue, Suite A200 Costa Mesa, CA 92626-7978

McGowan Exemption Trust 1/26/03 Lynn McGowan, Trustee 3134 Scottys Terrace Simi Valley, CA 93063-1010

Millennium Trust Company, LLC Custodian FBO Jorge M. Fuentes IRA 2001 Spring Road, Suite 700 Oak Brook, IL 60523-1890

Newport Coastal Properties 401K Plan Attn: Gary Hesselgesser 120 Tustin Avenue, Suite C-1055 Newport Beach, CA 92663-4729

Noteholders/Super98, LLC PO Box 7389 Westlake Village, CA 91359-7389

Order of Merchants LLC 1107 Venice Blvd., Unit 205 Venice, CA 90291-5986 Order of Merchants Attn: Zachary James Corzine 3651 Lindell Road, Suite D621 Las Vegas, NV 89103-1254

Pacific Coast Properties DBPP Attn: Gary Hesselgesser 2001 Kings Road Newport Beach, CA 92663-5006

Parker-Miller Partnership Attn.: Patricia Miller 502 Meadowlark Lane Oldtown, ID 83822-9240

Parker-Miller Partnership Attn.: Marcia Parker 502 Meadowlark Lane Oldtown, ID 83822-9240

Robert S. Warren 2180 Orlando Road San Marino, CA 91108-1328

Robert Stephen Warren 2180 Orlando Road San Marino, CA 91108-1328

Sandra Lee Dawson c/o Sevan Gorginian, Esq. Law Office of Sevan Gorginian 450 N. Brand Blvd., Suite 600 Glendale, CA 91203-2349

Scott Brown DK Law Group LLP 3155 Old Conejo Road Thousand Oaks, CA 91320-2151

Stephen Wayne 110 William Owens Way Greer, SC 29651-5069

Super98, LLC Attn: Officer or Director PO Box 7389 Westlake Village, CA 91359-7389

Survivors Trust/Shields Family Trust Dated June 9, 2014 DK Law Group 3155 Old Conejo Road Thousand Oaks, CA 91320-2151 The McGowan Exemption Trust dated 03/26/2003 c/o Lynne McGowan, Trustee 3143 Scottys Terrace Simi Valley, CA 93063

Thomas Hand 36232 42nd Street East Palmdale, CA 93552-6209

United States Trustee (ND) 915 Wilshire Blvd., Suite 1850 Los Angeles, CA 90017-3560

Ventura County Tax Colelctor Attn: Bankruptcy 800 S. Victoria Avenue Ventura, CA 93009-0001

Wayne Living Trust 10/29/1996 Attn: Stephen Wayne, Trustee 1402 Plantation Drive Simpsonville, SC 29681-4657

Wells Fargo Bank, N.A. PO Box 51193 Los Angeles, CA 90051-5493

Wells Fargo Bank, N.A. Wells Fargo Card Services PO Box 10438, MAC F8235-02F Des Moines, IA 50306-0438

Wells Fargo Bank, N.A. Wells Fargo Card Ser PO Box 10438, MAC F8235-02F Des Moines, IA 50306-0438

Zachary James Corzine 1107 Venice Blvd., Unit 205 Venice, CA 90291-5986

Charles Aarni 309 Warren Street, Apt. 5 Taft, CA 93268-2500

Colin Kyffin 748 Morelia Ct. Thousand Oaks, CA 91360-2580

Jeremy W. Faith (TR) 16030 Ventura Blvd., Suite 470 Encino, CA 91436-4493

#### Via Certified Mail

Bank of America Attn: Corporate Officer/Director 555 California Street San Francisco, CA94104

#### Via Certified Mail

Bank of the Sierra Attn: Corporate Officer/Director 90 North Main Street Porterville, CA 9325

#### **Via Certified Mail**

Pacific Western Bank Attn: Corporate Officer/Director 9701 Wilshire Boulevard, Suite 101 Beverly Hills, CA90212

#### **Via Certified Mail**

Citibank, National Association Attn: Corporate Officer/Director 701 East 60th Street North Sioux Falls, SD 57104

#### Via Certified Mail

JPMorgan Chase Bank, National Association Attn: Corporate Officer/Director 1111 Polaris Parkway Columbus, OH 43240

#### **Via Certified Mail**

MUFG Union Bank, National Association Attn: Corporate Officer/Director 400 California Street San Francisco, CA94104

MUFG Union Bank, N.A. c/o Weinstein & Riley, PS 2001 Western Avenue, Suite 400 Seattle, WA 98121

# 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 600 Costa Mesa, CA 92626

A true and correct copy of the foregoing document entitled: NOTICE OF SALE OF ESTATE PROPERTY will be served or

was served <b>(a)</b> o below:	on the judge in chambers	in the form and manner r	required by LBR 5005-2(d); and <b>(b)</b> in the manner stated
Orders and LBR 03/26/2019 , I	R, the foregoing document checked the CM/ECF do	will be served by the cou cket for this bankruptcy c	<b>DNIC FILING (NEF)</b> : Pursuant to controlling General curt via NEF and hyperlink to the document. On ( <i>date</i> ) case or adversary proceeding and determined that the NEF transmission at the email addresses stated below:
			Service information continued on attached page
On (date) 03/26 case or adversa first class, posta judge <u>will be cor</u> The Honorable United States I 255 E. Temple	ry proceeding by placing ige prepaid, and addresse mpleted no later than 24 he Deborah Saltzman Bankruptcy Court Street, Courtroom 1639	owing persons and/or ent a true and correct copy the ed as follows. Listing the	tities at the last known addresses in this bankruptcy hereof in a sealed envelope in the United States mail, judge here constitutes a declaration that mailing to the is filed.
Los Angeles, C	CA 90012		Service information continued on attached page
0 0EDVED DV	DEDOONAL DELIVEDV	OVERNIOUT MAIL EA	_
for each person following persor such service me	or entity served): Pursuals and/or entities by personthood, by facsimile transm	nt to F.R.Civ.P. 5 and/or nal delivery, overnight m nission and/or email as fo	ACSIMILE TRANSMISSION OR EMAIL (state method controlling LBR, on (date) 03/26/2019, I served the nail service, or (for those who consented in writing to ollows. Listing the judge here constitutes a declaration mpleted no later than 24 hours after the document is
			Service information continued on attached page
I declare under	penalty of perjury under the	ie laws of the United Sta	tes that the foregoing is true and correct.
03/26/2019	Victoria Rosales		victorial
Date	Printed Name		Signature

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

## TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

Jeffrey W Broker jbroker@brokerlaw.biz

Jeremy W. Faith (TR) Trustee@MarguliesFaithlaw.com,

C118@ecfcbis.com;Helen@MarguliesFaithLaw.com;leedowding@gmail.com

Beth Gaschen bgaschen@wgllp.com,

kadele@wgllp.com;vrosales@wgllp.com;cbmeeker@gmail.com;cyoshonis@wgllp.com

Jessica L Giannetta jessicag@powellandpool.com

Jeffrey I Golden jgolden@wgllp.com, kadele@wgllp.com;vrosales@lwgfllp.com;cbmeeker@gmail.com

Sevan Gorginian sevan@gorginianlaw.com, notices@nextchapterbk.com;serj@gorginianlaw.com

Alexander K Lee ecfcacb@aldridgepite.com, akl@ecf.courtdrive.com Nancy L Lee bknotice@mccarthyholthus.com, nlee@ecf.courtdrive.com

Byron B Mauss efilings@amlegalgroup.com

Bruce P. Needleman attybpn@aol.com

Scott H Noskin snoskin@mbnlawyers.com, aacosta@mbnlawyers.com

Hanno T Powell hpowell@powellslater.com, lenrico@powellslater.com

Todd C. Ringstad becky@ringstadlaw.com, arlene@ringstadlaw.com

Joseph M Sholder sholder@g-tlaw.com Creighton A Stephens casesg@verizon.net

United States Trustee (ND) ustpregion16.nd.ecf@usdoj.gov

Pamela Jan Zylstra zylstralaw@gmail.com