

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF COLORADO**

In re:	)	
	)	
MIRAGE DENTAL ASSOCIATES,	)	Case No. 18-12496-JGR
PROFESSIONAL L.L.C.	)	
	)	Chapter 11
Debtor.	)	

---

**MOTION TO SELL PROPERTY OF THE ESTATE FREE AND CLEAR OF LIENS**

---

MIRAGE DENTAL ASSOCIATES, PROFESSIONAL L.L.C., Debtor-in-Possession herein (“Debtor”), through its undersigned counsel, respectfully moves this Court for Authority to Sell Property of the Estate Free and Clear of Liens pursuant to 11 U.S.C. §§363(b) and (f), and states as follows:

1. The Debtor filed for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) on March 30, 2018 (the “Petition Date”), and is operating as a Debtor-in-Possession.
2. The Debtor owns and operates a dental practice located at 85 Rio Grande Drive in Castle Rock, Colorado and provides general dentistry office and out patient procedures for its patients through the services of licensed professionals.
3. The Debtor previously employed Dickensheet & Associates, Inc. (“Dickensheet”) to assist the Debtor with, among other things, selling various pieces of dental equipment that the Debtor no longer uses or requires (the “Miscellaneous Equipment”). Such equipment serves as collateral for one or more lenders, including, Ascentium Capital, Navitas Lease Corporation, and EverBank Commercial Finance, Inc. *See Docket No. 131.*
4. Dickensheet has performed an inventory of the Debtor’s Miscellaneous Equipment (the “Inventory”). A copy of the Inventory is attached hereto as **Exhibit 1** and incorporated by reference.
5. Based on the Inventory and the various loan and security documents, the Debtor has identified the following items from the Inventory as collateral for certain creditors:
  - a. Navitas Lease Corporation: Item Nos. 1-21, 43, 63, 67, 69-77;
  - b. EverBank Commercial Finance, Inc.: Item Nos. 22-42, 44-55, 81, 86-90; and,
  - c. Ascentium Capital: 64-66, 68, 78-80, 82-85, 241-250, 1488-1500. *Id.*

6. The Miscellaneous Equipment identified in the Inventory is titled solely in the Debtor's name and pursuant to 11 U.S.C. §541 is property of the Estate.
7. The Debtor seeks to sell all of the Miscellaneous Equipment listed in the Inventory through a public auction conducted by Dickensheet.
8. The Debtor asserts that there are sound business reasons for selling the Miscellaneous Equipment and that the sale of such property by public auction to be conducted by Dickensheet at the first available auction date after approval of this motion or such later available date, in the manner described above is in the best interest of the bankruptcy estate and the creditors.
9. In order to consummate the sale of the Miscellaneous Equipment at the first available auction date after approval of this motion, the Debtor requests that the Court suspend the operation of Fed.R.Bankr.P. 6004(h), which automatically stays for fourteen (14) days an order authorizing the use, sale or lease of property other than cash collateral.
10. 11 U.S.C. §363(b) provides that, after notice and a hearing, the Debtor may sell, other than in the ordinary course of business, property of the estate. The Debtor is informed and believes that there are liens or interest in the Miscellaneous Equipment held by Ascentium Capital, Navitas Lease Corporation, and/or EverBank Commercial Finance, Inc.
11. 11 U.S.C. §363(f)(2) provides that the Debtor may sell property of the estate free and clear of any interest in the property of an entity other than the estate if such entity consents. The Debtor has obtained the consent of Ascentium Capital, Navitas Lease Corporation, and EverBank Commercial Finance, Inc. to sell the Miscellaneous Equipment.
12. All net proceeds from the sale of the Miscellaneous Equipment shall be accounted for and delivered to the applicable secured creditors. Such accounting shall be made available to the secured lenders upon request following the sale. Such proceeds shall reduce the amount of such creditor's claim, 11 U.S.C. §506, subject to the rights of the secured creditors to assert any rights based on damage to the Miscellaneous Equipment caused by the Debtor. All of such rights are preserved.
13. Pursuant to this Court's Order of September 17, 2018, the Debtor will compensate Dickensheet & Associates, Inc., from the proceeds of the sale of the Miscellaneous Equipment in the amount of fifteen percent (15%) commission on the gross proceeds of the auction and reasonable compensation for the actual and necessary costs of the auction, not to exceed 5% of the gross sales proceeds of the auction. *See Docket No. 131.*

14. Prior to filing this Motion, the undersigned conferred with counsel for Ascentium Capital, Navitas Lease Corporation, and EverBank Commercial Finance, Inc., who do not oppose the relief requested.

WHEREFORE, the Debtor respectfully requests that the Court enter an Order:

1. Authorizing the Debtor to sell the Miscellaneous Equipment at public auction, other than in the ordinary course of business, free and clear of all liens and interests pursuant to 11 U.S.C. §§ 363(b) and (f);
2. Suspend the ten-day stay of Federal Rule of Bankruptcy Procedure 6004(h); and,
3. for such other and further relief as the Court deems appropriate.

Dated: February 15, 2019.

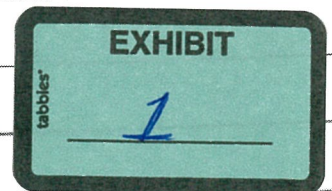
Respectfully submitted,  
BUECHLER & GARBER, LLC

*/s/ Kenneth J. Buechler*

---

Kenneth J. Buechler, #30906  
999 18<sup>th</sup> Street, Suite 1230-S  
Denver, Colorado 80202  
Tel: 720-381-0045  
Fax: 720-381-0382  
[ken@kjblawoffice.com](mailto:ken@kjblawoffice.com)  
ATTORNEY FOR THE DEBTOR

Lot Number	Title & Description
1	CST Renaissance no pass through - cabinets as photographed. Perfect for holding dental accessories, supplies and more
2	CST Renaissance no pass through - cabinets as photographed. Perfect for holding dental accessories, supplies and more
3	MI-500 LED dental/prep/exam - single ceiling mount light as photographed
4	MI-500 LED dental/prep/exam - single ceiling mount light as photographed
5	MI-500 LED dental/prep/exam - single ceiling mount light as photographed
6	MI-500 LED dental/prep/exam - single ceiling mount light as photographed
7	MI-500 LED dental/prep/exam - single ceiling mount light as photographed
8	MI-500 LED dental/prep/exam - single ceiling mount light as photographed
9	MI-500 LED dental/prep/exam - single ceiling mount light as photographed
10	MI-500 LED dental/prep/exam - single ceiling mount light as photographed
11	Midmark M11 Ultraclave Sterilizer - as photographed. Purchased in June of 2016 for over \$5,800.00
12	Two door cabinet mount - holder bar assemblies, four position premium, single valves
13	Pelton & Crane Spirit Dental - chair Model SP3303 with SP2000 model 2120 delivery units, assistant four position arm holders, mounts and kits as photographed. Purchased back in 2016 for over \$12,500.00
14	Pelton & Crane Spirit dental - chair Model SP3303 with SP2000 model 2120 delivery units, assistant four position arm holders, mounts and kits as photographed. Purchased back in 2016 for over \$12,500.00
15	Expert air mini head, six pin
16	Expert air mini head, six pin
17	Expert air mini head, six pin
18	Expert air mini head, six pin
19	Expert air mini head, six pin
20	Expert air mini head, six pin
21	(2) Mid Back Dr's Stools with Foot Rests
22	Pelton & Crane Five Star Office Chair, Black
23	Pelton & Crane Five Star Office Chair, Black - Cushion, Tan Frame
24	Pelton & Crane Five Star Office Chair, Black - Cushion, Tan Frame
25	Pelton & Crane Five Star Office Chair, Black - Cushion, Tan Frame
26	Pelton & Crane Five Star Office Chair, Black - Cushion, Tan Frame
27	Pelton & Crane Five Star Office Chair, Black - Cushion, Tan Frame



28	Pelton & Crane Five Star Office Chair, Black - Cushion, Tan Frame
29	Pelton & Crane Five Star Office Chair, Black - Cushion, Tan Frame
30	Pelton & Crane Five Star Office Chair, Black - Cushion, Tan Frame
31	Pelton & Crane Dentist Chair with - RF2S Delivery Unit
32	Pelton & Crane Dentist Chair with - RF2S Delivery Unit
33	Pelton & Crane Dentist Chair with - RF2S Delivery Unit
34	Pelton & Crane Dentist Chair with - RF2S Delivery Unit
35	Pelton & Crane Dentist Chair with - RF2S Delivery Unit
36	Pelton & Crane Dentist Chair with - RF2S Delivery Unit
37	CST Renaissance no pass through - cabinets as photographed. Perfect for holding dental accessories, supplies and more
38	CST Renaissance no pass through - cabinets as photographed. Perfect for holding dental accessories, supplies and more
39	CST Renaissance no pass through - cabinets as photographed. Perfect for holding dental accessories, supplies and more
40	CST Renaissance no pass through - cabinets as photographed. Perfect for holding dental accessories, supplies and more
41	CST Renaissance no pass through - cabinets as photographed. Perfect for holding dental accessories, supplies and more
42	Miele Professional G7881 Dental - Washer/Disinfector, Stainless Steel
43	Midmark M11 Ultraclave. Purchased - in 2016 for \$5,895.00
44	Pelton & Crane Spirit 3303 - Dental Chair, Purchased in 2016 for \$7,520.00.
45	Pelton & Crane Spirit 3303 - Dental Chair, Purchased in 2016 for \$7,520.00.
46	Royal OR3-S Adjustable Height Dental - Chair, Purchased in 2016 with Orange Cushion and White Metal Base
47	Royal OR3-S Adjustable Height Dental - Chair, Purchased in 2016 with Orange Cushion and White Metal Base
48	Royal OR3-S Adjustable Height Dental - Chair, Purchased in 2016 with Orange Cushion and White Metal Base
49	Royal OR3-S Adjustable Height Dental - Chair, Purchased in 2016 with Orange Cushion and White Metal Base
50	Royal OR3-S Adjustable Height Dental - Chair, Purchased in 2016 with Orange Cushion and White Metal Base
51	Biotec Ortho Cabinet, Model N7590 - with implement attachments, foot pedal and water filter (inside cabinet) on casters.
52	Biotec Ortho Cabinet, Model N7590 - with implement attachments, foot pedal and water filter (inside cabinet) on casters.
53	Biotec Ortho Cabinet, Model N7590 - with implement attachments, foot pedal and water filter (inside cabinet) on casters.
54	Biotec Ortho Cabinet, Model N7590 - with implement attachments, foot pedal and water filter (inside cabinet) on casters.
55	Biotec Ortho Cabinet, Model N7590 - with implement attachments, foot pedal and water filter (inside cabinet) on casters.

63	Medical Illumination model 061314 - 500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
64	Pelton & Crane computer screen arm - attachment for a dental chair or cabinet.
65	Pelton & Crane computer screen arm - attachment for a dental chair or cabinet.
66	Pelton & Crane oval mirror - arm attachment as photographed
67	Medical Illumination model 061314 - 500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
68	ICW Computer screen arm with - side slide out tray
69	Medical Illumination model 061314 - MI-500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
70	Medical Illumination model 061314 - MI-500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
71	Medical Illumination model 061314 - MI-500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
72	Medical Illumination model 061314 - MI-500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
73	Medical Illumination model 061314 - MI-500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
74	Medical Illumination model 061314 - MI-500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
75	Medical Illumination model 061314 - MI-500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
76	Medical Illumination model 061314 - MI-500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
77	Medical Illumination model 061314 - MI-500 LED light arm attachment. Unit has been disconnected from the chair and cables have been cut, please bid accordingly
78	ICW Computer screen arm with - side slide out tray
79	Miscellaneous arm attachment - as photographed
80	Lot of (4) Miscellaneous assorted - black arm attachments as photographed. Some cables appear to have been cut on one unit, please bid accordingly
81	Pelton & Crane oval mirror - arm attachment as photographed
82	Unknown brand Core i7 - Computer Tower, Hardware only.
83	Unknown brand Core i7 - Computer Tower, Hardware only.
84	Unknown brand Core i7 - Computer Tower, Hardware only.
85	(5) Computer monitors including - (3) Asus and (2) Dell as photographed
86	(3) Dr's Stools with Swiveling Arm
87	(3) Dr's Stools with Swiveling Arm
88	Beautiful Pelton and Crane Cabinetry Set Up - as photographed. Please note all items have been dis-assembled, some photographs taken prior to move. Please bid accordingly, some cabinet pieces are damaged and hardware is no longer available.
89	(2) MT Series Metal Frame - Work Tables each with a DCI Edge unit and other attached items as photographed
90	Dark Wood Tone Six Drawer - Executive Desk, minor scratches to top and edges, please bid accordingly

241	Core i5 Computer Tower, - Powered by Trinone, Hardware only.
242	Core i5 Computer Tower, - Powered by Trinone, Hardware only.
243	Core i5 Computer Tower, - Powered by Trinone, Hardware only.
244	Core i5 Computer Tower, - Powered by Trinone, Hardware only.
245	Unknown Brand Core i7 - Computer Tower, Hardware only.
246	Unknown Brand Core i7 - Computer Tower, Hardware only.
247	Core i5 Tower Computer, - Powered by Trinone, Hardware only.
248	Core i5 Tower Computer, - Powered by Trinone, Hardware only.
249	Dell Optiplex 790 Windows 7 - Core i7 Computer Tower, Hardware only.
250	Dell Optiplex 790 Windows 7 - Core i7 Computer Tower, Hardware only.
1488	(7) Flat Panel Computer Monitors - including (5) Dell, (1) Asus and (1) View Sonic as photographed. Please note these are intended for wall/cabinet mount purposes there are no stands
1489	(3) Asus Wall Mount Flat Panel - Computer Monitors, no stands
1490	(11) Flat Panel Computer Monitors - including (7) Asus, (2) Dell and (2) View Sonic as photographed. No Stands, meant to be mounted to a wall or cabinet
1491	(2) Vizio and (2) Asus Flat - Panel Computer Monitors with no stands, wall mount only
1492	Unknown Brand Core i7 - Computer Tower, Hardware only.
1493	Unknown Brand Core i7 - Computer Tower, Hardware only.
1494	Core i5 Computer Tower, - Powered by Trinone, Hardware only.
1495	Unknown Brand Core i7 - Computer Tower, Hardware only.
1496	Unknown Brand Core i7 - Computer Tower, Hardware only.
1497	Unknown Brand Core i7 - Computer Desktop, Hardware only.
1498	Unknown Brand Core i7 - Computer Tower, Hardware only.
1499	Unknown Brand Core i7 - Computer Tower, Hardware only.
1500	Miscellaneous lot of Computer - Accessories including cords, computer access, several keyboards, mice, cables and much more as photographed. Early inspection available Monday-Friday 9AM-5PM.

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF COLORADO**

In re:	)	
	)	
MIRAGE DENTAL ASSOCIATES,	)	Case No. 18-12496-JGR
PROFESSIONAL L.L.C.	)	Chapter 11
Debtor.	)	

---

**ORDER GRANTING MOTION TO SELL PROPERTY OF THE ESTATE FREE AND  
CLEAR OF LIENS**

---

**THIS MATTER** having come before the Court on the Debtor’s Motion to Sell Miscellaneous Equipment which is property of the Estate free and clear of liens and interests at public auction, pursuant to 11 U.S.C. §§363(b) and (f), the Court having reviewed the motion, and any responses or objections thereto, hereby

**FIND** that the secured lenders have consented to the sale pursuant to 11 U.S.C. §363(f)(2). The Court therefore

**ORDERS** that the Debtor’s Motion is hereby GRANTED as set forth herein. The Court

**FURTHER ORDERS**, the Debtor is hereby authorized to sell the Miscellaneous Equipment as more fully described in the Debtor’s Motion. The Court

**FURTHER ORDERS**, this Order is effective immediately and is not subject to any stay pursuant to Fed.R.Bankr.P. 6004(h), or otherwise. The Court

**FURTHER ORDERS** that all net proceeds from sale of the Miscellaneous Equipment after compensation and reimbursement of expenses is paid to Dickensheet & Associates, Inc., shall be accounted for and paid directly to the respective secured lenders as identified in the Debtor’s Motion within two (2) business days after completion of the auction. Such accounting shall be made available to the secured lenders upon request following the sale. The secured lenders reserve all rights with respect to the proceeds subject to their review of an accounting of the auction and with respect to any damages caused to the equipment by the Debtor; and

**FURTHER ORDERS** that the security interest of the secured lenders will be deemed to have been released upon sale of the equipment and payment of the proceeds to the relevant secured lender without further action of the secured lenders.

Dated \_\_\_\_\_

BY THE COURT:

\_\_\_\_\_  
U.S. BANKRUPTCY JUDGE



UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF COLORADO

In re: )  
)  
MIRAGE DENTAL ASSOCIATES, ) Case No. 18-12496-JGR  
PROFESSIONAL L.L.C. ) Chapter 11  
Debtor. )

---

CERTIFICATE OF SERVICE

---

**L.B.R. 9013-1 CERTIFICATE OF SERVICE OF MOTION, NOTICE AND PROPOSED ORDER**

I certify that on February 15, 2019, I served a complete copy of *Motion to Sell Property of the Estate Free and Clear of Liens, Exhibit 1, Notice Pursuant to Fed.R.Bankr.P. 2002 and 6004 and L.B.R. 9013-1 of Motion to Sell Property of the Estate Free and Clear of Liens, and proposed Order* on the following parties in compliance with the Federal Rules of Bankruptcy Procedure and the Court's Local Rules:

**Via U.S. Mail:**

Mirage Denter Associates, P.L.L.C.  
85 Rio Grande Drive  
Castle Rock, CO 80104-4216

**Via CM/ECF:**

Pater a. Cal	Stephen Dexter
Matthew T. Faga	Douglas D. Koktaby
Kevin S. Neiman	Harry L. Simon
Deanna L. Westfall	Alan K. Motes US Trustee

**L.B.R. 2002-1 CERTIFICATE OF SERVICE OF NOTICE**

I certify that on February 15, 2019, I served a complete copy of *Notice Pursuant to Fed.R.Bankr.P. 2002 and 6004 and L.B.R. 9013-1 of Motion to Sell Property of the Estate Free and Clear of Liens* ("Notice) on the following parties, in the attached Creditor Address Mailing Matrix,

which was obtained from the Court's docket on February 15, 2019 in accordance with 11 U.S.C. § 342(c) and Fed. R. Bankr. P. 2002

Dated: February 15, 2019

*/s/ Sharon E. Fox*  
By: \_\_\_\_\_  
For Buechler & Garber, LLC

Label Matrix for local noticing  
1082-1  
Case 18-12496-JGR  
District of Colorado  
Denver  
Fri Feb 15 09:26:22 MST 2019  
American Express National Bank  
c/o Becket and Lee LLP  
PO Box 3001  
Malvern PA 19355-0701

American Express  
P.O. Box 981535  
El Paso, TX 79998-1535

American Express - Business Gold Rewards  
P.O. Box 981535  
El Paso, TX 79998-1535

Bank of America  
600 North Cleveland Ave  
Suite 300  
Westerville, OH 43082-6926

Ascentium Capital  
23970 HWY 59 N  
Kingwood, TX 77339-1535

Bank Midwest  
505 Market St. #110  
West Des Moines, IA 50266-3861

Benco Dental  
295 Centerpoint Blvd.  
PO Box 491  
Pittston, PA 18640-0491

Bank of America, N.A.  
c/o Stephen K. Dexter  
1515 Wynkoop Street, Suite 500  
Denver, CO 80202-2062

Bank of America, N.A.  
c/o Stephen K. Dexter  
1515 Wynkoop Street, Suite 600  
Denver, CO 80202-2062

Chase - Mileage Plus  
P.O. Box 15123  
Wilmington, DE 19850-5123

Kenneth J. Buechler  
999 18th St.  
Ste., 1230 S  
Denver, CO 80202-2499

Peter A. Cal  
633 17th St.  
Ste. 3000  
Denver, CO 80202-3622

Dentsply GAC  
One CA Plaza, Ste. 100  
Islandia, NY 11749-5303

Colorado Department Of Revenue  
1375 Sherman St.  
Room 504  
Attention Bankruptcy Unit  
Denver CO 80261-3000

Colorado Dept. of Revenue  
1375 Sherman Street  
Denver, CO 80261-2200

Dickensheet & Associate, Inc.  
1501 W. Wesley Ave.  
Denver, CO 80223-4238

Dentsply GAC  
One CA Plaza, Suite 100  
Islandia, NY 11749-5303

Stephen Dexter  
950 17th St.  
Ste.2400  
Denver, CO 80202-2822

EverBank Commercial Finance  
10 Waterview Blvd.  
Parsippany, NJ 07054-7607

Discover Card  
P.O. Box 6103  
Carol Stream, IL 60197-6103

Douglas County Treasurer  
100 Third Street, STE #120  
Castle Rock, CO 80104-2425

Michael J. Guyerson  
999 18th St.  
Ste., 1230 South  
Denver, CO 80202-2414

Matthew T. Faga  
1700 Lincoln St.  
Ste. 4550  
Denver, CO 80203-4509

Group Financial Services  
10 Waterview Boulevard  
Parsippany, NJ 07054-1286

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

Harry L. Simon  
10200 East Girard Avenue  
Bldg. B, Suite 120  
Denver, CO 80231-5590

IRS  
PO Box 7346  
Philadelphia PA 19101-7346

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

Jaimee Keene  
Avison Young - New York  
1801 California Street  
Suite 3750  
Denver, CO 80202-2659

Douglas D. Koktavý  
10200 E. Girard Ave.  
Building B Ste 120  
Denver, CO 80231-5500

Lathrop Gage  
1515 Wynkoop Street, Ste. 600  
Denver, CO 80202-2062

Live Oak Bank  
1741 Tiburon Drive  
Wilmington, NC 28403-6244

Live Oak Banking Company  
c/o Weinstein & Riley, P.S.  
2001 Western Ave., Suite 400  
Seattle, WA 98121-3132

Live Oak Banking Company  
1741 Tiburon Dr.  
Wilmington, NC 28403-6244

Markus Williams Young  
1700 Lincoln Street, Ste. 4550  
Denver, CO 80203-4509

Michael J. Moroni, Jr.  
6295 Ellingwood Point Way  
Castle Rock, CO 80108-9480

Mirage Dental Associates, Professional L.L.C  
85 Rio Grande Drive  
Castle Rock, CO 80104-4216

Alan K. Motes  
Byron G. Rogers Federal Building  
1961 Stout St.  
Ste. 12-200  
Denver, CO 80294-6004

Navitas Lease Corp  
PO Box 3491  
Ponte Vedra Beach, FL 32004-3491

Kevin S. Neiman  
999 18th St.  
Ste., 1230 S  
Denver, CO 80202-2414

One Place Capital  
Attn Loan Processing  
1920 Center Creek Drive  
Fairmont, MN 56031-3426

T. Seth Peabody  
iTxRe  
624 Holcomb Bridge Road  
Suite 1  
Roswell, GA 30076-1585

Securities and Exchange Commission  
Central Regional Office  
1961 Stout St.  
Ste. 1700  
Denver CO 80294-1700

Securities and Exchange Commission  
Midwest Regional Office  
175 W. Jackson Blvd.  
Ste. 900  
Chicago IL 60604-2815

Harry L. Simon  
10200 E. Girard Ave.  
Bldg. B, Ste. 120  
Denver, CO 80231-5590

Small Business Administration  
Colorado District Office  
721 19th Stret, Suite 426  
Denver, CO 80202-2517

Small Business Term Loans Inc  
BFS Capital  
3301 N. University Dr., Ste. 300  
Coral Springs, FL 33065-4149

TIAA Commercial Finance, Inc. fka EverBank C  
c/o Sherman & Howard L.L.C.  
Attn: Peter A. Cal, Esq.  
633 17th Street, Suite 3000  
Denver, CO 80202-3622

(p) TOYOTA MOTOR CREDIT CORPORATION  
PO BOX 8026  
CEDAR RAPIDS IA 52408-8026

US Trustee  
Byron G. Rogers Federal Building  
1961 Stout St.  
Ste. 12-200  
Denver, CO 80294-6004

Deanna L. Westfall  
11101 W. 120th Ave.  
Ste. 280  
Broomfield, CO 80021-2756

Alec Wynne  
Avison Young - Northern California, Ltd.  
1801 California Street  
Suite 3750  
Denver, CO 80202-2659

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

Toyota Financial Services  
P.O. Box 15012  
Chandler, AZ 85244-5012