

1 Michael S. Kogan, Esq. (SBN 128500)  
2 **KOGAN LAW FIRM, APC**  
3 1849 Sawtelle Blvd., Suite 700  
4 Los Angeles, California 90025  
5 Telephone (310) 954-1690  
6 mkogan@koganlawfirm.com

7 Attorneys for Debtor

8 **UNITED STATES BANKRUPTCY COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA**  
10 **LOS ANGELES DIVISION**

11 In re ) Case No. 2:18-bk-11454-SK  
12 )  
13 **BOSS LITHO, INC.,** ) Chapter 11  
14 )  
15 **Debtor.** )  
16 ) **MOTION OF DEBTOR FOR SALE OF**  
17 ) **PROPERTY OF THE ESTATE FREE AND**  
18 ) **CLEAR OF LIENS; MEMORANDUM OF**  
19 ) **POINTS AND AUTHORITIES AND**  
20 ) **DECLARATION OF JEAN PAUL NATAF**  
21 ) **IN SUPPORT THEREOF**  
22 ) **Requested to be Heard On Shorten Notice**  
23 ) **Requested Date:**  
24 ) Date: March 8, 2018  
25 ) Time: 8:30 a.m.  
26 ) Place: Courtroom 1575  
27 )  
28 )

1           Boss Litho, Inc. (the "**Debtor**"), the debtor and debtor in possession herein hereby  
2 submits its Motion of Debtor for Sale of Property of the Estate Free and Clear of Liens (the  
3 "**Motion**"), pursuant to Section 363(b)(1) of Title 11 of the Bankruptcy Code (the "**Bankruptcy**  
4 **Code**"), for an order approving the sale of the estate's ownership interest in its used 2006  
5 Heidelberg Speedmaster 28" x 40" 6-color sheet fed Printing Press s/n 547750 Model 102-6-p3+I  
6 (the "**Property**") to MKM Importers, Inc.<sup>1</sup> (the "**Buyer**" or "**MKM**"), free and clear of all, liens,  
7 claims and interests. The Debtor believes that all burdens of establishing a sound business  
8 justification for the sale of the Property have been met. The Debtor believes that the Purchase  
9 Price maximizes the value of the Property to the estate. In addition, the terms of the sale with the  
10 Buyer have been negotiated at arms-length and the consideration for purchase of the Property is  
11 fair and reasonable, and represents the fair market value for the Property. The Buyer will pay a  
12 total of \$625,000.00 (the "**Purchase Price**") and will make a deposit of \$20,000.00. The Property  
13 will be sold by MKM to The Department of Justice ("**DOJ**") (i.e., UNICOR, Federal Prison  
14 Industries, Inc.). DOJ intends to inspect the Property on February 28, 2018. If acceptable, the DOJ  
15 will want delivery as soon as possible. Due to the logistics involved in dismantling, transporting  
16 and then reassembling the Property at the appropriate DOJ facility in Hopewell, Virginia, MKM  
17 and the DOJ requires ownership of the Property (free and clear of all liens and encumbrances) no  
18 later than March 10, 2018 (the "**Sale**").

19           The sale of the Property will **not** be subject to any overbid procedure due to the  
20 terms and logistics of the Sale, and extensive time on the market. In addition, the Sale will be  
21 noticed to all creditors and the Debtor has contacted at least 2 potential additional purchasers  
22 postpetition (who are brokers/liquidators) who have no interest in overbidding. The Debtor  
23 contends that an overbid process would likely result in no better return to the bankruptcy estate  
24 than going forward with the Sale. Therefore, the Debtor requests that the Court approve the Sale.

25           The Debtor believes that all burdens of establishing a sound business justification  
26 for the sale of the Property have been met:

27 \_\_\_\_\_  
28 <sup>1</sup> MKM is a broker of equipment of this type.

- 1                   1.     The Debtor believes that the Purchase Price maximizes the value of the  
2                   Property to the estate.
- 3                   2.     The terms of the sale with the Buyer have been negotiated at arms-length  
4                   and the consideration for purchase of the Property is fair and reasonable,  
5                   and represents the fair market value for the Property.
- 6                   3.     Additionally, the Debtor has satisfied all procedural requisites of notice of  
7                   the Motion to obtain Court approval of this sale.
- 8                   4.     The terms of the proposed sale are embodied in the Purchase Agreement  
9                   (the "**Agreement**"), attached as Exhibit "A" to the Motion and incorporated  
10                  herein by this reference.

11                  The Motion is based upon the Notice, the Motion, the attached Memorandum of  
12 Points and Authorities, the Declaration of Jean Paul Nataf, the pleadings on file in this case, and  
13 upon such other evidence as may properly be presented to the Court at the hearing.

14                  Any party desiring a copy of the Motion, Memorandum of Points and Authorities,  
15 the Agreement, and Declaration of Jean Paul Nataf may review the file at the Court or contact the  
16 attorneys for the Debtor for a copy.

17                  Wherefore, the Debtor respectfully requests that the Court authorize the sale of the  
18 Property pursuant to the terms of the Agreement.

19 DATED: February 21, 2018

**KOGAN LAW FIRM, APC**  
MICHAEL S. KOGAN

20  
21  
22  
23  
24  
25  
26  
27  
28

By: /s/Michael S. Kogan  
Michael S. Kogan  
Attorneys for Debtor

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

**MEMORANDUM OF POINTS AND AUTHORITIES**

**I.**

**INTRODUCTION**

Through this Motion, the Debtor seeks an order approving the sale of the estate’s ownership interest in its used 2006 Heidelberg Speedmaster 28" x 40" 6-color sheet fed Printing Press s/n 547750 Model 102-6-p3+l (the “**Property**”) to MKM Importers, Inc.<sup>2</sup> (the “**Buyer**” or “**MKM**”), free and clear of all, liens, claims and interests. The Debtor believes that all burdens of establishing a sound business justification for the sale of the Property have been met. The Debtor believes that the Purchase Price maximizes the value of the Property to the estate. In addition, the terms of the sale with the Buyer have been negotiated at arms-length and the consideration for purchase of the Property is fair and reasonable, and represents the fair market value for the Property. The Buyer will pay a total of \$625,000.00 (the “**Purchase Price**”) and will make a deposit of \$20,000.00. The Property will be sold by MKM to The Department of Justice (“**DOJ**”) (i.e., UNICOR, Federal Prison Industries, Inc.). DOJ intends to inspect the Property on February 28, 2018. If acceptable, the DOJ will want delivery as soon as possible. Due to the logistics involved in dismantling, transporting and then reassembling the Property at the appropriate DOJ facility in Hopewell, Virginia, MKM and DOJ requires ownership of the Property (free and clear of all liens and encumbrances) no later than March 10, 2018 (the “**Sale**”).

The Debtor believes that all burdens of establishing a sound business justification for the sale of the Property have been met. The Debtor believes that the Purchase Price maximizes the value of the Property to the estate. In addition, the terms of the sale with the Buyer have been negotiated at arms-length and the consideration for purchase of the Property is fair and reasonable, and represents the fair market value for the Property. Therefore, the Motion should be approved.

**II.**

**FACTUAL AND PROCEDURAL BACKGROUND**

---

<sup>2</sup> MKM is a broker of equipment of this type.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

**A. General Background.**

Boss Litho, Inc. (the “**Debtor**”), the debtor and debtor in possession herein in this bankruptcy case, commenced its Chapter 11 bankruptcy case by filing a Voluntary Petitions under Chapter 11 of 11 U.S.C. § 101 et seq. (the “**Bankruptcy Code**”) on February 9, 2018. The Debtor is operating its business and managing its financial affairs as debtors in possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

The Debtor is in the business of printing and packaging, and specializes in personal products, food and supplements, as well as high-end fashion catalogs. It does three types of work - folding carton, sublimation for transfers and commercial printing, all with an intense focus on “top-of-the-line quality work.” This diversity of services is partially responsible for the success of the Debtor with work done in house with an emphasis of timing, quality and pricing to develop its niche market. The Debtor has been able to grow over the years with its unique strategy of three aspects of the printing business and when one of the three customer areas is less busy the others make up for it, which is constantly shifting so the Debtor has been able to stay healthy and profitable year round in the past.

Since its inception in December 2010, Boss Litho has become has been one of the market leaders in the printing and packaging business on the West Coast. The Debtor's sales have gone from zero to in excess of \$18,000,000 in 2015. The Debtor originally was formed when Jean Paul Nataf (“Nataf”), the President of the Debtor, was working as a print broker when one of his printers called him and told him he was in financial trouble, that the bank was going to shut the business down, and so Nataf purchased the assets and took over. At its inception, the equipment from the purchased company started having problems right away, so the Debtor acquired and replaced the old equipment with new equipment. The acquisition of more modern equipment by the Debtor enabled the Debtor to create its unique business advantage over similarly situated competitors.

1 Due to the acquisition of the new equipment by the Debtor, the Debtor unlike most of its  
2 competitors could produce everything in-house. As an example, the Debtor used to work with two  
3 suppliers to do foil stamping, but they had problems, were late, and the Debtor lost the customer.  
4 So, the Debtor acquired its own foil stamper, and no longer had to depend on out sourcing aspects  
5 of its business. Further, the Debtor focused on stream lining production and doing everything  
6 vertically such as its own binding and stitching, warehousing and its own sheeter. These  
7 improvements eliminated most down time on projects when parts were out sourced, thus projects were  
8 completed faster, more efficiently, with better quality and cheaper.

10 Initially, Nataf was the only salesperson in addition to managing the Debtors operations, creating  
11 great personal relationship with the Debtors biggest customers, which helped to grow the business.  
12 The Debtors business has grown to include four salespeople, three customer service representatives  
13 and two dedicated quality control personnel among the approximately 60 employees.

15 A number of develops in the printing industry have affected the Debtors business in a  
16 negative manner causing gross revenues to drop from approximately \$18,000,000 in 2015 to  
17 approximately \$10,000,000 in 2017. These developments which include (1) the use of the internet  
18 by customers to shop rather than the use of catalogues, (2) retailers no longer purchasing hard  
19 copy catalogues due to use of the internet, (3) customers purchasing items from Amazon, and (4)  
20 use by former customers of the Debtor of digital printing, have all dramatically impacted the  
21 Debtors business and profitability. These develops coupled with the loss of the business of BCBG  
22 Max Azria Group (“**BCBG**”) in 2016, which accounted for approximately 35% of the Debtors  
23 revenues before BCBG’s own bankruptcy case caused the decrease in revenues and profitability.  
24 Further, partially due to the financial problems of BCBG, one of the Debtors vendors who  
25 supplied the Debtor with materials for its BCBG account, Coloredge, Inc., sued the Debtor for  
26 unpaid invoices and obtained a judgment against the Debtor in the amount of \$711,194.

27 The Debtor was informed and believes that, without the commencement of this case, the  
28 Debtors ability to operate is at risk. Subsequently, the Debtor commenced their Chapter 11



1 bankruptcy case. The Debtor has historically been among the best performing printing businesses  
2 in the area, and it is expected that in the future this will continue as long as the Debtor is able to  
3 formulate a reasonable plan of reorganization to pay off its creditors in an orderly manner.

4 Prior to filing the bankruptcy case, the Debtor has formulated a number of changes to  
5 improve profitability which will be implemented during the bankruptcy case and subsequent to  
6 confirmation of its plan of reorganization. These changes include: (1) modifying its marketing  
7 plan to now do packaging instead of catalogues; (2) reducing the number of personnel, including  
8 administrative expenses; (3) implementing more aggressive advertising and a new focused  
9 advertising program; (4) consolidating its locations and reducing its overhead by rejection of  
10 certain real property leases; (5) changing the management and finance team and combining several  
11 positions; (6) reducing total expenses; and (7) implementing strict policies on purchases and  
12 supplies.

13 The Debtors have had discussions with a potential source of post-petition  
14 financing, and if successful will seek Court approval to obtain post-petition financing, which will  
15 give the Debtors the additional working capital that it needs to sustain and grow its business (and  
16 which provides further adequate protection to the Debtors secured creditors). **The Debtors believe**  
17 **that these changes, will allow the Debtors to propose a plan of reorganization promptly,**  
18 **which will pay all of the estate's creditors.**

19 **B. The Property and Terms of Sale.**

20 As explained below, the Property no longer has any benefit to the estate. The Property is  
21 no longer essential for the Debtors continued business operation, and as part of its series of  
22 strategic decisions to reduce overhead and become more profitable in the Debtors business  
23 judgment it became apparent that the Debtor should attempt to sell the Property. The Debtor's  
24 secured creditor who asserts an interest in the Property has supported this position for some time.  
25 Since the Debtor filed bankruptcy and now possess all the rights, obligations, and duties  
26 established by the Bankruptcy Code as a debtor-in-possession, the Property serve no purpose for  
27  
28

1 the bankruptcy estate. Therefore, the Debtor's immediate sale of the Property will result in a  
2 significant reduction of administrative liability for the estate.

3 Accordingly, the Debtor has determined to sell the Property. The Property no longer  
4 provides any benefit to the estate because the Debtor no longer requires the Property to perform its  
5 business. Therefore, the Debtor's immediate sale of the Property will result in a significant  
6 reduction of administrative liability for the estate.

7 The sale of the estate's ownership interest in its used 2006 Heidelberg Speedmaster 28" x  
8 40" 6-color sheet fed Printing Press s/n 547750 Model 102-6-p3+1 to MKM Importers, Inc.<sup>3</sup> will  
9 be free and clear of all, liens, claims and interests. The Debtor believes that all burdens of  
10 establishing a sound business justification for the sale of the Property have been met. The Debtor  
11 believes that the Purchase Price maximizes the value of the Property to the estate. In addition, the  
12 terms of the sale with the Buyer have been negotiated at arms-length and the consideration for  
13 purchase of the Property is fair and reasonable, and represents the fair market value for the  
14 Property. The Buyer will pay a total of \$625,000.00 (the "**Purchase Price**") and will make a  
15 deposit of \$20,000.00. The Property will be sold by MKM to The Department of Justice (i.e.,  
16 UNICOR, Federal Prison Industries, Inc.). DOJ intends to inspect the Property on February 28,  
17 2018. If acceptable, the DOJ will want delivery as soon as possible. Due to the logistics involved  
18 in dismantling, transporting and then reassembling the Property at the appropriate DOJ facility in  
19 Hopewell, Virginia, MKM and DOJ requires ownership of the Property (free and clear of all liens  
20 and encumbrances) no later than March 10, 2018 (the "**Sale**"). The full terms of the sale of the  
21 Property are set forth in the Purchase Agreement, which is attached hereto as Exhibit "A." In  
22 addition, attached hereto and incorporated herein by this reference as Exhibit "B" is a copy of the  
23 a letter from MKM describing marketing efforts, the date the sale must be completed by and that  
24 to the best of their knowledge "there is no other buyer for this Press at this time".

25 The sale of the Property will **not** be subject to any overbid procedure due to the terms and  
26 logistics of the Sale, and extensive time on the market. In addition, the Sale will be noticed to all  
27

28 <sup>3</sup> MKM is a broker of equipment of this type.



1 creditors and the Debtor has contacted at least 2 potential additional purchasers postpetition (who  
2 are brokers/liquidators) who have no interest in overbidding. The Debtor bought this machine five  
3 (5) years ago for approximately \$700,000 and is selling it for \$625,000, and believes that similar  
4 machines on the market are for sale at approximately \$450,000. The Property was bought for a  
5 very good price by the Debtor, and has low mileage, and thus, that is why the Debtor can get a  
6 premium on the Purchase Price. The Debtor contends that an overbid process would likely result  
7 in no better return to the bankruptcy estate than going forward with the Sale.

8  
9 **C. The Liens and Encumbrances.**

10 The Property will be sold free and clear of all liens, claims and encumbrances  
11 pursuant to Section 363(b)(1). In addition, the estate will sell the Property free and clear of all  
12 liens, claims and encumbrances pursuant to Sections 363(f)(2) and 363(f)(3). The Debtor believes  
13 that Bank of Hope through BancLeasing<sup>4</sup> asserts a first priority purchase money lien on the  
14 Property in the amount of \$195,066.25. Attached hereto and incorporated herein by this reference  
15 as Exhibit "C" is a copy of an email dated February 14, 2017 from BancLeasing indicating that the  
16 payoff on the Heidelberg is in the amount of \$195,066.25. That amount will be paid from the  
17 proceeds of the Sale. If Bank of Hope disputes that amount, or any other party asserts a lien<sup>5</sup> on  
18 the Property, the Debtor will maintain the Sale proceeds in a segregated account for at least thirty  
19 (30) days and will only disperse the proceeds to its general account once that amount is  
20 determined and resolved. Therefore, the Debtor requests that the Court approve the Sale.

21 **III.**

22 **THE COURT SHOULD ALLOW THE SALE**  
23 **OF THE PROPERTY TO THE BUYERS**

24 Section 363(b)(1) permits a trustee, after notice and a hearing, to "sell ..., other than  
25 in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). The standards  
26 for approval of a sale pursuant to Section 363(b)(1) require the proponent of the sale to establish

27 <sup>4</sup> The payments are made to BancLeasing.

28 <sup>5</sup> Peoples Capital and Leasing Corp. and Coloredge may assert such interest.

1 that:

- 2 (1) a “sound business purpose justifies the sale;”
- 3 (2) “accurate and reasonable notice” of the sale was provided;
- 4 (3) “the price to be paid is adequate, i.e., fair and reasonable;” and
- 5 (4) “‘good faith,’ i.e., the absence of any lucrative deals with insiders, is  
6 present.” In re Industrial Valley Refrig. And Air Cond. Supplies, Inc., 77 B.R. 15, 21 (Bankr.  
7 E.D. Pa. 1987).

8 As discussed below, the Debtor believes that all of the above requirements have  
9 been met. Therefore, the Court should grant the Motion and permit the Debtor to sell the Property  
10 to the Buyer pursuant to the terms of the Agreement.

11 **B. Sound Business Justification.**

12 The Ninth Circuit Bankruptcy Appellate Panel in In re Walter, 83 B.R. 14 (9th Cir.  
13 BAP 1988), adopted a flexible, case by case test to determine whether the business purpose for the  
14 proposed sale justifies disposition of property of the estate under Section 363(b). In Walter, the  
15 court adopted the reasoning of the Fifth Circuit in In re Continental Air Lines, Inc., 780 F.2d 1223  
16 (5th Cir. 1986), and the Second Circuit in In re Lionel Corp., 722 F.2d 1063 (2d Cir. 1983), and  
17 articulated the criteria a bankruptcy court is to consider in deciding whether to approve or  
18 disapprove the use or sale of estate property under Section 363(b):

19 Whether the proffered business justification is sufficient depends on  
20 the case. As the Second Circuit held in Lionel, the bankruptcy judge  
21 should consider all salient factors pertaining to the proceeding and,  
22 accordingly, act to further the diverse interests of the Debtor,  
23 creditors and equity holders, alike. He might for example, look to  
24 such relevant facts as the proportionate value of the asset to the  
25 estate as a whole, the amount of elapsed time since the filing, the  
26 likelihood that a plan of reorganization will be proposed and  
27 confirmed in the near future, the effect of the proposed disposition  
28 on future plans of reorganization, the proceeds to be obtained from

1 the disposition vis-a-vis any appraisals of the property, which of the  
2 alternatives of use, sale or lease the proposal environs and, most  
3 importantly perhaps, whether the asset is increasing or decreasing in  
4 value. This list is not intended to be exclusive, but merely to  
5 provide guidance to the bankruptcy judge.

6 Walter, 83 B.R. at 19-20, quoting Continental Air Lines, Inc., 780 F.2d at 1226, citing Lionel, 722  
7 F.2d at 1071.

8 The facts of the instant case justify and substantiate the Debtor's business decision  
9 that the contemplated sale of the Property is in the best interest of the estate and should be  
10 approved by this Court. The sale price was derived through arms-length negotiations and  
11 represents the fair market value for the Property. Furthermore, the Debtor believes that the offer is  
12 the best offer he will receive. The foregoing demonstrates that the sale of the Property is justified  
13 by sound business purposes, satisfying the first requirement for a sale under 11 U.S.C. Section  
14 363(b).

#### 15 **C. Fair and Reasonable Price.**

16 For the purposes of Section 363(b), the requirement that a fair and reasonable price  
17 be obtained for the property has been defined as requiring a price equaling at least 75% of the fair  
18 market value of the property--absent extenuating circumstances. See, e.g., In re Abbotts Dairies of  
19 Pennsylvania, Inc., 788 F.2d 143 (3d Cir. 1986); Willemain v. Kivitz, 764 F.2d 1019 (4th Cir.  
20 1985); In re Karpe, 84 B.R. 926 (Bankr. M.D. Pa. 1988). The Debtor believes the offer exceeds  
21 the value stated in the Debtors' schedules and believes that the offer is the highest and best offer  
22 he will receive. The terms of sale are all cash to the Debtor. Thus, the Purchase Price is "fair and  
23 reasonable."

#### 24 **D. Good Faith.**

25 The sale meets the good faith requirement. The good faith requirement "focuses  
26 principally on the element of special treatment of the Debtor's insiders in the sale transaction...."  
27 Industrial Valley, 77 B.R. at 17. In the instant case, the Buyers are not insiders within the  
28 meaning of Section 101(31). As set out in detail above, the Purchase Price is fair and reasonable.

1 The Debtor believes that the Buyers' offer is the best offer he will receive, and the Buyer has no  
2 connection to the Debtors. For these reasons, the sale meets the good faith requirement.

3 **E. Accurate and Reasonable Notice.**

4 Rule 2002(a)(2) of the Federal Rules of Bankruptcy Procedure requires that "not  
5 less than 20 days notice by mail" be given for "a proposed use, sale or lease of property of the  
6 estate other than in the ordinary course of business...." Rule 2002(c)(1) requires the notice to  
7 "include the time and place of any public sale, the terms and conditions of any private sale and the  
8 time fixed for filing objections." Notice of the proposed sale has been given in accordance with  
9 these Bankruptcy Rules, as evidenced by the Notice of Motion and Motion on file with the Court  
10 and the Proof of Service attached thereto. Thus, the Debtor has satisfied the requirements for  
11 accurate and reasonable notice.

12 In view of the compelling business reasons for the sale of the Property, and the  
13 sale's satisfaction of the procedural and substantive requirements of Section 363(b), the Debtor  
14 submits that the Court should approve the sale to the Buyer pursuant to Section 363(b).

15 **IV.**

16 **THE PROPERTY CAN BE SOLD FREE AND CLEAR OF LIENS**

17 Under Section 363(f), a trustee may sell property out of the ordinary course of  
18 business "free and clear of any interest in such property of an entity other than the estate if any one  
19 of the following five conditions is met:"

20 (1) applicable nonbankruptcy law permits sale of such property free and clear  
21 of such interest;

22 (2) such entity consents;

23 (3) such interest is a lien and the price at which such property is to be sold is  
24 greater than the aggregate value of all liens on such property;

25 (4) such interest is in dispute; or

26 (5) such entity could be compelled, in a legal or equitable proceeding, to accept  
27 a money satisfaction of such interest.

28 11 U.S.C. Section 363(f).

1 This section of the Bankruptcy Code has been interpreted to be disjunctive, rather  
2 than the conjunctive. Thus, the Debtor need only demonstrate that one of the above conditions  
3 exists. In re Elliot, 94 B.R. 343, 345 (Bankr. E.D. Pa. 1988. As discussed below, the facts and  
4 circumstances of this case support the conclusion that the Property can be sold free and clear of  
5 any liens, claims, or interests pursuant to Section 363(f).

6 **A. Section 363(f)(2).**

7 The Property may be sold free and clear of the liens against it because the entities  
8 with interests in the Property, other than the bankruptcy estate, consent or will be paid from the  
9 proceeds of the sale. The Debtor has notified all interested parties of the sale through the Notice  
10 of Motion. Any party objecting to such sale may file their objection with the Court and be heard  
11 at the hearing on the Motion. If there is no objection, the parties will be deemed to have consented  
12 to the sale of the Property. See Veltman v. Whetzal, 93 F.3d 517 (8th Cir. 1996) (failure to object  
13 to proposed sale, coupled with agreement authorizing sale free of interest, constituted consent);  
14 Citicorp Homeowners Services, Inc. v. Elliot, 94 B.R. 343 (E.D. Pa. 1988) (implied consent  
15 found); Hargrave v. Pemberton, 175 B.R. 855 (Bankr. D. N.J. 1994) (failure to object to notice of  
16 sale or attend hearing deemed consent to sale for purposes of section 363); In re Shary, 152 B.R.  
17 724 (Bankr. N.D. Ohio 1993) (state's failure to object to transfer of liquor license constituted  
18 consent to sale). Thus, pursuant to Section 363(f)(2), the Debtor may sell the Property of the  
19 estate free and clear of any interest of entities other than the bankruptcy estate because they will be  
20 deemed to have consented to the sale of the Property if they make no objections to the sale. The  
21 Debtor believes that liens and encumbrances on the Property will be paid from the Sale or the  
22 parties consent to the Sale.

23 **B. Section 363(f)(3).**

24 Under Section 363(f)(3), the Debtor may sell property, pursuant to Section 363(b),  
25 free and clear of any interest in that property provided that such interest is a lien, and the price at  
26 which such property is to be sold is greater than the aggregate value of all liens on such property.  
27 This provision requires the court to look not merely to the value of the lien of the objecting  
28 creditor, but to whether the estate has any equity in the property. Collier on Bankruptcy

1 § 363.06[4]. The question becomes, “what is the value of the liens?” Early decisions held that  
2 Section 363(f)(3) required that the sales price exceed the face amount of all liens. However, more  
3 recent and better reasoned decisions have held that the term “value” should be interpreted as the  
4 “secured value of the liens, not the face amount.” See In re Beker Industries Corp., 63 B.R. 474,  
5 477 (Bankr. S.D.N.Y. 1986) (actual value as distinguished from lien); In re Collins, 180 B.R. 447,  
6 450-01 (Bankr. E.D. Va. 1995) (actual value rather than base amount of the lien); In re WPRV-  
7 TV, Inc., 143 B.R. 315, 320 (D.P.R.) 1991, 983 F.2d 336 (1st Cir. 1993) (actual value as used in  
8 § 506(a); In re Milford Group, Inc., 150 B.R. 904, 906 (Bankr. E.D. Pa. 1992) (value of collateral  
9 rather than value of all debts against property); In re Oneida Lake Dev., Inc., 114 B.R. 352 (Bankr.  
10 N.D.N.Y. 1990) (value of creditor’s interest in property rather than face amount of lien); In re  
11 Terrace Gardens Park Partnership, 96 B.R. 707 (Bankr. W.D. Tex. 1989) (debtor could sell estate  
12 property free and clear of liens, so long as the sale price exceeded the value of the property, even  
13 if it did not exceed the aggregate of all the debts asserted to be secured by liens on the property).

14 Thus, under this interpretation of Section 363(f)(3), the Sale can be authorized  
15 since it has been shown that the Property is being sold at fair market value, and proceeds will be  
16 paid to the lien holders according to their respective interests up to the value of the Property.

17 **C. Section 363(m).**

18 The Court should hold that the Buyer is a good faith purchaser entitled to the  
19 protections afforded a purchaser pursuant to Section 363(m).

20 Section 363(m) provides:

21 The reversal or modification on appeal of an authorization under  
22 subsection (b) or (c) of this section of a sale or lease of property  
23 does not affect the validity of a sale or lease under such  
24 authorization to an entity that purchased or leased such property in  
25 good faith, whether or not such entity knew of the pendency of the  
26 appeal, unless such authorization and such sale or lease were stayed  
27 pending appeal.

28 11 U.S.C. Section 363(m).



1 Pursuant to Section 363(m), a good faith purchaser is one who buys in good faith  
2 and for value. Lack of good faith is shown by fraud, collusion between the purchaser and the  
3 trustee, or an attempt to take grossly unfair advantage of other bidders. In re Ewell, 958 F. 2d 276,  
4 279 (9<sup>th</sup> Cir. 1992). The Buyer has paid the fair market value for the Property and acted in good  
5 faith. Therefore, the Court should find that the Buyer is a good faith purchaser pursuant to Section  
6 363(m).

7 For all of the reasons set forth above, the Debtor believes that the sale of the  
8 Property free and clear of any liens, claims or interests is proper pursuant to Section 363(f).

9 V.

10 **CONCLUSION**

11 Based on the foregoing, the Debtor respectfully requests that the Motion be granted  
12 and in all respects, and for such other and further relief as the Court deems just and proper.

13  
14  
15 DATED: February 21, 2018

**KOGAN LAW FIRM, APC**  
MICHAEL S. KOGAN

16  
17  
18 By: /s/Michael S. Kogan  
19 Michael S. Kogan  
20 Attorneys for Debtor  
21  
22  
23  
24  
25  
26  
27  
28

1 DECLARATION OF JEAN PAUL NATAF

2 I, Jean Paul Nataf, declare and say as follows:

3 1. I am the President of Boss Litho, Inc. (the “**Debtor**” or “**Boss Litho**”), the debtor  
4 and debtor in possession herein in this bankruptcy case. Except where otherwise stated below, I  
5 have personal knowledge of the facts set forth below and, if called as a witness, I would and could  
6 competently testify thereto.

7 2. In my capacity as the President of the Debtor, I am responsible for, among other  
8 things, supervising the Debtor's accounting and finance functions, including the preparation of  
9 periodic financial statements and financial projections. Either I or persons under my control  
10 maintain the Debtor’s financial books and records in the ordinary course of its business, in a  
11 consistent and organized manner.

12 3. Except as otherwise indicated, all statements set forth in this declaration are based  
13 upon: (i) my personal knowledge, including my over 50 years of knowledge of the printing  
14 industry, (ii) information supplied to me by other members of the Debtor’s management or its  
15 professionals, (iii) my review of relevant documents, or (iv) my opinion based upon my  
16 experience and knowledge of the Debtor’s operations and financial condition. If I were called  
17 upon to testify, I could and would testify competently to the facts set forth herein. I am authorized  
18 to submit this declaration.

19 4. Through this Motion, the Debtor seeks an order approving the sale of the estate’s  
20 ownership interest in its used 2006 Heidelberg Speedmaster 28" x 40" 6-color sheet fed Printing  
21 Press s/n 547750 Model 102-6-p3+l (the “**Property**”) to MKM Importers, Inc.<sup>6</sup> (the “**Buyer**” or  
22 “**MKM**”), free and clear of all, liens, claims and interests. The Debtor believes that all burdens of  
23 establishing a sound business justification for the sale of the Property have been met. The Debtor  
24 believes that the Purchase Price maximizes the value of the Property to the estate. In addition, the  
25 terms of the sale with the Buyer have been negotiated at arms-length and the consideration for  
26 purchase of the Property is fair and reasonable, and represents the fair market value for the

27 \_\_\_\_\_  
28 <sup>6</sup> MKM is a broker of equipment of this type.

1 Property. The Buyer will pay a total of \$625,000.00 (the "**Purchase Price**") and will make a  
2 deposit of \$20,000.00. The Property will be sold by MKM to The Department of Justice ("**DOJ**")  
3 (i.e., UNICOR, Federal Prison Industries, Inc.). DOJ intends to inspect the Property on February  
4 28, 2018. If acceptable, the DOJ will want delivery as soon as possible. Due to the logistics  
5 involved in dismantling, transporting and then reassembling the Property at the appropriate DOJ  
6 facility in Hopewell, Virginia, MKM and DOJ requires ownership of the Property (free and clear  
7 of all liens and encumbrances) no later than March 10, 2018 (the "**Sale**").

8 5. Boss Litho, Inc. (the "**Debtor**"), the debtor and debtor in possession herein in this  
9 bankruptcy case, commenced its Chapter 11 bankruptcy case by filing a Voluntary Petitions under  
10 Chapter 11 of 11 U.S.C. § 101 et seq. (the "**Bankruptcy Code**") on February 9, 2018. The Debtor  
11 is operating its business and managing its financial affairs as debtors in possession pursuant to  
12 Sections 1107 and 1108 of the Bankruptcy Code.

13 6. The Debtor is in the business of printing and packaging, and specializes in personal  
14 products, food and supplements, as well as high-end fashion catalogs. It does three types of work -  
15 folding carton, sublimation for transfers and commercial printing, all with an intense focus on  
16 "top-of-the-line quality work." This diversity of services is partially responsible for the success of  
17 the Debtor with work done in house with an emphasis of timing, quality and pricing to develop its  
18 niche market. The Debtor has been able to grow over the years with its unique strategy of three  
19 aspects of the printing business and when one of the three customer areas is less busy the others make  
20 up for it, which is constantly shifting so the Debtor has been able to stay healthy and profitable year  
21 round in the past.

22 7. Since its inception in December 2010, Boss Litho has become has been one of the  
23 market leaders in the printing and packaging business on the West Coast. The Debtor's sales have  
24 gone from zero to in excess of \$18,000,000 in 2015. The Debtor originally was formed when Jean  
25 Paul Nataf ("**Nataf**"), the President of the Debtor, was working as a print broker when one of his  
26 printers called him and told him he was in financial trouble, that the bank was going to shut the  
27  
28

1 business down, and so Nataf purchased the assets and took over. At its inception, the equipment  
2 from the purchased company started having problems right away, so the Debtor acquired and  
3 replaced the old equipment with new equipment. The acquisition of more modern equipment by  
4 the Debtor enabled the Debtor to create its unique business advantage over similarly situated  
5 competitors.

6  
7 8. Due to the acquisition of the new equipment by the Debtor, the Debtor unlike most  
8 of its competitors could produce everything in-house. As an example, the Debtor used to work with  
9 two suppliers to do foil stamping, but they had problems, were late, and the Debtor lost the  
10 customer. So, the Debtor acquired its own foil stamper, and no longer had to depend on out  
11 sourcing aspects of its business. Further, the Debtor focused on stream lining production and doing  
12 everything vertically such as its own binding and stitching, warehousing and its own sheeter. These  
13 improvements eliminated most down time on projects when parts were out sourced, thus projects were  
14 completed faster, more efficiently, with better quality and cheaper.

15  
16 Initially, Nataf was the only salesperson in addition to managing the Debtors operations, creating  
17 great personal relationship with the Debtors biggest customers, which helped to grow the business.  
18 The Debtors business has grown to include four salespeople, three customer service representatives  
19 and two dedicated quality control personnel among the approximately 60 employees.

20  
21 9. A number of develops in the printing industry have affected the Debtors business in  
22 a negative manner causing gross revenues to drop from approximately \$18,000,000 in 2015 to  
23 approximately \$10,000,000 in 2017. These developments which include (1) the use of the internet  
24 by customers to shop rather than the use of catalogues, (2) retailers no longer purchasing hard  
25 copy catalogues due to use of the internet, (3) customers purchasing items from Amazon, and (4)  
26 use by former customers of the Debtor of digital printing, have all dramatically impacted the  
27 Debtors business and profitability. These develops coupled with the loss of the business of BCBG  
28 Max Azria Group (“**BCBG**”) in 2016, which accounted for approximately 35% of the Debtors

1 revenues before BCBG's own bankruptcy case caused the decrease in revenues and profitability.  
2 Further, partially due to the financial problems of BCBG, one of the Debtors vendors who  
3 supplied the Debtor with materials for its BCBG account, Coloredge, Inc., sued the Debtor for  
4 unpaid invoices and obtained a judgment against the Debtor in the amount of \$711,194.

5 10. The Debtor was informed and believes that, without the commencement of this  
6 case, the Debtors ability to operate is at risk. Subsequently, the Debtor commenced their Chapter  
7 11 bankruptcy case. The Debtor has historically been among the best performing printing  
8 businesses in the area, and it is expected that in the future this will continue as long as the Debtor  
9 is able to formulate a reasonable plan of reorganization to pay off its creditors in an orderly  
10 manner.

11 11. Prior to filing the bankruptcy case, the Debtor has formulated a number of changes  
12 to improve profitability which will be implemented during the bankruptcy case and subsequent to  
13 confirmation of its plan of reorganization. These changes include: (1) modifying its marketing  
14 plan to now do packaging instead of catalogues; (2) reducing the number of personnel, including  
15 administrative expenses; (3) implementing more aggressive advertising and a new focused  
16 advertising program; (4) consolidating its locations and reducing its overhead by rejection of  
17 certain real property leases; (5) changing the management and finance team and combining several  
18 positions; (6) reducing total expenses; and (7) implementing strict policies on purchases and  
19 supplies.

20 12. The Debtors have had discussions with a potential source of post-petition  
21 financing, and if successful will seek Court approval to obtain post-petition financing, which will  
22 give the Debtors the additional working capital that it needs to sustain and grow its business (and  
23 which provides further adequate protection to the Debtors secured creditors). **The Debtors believe**  
24 **that these changes, will allow the Debtors to propose a plan of reorganization promptly,**  
25 **which will pay all of the estate's creditors.**

26 13. As explained below, the Property no longer has any benefit to the estate. The  
27 Property is no longer essential for the Debtors continued business operation, and as part of its  
28 series of strategic decisions to reduce overhead and become more profitable in the Debtors

1 business judgment it became apparent that the Debtor should attempt to sell the Property. The  
2 Debtor's secured creditor who asserts an interest in the Property has supported this position for  
3 some time. Since the Debtor filed bankruptcy and now possess all the rights, obligations, and  
4 duties established by the Bankruptcy Code as a debtor-in-possession, the Property serve no  
5 purpose for the bankruptcy estate. Therefore, the Debtor's immediate sale of the Property will  
6 result in a significant reduction of administrative liability for the estate.

7  
8 14. Accordingly, the Debtor has determined to sell the Property. The Property no  
9 longer provides any benefit to the estate because the Debtor no longer requires the Property to  
10 perform its business. Therefore, the Debtor's immediate sale of the Property will result in a  
11 significant reduction of administrative liability for the estate.

12 15. The sale of the estate's ownership interest in its used 2006 Heidelberg Speedmaster  
13 28" x 40" 6-color sheet fed Printing Press s/n 547750 Model 102-6-p3+l to MKM Importers, Inc.<sup>7</sup>  
14 will be free and clear of all, liens, claims and interests. The Debtor believes that all burdens of  
15 establishing a sound business justification for the sale of the Property have been met. The Debtor  
16 believes that the Purchase Price maximizes the value of the Property to the estate. In addition, the  
17 terms of the sale with the Buyer have been negotiated at arms-length and the consideration for  
18 purchase of the Property is fair and reasonable, and represents the fair market value for the  
19 Property. The Buyer will pay a total of \$625,000.00 (the "**Purchase Price**") and will make a  
20 deposit of \$20,000.00. The Property will be sold by MKM to The Department of Justice (i.e.,  
21 UNICOR, Federal Prison Industries, Inc.). DOJ intends to inspect the Property on February 28,  
22 2018. If acceptable, the DOJ will want delivery as soon as possible. Due to the logistics involved  
23 in dismantling, transporting and then reassembling the Property at the appropriate DOJ facility in  
24 Hopewell, Virginia, MKM and DOJ requires ownership of the Property (free and clear of all liens  
25 and encumbrances) no later than March 10, 2018 (the "**Sale**"). The full terms of the sale of the  
26 Property are set forth in the Purchase Agreement, which is attached hereto as Exhibit "A." In  
27 addition, attached hereto and incorporated herein by this reference as Exhibit "B" is a copy of the

28 <sup>7</sup> MKM is a broker of equipment of this type.



1 a letter from MKM describing marketing efforts, the date the sale must be completed by and that  
2 to the best of their knowledge “there is no other buyer for this Press at this time”.

3 16. The sale of the Property will **not** be subject to any overbid procedure due to the  
4 terms and logistics of the Sale, and extensive time on the market. In addition, the Sale will be  
5 noticed to all creditors and the Debtor has contacted at least 2 potential additional purchasers  
6 postpetition (who are brokers/liquidators) who have no interest in overbidding. The Debtor bought  
7 this machine five (5) years ago for approximately \$700,000 and is selling it for \$625,000, and  
8 believes that similar machines on the market are for sale at approximately \$450,000. The Property  
9 was bought for a very good price by the Debtor, and has low mileage, and thus, that is why the  
10 Debtor can get a premium on the Purchase Price. The Debtor contends that an overbid process  
11 would likely result in no better return to the bankruptcy estate than going forward with the Sale.

12 17. The Property will be sold free and clear of all liens, claims and encumbrances  
13 pursuant to Section 363(b)(1). In addition, the estate will sell the Property free and clear of all  
14 liens, claims and encumbrances pursuant to Sections 363(f)(2) and 363(f)(3). The Debtor believes  
15 that Bank of Hope through BancLeasing<sup>8</sup> asserts a first priority purchase money lien on the  
16 Property in the amount of \$195,066.25. Attached hereto and incorporated herein by this reference  
17 as Exhibit “C” is a copy of an email dated February 14, 2017 from BancLeasing indicating that the  
18 payoff on the Heidelberg is in the amount of \$195,066.25. That amount will be paid from the  
19 proceeds of the Sale. If Bank of Hope disputes that amount, or any other party asserts a lien<sup>9</sup> on  
20 the Property, the Debtor will maintain the Sale proceeds in a segregated account for at least thirty  
21 (30) days and will only disperse the proceeds to its general account once that amount is  
22 determined and resolved. Therefore, the Debtor requests that the Court approve the Sale.

23  
24 I declare under penalty of perjury under the laws of the United States of America that the  
25 foregoing is true and correct.

26 \_\_\_\_\_  
27 <sup>8</sup> The payments are made to BancLeasing.

28 <sup>9</sup> Peoples Capital and Leasing Corp. and Coloredge may assert such interest.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

Executed this \_\_\_ day of February, 2018, at Los Angeles, California.

\_\_\_\_\_  
Jean Paul Nataf



# **EXHIBIT A**



# Purchase Agreement



2380 Peck Road  
 City of Industry, CA 90601  
 Ph: (626) 912-7088 Fax: (626) 912-0178

|           |  |
|-----------|--|
| Date      |  |
| 2/13/2018 |  |

|  |
|--|
| Purchaser  |
| MKM IMPORTERS, INC<br>152 ROCKWELL RAOD<br>NEWINGTON, CT 06111 |

|  |
|--|
|  |
|  |

|  |     |          |           |           |
|--|-----|----------|-----------|-----------|
|  | Rep | P.O. No. | Terms     | Ship Date |
|  | JP  |          | See below | February  |

| Quantity | Description  |              | Amount       |
|----------|--|--------------|--------------|
| 1        | <p>USED 2006 HEIDELBERG SPEEDMASTER 28" X 40" 6-COLOR SHEET FED PRINTING PRESS<br/>                     S/N 547750 MODEL 102-6-P3+L</p> <p>\$20,000.00 DEPOSIT HAS BEEN PAID TO BOSS LITHO BY WIRE</p> <p>MKM Importers customer is the Department of Justice. Inspection with the customer is scheduled for February 28th.</p> <p>Upon acceptance by the customer MKM will make a second payment the balance of 10%. (\$42,500.00). The full payment and balance due (\$562,500.00) will be paid prior to removal.</p> <p>Boss Litho guarantees equipment to be free and clear of all liens and encumbrances.</p> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <br/> <hr/>                     Michael Marino, President<br/>                     MKM Importers, Inc.                 </div> <div style="text-align: center;"> <br/> <hr/>                     Jean Paul Nataf<br/>                     Boss Litho                 </div> </div> | 625,000.00   | 625,000.00T  |
|          |  | <b>Total</b> | \$625,000.00 |

# **EXHIBIT B**

**MKM IMPORTERS, INC.**  
**152 Rockwell Road**  
**Newington, Connecticut 06111**

**Telephone (860) 665-7885**  
**Facsimile (860) 665-7881**

**VIA EMAIL TO: [mkogan@koganlawfirm.com](mailto:mkogan@koganlawfirm.com)**  
Cell: 213-359-1097

Michael S. Kogan, Esq.  
KOGAN LAW FIRM, APC  
1849 Sawtelle Blvd., Suite 700  
Los Angeles, California 90025

**RE: MKM Importers, Inc. – Acquisition of Heidelberg SM102-6-P3+L From Boss Litho**

Dear Attorney Kogan:


Please be advised that MKM Importers, Inc. (“MKM”) has entered into an Agreement to purchase that certain Heidelberg SM102-6-P3+L (Serial No.: 547750) Printing Press (the “Press”) from Boss Litho. Prior to entering into the Agreement, MKM marketed the Press for approximately Three (3) months. MKM has located a buyer, i.e., the Dept of Justice (“DOJ”) (i.e. UNICOR, Federal Prison Industries, Inc.). DOJ intends to inspect the Press on February 28, 2018. If acceptable, the DOJ will want delivery as soon as possible. Due to the logistics involved in dismantling, transporting and then reassembling the Press at the appropriate DOJ facility in Hopewell, Virginia, MKM requires ownership of the Press (free and clear of all liens and encumbrances) no later than March 10, 2018.

To the best of our knowledge, there is no other buyer for this Press at this time.

If you have any questions, please call.

Very truly yours,

MKM IMPORTERS, INC.

By 

Michael Marino, President



# EXHIBIT C

## Michael Kogan

---

**From:** Brenda <brenda@bosslitho.com>  
**Sent:** Wednesday, February 21, 2018 12:08 PM  
**To:** Michael Kogan  
**Cc:** "Jean Paul"  
**Subject:** FW: Boss Litho Inc Lease Schedule #1- Heidelberg

The payoff amount is not in the contract, but was sent via email, see below.

Thanks,

Brenda Scroggins  
Boss Litho



2380 Peck Road  
City of Industry, CA 90601  
(626) 912-7878 Direct Line  
Fax: (626) 912-0178

---

**From:** Linda Hornaday [<mailto:lhornaday@bancleasing.com>]  
**Sent:** Wednesday, February 14, 2018 9:25 AM  
**To:** Brenda  
**Subject:** Boss Litho Inc Lease Schedule #1- Heidelberg

Hi Brenda,

Per our phone conversation, Accounting is showing the following balance as of today.

\$7,802.65 with 25 remaining payments to total \$195,066.25.

Have a great day!  
Linda

**Linda Hornaday**  
Leasing Administrator  
**BancLeasing**  
660 North Central Expressway  
Suite 400  
Plano, TX 75074  
[lhornaday@bancleasing.com](mailto:lhornaday@bancleasing.com)  
**Direct: 214.778.1846**  
[www.BancLeasing.com](http://www.BancLeasing.com)

|   |  |
|---|--|
| In re: BOSS LITHO, INC.<br><br><div style="text-align: right;">Debtor(s).</div> | CHAPTER: 11<br>CASE NUMBER: 2:18-bk-11454-SK |
|---|--|

NOTE: When using this form to indicate service of a proposed order, DO NOT list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on the CM/ECF docket.

### PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 1849 Sawtelle Blvd., Suite 700, Los Angeles, California 90025

A true and correct copy of the foregoing document described as **MOTION OF DEBTOR FOR SALE OF PROPERTY OF THE ESTATE FREE AND CLEAR OF LIENS** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner indicated below:

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On **February 22, 2018**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

Service information continued on attached page

**II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL**(indicate method for each person or entity served): On **February 22, 2018**, I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service information continued on attached page

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

Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

|                                  |                                     |  |
|----------------------------------|-------------------------------------|--|
| <u>February 22, 2018</u><br>Date | <u>Christa Anchrum</u><br>Type Name | <u>/s/Christa Anchrum</u><br>Signature |
|----------------------------------|-------------------------------------|--|

|   |  |
|---|--|
| In re: BOSS LITHO, INC.<br><br>Debtor(s). | CHAPTER: 11<br>CASE NUMBER: 2:18-bk-11454-SK |
|---|--|

**ADDITIONAL SERVICE INFORMATION (if needed):**

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (“NEF”)**

Michael S Kogan on behalf of Debtor  
mkogan@koganlawfirm.com

Dare Law on behalf of U.S. Trustee United States Trustee (LA)  
dare.law@usdoj.gov, ron.maroko@usdoj.gov

J. Alexandra Rhim on behalf of Creditor Bank of Hope  
arhim@hemar-rousso.com

United States Trustee (LA)  
ustpregion16.la.ecf@usdoj.gov

Christopher D Crowell on behalf of Creditor Bank of Hope  
ccrowell@hrhlaw.com

Marshall F Goldberg on behalf of Creditor c/o M. Goldberg PEOPLE'S CAPITAL AND  
LEASING CORP. mgoldberg@glassgoldberg.com

David L Prince on behalf of Creditor Mega Bank  
dlp@redchamber.com

**II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL - VIA U.S. MAIL**

Hon. Sandra Klein  
U.S. Bankruptcy Court  
255 E. Temple St. #1582  
Los Angeles, CA 90012

**The Debtor**  
Boss Litho, Inc.  
Jean Paul Nataf  
2380 Peck Rd.  
City of Industry, CA 90601

**Unsecured Creditors**  
Actega Kelstar Inc.

26537 Network Place  
Chicago, IL 60673

Advanced Die Supplies  
10717 Norwalk Blvd.,  
Santa Fe Springs, CA 90670

Allan Company  
P.O. Box 51333  
Los Angeles, CA 90051

American Express  
P.O. Box 0001  
Los Angeles, CA 90096

API Americas, Inc.  
Dept. CH 19947  
Palatine, IL 60055

Bottcher American Corporation  
P.O. Box 644956  
Pittsburgh, PA 15264

Capital One  
P.O. Box 60599  
City of Industry, CA 91716

Charles Dunn Real Estate Services, Inc.  
800 West Sixth Street, Suite 600  
Los Angeles, CA 90017

Charta Global  
100 S. Anaheim Blvd., Suite 250  
Anaheim, CA 92805

Cintas Corporation  
P.O. Box 29059  
Phoenix, AZ 85038

City Cards  
P.O. Box 183037  
Columbus, OH 43218

Clearwater Paper

P.O. Box 207029  
Dallas, TX 75320

Coating and Adhesives Corp.  
P.O. Box 896084  
Charlotte, NC 28289-6084

Color Correct Solutions Inc.  
P.O. Box 1497  
Templeton, CA 93465

Commodore Transportation  
P.O. Box 961029  
Fort Worth, TX 76161

DMV Renewal  
P.O. Box 942897  
Sacramento, CA 93297

Eastman Kodak Company – Service  
1778 Solutions Center  
Chicago, IL 60677

Echo  
22168 Network Place  
Chicago, IL 60673

Express Die Supply  
13075 Park Street  
Santa Fe Springs, CA 90670

Gans Ink & Supply  
P.O. Box 33806  
Los Angeles, CA 90033

Great Western Foils, Inc.  
2279 Agate Ct.  
Simi Valley, CA 93065

Heidelberg USA, Inc.  
P.O. Box 5160  
Carol Stream, IL 60197



AN Company  
1431 Adelia Avenue  
South El Monte, CA 91733

Celerinos Pallets  
1320 Mateo Street  
Los Angeles, CA 90021

Con-Way Freight, Inc.  
XPO Logistics Freight  
27724 Network Place  
Chicago, IL 60673

Dewitt Petroleum  
SC Fuels  
PO. Box 14014  
Orange, CA 92863

Graphic Dies Inc.  
12335 Florence Avenue  
Santa Fe Springs, CA 90670

Inc. Systems, Inc.  
2311 S. Eastern Avenue  
Commerce, CA 90040

JPN Paper Converting  
13701 Proctor Avenue  
City of Industry, CA 91746

Kinecta FCU  
P.O. Box 91210  
City of Industry, CA 91715

L.A. Grinding  
305 N. Victor Blvd.  
Burbank, CA 91502

Lift Tek  
11237 58<sup>th</sup> Street  
Mira Loma, CA 91752

Martin's Labels & Tags, Inc.  
20803 Dearborn Street  
Chatsworth, CA 91311

Mercury Casualty Company  
P.O. Box 5600  
Rancho Cucamonga, CA 91729

Neiman Reed Lumber Co.  
7875 Willis Avenue  
Panorama City, CA 91402

Now Pressroom Products  
23011 Moulton Parkway, Suite 104  
Laguna Hills, CA 92653

PIA SC  
P.O. Box 910936  
5800 Eastern Ave, Suite 400  
Los Angeles, CA 90091

Prisco/Pacific  
1880 S. Carlos Avenue  
Ontario, CA 91761

Rapid Express  
P.O. Box 2757  
Bell Gardens, CA 90202

RM Machinery  
212 N. Virginia Avenue  
Carneys Point, NJ 08069

Roosevelt Paper Company  
P.O. Box 785175  
Philadelphia, PA 19178

Rotadyne  
P.O. Box 6730  
Carol Stream, IL 60197-6730

Safety Net  
231 E. Alessandro Blvd., Suite A  
Riverside, CA 92508

Southern California Edison  
P.O. Box 6730

Carol Stream, IL 60197

Spicers Paper  
12310 E. Slauson Avenue  
Santa Fe Springs, CA 90670

Sterling National Bank – Leasing  
P.O. Box 75364  
Chicago, IL 60675-5364

Time Warner Cable  
P.O. Box 60074  
City of Industry, CA 91716

Trans Gas Propane  
P.O. Box 3983  
Glendale, CA 91221

Uline  
P.O. Box 88741  
Chicago, IL 60680-1741

Unisource  
P.O. Box 57006  
Los Angeles, CA 90074

Uway Packaging  
P.O. Box 861717  
Los Angeles, CA 90086

FJS and Packaging  
11928 Magnolia Street  
El Monte, CA 91732

Zwicker & Associates, P.C.  
80 Minuteman Road  
Andover, MA 01810

Law Offices of Howard Fisher  
c/o Alexander Fisher  
9401 Wilshire Blvd., Suite 1250  
Beverly Hills, CA 90212

Ahdoot & Wolfson PC

c/o Theodore Maya  
10728 Lindbrook Drive  
Los Angeles, CA 90024

JDavid Law Practice  
c/o Jill David  
1500 Rosecrans Blvd., Suite 500  
Manhattan Beach, CA 90266

Kearny Real Estate Company  
12016 Telegraph Road, Suite 203  
Santa Fe Springs, CA 90670

TT Enterprises, LLC  
150 E. Olive Avenue, Suite 308  
Burbank, CA 91502

Michael & Associates  
c/o Lina Michael  
555 St. Charles Drive, Suite 2014

### **Secured Creditors**

Sterling National Bank  
500 7<sup>th</sup> Ave., 3<sup>rd</sup> Floor  
New York, NY 10018

BBCN Bank/Cash Flow Lease  
660 N. Central Expressway, #400  
Plano, TX 75074

Chase Bank  
P.O. Box 659754  
San Antonio, TX 78265-9754

Wells Fargo Equipment Finance  
P.O. Box 777  
San Francisco, CA 94120

Great Atlantic Capital Corporation  
411 Hackensack Avenue  
Hackensack, NY 07601

Bobst North America Inc.  
146 Harrison Avenue  
Roseland, NJ 07068

City Bank Texas  
9788 Walnut Street, Suite 200  
Dallas, TX 75243

RM Machinery, Inc.  
212 North Virginia Avenue  
Carneys Point, NJ 08069

Libery Capital Group  
45 Carey Ave., Suite 200  
Butler, NJ 07405

Equipment Finance Corporation  
219 Rosewell Street, Suite 125  
Alpharetta, GA 30009

Mac Funding Corporation  
1500 Michael Drive  
Wood Dale, IL 60191

MLP U.S.A. Inc.  
600 Barclay Blvd.  
Lincolnshire, IL 60069

### **Priority Creditors**

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19114

Franchise Tax Board  
Bankruptcy Unit  
Po Box 2952  
Sacramento, CA 95812-2952

Employment Development Department  
Bankruptcy Group MIC 92E  
P.O. Box 826880  
Sacramento, CA 94280-0001

State Board of Equalization

PO Box 942879  
Sacramento, CA 94279-3535

### **Landlords**

Kearny Real Estate Company  
12016 Telegraph Road, Suite 203  
Santa Fe Springs, CA 90670

TT Enterprises, LLC  
150 E. Olive Avenue, Suite 308  
Burbank, CA 91502

Charles Dunn Real Estate Services, Inc.  
Charles Dunn Equities II, LLC  
800 West Sixth Street, Suite 600  
Los Angeles, CA 90017

### **Utilities**

AT&T  
P.O. Box 5025  
Carol Stream, IL 60197-5025

California Protection Industry Inc.  
28338 Constellation Road, Suite 930  
Valencia, CA 91355

Cbeyond  
Birch Communications  
P.O. Box 105066  
Atlanta, GA 30349-5066

ERS Security Alarm Systems  
4538 Santa Anita Ave.  
El Monte, CA 91731

Southern California Edison  
P.O. Box 600  
Rosemead, CA 91771-0001

Time Warner Cable  
P.O. Box 60074  
City of Industry, CA 91716-0074

Verizon  
P.O. Box 660108  
Dallas, TX 75266-0108

Ware Disposal  
P.O. Box 1318  
Santa Ana, CA 92702