

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

<p>In re: TIDALWAVE FINANCE CORPORATION,</p> <p style="text-align: right;">Debtor(s).</p>	<p>CASE NO.: 8:23-bk-10794-SC CHAPTER: 7</p> <p style="text-align: center;"><b>AMENDED NOTICE OF SALE OF ESTATE PROPERTY</b></p>
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<p><b>Sale Date:</b> 07/30/2024</p>	<p><b>Time:</b> 11:00 am</p>
<p><b>Location:</b> United States Bankruptcy Court, Courtroom 5C - Via ZoomGov</p>	

**Type of Sale:**  Public  Private **Last date to file objections:** 07/16/2024

**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 continued 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

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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):** 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: July 30, 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: 04/09/2024

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6 Counsel for Chapter 7 Trustee  
Weneta M.A. Kosmala  
7

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

10 In re  
11 TIDALWAVE FINANCE CORPORATION,  
12 Debtor.

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

Chapter 7

**NOTICE OF CONTINUED 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**

**Current Hearing:**

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

**Continued Hearing:**

**DATE: July 30, 2024**  
**TIME: 11:00 a.m.**  
**CTRM: Courtroom 5C/Via ZoomGov**  
**411 West Fourth Street**  
**Santa Ana, CA 92701**

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

25 **PLEASE TAKE NOTICE** that the hearing on the *Motion for Order Authorizing Sale*  
26 *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* (dkt. 49, "Motion")<sup>1</sup> filed by Weneta

27 <sup>1</sup> All capitalized terms have the same meaning or definition as the capitalized terms in the Motion.  
28

**Golden Goodrich LLP**  
3070 Bristol Street, Suite 640  
Costa Mesa, California 92626  
Tel 714-966-1000 Fax 714-966-1002

1 M.A. Kosmala, the chapter 7 trustee ("Trustee") for the bankruptcy estate ("Estate") of  
2 Tidalwave Finance Corporation ("Debtor") previously scheduled for April 23, 2024 at  
3 11:00 a.m. has been continued to **July 30, 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.

4 The Motion seeks an order:

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

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

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

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

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

16 6. In the alternative, authorizing the Trustee to abandon the Claims pursuant to  
17 11 U.S.C. § 554(a).

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

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

21 **PLEASE TAKE FURTHER NOTICE** that prospective buyers may contact counsel  
22 for the Trustee in advance of the hearing to enquire about opening bids or making an  
opening bid. For purposes of an opening bid on the Claims, the Trustee will honor first  
23 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  
24 the Court's approval of the sale of the Claims in minimum \$100 increments.

25 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

26 \_\_\_\_\_  
27 <sup>2</sup> Defined in the Trustee's motion [dkt. 38].  
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1 Court, and on such other evidence, oral or documentary, as may be presented to the  
2 Court at the time of the hearing on the Motion.

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

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

10 **Deadline for Opposition Papers.** The Motion is being heard on regular notice  
11 pursuant to LBR 9013-1. If you wish to oppose the Motion, you must file a written  
12 response with the Court and serve a copy of it upon the Movant or Movant's attorney at  
13 the address set forth above no less than **14 days** prior to the above hearing date. If you  
14 fail to file a written response to the Motion within such time period, the Court may treat  
15 such failure as a waiver of your right to oppose the Motion and may grant the requested  
16 relief.

17 **Hearing Date Obtained Pursuant to Judge's Self-Calendaring Procedure.** The  
18 undersigned hereby verifies that the above hearing date and time were available for this  
19 type of Motion according to the judge's self-calendaring procedures.

20 **PLEASE TAKE FURTHER NOTICE** that any party requesting a copy of the Motion  
21 or any supporting documents filed with the Court with respect to the Motion may contact  
22 counsel for the Trustee, Ryan W. Beall, Golden Goodrich LLP by email at [rbeall@go2.law](mailto:rbeall@go2.law),  
23 by mail at 3070 Bristol Street, Suite 640, Costa Mesa, California 92626, or by telephone at  
24 (714) 966-1000.

25 Dated: April 9, 2024

GOLDEN GOODRICH LLP

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



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

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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

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San Francisco, CA 94124-2544

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c/o Andrew Benton, Trustee  
43 Vesta St.  
San Francisco, CA 94124

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Santa Ana, CA 92799-7874

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

State Board of Equalization  
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Sacramento, CA 94279

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12424 Wilshire Blvd. Ste. 900  
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## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:  
3070 Bristol Street, Suite 640, Costa Mesa, CA 92626

A true and correct copy of the foregoing document entitled: **AMENDED NOTICE OF SALE OF ESTATE PROPERTY** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On *(date)* 04/10/2024, 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)* \_\_\_\_\_, 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.

04/10/2024  
Date

David M. Fitzgerald  
Printed Name

*David M. Fitzgerald*  
Signature

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

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