

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF CALIFORNIA



CHAPTER 11

PETITION PACKAGE

All Forms for Filing a
Chapter 11 Non-Individual Bankruptcy Case

Check the Court's website www.casb.uscourts.gov to verify that you are using the latest version of the Petition Package

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General Instructions

This document provides instructions for completing selected forms that entities other than individuals and municipalities filing for bankruptcy must submit to the U.S. Bankruptcy Court. All of the required forms can be downloaded without charge from:

<http://www.uscourts.gov/FormsAndFees/Forms/BankruptcyForms.aspx>.

The instructions are designed to accompany the forms and are intended to help in understanding what information is required to properly file. The representatives of the debtor working on the forms should review each form and any pertinent instructions before supplying the information for each form.

Although the forms often parallel how businesses commonly keep their financial records, it is not always possible to do so

because information needed in a bankruptcy case is often different from that prescribed under generally accepted accounting principles. These instructions highlight some of the differences between the bankruptcy documents and accounting records. Debtors should complete all of the information required to the best of their ability.

These instructions are not a substitute for legal advice about bankruptcy and the required forms. Completing the forms is only a part of the bankruptcy process.

Non-individual debtors must have an attorney to file for bankruptcy. Although the attorney may prepare the forms using information supplied by the debtor, representatives of the debtor must ensure that the forms are accurate and complete and must sign the forms under penalty of perjury.

Read This Important Warning

Non-individual debtors must be represented by an attorney.

Bankruptcy can have serious long-term financial and legal consequences, including loss of property. Only an attorney can give legal advice regarding the possible consequences of filing for bankruptcy and the various options that are available.

Entities may not file bankruptcy if they are not eligible to file or do not intend to file the documents necessary to complete the bankruptcy.

Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Overview of the bankruptcy forms and filing bankruptcy

Use the forms in the 200 series if the debtor is a non-individual, such as a corporation, partnership, or limited liability company (LLC). Forms in the 100 series are used by individuals or married couples. Sole proprietors must use the forms in the 100 series.

When a bankruptcy petition is filed, the U.S. Bankruptcy Court opens a case. It is important that the answers to the questions on the forms be complete and accurate so that the case proceeds smoothly. A person who gives false information in connection with a bankruptcy case could be charged with a federal crime, and the debtor may lose the benefits of filing for bankruptcy.

Filing a bankruptcy case is not private. Anyone has a right to see a debtor's bankruptcy forms after the debtor files them. In some circumstances, the bankruptcy court may issue a protective order to keep trade secrets or other confidential proprietary information from being disclosed to the public. 11 U.S.C. § 107 and Bankruptcy Rule 9037.

Follow these privacy restrictions

- Do not list a minor child's full name on any form. Instead, fill in only the child's initials and the full name and address of the child's parent or guardian. For example, write A.B., a minor child (*John Doe, parent, 123 Main St., City, State*). 11 U.S.C. § 112; Bankruptcy Rules 1007(m) and 9037.
- Do not list a person's date of birth.
- Do not list anyone's full Social Security number on any form.

Understand the terms used in the forms

To understand terms used in the forms and the instructions, see the *Glossary* at the end of this document.

Things to remember when filling out and filing these forms

- Be as complete and accurate as possible.
- If more space is needed, attach a separate sheet to the form. On the top of any pages added, write the debtor's name and case number, if known. Also identify the form and line number to which the additional information applies.
- Do not file these instructions with the bankruptcy forms that the debtor files with the court.
- For the debtor's records, be sure to keep a copy of the debtor's bankruptcy documents and all attachments that the debtor files.

Filing amended forms

Check the box on the top of the form to show that the debtor is submitting an amendment.

On what date was a debt incurred?

When a debt was incurred on a single date, fill in the actual date that the debt was incurred.

When a debt was incurred on multiple dates, fill in the range of dates. For example, if the debt is from a credit card, fill in the month and year of the first and last transactions, if known.

About the Process for Filing a Bankruptcy Case for Non-Individuals

To file for bankruptcy, the debtor must give the court several forms and documents. Some must be filed at the time the debtor files the case. Others may be filed up to 14 days later.

When the debtor files its bankruptcy case

The debtor must file the forms listed below on the date the debtor files its bankruptcy case. For copies of the forms listed here, go to <http://www.uscourts.gov/FormsAndFees/Forms/BankruptcyForms.aspx>.

- ❑ *Voluntary Petition for Non-Individuals Filing for Bankruptcy* (Official Form 201). This form opens the case. Directions for completing it are included in the form itself.
- ❑ *A list of names and addresses of all of the debtor's creditors*, formatted as a mailing list according to instructions from the bankruptcy court in which the debtor files. (The bankruptcy court may call this a *creditor matrix* or *mailing matrix*.)
- ❑ *Chapter 11 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims Against Debtor and Are Not Insiders* (Official Form 204). Fill out this form only if the debtor files under chapter 11.
- ❑ *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy Under Chapter 11* (Official Form 201A). This form is filed only by non-individual debtors who file under chapter 11 and who are required to file periodic reports (for example, Forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.

When the debtor files its bankruptcy case or within 14 days after filing

The debtor must file the forms listed below with its *Voluntary Petition for Non-Individuals Filing for Bankruptcy* (Official Form 201) or within 14 days, or such additional time as the court may order, after filing. If the debtor does not do so, the case may be dismissed. Although it is possible to open a case by submitting only the documents listed under *When the debtor files its bankruptcy case*, the debtor should file the entire set of forms at one time to help its case proceed smoothly.

The debtor must fill out all of the forms completely even though some forms may ask similar questions.

The list below identifies the documents that all non-individuals must file as well as those that are specific to each chapter. For copies of the official forms, go to <http://www.uscourts.gov/FormsAndFees/Forms/BankruptcyForms.aspx>.

All non-individuals who file for bankruptcy must file these forms and the forms for the specific chapter:

- ❑ *Schedules of Assets and Liabilities* (Official Form 206) which includes these forms:
 - ❑ *Schedule A/B: Real and Personal Property* (Official Form 206A/B)
 - ❑ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
 - ❑ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
 - ❑ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
 - ❑ *Schedule H: Codebtors* (Official Form 206H)
 - ❑ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum). This form gives an overview of the totals on the schedules.
- ❑ *Declaration Under Penalty of Perjury for Non-Individual Debtors* (Official Form 202–Declaration)
- ❑ *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207)
- ❑ *Disclosure of Compensation to Debtor’s Attorney* — Unless local rules provide otherwise, Director’s Form 2030 may be used.

If a small business debtor files under chapter 11, the debtor must also file:

If the debtor files under chapter 11 and meets the criteria and debt limits outlined in 11 U.S.C. § 101(51D), the debtor qualifies as a small business debtor and must file with the petition its most recent

- ❑ balance sheet,
- ❑ statement of operations,
- ❑ cash-flow statement, and
- ❑ federal income tax return.

If the debtor does not have these documents, the debtor must file a statement made under penalty of perjury that the debtor has not prepared either a balance sheet, statement of operations, or cash-flow statement or the debtor has not filed a federal tax return.

Instructions for Selected Forms

Schedule A/B: Real and Personal Property

(Official Form 206A/B)

Schedule A/B: Assets – Real and Personal Property (Official Form 206A/B) requires debtors to list most of the property interests that are involved in a bankruptcy case. All debtors filing for bankruptcy must honestly list everything they own or in which they have a legal, equitable, or future interest. *Legal, equitable, or future interest* are broad terms and include all kinds of property interests in both tangible and intangible property, whether or not anyone else has an interest in that property.

The information in this form is grouped by asset category and, in general, follows the layout and order of liquidity found in a balance sheet. Examples are included for some items and are meant to give debtors an idea of what to include in the categories. The examples are not intended to be complete lists of everything within that category.

An authorized representative of the debtor must verify under penalty of perjury that the information provided is true and correct. Bankruptcy Rule 1008.

If the debtor makes a false statement or conceals property, the debtor may be fined up to \$500,000 or be imprisoned for up to 20 years or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Understand the terms used in this form

Current value

In this form, the debtor must report the *current value of the debtor's interest* in any property that it owns in each category. *Current value* is sometimes called *fair market value* and, for this form, it is the fair market value as of the date of filing the bankruptcy petition. *Current value* is how much the property is currently worth, which may be more or less than the amount the debtor paid for the property or the book value of the property.

Valuation method used for current value

In certain asset categories, the debtor must also provide the valuation method used to calculate the current value. Select a reasonable method that provides an accurate estimation of current value.

Examples of valuation methods may include:

- **Appraisal** (provide the date the appraisal was conducted);
- **Comparable sales** (for example, blue-book values or comparable sales provided by a broker);
- **Revenue-based** (for example, present value of revenue streams calculated for a hotel or apartment complex based on rents and available rooms);

- **Liquidation value** (for example, the price of the property when it is not allowed sufficient time to sell in the open market—this figure is typically provided by a professional);
- **Expert** (for example, an accountant or advisor who has special expertise with regard to the property);
- **Replacement value** (the cost of replacing the property);
- **Tax records** (for example, the value assessed on the property by the county appraisal);
- **Recent cost-based valuations** (for example, first-in first-out inventory valuation method).

Net book value of debtor’s interest (where available)

If the debtor does not prepare a balance sheet for its financial records or for its tax returns, then it does not need to provide information in this column.

If the debtor prepares a balance sheet for its financial records or for its tax returns, then it must also provide the *net book value of debtor’s interest* for certain types of property. For purposes of this form, use the book value reported on the most recent balance sheet prepared before filing this case.

Net book value is the carrying value of an asset on the debtor’s books or financial records and is generally calculated by taking the original cost of the property and subtracting depreciation or amortization expenses (if any).

Depreciation and amortization expenses are calculated using accounting procedures that allocate the cost of certain property over its useful life. It represents the decline in value over time due to wear and tear, obsolescence, or other factors.

How to list items on this form

- List items only once on this form; do not list an item in more than one category. If an item could fit into more than one category, select the category the debtor thinks is the most suitable and list the item there. For example, a car dealership may report vehicles under *Part 4: Inventory* instead of under *Part 8: Machinery, equipment, and vehicles*.
- List property held for resale in *Part 4: Inventory*. If the debtor separates manufactured items into raw materials, work in progress, and finished goods, report those items in the categories provided as appropriate. If the debtor only purchases items and holds them for resale and does not do any manufacturing, then report the items under finished goods, not as raw materials or work in progress.
- The values reported on this form must match the values reported on *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D).
- In Schedule A/B, list any executory contracts or unexpired leases (for example, an unexpired lease for a building, a real estate listing agreement, or leases for machinery or equipment). Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)

The people or organizations to whom the debtor owes money are called its *creditors*. A *claim* is a creditor's right to payment.

Creditors may have different types of claims:

- **Secured claims.** Report these on *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D).
- **Unsecured claims.** Report these on *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F).

Creditors with secured claims may be able to get paid from specific property in which that creditor has a security interest, such as a mortgage or a lien. That property is sometimes called *collateral* for the debt. Creditors with unsecured claims do not have rights against specific property, or the specific property in which the creditor has rights is not worth enough to pay the creditor in full.

Claims may be contingent, unliquidated, or disputed

Many claims have a specific amount which the debtor clearly owes. But some claims are uncertain or become due only after the bankruptcy petition is filed. All claims must be listed in the schedules, even if they are contingent, unliquidated, or disputed.

A claim is *contingent* if the debtor is not obligated to pay it unless a particular event occurs after the bankruptcy petition is filed.

A claim is *unliquidated* if the amount of the debt cannot be readily determined, such as by referring to an agreement or by a simple computation. An unliquidated claim is one for which there may be a definite liability but where the amount of the claim has not been determined.

A claim is *disputed* if the debtor disagrees that it owes all or a portion of the debt.

A single claim can have one, more than one, or none of these characteristics.

Do not omit any secured creditors

In alphabetical order, list all creditors that have judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and purchase money security interests or other consensual liens against property of the debtor. These categories can be used to describe the lien.

The form is divided into parts. List a debt in Part 1 only once and list any other entities that should be notified about that debt in Part 2. For example, if an attorney is trying to collect a debt that the debtor owes to someone else, list the person to whom the debtor owes the debt in Part 1 and list the attorney in Part 2.

Determine the amount of each secured creditor's claim or claims

To determine the amount of a secured claim, compare the amount of the claim to the value of the debtor's interest in the property that is collateral for the claim. If that value is greater than the amount of the claim, then the entire amount of the claim is *secured*.

If the value of the property that is collateral for the claim is less than the amount of the claim, the difference is *unsecured*.

For example, if the outstanding balance due on an equipment loan is \$100,000 and the equipment is worth \$80,000, the lender has a secured claim of \$80,000 and an unsecured claim of \$20,000. In that situation, list the creditor only once on *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D). Do not list the creditor again on *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F). In addition, if the case is a chapter 11 case and the creditor's unsecured claim makes it one of the 20 largest unsecured creditors, the creditor must also be included on *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims Who Are Not Insiders* (Official Form 204).

List a creditor in Schedule D even if it appears that no value exists to support that creditor's secured claim, as long as the creditor has a security interest in some property owned by the debtor. If the claim is secured only by property owned by a non-debtor, list the claim in Schedule E/F.

If there is more than one secured claim against the same property, the amount of the claim that is entitled to be paid first must be subtracted from the property value to determine how much value remains for the next claim.

For example, if a building worth \$300,000 has a first mortgage of \$200,000 and a second mortgage of \$150,000, the first mortgage would be fully secured, and there would be \$100,000 of property value for the second mortgage, and the claim secured by the second mortgage would have an unsecured portion of \$50,000.

\$300,000	value of a building
- \$200,000	<u>first mortgage</u>
\$100,000	remaining property value
\$150,000	second mortgage
- \$100,000	<u>remaining property value</u>
\$ 50,000	unsecured portion of second mortgage claim

Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)

The people or organizations to whom the debtor owes money are called its *creditors*. A claim is a creditor's right to payment.

Creditors may have different types of claims:

- **Secured claims.** Report these on *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D).
- **Unsecured claims.** Report these on *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F).

Creditors with unsecured claims do not have rights against specific property, or the specific property in which the creditor has rights is not worth enough to pay the creditor in full.

Use *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F) to identify everyone who holds an unsecured claim against the debtor as of the date the bankruptcy petition is filed unless that creditor is already listed on *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D).

Creditors with secured claims have a right to take property from the debtor if the debtor does not pay them. They should be listed on *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D).

If a secured creditor's full claim exceeds the value of the property securing that claim, the creditor may have a secured claim for the value of the property and an unsecured claim for the deficiency. In that situation, list the creditor only once on *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form

206D). Do not list the creditor again on *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F).

List a creditor in Schedule D even if it appears that no value exists to support that creditor's secured claim.

Claims may be contingent, unliquidated, or disputed

Many claims have a specific amount which the debtor clearly owes. But some claims are uncertain or become due only after the date the bankruptcy petition is filed. All claims, whether they are certain or uncertain as of the date of the filing, must be listed in the schedules, even if the claims are contingent, unliquidated, or disputed.

A claim is *contingent* if the debtor is not obligated to pay it unless a particular event occurs after the petition is filed.

A claim is *unliquidated* if the amount of the debt cannot be readily determined, such as by referring to an agreement or by a simple computation. An unliquidated claim is one for which there may be a definite liability but where the amount of the claim has not been set.

A claim is *disputed* if the debtor disagrees that it owes all or a portion of the debt.

A single claim can have one, more than one, or none of these characteristics.

Unsecured claims may be either priority or nonpriority claims

What are priority unsecured claims?

In bankruptcy cases, *priority unsecured claims* are those debts that the Bankruptcy Code requires to be paid before most other unsecured claims are paid. The most common priority unsecured claims are certain tax debts. Priority unsecured claims include those the debtor owes for:

- **Taxes and certain other debts owed to the government**—If the debtor owes certain federal, state, or local government taxes, customs duties, or penalties.
11 U.S.C. § 507(a)(8).
- **Wages, salaries, and commissions**—If the debtor owes wages, salaries, and commissions, including vacation, severance, and sick leave pay and those amounts were earned within 180 days before the bankruptcy petition was filed or the debtor ceased business. In either instance, only the first \$13,650 per claim is a priority claim.*
11 U.S.C. § 507(a)(4).
- **Contributions to employee benefit plans**—If the debtor owes contributions to an employee benefit plan for services an employee rendered within 180 days before the bankruptcy petition was filed, or within 180 days before the debtor ceased business. Only the first \$13,650 per employee, less any amounts owed for wages, salaries, and commissions, is a priority claim.*
11 U.S.C. § 507(a)(5).
- **Certain claims of farmers and fishermen**—
Only the first \$6,725 per farmer or fisherman

is a priority claim.* 11 U.S.C. § 507(a)(6).

- **Deposits by individuals** — If the debtor obtained from an individual a deposit for the purchase, lease, or rental of property or services for the individual or the individual's family, the deposit may be a priority claim. Unredeemed gift certificates are deposits. The priority is limited to \$3,025.*
11 U.S.C. § 507(a)(7).

Other categories exist.

What are nonpriority unsecured claims?

Nonpriority unsecured claims are those debts that generally will be paid after priority unsecured claims are paid. The most common examples of nonpriority unsecured claims are trade debts, bank loans, contract obligations, and fees for professional services.

In Part 2, list every creditor owed money by the debtor not listed before, regardless of the amount and even if the debtor plans to pay a particular debt.

What if a claim has both priority and nonpriority amounts?

If a claim has both priority and nonpriority amounts, list that claim in Part 1 and show both priority and nonpriority amounts. Do not list it again in Part 2.

On what date was a debt incurred?

When a debt was incurred on a single date, fill in the actual date that the debt was incurred.

When a debt was incurred on multiple dates, fill in the range of dates. For example, if the debtor

* Subject to adjustment on 4/1/22, and every 3 years after that for cases begun on or after the date of adjustment.

has a line of credit with multiple draws, fill in the month and year of the first and last

transactions, if known.

Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)

Use *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G) to identify the debtor's ongoing leases and certain contracts. List all of the debtor's executory contracts and unexpired leases.

Executory contracts are often described as contracts between the debtor and another party in which neither party has performed all of the requirements by the time the debtor files for bankruptcy. *Unexpired leases* are leases that are still in effect.

The debtor must list all agreements that may be executory contracts or unexpired leases, even if they are listed on *Schedule A/B: Property* (Official Form 206A/B) or *Schedule E/F: Creditors Who Have Unsecured Claims*, (Official Form 206 E/F) including the following:

- Equipment leases;
- Vehicle leases;
- Leases for business or investment property (for example, office or warehouse space);
- Contracts to sell a building, land, or other

real property;

- Service provider agreements (for example, maintenance contracts for office equipment, and contracts for cell phones, personal electronic devices, internet, and cable);
- Sales contracts;
- Supplier or service contracts;
- Leases or timeshare contracts;
- Employment contracts;
- Real estate listing agreements;
- Intellectual property license agreements (such as copyright, patent, trademark, and industrial rights);
- Development contracts; and
- Insurance contracts.

State the contract number of any government contract.

Glossary

Definitions Used in the Forms for Non-Individuals Filing for Bankruptcy

Here are definitions for some of the important terms used in the forms for non-individuals who are filing for bankruptcy. See *Bankruptcy Basics* (<http://www.uscourts.gov/services-forms/bankruptcy>) for more information about filing for bankruptcy and other important terms.

Affiliate — As used in the Bankruptcy Code and Rules, an affiliate of the debtor is:

- (a) an entity that directly or indirectly owns, controls, or holds with power to vote at least 20% of the outstanding voting securities of the debtor (excluding entities that hold such securities in a fiduciary or agency capacity without sole discretionary power to vote such securities or solely to secure a debt, if the entity has not in fact exercised such power to vote);
- (b) a corporation 20% or more of whose outstanding voting securities are directly or indirectly owned, controlled, or held with power to vote, by the debtor, or by an entity that directly or indirectly owns, controls, or holds with power to vote, 20% or more of the outstanding voting securities of the debtor (again excluding entities that hold such securities in a fiduciary or agency capacity without sole discretionary power to vote such securities or solely to secure a debt, if the entity has not in fact exercised such power to vote);
- (c) a person whose business is operated under a lease or operating agreement by a debtor, or person substantially all of whose property is operated under an operating agreement with the debtor; or
- (d) an entity that operates the business or substantially all of the property of the debtor under a lease or operating agreement.

Amortization — 1. A non-cash accounting method that allocates the cost of an intangible asset over its useful life. 2. Paying off a liability in regular installments over a period of time.

Amortization schedule — A report that contains a listing of intangible assets and the amount of amortization and accumulated amortization that has been allocated over the life of those assets. These reports are typically maintained for purposes of calculating tax deductions and preparing tax returns.

Annuity — A contract for the periodic payment of money, either for the life of the recipient or for a fixed number of years.

Book value or **net book value** — The carrying value of an asset on the debtor's books or financial records. This amount is generally calculated by taking the original cost of the property and subtracting depreciation or amortization expenses (if any).

Causes of action — Claims where the debtor asserts money or other relief from a third party or where a third party is entitled to money or other relief from the debtor.

Claim — A creditor’s right to payment, even if contingent, disputed, unliquidated, or unmatured.

Codebtor — A person or entity that may also be responsible for paying a claim against the debtor.

Collateral — Property that secures a debt.

Contingent claim — Debt that is only payable if certain events occur.

Creditor matrix or mailing matrix — A list of names and addresses of all of the debtor’s creditors, formatted as a mailing list according to instructions from the bankruptcy court in which the debtor files the case.

Creditor — The person or organization to whom the debtor owes money.

Current value or fair market value — how much the property is worth, which may be more or less than the purchase price or the book value. See the instructions for specific forms regarding whether the value requested is as of the date of the filing of the petition, the date the debtor completes the form, or some other date.

Debt — Liability on a claim.

Depreciation — A non-cash accounting method that allocates the cost of a tangible asset over its useful life.

Depreciation schedule — A report that contains a listing of tangible assets and the amount of depreciation and accumulated depreciation that has been allocated over the life of those assets. These reports are typically maintained for purposes of calculating tax deductions and preparing tax returns.

Discharge — A discharge in bankruptcy relieves a debtor from having to pay certain debts. For non-individuals, it applies only in certain chapter 11 and chapter 12 cases.

Disputed claim — A claim about which there is a disagreement. A claim is disputed if the debtor disagrees that he or she owes all or a portion of the debt.

Doubtful or uncollectible accounts — Receivables that the debtor has little or no expectation of collecting. This amount is deducted from total receivables to calculate the amount that the debtor reasonably expects will be collected on its receivables.

Executory contract — Often described as a contract between the debtor and another party as to which neither the debtor nor the other party has performed all of the requirements by the time the bankruptcy case is filed.

Goodwill — Amount of a purchase price that exceeds the net tangible assets. It can also be the value of an intangible asset that has a quantifiable value in business. Examples include a strong brand or reputation or, in an acquisition, goodwill.

Gross income — A company's gross revenue minus cost of goods sold.

Gross revenue — Amount generated by all of a company's operations before deductions for expenses.

Insider — Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of a debtor and insiders of such affiliates, and any managing agent of a debtor.
11 U.S.C. § 101.

Intangible assets — Types of property that are not physical in nature and cannot be touched, seen, or held. Examples include intellectual property and name recognition.

Intellectual property — An intangible asset that consists of human knowledge and ideas. Examples include patents, copyrights, trademarks, and software.

Legal or equitable interest — Any interest of the debtor in property, whether tangible or intangible, and whether or not anyone other than the debtor also has an interest in that property.

Lien — A charge against or interest in property to secure a debt.

Nature of claim — The legal type of a claim, not the factual basis for it. Examples include breach of contract, personal injury, malpractice, and fraud.

Negotiable instrument — A written and signed unconditional promise or order to pay a specified sum of money on demand or at a definite time payable to order or bearer. Negotiable instruments include government bonds, corporate bonds, personal checks, cashiers' checks, promissory notes, and money orders.

Net operating loss (NOL) — Occurs when allowable tax deductions exceed taxable income, resulting in negative taxable income. NOLs can generally be used to recover past tax payments (*carry-back*) or reduce future tax payments (*carry-forward*).

Non-individual debtor — A non-individual entity such as a corporation, partnership, or limited liability company (LLC), on whose behalf or against whom a bankruptcy case is filed.

Non-negotiable instrument — Financial instrument that cannot be transferred to another party by signing or delivering it.

Nonpriority unsecured claim — Debt that generally will be paid after priority unsecured claims are paid. Examples include amounts due for products purchased, professional services, and utilities.

Priority unsecured claim — Debt that the Bankruptcy Code requires to be paid before most other unsecured claims are paid. Examples include certain income tax debts and certain employee wage claims.

Secured claim — A claim that may be satisfied in whole or in part either

- through collateral,
- through a charge against or an interest in the debtor's property, or
- through a right of setoff.

Setoff — Occurs when a creditor pays itself with money belonging to the debtor that it is holding, or by canceling a debt it owes to the debtor.

Sole proprietorship — A business that a debtor owns as an individual, rather than a separate legal entity such as a corporation, partnership, or LLC. Sole proprietors must use the bankruptcy forms in the 100 series.

Tangible asset — Types of property that have physical form and can be seen, touched, or held. Examples include cash, machinery, buildings, and land.

Unexpired lease — Lease that is in effect at the time the bankruptcy petition is filed.

Unliquidated claim — A debt for which the amount cannot be readily determined, such as by referring to an agreement or by a simple computation.

List of Creditors (Creditor Matrix) Instructions

*The instructions in this document are intended
for bankruptcy filers who file without the help of an attorney.
(These filers are known as pro se filers.)*

*This document describes: what a List of Creditors is, why a List of Creditors is important,
how to create a List of Creditors, and how to submit it to the court.*

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Getting Help

If you have any questions concerning the List of Creditors or these instructions, please contact the U.S.

Bankruptcy Court for the Southern District of California at (619) 557-5620.

What is a List of Creditors?

When you file a voluntary petition under any bankruptcy chapter, you the debtor (or your attorney, if you use one) must prepare a List of Creditors and submit it to the Court. **The List of Creditors is essentially a mailing list of creditors to whom you owe money.** This mailing list contains all your creditors' and/or equity security holders' name(s) and addresses. (The List of Creditors was previously known as a *creditor matrix*.)

To see a sample List of Creditors, see **Appendix A**, which can be found at the end of this document.

When must I submit a List of Creditors?

In addition to the voluntary petition and various schedules required by the Federal Rule of Bankruptcy Procedure 1007, a **List of Creditors mailing list is required** by Local Bankruptcy Rule 1007-1.

A List of Creditors is required if **one** of the following conditions occurs:

- a. A new petition is filed.
- b. A case is converted.
- c. A Balance of Schedules or Amendment to Schedule of Debts and/or Schedule of Equity Security Holders to a case is filed, which adds, deletes, or changes creditor address information on the debtor's Schedule of Debts and/or Schedule of Equity Security Holders.

Note

The List of Creditors is a document separate from the amended schedules. The List of Creditors must be submitted with the Amendment or Balance of Schedules. It may not be used to substitute for any portion of the schedules.

Filing a List of Creditors with Converted Cases

- a. When converting a Chapter 13 case to another chapter, you must list **all** creditors on the List of Creditors when the conversion is filed.
- b. For Chapter 7, 11, or 12 cases converted to another chapter, you need list **only post-petition creditors** on the List of Creditors. The List of Creditors must be filed with the post-petition Schedule of Debts and/or Schedule of Equity Security Holders. If there are no post-petition creditors, a declaration stating this is required.

What happens to the List of Creditors after it is submitted to the Court?

When you submit an electronic version of the List of Creditors to the Court, the case administrator assigned to that case electronically adds the List of Creditors to the bankruptcy case file.

The List of Creditors information then is used by the Bankruptcy Noticing Center (BNC) to send mailed

notices of case activity to the creditors and/or equity security holders.

Who creates the List of Creditors?

You the debtor (or other such person as the Court may order) are responsible for creating the List of Creditors.

If you are a partnership or corporation, you must be represented by an attorney, who then creates your List of Creditors. If you use an attorney, your attorney must prepare a List of Creditors in accordance with the procedures found in the **CM/ECF Procedural and Resource Manual**, which written specifically for attorneys. This manual is available on the Court's Web site. Visit www.casb.uscourts.gov; click on **CM/ECF**, then **CM/ECF Resources**.

How do I prepare the List of Creditors?

You can prepare a List of Creditors by creating one using a computer and word-processing software. After completing the List of Creditors, you then submit the List of Creditors to the Court as a .txt file on electronic media (such as a CD, DVD, or flash / thumb drive).

When you prepare a List of Creditors, you must follow specific guidelines.

Note

Failure to follow these guidelines in preparing the List of Creditors may cause the voluntary petition to be rejected.

To see a sample List of Creditors, see **Appendix A**, which can be found at the end of this document.

Content

Each entry in the List of Creditors must contain the name and complete mailing address of each creditor and/or equity security holder.

Completeness and Accuracy

You the debtor (or other such person as the Court may order) are responsible for ensuring that the schedules, List of Creditors, equity holders' matrix, and the computer-readable data are complete and correct before submitting them to the Court.

If any changes need to be made to the List of Creditors after it has been submitted and filed, the Court is required to charge a fee for adding or deleting names and addresses.

The Court is not required to compare the names and addresses on the List of Creditors with those on the petition, Schedules of Debts, and Equity Security Holders.

General Guidelines

One column – The List of Creditors must be in a single column centered upon the page. Do not list name and address entries in multiple columns. The column must be at least 1.5 inches from the top, bottom, or side.

One name / one address – Each entry in the List of Creditors must contain only one creditor (or equity security holder) name and mailing address.

Number of lines – Each complete entry may contain a **maximum** of four lines only.

Number of characters – Each line in an entry can contain no more than 40 characters. Do not include any leading spaces. (Leading spaces are blank spaces at the beginning of a line.)

Blank Lines – Each complete name and address entry must be separated by at least one blank line.

Omit entities – Words such as *Debtor* and/or *Joint Debtor* must not be included.

Attn. / Account numbers – If the word *Attention* or *Attn.* or account numbers are included, they should be placed on the **second line of the entry** only. Account numbers cannot exceed 15 characters.

No uppercase and lowercase letters – Do not use all uppercase letters.

No bold or italic fonts – Do not use bold or italic fonts.

No page numbers – Do not number pages or include anything but name and addresses.

Type carefully – Carefully type each entry, and check them to ensure that they are accurate. For example, do not type the number "1" instead of the lower-case letter L or a lower-case letter L for the number "1".

No handwriting – No handwriting is allowed.

Names and Addresses

Addresses – The second line of each entry must be either a street address number or a P.O. Box. The word *P.O.* must include periods.

<i>Line 2</i>	200 South Main Street
<i>Examples</i>	or
	P.O. Box 241

State abbreviations – States must be two-letter abbreviations. Examples: CA for California, NY for New York, NV for Nevada, etc.

ZIP codes – ZIP codes must appear on the last line, following the city and state. Nine-digit ZIP codes must contain a dash between the first five digits and the remaining four digits; do not include a space. For example: 92101-6991.

Federal & State agency addresses – Certain federal and state agencies specify particular addresses to which notice of bankruptcy proceedings should be directed. The Court maintains form CSD 1271 – *Roster of State and Federal Agencies*, which is available to the public on the Court Forms page of the Court's Web site.

When listing an indebtedness to a federal or state agency **not** included on form CSD 1271 – *Roster of State and Federal Agencies*, the debtor and the debtor's attorney must use such an address as will effect proper notice to the agency.

United States Attorney – When listing an indebtedness to the United States for other than taxes, the debtor must include **both** the United States Attorney **and** the federal agency through which the debtor became indebted. The name and address of the United States Attorney must include the name of the federal agency in parentheses.

Example: U. S. Attorney for the Southern District of CA
(For Department of Education)
940 Front Street, Room 5152
San Diego, CA 92101-8800

Creating a List of Creditors using a Computer

When you prepare a List of Creditors using a computer, you may use any word-processing software (such as Microsoft Word or Notepad). Follow these specific instructions regarding saving the file and copying it to electronic media described here:

Saving the List of Creditors File

Filename – The List of Creditors filename must include either the debtor's last name or the case number, if one already is assigned; for example, *Johnson.txt* or *13-12345.txt*. Each file should be for one case only.

Filename extension – The List of Creditors must be a text-format file and have a **.txt** file extension. (This

ensures that the List of Creditors can be uploaded to the Court's CM/ECF system.)

To save the file as a text file with a .txt file extension when using word-processing software:

1. Click on the **File** menu option, then select **Save As**.
2. When you save the file and type the filename, a drop-down menu appears in your word-processing software. Name the file with your name (as debtor); for example, *Johnson*. The menu also allows you to save the file in various file types.
3. From the drop-down list, select the **Plain Text (.txt)** file type. This will add the .txt file extension to your filename.
4. Click on the **Save** button to save the document to your computer.
5. Confirm that your file is in .txt file format.

Copying the List of Creditors File to Electronic Media

After you have saved your List of Creditors file with its .txt file extension, save a copy on your computer as a backup. Then copy the .txt file to any of these forms of electronic media:

CD, DVD, or flash (thumb) drive

Only one file should be placed on the CD, DVD, or flash drive (thumb drive), and the file should be for one case only.

Submitting the List of Creditors to the Court

After you have prepared the List of Creditors and have copied the .txt file to electronic media, you can submit the electronic media at the Intake (Front Counter) area of the Jacob Weinberger United States Courthouse, 325 West F Street, San Diego, California 92101.

The Court's staff will upload the .txt file to the appropriate case, and the electronic media will be returned to you.

Note

When you submit the List of Creditors on electronic media, you do **not** need to provide an additional paper copy.

What if I need to make changes to the List of Creditors?

When you need to make a change to the List of Creditors or add to the List of Creditors, you must file a supplemental List of Creditors in the required format.

The supplemental List of Creditors should contain the added or changed creditors only. It must not repeat those creditors on the original List of Creditors.

When you delete a creditor(s), you must file an amended List of Creditors showing the deleted creditor(s).

Appendix A – Sample List of Creditors List

R.U. Adere, Esq.
2 Rushin Court
San Diego, CA 92189

Maria Careless 25
North Aria Blvd.
Grecian, NY 80062-4565

Charles Prince Productions
3 Diana Court
Balmoral, MD 12960

First City Nat'l Bank of Beaumont
P.O. Box 3391
Beaumont, TX 77704

General Nuisance Elimination
P.O. Box 1230
Baltimore, MD 20984

Kelley Appliances
Attn: Parts Division
362 9th Avenue, North
Seattle, WA 98109

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF CALIFORNIA
325 West F Street, San Diego, California 92101-6991

In Re

BANKRUPTCY NO.

Debtor.

**DECLARATION RE: ELECTRONIC FILING OF
PETITION, SCHEDULES & STATEMENTS**

PART I - DECLARATION OF PETITIONER

I [We] _____ and _____ ,
the debtor(s), **hereby declare under penalty of perjury** that the information I have given my attorney and the information provided in the electronically filed petition, statements, and schedules is true and correct. I consent to my attorney sending my petition, this declaration, statements and schedules to the United States Bankruptcy Court. I understand that this **Declaration Re: Electronic Filing** is to be filed with the Clerk once all schedules have been filed electronically but, in no event, no later than 14 days following the date the petition was electronically filed. I understand that failure to file the signed original of this **Declaration** will cause my case to be dismissed pursuant to 11 U.S.C. §707(a)(3) without further notice.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of 11 United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. I request relief in accordance with the chapter specified in this petition.

[If petitioner is a corporation or partnership] I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor. The debtor requests relief in accordance with the chapter specified in this petition.

Dated:

Signed

*(Debtor)

*(Joint Debtor)

*If filed electronically, pursuant to LBR 5005-4(C), the original debtor signature(s) in a scanned format is required.

PART II - DECLARATION OF ATTORNEY

I **declare under penalty of perjury** that I have informed the petitioner, if an individual, that [he or she] may proceed under chapter 7, 11, 12 or 13 of Title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. §342(b). In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that I have no knowledge after an inquiry that the information in the schedules is incorrect.

Dated:

Attorney for Debtor(s)

Fill in this information to identify the case:

United States Bankruptcy Court for the:

_____ District of _____
(State)

Case number (if known): _____ Chapter _____

Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/19

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name

2. All other names debtor used in the last 8 years

Include any assumed names, trade names, and *doing business* as names

3. Debtor's federal Employer Identification Number (EIN)

____ - ____ - _____

4. Debtor's address

Principal place of business

Mailing address, if different from principal place of business

Number Street

Number Street

P.O. Box

City State ZIP Code

City State ZIP Code

County

Location of principal assets, if different from principal place of business

Number Street

City State ZIP Code

5. Debtor's website (URL)

6. Type of debtor

- Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
- Partnership (excluding LLP)
- Other. Specify: _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply:

- Tax-exempt entity (as described in 26 U.S.C. § 501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-naics-codes>.

____ _

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply:
 - Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625 (amount subject to adjustment on 4/01/22 and every 3 years after that).
 - The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
 - A plan is being filed with this petition.
 - Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
 - The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
 - The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.
- Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- No
- Yes. District _____ When _____ Case number _____
MM / DD / YYYY
- District _____ When _____ Case number _____
MM / DD / YYYY

If more than 2 cases, attach a separate list.

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- No
- Yes. Debtor _____ Relationship _____
District _____ When _____
MM / DD / YYYY
- Case number, if known _____

List all cases. If more than 1, attach a separate list.

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

- No
- Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
- It needs to be physically secured or protected from the weather.
- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- Other _____

Where is the property?

Number _____ Street _____

City _____ State _____ ZIP Code _____

Is the property insured?

- No
- Yes. Insurance agency _____
Contact name _____
Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors

- 1-49
- 50-99
- 100-199
- 200-999
- 1,000-5,000
- 5,001-10,000
- 10,001-25,000
- 25,001-50,000
- 50,001-100,000
- More than 100,000

15. Estimated assets

- \$0-\$50,000
- \$50,001-\$100,000
- \$100,001-\$500,000
- \$500,001-\$1 million
- \$1,000,001-\$10 million
- \$10,000,001-\$50 million
- \$50,000,001-\$100 million
- \$100,000,001-\$500 million
- \$500,000,001-\$1 billion
- \$1,000,000,001-\$10 billion
- \$10,000,000,001-\$50 billion
- More than \$50 billion

Debtor _____
Name

Case number (if known) _____

16. Estimated liabilities

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000 | <input type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

- The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
- I have been authorized to file this petition on behalf of the debtor.
- I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on _____
MM / DD / YYYY

X

Signature of authorized representative of debtor

Printed name

Title _____

18. Signature of attorney

X

Signature of attorney for debtor

Date _____
MM / DD / YYYY

Printed name

Firm name

Number Street

City

State

ZIP Code

Contact phone

Email address

Bar number

State

[If debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11 of the Bankruptcy Code, this Exhibit "A" shall be completed and attached to the petition.]

[Caption as in Form 416B]

**Attachment to Voluntary Petition for Non-Individuals Filing for
Bankruptcy under Chapter 11**

1. If any of the debtor's securities are registered under Section 12 of the Securities Exchange Act of 1934, the SEC file number is _____.

2. The following financial data is the latest available information and refers to the debtor's condition on _____.

a. Total assets \$ _____

b. Total debts (including debts listed in 2.c., below) \$ _____

c. Debt securities held by more than 500 holders

Approximate
number of
holders:

secured <input type="checkbox"/>	unsecured <input type="checkbox"/>	subordinated <input type="checkbox"/>	\$ _____	_____
secured <input type="checkbox"/>	unsecured <input type="checkbox"/>	subordinated <input type="checkbox"/>	\$ _____	_____
secured <input type="checkbox"/>	unsecured <input type="checkbox"/>	subordinated <input type="checkbox"/>	\$ _____	_____
secured <input type="checkbox"/>	unsecured <input type="checkbox"/>	subordinated <input type="checkbox"/>	\$ _____	_____
secured <input type="checkbox"/>	unsecured <input type="checkbox"/>	subordinated <input type="checkbox"/>	\$ _____	_____

d. Number of shares of preferred stock _____

e. Number of shares common stock _____

Comments, if any: _____

3. Brief description of debtor's business: _____

4. List the names of any person who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of debtor:

Fill in this information to identify the case and this filing:

Debtor Name _____
United States Bankruptcy Court for the: _____ District of _____
(State)
Case number (if known): _____

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule _____
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on _____
MM / DD / YYYY

X

Signature of individual signing on behalf of debtor

Printed name

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name _____
 United States Bankruptcy Court for the: _____ District of _____
 (State)
 Case number (If known): _____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1							
2							
3							
4							
5							
6							
7							
8							

Debtor _____
Name

Case number *(if known)* _____

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim <small>If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.</small>		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

Fill in this information to identify the case:

Debtor name _____

United States Bankruptcy Court for the: _____ District of _____
(State)

Case number (if known): _____

Check if this is an amended filing

Official Form 206Sum

Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. **Schedule A/B: Assets—Real and Personal Property** (Official Form 206A/B)

1a. **Real property:**

Copy line 88 from *Schedule A/B*.....

\$ _____

1b. **Total personal property:**

Copy line 91A from *Schedule A/B*.....

\$ _____

1c. **Total of all property:**

Copy line 92 from *Schedule A/B*.....

\$ _____

Part 2: Summary of Liabilities

2. **Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*.....

\$ _____

3. **Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)

3a. **Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 5a of *Schedule E/F*.....

\$ _____

3b. **Total amount of claims of nonpriority amount of unsecured claims:**

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*.....

+ \$ _____

4. **Total liabilities**.....
Lines 2 + 3a + 3b

\$ _____

Fill in this information to identify the case:

Debtor name _____
United States Bankruptcy Court for the: _____ District of _____
(State)
Case number (if known): _____

Check if this is an amended filing

Official Form 206A/B

Schedule A/B: Assets — Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents

1. Does the debtor have any cash or cash equivalents?

- No. Go to Part 2.
- Yes. Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

2. Cash on hand

\$ _____

3. Checking, savings, money market, or financial brokerage accounts (Identify all)

Name of institution (bank or brokerage firm)	Type of account	Last 4 digits of account number	
3.1. _____	_____	____ _	\$ _____
3.2. _____	_____	____ _	\$ _____

4. Other cash equivalents (Identify all)

4.1. _____	\$ _____
4.2. _____	\$ _____

5. Total of Part 1

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$ _____

Part 2: Deposits and prepayments

6. Does the debtor have any deposits or prepayments?

- No. Go to Part 3.
- Yes. Fill in the information below.

Current value of debtor's interest

7. Deposits, including security deposits and utility deposits

Description, including name of holder of deposit	
7.1. _____	\$ _____
7.2. _____	\$ _____

8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent

Description, including name of holder of prepayment

8.1. _____ \$ _____

8.2. _____ \$ _____

9. Total of Part 2.

Add lines 7 through 8. Copy the total to line 81.

\$ _____

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

No. Go to Part 4.

Yes. Fill in the information below.

Current value of debtor's interest

11. Accounts receivable

11a. 90 days old or less: _____ - _____ = → \$ _____
face amount doubtful or uncollectible accounts

11b. Over 90 days old: _____ - _____ = → \$ _____
face amount doubtful or uncollectible accounts

12. Total of Part 3

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$ _____

Part 4: Investments

13. Does the debtor own any investments?

No. Go to Part 5.

Yes. Fill in the information below.

Valuation method used for current value

Current value of debtor's interest

14. Mutual funds or publicly traded stocks not included in Part 1

Name of fund or stock:

14.1. _____ \$ _____

14.2. _____ \$ _____

15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture

Name of entity:

% of ownership:

15.1. _____ % _____ \$ _____

15.2. _____ % _____ \$ _____

16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1

Describe:

16.1. _____ \$ _____

16.2. _____ \$ _____

17. Total of Part 4

Add lines 14 through 16. Copy the total to line 83.

\$ _____

Part 5: Inventory, excluding agriculture assets

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.
 Yes. Fill in the information below.

General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19. Raw materials	_____ MM / DD / YYYY	\$ _____	_____	\$ _____
20. Work in progress	_____ MM / DD / YYYY	\$ _____	_____	\$ _____
21. Finished goods, including goods held for resale	_____ MM / DD / YYYY	\$ _____	_____	\$ _____
22. Other inventory or supplies	_____ MM / DD / YYYY	\$ _____	_____	\$ _____
23. Total of Part 5				\$ _____

Add lines 19 through 22. Copy the total to line 84.

24. Is any of the property listed in Part 5 perishable?

- No
 Yes

25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?

- No
 Yes. Book value _____ Valuation method _____ Current value _____

26. Has any of the property listed in Part 5 been appraised by a professional within the last year?

- No
 Yes

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.
 Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
28. Crops—either planted or harvested	\$ _____	_____	\$ _____
29. Farm animals <i>Examples:</i> Livestock, poultry, farm-raised fish	\$ _____	_____	\$ _____
30. Farm machinery and equipment (Other than titled motor vehicles)	\$ _____	_____	\$ _____
31. Farm and fishing supplies, chemicals, and feed	\$ _____	_____	\$ _____
32. Other farming and fishing-related property not already listed in Part 6	\$ _____	_____	\$ _____

33. Total of Part 6.

Add lines 28 through 32. Copy the total to line 85.

\$ _____

34. Is the debtor a member of an agricultural cooperative?

- No
- Yes. Is any of the debtor's property stored at the cooperative?
 - No
 - Yes

35. Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?

- No
- Yes. Book value \$ _____ Valuation method _____ Current value \$ _____

36. Is a depreciation schedule available for any of the property listed in Part 6?

- No
- Yes

37. Has any of the property listed in Part 6 been appraised by a professional within the last year?

- No
- Yes

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- No. Go to Part 8.
- Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. Office furniture _____	\$ _____	_____	\$ _____
40. Office fixtures _____	\$ _____	_____	\$ _____
41. Office equipment, including all computer equipment and communication systems equipment and software _____	\$ _____	_____	\$ _____
42. Collectibles <i>Examples:</i> Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles			
42.1 _____	\$ _____	_____	\$ _____
42.2 _____	\$ _____	_____	\$ _____
42.3 _____	\$ _____	_____	\$ _____

43. Total of Part 7.

Add lines 39 through 42. Copy the total to line 86.

\$ _____

44. Is a depreciation schedule available for any of the property listed in Part 7?

- No
- Yes

45. Has any of the property listed in Part 7 been appraised by a professional within the last year?

- No
- Yes

Part 8: Machinery, equipment, and vehicles

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- No. Go to Part 9.
 Yes. Fill in the information below.

General description Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
--	--	---	------------------------------------

47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles

47.1 _____	\$ _____	_____	\$ _____
47.2 _____	\$ _____	_____	\$ _____
47.3 _____	\$ _____	_____	\$ _____
47.4 _____	\$ _____	_____	\$ _____

48. Watercraft, trailers, motors, and related accessories Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels

48.1 _____	\$ _____	_____	\$ _____
48.2 _____	\$ _____	_____	\$ _____

49. Aircraft and accessories

49.1 _____	\$ _____	_____	\$ _____
49.2 _____	\$ _____	_____	\$ _____

50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)

_____	\$ _____	_____	\$ _____
-------	----------	-------	----------

51. Total of Part 8.

Add lines 47 through 50. Copy the total to line 87.

\$ _____

52. Is a depreciation schedule available for any of the property listed in Part 8?

- No
 Yes

53. Has any of the property listed in Part 8 been appraised by a professional within the last year?

- No
 Yes

Part 9: Real property

54. Does the debtor own or lease any real property?
 No. Go to Part 10.
 Yes. Fill in the information below.

55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1 _____	_____	\$ _____	_____	\$ _____
55.2 _____	_____	\$ _____	_____	\$ _____
55.3 _____	_____	\$ _____	_____	\$ _____
55.4 _____	_____	\$ _____	_____	\$ _____
55.5 _____	_____	\$ _____	_____	\$ _____
55.6 _____	_____	\$ _____	_____	\$ _____

56. Total of Part 9.
 Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

\$ _____

57. Is a depreciation schedule available for any of the property listed in Part 9?
 No
 Yes
58. Has any of the property listed in Part 9 been appraised by a professional within the last year?
 No
 Yes

Part 10: Intangibles and intellectual property

59. Does the debtor have any interests in intangibles or intellectual property?
 No. Go to Part 11.
 Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. Patents, copyrights, trademarks, and trade secrets _____	\$ _____	_____	\$ _____
61. Internet domain names and websites _____	\$ _____	_____	\$ _____
62. Licenses, franchises, and royalties _____	\$ _____	_____	\$ _____
63. Customer lists, mailing lists, or other compilations _____	\$ _____	_____	\$ _____
64. Other intangibles, or intellectual property _____	\$ _____	_____	\$ _____
65. Goodwill _____	\$ _____	_____	\$ _____

66. Total of Part 10.
 Add lines 60 through 65. Copy the total to line 89.

\$ _____

67. Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- No
- Yes

68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?

- No
- Yes

69. Has any of the property listed in Part 10 been appraised by a professional within the last year?

- No
- Yes

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.
- Yes. Fill in the information below.

Current value of debtor's interest

71. Notes receivable

Description (include name of obligor)

_____ — _____ = → \$ _____
Total face amount doubtful or uncollectible amount

72. Tax refunds and unused net operating losses (NOLs)

Description (for example, federal, state, local)

_____ Tax year _____ \$ _____
_____ Tax year _____ \$ _____
_____ Tax year _____ \$ _____

73. Interests in insurance policies or annuities

_____ \$ _____

74. Causes of action against third parties (whether or not a lawsuit has been filed)

_____ \$ _____

Nature of claim _____

Amount requested \$ _____

75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims

_____ \$ _____

Nature of claim _____

Amount requested \$ _____

76. Trusts, equitable or future interests in property

_____ \$ _____

77. Other property of any kind not already listed *Examples: Season tickets, country club membership*

_____ \$ _____

_____ \$ _____

78. Total of Part 11.

Add lines 71 through 77. Copy the total to line 90.

\$ _____

79. Has any of the property listed in Part 11 been appraised by a professional within the last year?

- No
- Yes

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form.

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1.</i>	\$ _____	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$ _____	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$ _____	
83. Investments. <i>Copy line 17, Part 4.</i>	\$ _____	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$ _____	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$ _____	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$ _____	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$ _____	
88. Real property. <i>Copy line 56, Part 9.</i> →		\$ _____
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$ _____	
90. All other assets. <i>Copy line 78, Part 11.</i>	+ \$ _____	
91. Total. Add lines 80 through 90 for each column. 91a.	\$ _____	+ 91b. \$ _____
92. Total of all property on Schedule A/B. Lines 91a + 91b = 92.		\$ _____

Fill in this information to identify the case:

Debtor name _____
 United States Bankruptcy Court for the: _____ District of _____
 (State)
 Case number (if known): _____

Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

Column A Amount of claim Do not deduct the value of collateral.	Column B Value of collateral that supports this claim
---	--

2.1 Creditor's name

Describe debtor's property that is subject to a lien

_____ \$ _____ \$ _____

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred _____

Last 4 digits of account number _____

Do multiple creditors have an interest in the same property?

- No
- Yes. Specify each creditor, including this creditor, and its relative priority.

Describe the lien

Is the creditor an insider or related party?

- No
- Yes

Is anyone else liable on this claim?

- No
- Yes. Fill out *Schedule H: Codebtors* (Official Form 206H).

As of the petition filing date, the claim is:

Check all that apply.

- Contingent
- Unliquidated
- Disputed

2.2 Creditor's name

Describe debtor's property that is subject to a lien

_____ \$ _____ \$ _____

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred _____

Last 4 digits of account number _____

Do multiple creditors have an interest in the same property?

- No
- Yes. Have you already specified the relative priority?

No. Specify each creditor, including this creditor, and its relative priority.

Yes. The relative priority of creditors is specified on lines _____

Describe the lien

Is the creditor an insider or related party?

- No
- Yes

Is anyone else liable on this claim?

- No
- Yes. Fill out *Schedule H: Codebtors* (Official Form 206H).

As of the petition filing date, the claim is:

Check all that apply.

- Contingent
- Unliquidated
- Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$ _____

Part 1: Additional Page

Column A
Amount of claim
Do not deduct the value of collateral.

Column B
Value of collateral that supports this claim

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

2. **Creditor's name** _____ **Describe debtor's property that is subject to a lien** _____ \$ _____ \$ _____

Creditor's mailing address _____

Creditor's email address, if known _____

Date debt was incurred _____
Last 4 digits of account number _____

Describe the lien _____

Is the creditor an insider or related party?
 No
 Yes

Is anyone else liable on this claim?
 No
 Yes. Fill out *Schedule H: Codebtors* (Official Form 206H).

Do multiple creditors have an interest in the same property?
 No
 Yes. Have you already specified the relative priority?
 No. Specify each creditor, including this creditor, and its relative priority.

 Yes. The relative priority of creditors is specified on lines _____

As of the petition filing date, the claim is:
Check all that apply.
 Contingent
 Unliquidated
 Disputed

2. **Creditor's name** _____ **Describe debtor's property that is subject to a lien** _____ \$ _____ \$ _____

Creditor's mailing address _____

Creditor's email address, if known _____

Date debt was incurred _____
Last 4 digits of account number _____

Describe the lien _____

Is the creditor an insider or related party?
 No
 Yes

Is anyone else liable on this claim?
 No
 Yes. Fill out *Schedule H: Codebtors* (Official Form 206H).

Do multiple creditors have an interest in the same property?
 No
 Yes. Have you already specified the relative priority?
 No. Specify each creditor, including this creditor, and its relative priority.

 Yes. The relative priority of creditors is specified on lines _____

As of the petition filing date, the claim is:
Check all that apply.
 Contingent
 Unliquidated
 Disputed

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _
_____ _____ _____	Line 2. __	____ _

Fill in this information to identify the case:

Debtor _____
 United States Bankruptcy Court for the: _____ District of _____
 (State)
 Case number _____
 (If known)

Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on Schedule A/B: Assets - Real and Personal Property (Official Form 206A/B) and on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- No. Go to Part 2.
- Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

	Total claim	Priority amount
<p>2.1 Priority creditor's name and mailing address</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Date or dates debt was incurred _____</p> <p>Last 4 digits of account number _____</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)</p>	<p>As of the petition filing date, the claim is: \$ _____</p> <p><i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent</p> <p><input type="checkbox"/> Unliquidated</p> <p><input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p>	<p>\$ _____</p>

<p>2.2 Priority creditor's name and mailing address</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Date or dates debt was incurred _____</p> <p>Last 4 digits of account number _____</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)</p>	<p>As of the petition filing date, the claim is: \$ _____</p> <p><i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent</p> <p><input type="checkbox"/> Unliquidated</p> <p><input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p>	<p>\$ _____</p>
---	--	-----------------

<p>2.3 Priority creditor's name and mailing address</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Date or dates debt was incurred _____</p> <p>Last 4 digits of account number _____</p> <p>Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)</p>	<p>As of the petition filing date, the claim is: \$ _____</p> <p><i>Check all that apply.</i></p> <p><input type="checkbox"/> Contingent</p> <p><input type="checkbox"/> Unliquidated</p> <p><input type="checkbox"/> Disputed</p> <p>Basis for the claim: _____</p> <p>Is the claim subject to offset?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes</p>	<p>\$ _____</p>
---	--	-----------------

Part 1. Additional Page

Copy this page if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional PRIORITY creditors exist, do not fill out or submit this page.

Total claim

Priority amount

2. Priority creditor's name and mailing address _____ \$ _____ \$ _____

As of the petition filing date, the claim is:
Check all that apply.
 Contingent
 Unliquidated
 Disputed
Date or dates debt was incurred _____ Basis for the claim: _____
Last 4 digits of account number _____ Is the claim subject to offset?
 No
 Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)

2. Priority creditor's name and mailing address _____ \$ _____ \$ _____

As of the petition filing date, the claim is:
Check all that apply.
 Contingent
 Unliquidated
 Disputed
Date or dates debt was incurred _____ Basis for the claim: _____
Last 4 digits of account number _____ Is the claim subject to offset?
 No
 Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)

2. Priority creditor's name and mailing address _____ \$ _____ \$ _____

As of the petition filing date, the claim is:
Check all that apply.
 Contingent
 Unliquidated
 Disputed
Date or dates debt was incurred _____ Basis for the claim: _____
Last 4 digits of account number _____ Is the claim subject to offset?
 No
 Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)

2. Priority creditor's name and mailing address _____ \$ _____ \$ _____

As of the petition filing date, the claim is:
Check all that apply.
 Contingent
 Unliquidated
 Disputed
Date or dates debt was incurred _____ Basis for the claim: _____
Last 4 digits of account number _____ Is the claim subject to offset?
 No
 Yes
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (____)

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

		Amount of claim
3.1	Nonpriority creditor's name and mailing address _____ _____ _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes
		\$ _____
3.2	Nonpriority creditor's name and mailing address _____ _____ _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes
		\$ _____
3.3	Nonpriority creditor's name and mailing address _____ _____ _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes
		\$ _____
3.4	Nonpriority creditor's name and mailing address _____ _____ _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes
		\$ _____
3.5	Nonpriority creditor's name and mailing address _____ _____ _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes
		\$ _____
3.6	Nonpriority creditor's name and mailing address _____ _____ _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed
	Date or dates debt was incurred _____ Last 4 digits of account number _____	Basis for the claim: _____ Is the claim subject to offset? <input type="checkbox"/> No <input type="checkbox"/> Yes
		\$ _____

Part 2: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page. If no additional NONPRIORITY creditors exist, do not fill out or submit this page.

Amount of claim

3. **Nonpriority creditor's name and mailing address** _____

As of the petition filing date, the claim is: \$ _____
Check all that apply.

Contingent
 Unliquidated
 Disputed
 Liquidated and neither contingent nor disputed

Basis for the claim: _____

Date or dates debt was incurred _____
Last 4 digits of account number _____

Is the claim subject to offset?
 No
 Yes

3. **Nonpriority creditor's name and mailing address** _____

As of the petition filing date, the claim is: \$ _____
Check all that apply.

Contingent
 Unliquidated
 Disputed

Basis for the claim: _____

Date or dates debt was incurred _____
Last 4 digits of account number _____

Is the claim subject to offset?
 No
 Yes

3. **Nonpriority creditor's name and mailing address** _____

As of the petition filing date, the claim is: \$ _____
Check all that apply.

Contingent
 Unliquidated
 Disputed

Basis for the claim: _____

Date or dates debt was incurred _____
Last 4 digits of account number _____

Is the claim subject to offset?
 No
 Yes

3. **Nonpriority creditor's name and mailing address** _____

As of the petition filing date, the claim is: \$ _____
Check all that apply.

Contingent
 Unliquidated
 Disputed

Basis for the claim: _____

Date or dates debt was incurred _____
Last 4 digits of account number _____

Is the claim subject to offset?
 No
 Yes

3. **Nonpriority creditor's name and mailing address** _____

As of the petition filing date, the claim is: \$ _____
Check all that apply.

Contingent
 Unliquidated
 Disputed

Basis for the claim: _____

Date or dates debt was incurred _____
Last 4 digits of account number _____

Is the claim subject to offset?
 No
 Yes

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.2. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.3. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.5. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.6. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.7. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.8. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.9. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.10. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.11. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4.12. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____

Part 3:

Additional Page for Others to Be Notified About Unsecured Claims

Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____
4. _____ _____ _____	Line _____ <input type="checkbox"/> Not listed. Explain _____ _____	____ - ____ - ____ - ____

Part 4:

Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

Total of claim amounts

5a. **Total claims from Part 1** 5a. \$ _____

5b. **Total claims from Part 2** 5b. + \$ _____

5c. **Total of Parts 1 and 2** 5c. \$ _____
Lines 5a + 5b = 5c.

Fill in this information to identify the case:

Debtor name _____
United States Bankruptcy Court for the: _____ District of _____
(State)
Case number (if known): _____ Chapter _____

Check if this is an amended filing

Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, numbering the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

- No. Check this box and file this form with the court with the debtor's other schedules. There is nothing else to report on this form.
- Yes. Fill in all of the information below even if the contracts or leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

2. List all contracts and unexpired leases		State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
2.1	State what the contract or lease is for and the nature of the debtor's interest	_____
	State the term remaining	_____
	List the contract number of any government contract	_____
2.2	State what the contract or lease is for and the nature of the debtor's interest	_____
	State the term remaining	_____
	List the contract number of any government contract	_____
2.3	State what the contract or lease is for and the nature of the debtor's interest	_____
	State the term remaining	_____
	List the contract number of any government contract	_____
2.4	State what the contract or lease is for and the nature of the debtor's interest	_____
	State the term remaining	_____
	List the contract number of any government contract	_____
2.5	State what the contract or lease is for and the nature of the debtor's interest	_____
	State the term remaining	_____
	List the contract number of any government contract	_____

Additional Page if Debtor Has More Executory Contracts or Unexpired Leases

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

List all contracts and unexpired leases

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2._

State what the contract or lease is for and the nature of the debtor's interest _____

State the term remaining _____

List the contract number of any government contract _____

2._

State what the contract or lease is for and the nature of the debtor's interest _____

State the term remaining _____

List the contract number of any government contract _____

2._

State what the contract or lease is for and the nature of the debtor's interest _____

State the term remaining _____

List the contract number of any government contract _____

2._

State what the contract or lease is for and the nature of the debtor's interest _____

State the term remaining _____

List the contract number of any government contract _____

2._

State what the contract or lease is for and the nature of the debtor's interest _____

State the term remaining _____

List the contract number of any government contract _____

2._

State what the contract or lease is for and the nature of the debtor's interest _____

State the term remaining _____

List the contract number of any government contract _____

2._

State what the contract or lease is for and the nature of the debtor's interest _____

State the term remaining _____

List the contract number of any government contract _____

Fill in this information to identify the case:

Debtor name _____

United States Bankruptcy Court for the: _____ District of _____
(State)

Case number (if known): _____

Check if this is an amended filing

Official Form 206H

Schedule H: Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Does the debtor have any codebtors?

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
- Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2.1 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.2 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.3 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.4 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.5 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2.6 _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G



Additional Page if Debtor Has More Codebtors

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G
2._____ _____	Street _____ _____ City _____ State _____ ZIP Code _____	_____	<input type="checkbox"/> D <input type="checkbox"/> E/F <input type="checkbox"/> G

Fill in this information to identify the case:

Debtor name _____
 United States Bankruptcy Court for the: _____ District of _____
 (State)
 Case number (if known): _____

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy 04/19

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year		Sources of revenue Check all that apply	Gross revenue (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From _____ to Filing date MM / DD / YYYY	<input type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ _____
For prior year:	From _____ to _____ MM / DD / YYYY	<input type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ _____
For the year before that:	From _____ to _____ MM / DD / YYYY	<input type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ _____

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None

		Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From _____ to Filing date MM / DD / YYYY	_____	\$ _____
For prior year:	From _____ to _____ MM / DD / YYYY	_____	\$ _____
For the year before that:	From _____ to _____ MM / DD / YYYY	_____	\$ _____

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. _____ Creditor's name _____ Street _____ City State ZIP Code	_____	\$ _____	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.2. _____ Creditor's name _____ Street _____ City State ZIP Code	_____	\$ _____	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1. _____ Insider's name _____ Street _____ City State ZIP Code	_____	\$ _____	_____
Relationship to debtor _____			
4.2. _____ Insider's name _____ Street _____ City State ZIP Code	_____	\$ _____	_____
Relationship to debtor _____			

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address	Description of the property	Date	Value of property
5.1. Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____	_____	\$ _____
5.2. Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____	_____	\$ _____

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____	_____	\$ _____
Last 4 digits of account number: XXXX- _____			

Part 3: Legal Actions or Assignments

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1. _____	_____	Name _____ Street _____ City _____ State _____ ZIP Code _____	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number _____			
7.2. _____	_____	Court or agency's name and address Name _____ Street _____ City _____ State _____ ZIP Code _____	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number _____			

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

Custodian's name and address			Description of the property	Value
_____			_____	\$ _____
Custodian's name				

Street				

City State ZIP Code				
Case title		Court name and address		
_____		_____		
Case number		Name		
_____		Street		
_____		_____		
Date of order or assignment		City State ZIP Code		
_____		_____		

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1. _____	_____	_____	\$ _____
Recipient's name	_____		
_____	_____		
Street			

City State ZIP Code			
Recipient's relationship to debtor			

9.2. _____	_____	_____	\$ _____
Recipient's name	_____		
_____	_____		
Street			

City State ZIP Code			
Recipient's relationship to debtor			

Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Date of loss	Value of property lost
_____	_____	_____	\$ _____
	If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.		
	List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).		
_____	_____	_____	

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1.	_____	_____	_____	\$ _____
	Address	_____		
	Street	_____		
	City State ZIP Code	_____		
	Email or website address			

	Who made the payment, if not debtor?			

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.2.	_____	_____	_____	\$ _____
	Address	_____		
	Street	_____		
	City State ZIP Code	_____		
	Email or website address			

	Who made the payment, if not debtor?			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.
Do not include transfers already listed on this statement.

None

	Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
	_____	_____	_____	\$ _____
	Trustee	_____		

13. Transfers not already listed on this statement

List any transfers of money or other property—by sale, trade, or any other means—made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None

Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
------------------------	--	------------------------	-----------------------

13.1. _____ \$ _____

Address

Street _____

City _____ State _____ ZIP Code _____

Relationship to debtor

Who received transfer?

13.2. _____ \$ _____

Address

Street _____

City _____ State _____ ZIP Code _____

Relationship to debtor

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address	Dates of occupancy	
---------	--------------------	--

14.1. _____ From _____ To _____
Street

City _____ State _____ ZIP Code _____

14.2. _____ From _____ To _____
Street

City _____ State _____ ZIP Code _____

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- No. Go to Part 9.
- Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
---------------------------	--	---

15.1. _____
Facility name

Street

City State ZIP Code

Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.

How are records kept?

Check all that apply:

- Electronically
- Paper

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
---------------------------	--	---

15.2. _____
Facility name

Street

City State ZIP Code

Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.

How are records kept?

Check all that apply:

- Electronically
- Paper

Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

- No.
- Yes. State the nature of the information collected and retained. _____
Does the debtor have a privacy policy about that information?
 No
 Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- No. Go to Part 10.
- Yes. Does the debtor serve as plan administrator?
 No. Go to Part 10.
 Yes. Fill in below:

Name of plan	Employer identification number of the plan
_____	EIN: _____ - _____

- Has the plan been terminated?
- No
 - Yes

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

	Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1.	_____ Name _____ Street _____ City State ZIP Code	XXXX-____-____-____	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other _____	_____	\$ _____
18.2.	_____ Name _____ Street _____ City State ZIP Code	XXXX-____-____-____	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other _____	_____	\$ _____

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
_____ Name _____ Street _____ City State ZIP Code	_____ _____ _____	_____ _____ _____	<input type="checkbox"/> No <input type="checkbox"/> Yes
Address			
_____ _____			

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
_____ Name _____ Street _____ City State ZIP Code	_____ _____ _____	_____ _____ _____	<input type="checkbox"/> No <input type="checkbox"/> Yes
Address			
_____ _____			

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

Owner's name and address	Location of the property	Description of the property	Value
_____ Name _____ Street _____ _____ City State ZIP Code	_____ _____ _____ _____ _____ City State ZIP Code	_____ _____ _____ _____ _____ _____	\$ _____

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

No
 Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
_____ _____ Case number _____ _____	_____ Name _____ Street _____ _____ City State ZIP Code	_____ _____ _____ _____	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

No
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
_____ Name _____ Street _____ _____ City State ZIP Code	_____ Name _____ Street _____ _____ City State ZIP Code	_____ _____ _____ _____	_____ _____ _____ _____

24. Has the debtor notified any governmental unit of any release of hazardous material?

- No
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
Name _____	Name _____	_____	_____
Street _____	Street _____	_____	
_____	_____		
City _____ State _____ ZIP Code _____	City _____ State _____ ZIP Code _____		

Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- None

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1. Name _____	_____	EIN: _____ - _____
Street _____	_____	Dates business existed
_____	_____	From _____ To _____
City _____ State _____ ZIP Code _____		

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.2. Name _____	_____	EIN: _____ - _____
Street _____	_____	Dates business existed
_____	_____	From _____ To _____
City _____ State _____ ZIP Code _____		

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.3. Name _____	_____	EIN: _____ - _____
Street _____	_____	Dates business existed
_____	_____	From _____ To _____
City _____ State _____ ZIP Code _____		

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

None

	Dates of service															
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="3">Name and address</th> </tr> </thead> <tbody> <tr> <td style="width: 60%;">26a.1. _____ Name</td> <td colspan="2"></td> </tr> <tr> <td>_____</td> <td colspan="2"></td> </tr> <tr> <td>_____</td> <td colspan="2"></td> </tr> <tr> <td>City</td> <td style="width: 20%;">State</td> <td style="width: 20%;">ZIP Code</td> </tr> </tbody> </table>	Name and address			26a.1. _____ Name			_____			_____			City	State	ZIP Code	From _____ To _____
Name and address																
26a.1. _____ Name																

City	State	ZIP Code														

	Dates of service															
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="3">Name and address</th> </tr> </thead> <tbody> <tr> <td style="width: 60%;">26a.2. _____ Name</td> <td colspan="2"></td> </tr> <tr> <td>_____</td> <td colspan="2"></td> </tr> <tr> <td>_____</td> <td colspan="2"></td> </tr> <tr> <td>City</td> <td style="width: 20%;">State</td> <td style="width: 20%;">ZIP Code</td> </tr> </tbody> </table>	Name and address			26a.2. _____ Name			_____			_____			City	State	ZIP Code	From _____ To _____
Name and address																
26a.2. _____ Name																

City	State	ZIP Code														

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

None

	Dates of service															
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Name and address																
26b.1. _____ Name																

City	State	ZIP Code														

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Name and address																
26b.2. _____ Name																

City	State	ZIP Code														

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

	If any books of account and records are unavailable, explain why										
<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="2">Name and address</th> </tr> </thead> <tbody> <tr> <td style="width: 60%;">26c.1. _____ Name</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>City</td> <td style="width: 20%;">State</td> </tr> </tbody> </table>	Name and address		26c.1. _____ Name		_____		_____		City	State	_____ _____ _____
Name and address											
26c.1. _____ Name											

City	State										

Name and address

If any books of account and records are unavailable, explain why

26c.2.

Name

Street

City State ZIP Code

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

Name and address

26d.1.

Name

Street

City State ZIP Code

Name and address

26d.2.

Name

Street

City State ZIP Code

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

- No
- Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory

Date of inventory

The dollar amount and basis (cost, market, or other basis) of each inventory

_____ \$ _____

Name and address of the person who has possession of inventory records

27.1.

Name

Street

City State ZIP Code

Name of the person who supervised the taking of the inventory

Date of inventory

The dollar amount and basis (cost, market, or other basis) of each inventory

_____ \$ _____

Name and address of the person who has possession of inventory records

27.2.

Name _____
Street _____
City _____ State _____ ZIP Code _____

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- No
 Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- No
 Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1. _____ Name _____ Street _____ City _____ State _____ ZIP Code _____	_____	_____	_____
Relationship to debtor _____	_____	_____	_____

Debtor _____
Name

Case number (if known) _____

Name and address of recipient

30.2

Name

Street

City State ZIP Code

Relationship to debtor

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- No
- Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

EIN: _____ - _____

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- No
- Yes. Identify below.

Name of the pension fund

Employer Identification number of the pension fund

EIN: _____ - _____

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on _____
MM / DD / YYYY

X

Signature of individual signing on behalf of the debtor

Printed name _____

Position or relationship to debtor _____

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy (Official Form 207)* attached?

- No
- Yes

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF CALIFORNIA 325 West F Street, San Diego, California 92101-6991	
In Re	BANKRUPTCY NO.
Debtor.	

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

1. Pursuant to 11 U.S.C. § 329(a) and Federal Rule of Bankruptcy Procedure 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept \$ _____
Prior to the filing of this statement I have received \$ _____
Balance Due \$ _____

2. The source of the compensation paid to me was:
 Debtor Other (specify)

3. The source of compensation to be paid to me is:
 Debtor Other (specify)

4. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.
 I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation, is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:
a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;

- d. Representation of the debtor in adversary proceedings and other contested bankruptcy matters;
- e. [Other provisions as needed]

6. By agreement with the debtor(s), the above-disclosed fee does not include the following services:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

DATED:

(Typed Name and Signature)

(Name of Law Firm)