

<p>Attorney or Party Name, Address, Telephone &amp; FAX Nos., State Bar No. &amp; Email Address</p> <p>GOLDEN GOODRICH LLP Jeffrey I. Golden, State Bar No. 133040 jgolden@go2.law Ryan W. Beall, State Bar No. 313774 rbeall@go2.law 3070 Bristol Street, Suite 640 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 7 Trustee Weneta M.A. Kosmala</p>		<p>FOR COURT USE ONLY</p>	
<p><b>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA - SANTA ANA DIVISION</b></p>			
<p>In re: TIDALWAVE FINANCE CORPORATION,</p> <p>Debtor(s).</p>		<p>CASE NO.: 8:23-bk-10794-SC CHAPTER: 7</p> <p><b>NOTICE OF SALE OF ESTATE PROPERTY</b></p>	

<b>Sale Date:</b> 04/23/2024	<b>Time:</b> 11:00 am
<b>Location:</b> United States Bankruptcy Court, Courtroom 5C - Via ZoomGov	

**Type of Sale:** ☒ Public ☐ Private **Last date to file objections:** 04/09/2024

**Description of property to be sold:** All the Estate's right, title and interest in the Debtor's remaining assets, including (1) the right to collect California Department of Tax and Fee Administration refunds owed to the Debtor, and (2) any claims owned by the Debtor under the United States Bankruptcy Code, including, but not limited to, avoidable transfer actions and preference actions under Section 544 and/or any claims against principals of the Debtor arising from Actions prior to the Closing Date. See attached notice of hearing.

**Terms and conditions of sale:** Subject to overbid. Sale is "as is, where is," with no warranties or guaranties of any kind. Offer must be non-contingent and "all cash" to the estate. Subject to Bankruptcy Court approval. Other terms and conditions apply; see motion on file with the Clerk of Court.

**Proposed sale price: \$ 1,000.00**

**Overbid procedure (if any):** Minimum bid: \$1,000.00. Overbid increments: \$100.00. See attached notice of hearing.

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

Sale Date: April 23, 2024 at 11:00 a.m.

Location

United States Bankruptcy Court

Central District of California, Santa Ana Division

411 W. Fourth Street, Courtroom 5C, Santa Ana, CA 92701

Video and audio connection information for the hearing will be provided on Judge Clarkson's publicly posted hearing calendar, which may be viewed online at: <http://ecf-ciao.cacb.uscourts.gov/CiaoPosted/?jid=SC>.

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

Ryan W. Beall, Esq.

Golden Goodrich LLP

3070 Bristol Street, Suite 640

Costa Mesa, CA 92626

714-966-1000; 714-966-1002

rbeall@go2.law

Date: 03/20/2024

**GOLDEN GOODRICH LLP**  
Jeffrey I. Golden, State Bar No. 133040  
jgolden@go2.law  
Ryan W. Beall, State Bar No. 313774  
rbeall@go2.law  
3070 Bristol Street, Suite 640  
Costa Mesa, California 92626  
Telephone 714-966-1000  
Facsimile 714-966-1002  
  
Counsel for Chapter 7 Trustee  
Weneta M.A. Kosmala

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

In re  
TIDALWAVE FINANCE CORPORATION,  
  
Debtor.

Case No. 8:23-bk-10794-SC

Chapter 7

**NOTICE OF HEARING ON CHAPTER 7  
TRUSTEE'S MOTION FOR ORDER  
AUTHORIZING SALE OF CLAIMS  
PURSUANT TO 11 U.S.C. §§ 363(b) AND  
(f) OR, IN THE ALTERNATIVE,  
AUTHORIZING ABANDONMENT OF  
CLAIMS PURSUANT TO 11 U.S.C. § 554**

**Remote Hearing:**

**DATE:** April 23, 2024  
**TIME:** 11:00 a.m.  
**CTRM:** Courtroom 5C/Via ZoomGov  
411 West Fourth Street  
Santa Ana, CA 92701

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

**PLEASE TAKE NOTICE** that on **April 23, 2024, at 11:00 a.m.** in the United States Bankruptcy Court for the Central District of California, Santa Ana Division, located at 411 W. Fourth Street, Santa Ana, California, in Courtroom 5C, the Court will hold a hearing on the *Motion for Order Authorizing Sale of Claims Pursuant to 11 U.S.C. §§ 363(b) and (f) or, in the Alternative, Authorizing Abandonment of Claims Pursuant to 11 U.S.C. § 554* ("Motion")<sup>1</sup> filed by Weneta M.A. Kosmala, the chapter 7 trustee ("Trustee") for the bankruptcy estate ("Estate") of Tidalwave Finance Corporation ("Debtor"), which seeks an order:

<sup>1</sup> All capitalized terms have the same meaning or definition as the capitalized terms in the Motion.

1 1. authorizing the Trustee to hold an auction to sell the remaining assets of the  
2 Estate, which are (i) the right to collect California Department of Tax and Fee  
3 Administration refunds owed to the Debtor, and (ii) any claims owned by the Debtor under  
4 the United States Bankruptcy Code, including, but not limited to, avoidable transfer  
5 actions and preference actions under Section 544 and/or any claims against principals of  
6 the Debtor arising from actions prior to the Closing Date<sup>2</sup> (together, "Claims"), and to sell  
7 the Claims to a bidder in the event such bid is at least \$1,000.00 and is not subsequently  
8 overbid;

9 2. authorizing the sale of the Claims as-is, where-is, without representation or  
10 warranty, free and clear of any and all liens and interest pursuant to 11 U.S.C. §§ 363(b)  
11 and (f);

12 3. authorizing the Trustee to take any and all necessary actions to  
13 consummate the sale of the Claims;

14 4. waiving any requirements for lodging periods imposed by Local Bankruptcy  
15 Rule 9021-1 and any other applicable bankruptcy rules;

16 5. waiving the stay imposed by Federal Rule of Bankruptcy Procedure 6004(h)  
17 and any other applicable bankruptcy rules; or

18 6. In the alternative, authorizing the Trustee to abandon the Claims pursuant to  
19 11 U.S.C. § 554(a).

20 The Trustee does not believe there will be any tax consequences from the sale. If  
21 there is any resulting tax liability, it will be paid from the sale proceeds.

22 **PLEASE TAKE FURTHER NOTICE** that the Trustee seeks to sell the Claims free  
23 and clear of any and all liens, claims, and interests. The Trustee is unaware of any liens  
24 or other interests adverse to the Estate's interest in the Claims.

25 **PLEASE TAKE FURTHER NOTICE** that prospective buyers may contact counsel  
26 for the Trustee in advance of the hearing to enquire about opening bids or making an  
27 opening bid. For purposes of an opening bid on the Claims, the Trustee will honor first  
28 come first serve bids prior to the auction. In the event the Trustee receives an offer either  
prior to the auction or at the auction, the Trustee proposes to allow for overbids prior to  
the Court's approval of the sale of the Claims in minimum \$100 increments.

The Motion is based upon the Memorandum of Points and Authorities, the  
Declaration of Weneta M.A. Kosmala, all pleadings, papers and records on file with the  
Court, and on such other evidence, oral or documentary, as may be presented to the  
Court at the time of the hearing on the Motion.

**PLEASE TAKE FURTHER NOTICE** that the hearing will be conducted  
remotely using ZoomGov. Video and audio connection information for the hearing  
will be provided on Judge Clarkson's publicly posted hearing calendar, which may  
be viewed online at: <http://ecf-ciao.cacb.uscourts.gov/CiaoPosted/?jid=SC>.

<sup>2</sup> Defined in the Trustee's motion [dkt. 38].

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

**Deadline for Opposition Papers.** The Motion is being heard on regular notice pursuant to LBR 9013-1. If you wish to oppose the Motion, you must file a written response with the Court and serve a copy of it upon the Movant or Movant's attorney at the address set forth above no less than **14 days** prior to the above hearing date. If you 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, Ryan W. Beall, Golden Goodrich LLP by email at rbeall@go2.law, by mail at 3070 Bristol Street, Suite 640, Costa Mesa, California 92626, or by telephone at (714) 966-1000.

Dated: March 20, 2024

GOLDEN GOODRICH LLP

By: /s/ Ryan W. Beall  
RYAN W. BEALL  
Counsel for Chapter 7 Trustee  
Weneta M.A. Kosmala

## 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:

**3070 Bristol Street, Suite 640, Costa Mesa, California 92626**

A true and correct copy of the foregoing document entitled (*specify*): **NOTICE OF HEARING ON CHAPTER 7 TRUSTEE'S MOTION FOR ORDER AUTHORIZING SALE OF CLAIMS PURSUANT TO 11 U.S.C. §§ 363(b) AND (f) OR, IN THE ALTERNATIVE, AUTHORIZING ABANDONMENT OF CLAIMS PURSUANT TO 11 U.S.C. § 554** 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 20, 2024**, 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 20, 2024**, 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*) \_\_\_\_\_, 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.

March 20, 2024  
Date

David M. Fitzgerald  
Printed Name

*David M. Fitzgerald*  
Signature

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

Ryan W Beall rbeall@go2.law, kadele@go2.law;dfitzgerald@go2.law;rbeall@ecf.courtdrive.com;cmeecker@go2.law  
Jeffrey I Golden jgolden@go2.law,  
kadele@ecf.courtdrive.com;cbmeeker@gmail.com;lbracken@wglp.com;dfitzgerald@go2.law;golden.jeffreyi.b117954@n  
otify.bestcase.com  
Richard H Golubow rgolubow@wghlawyers.com, jmartinez@wghlawyers.com;svillegas@wghlawyers.com  
Weneta M.A. Kosmala (TR) ecf.alert+Kosmala@titlexi.com,  
wkosmala@txitrustee.com;dmf@txitrustee.com;sdk@txitrustee.com  
Christopher J Langley chris@slclawoffice.com,  
langleycr75251@notify.bestcase.com;ecf123@casedriver.com;john@slclawoffice.com  
United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov

**SERVED BY UNITED STATES MAIL:**

Tidalwave Finance Corporation  
Attn: Elvia Garcia  
1560 Brookhollow Dr, Suite 201  
Santa Ana, CA 92705  
DEBTOR

Honorable Scott C. Clarkson  
United States Bankruptcy Court  
Central District of California, Santa Ana Division  
411 W Fourth St., Suite 5130/Ctrm 5C  
Santa Ana, CA 92701-4593

Amanda Grey  
565 Clayton St.  
Denver, CO 80206-4232

Barbara Merill  
PO Box 3857  
Palm Desert, CA 92261-3857

Barbara Merrill  
519 Falcon View Circle  
Palm Desert, CA 92211

Daphne Masin  
D Masin Consulting LLC  
710 S. Myrtle Ave, #516  
Monrovia, CA 91016

Elizabeth Beresford  
PO Box 27874  
Santa Ana, CA 92799-7874

Employment Development Department  
Bankruptcy Group MIC 92E  
PO Box 826880  
Sacramento, CA 94280

Estate of T.F. Beresford  
PO Box 80578  
Rancho Santa Margarita, CA 92688-0578

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

H. Vincent McNally (Vincent H. McNally in Petition)  
12424 Wilshire Blvd, Suite 900  
Los Angeles, CA 90025

Hilda E. Hoffman Trust  
333 Old Mill Rd #199  
Santa Barbara, CA 93110-3537

Internal Revenue Service  
PO Box 7346  
Philadelphia, PA 19101

Jeff Beresford  
33601 Windlass Dr.  
Dana Point, CA 92629-4472

John Cymerint  
24681 Venablo Dr.  
Mission Viejo, CA 92691-5018

Julie Mullen  
13672 Goldenwest St. Ste. H  
Westminster, CA 92683-7917

Julie Mullen  
6606 E. Bay Shore Walk  
Long Beach, CA 90803-4531

Nancy Clarke & Mary J.T. Trust  
43 Vesta St.  
San Francisco, CA 94124-2544

Nancy Clarke & Mary J.T. Trust  
c/o Andrew Benton, Trustee  
43 Vesta St.  
San Francisco, CA 94124

Ocean Insurance Co. Ltd.  
PO Box 27874  
Santa Ana, CA 92799-7874

Renroc Insurance Co. LTR  
9160 Deering Ave.  
Chatsworth, CA 91311-5801

State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279

Susan Bernstein  
1645 Clark Ave, #118  
Long Beach, CA 90815

Theodore R. Beresford  
PO Box 27874  
Santa Ana, CA 92799-7874

Vincent H. McNally  
12424 Wilshire Blvd. Ste. 900  
Los Angeles, CA 90025-1071



## 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:  
3070 Bristol Street, Suite 640, 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 **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

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**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), 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.

03/20/2024      David M. Fitzgerald  
Date                      Printed Name

David M. Fitzgerald  
Signature

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

Ryan W Beall rbeall@go2.law, kadele@go2.law;dfitzgerald@go2.law;rbeall@ecf.courtdrive.com;cmeecker@go2.law  
Jeffrey I Golden jgolden@go2.law,  
kadele@ecf.courtdrive.com;cbmeecker@gmail.com;lbracken@wglp.com;dfitzgerald@go2.law;golden.jeffreyi.b117954@n  
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Weneta M.A. Kosmala (TR) ecf.alert+Kosmala@titledexi.com,  
wkosmala@txitrustee.com;dmf@txitrustee.com;sdk@txitrustee.com  
Christopher J Langley chris@slclawoffice.com,  
langleycr75251@notify.bestcase.com;ecf123@casedriver.com;john@slclawoffice.com  
United States Trustee (SA) ustpreion16.sa.ecf@usdoj.gov