31 (Official Form 1)(1/08)							
United	United States Bankruptcy C District of Arizona						Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): Westside Dental, P.C.			Name	of Joint De	ebtor (Spouse	e) (Last, First, Mid	dle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): DBA Smile Fitness Dental Center			All Ot (inclue	her Names de married,	used by the J maiden, and	Joint Debtor in the trade names):	e last 8 years
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 86-0586156				Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)			
Street Address of Debtor (No. and Street, City, a 8284 W.Union Hills Dr. Glendale, AZ	and State):	ZIP Code	Street	Address of	Joint Debtor	(No. and Street, C	City, and State): ZIP Code
County of Residence or of the Principal Place o Maricopa	f Business:	85308	Count	y of Reside	ence or of the	Principal Place of	
Mailing Address of Debtor (if different from str	eet address):		Mailir	ng Address	of Joint Debt	tor (if different fro	om street address):
	2220 N 75	ZIP Code					ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):	2330 N. 75 Phoenix, A		uite 112	2			
Type of Debtor (Form of Organization) (Check one box) ☐ Individual (includes Joint Debtors) See Exhibit D on page 2 of this form. ☐ Corporation (includes LLC and LLP) ☐ Partnership	(Check one box) ■ Health Care Business Individual (includes Joint Debtors) □ Single Asset Real Estate as de in 11 U.S.C. § 101 (51B) See Exhibit D on page 2 of this form. □ Railroad Corporation (includes LLC and LLP) □ Stockbroker		lefined	 □ Chapt □ Chapt □ Chapt □ Chapt □ Chapt □ Chapt 	the 1 er 7 er 9 er 11 er 12	Petition is Filed (Chapte of a Fo Chapte	Code Under Which Check one box) r 15 Petition for Recognition reign Main Proceeding r 15 Petition for Recognition reign Nonmain Proceeding
☐ Other (If debtor is not one of the above entities, check this box and state type of entity below.)	 ☐ Clearing Bank ☐ Other Tax-Exempt Entity (Check box, if applicable) ☐ Debtor is a tax-exempt organiz under Title 26 of the United St Code (the Internal Revenue Co 		nization States	defined "incurr			box) Debts are primarily business debts.
 Filing Fee (Check or Full Filing Fee attached Filing Fee to be paid in installments (applica attach signed application for the court's consist unable to pay fee except in installments. F Filing Fee waiver requested (applicable to cl attach signed application for the court's constant of the	ble to individuals on ideration certifying t tule 1006(b). See Offi hapter 7 individuals of	hat the debtoricial Form 3A.		Debtor is if: Debtor's a to insiders all applica A plan is Acceptance	a small busin not a small b aggregate nor s or affiliates) ble boxes: being filed w ces of the pla	usiness debtor as neontingent liquid) are less than \$2,) ith this petition. n were solicited p	ned in 11 U.S.C. § 101(51D). defined in 11 U.S.C. § 101(51D). ated debts (excluding debts owed
 Statistical/Administrative Information Debtor estimates that funds will be available Debtor estimates that, after any exempt prop there will be no funds available for distribution 	erty is excluded and	administrativ		es paid,		THIS SPA	CE IS FOR COURT USE ONLY
1- 50- 100- 200- 49 99 199 999	1,000- 5,001- 5,000 10,000	10,001-	25,001- 50,000	□ 50,001- 100,000	OVER 100,000		
\$0 to \$50,001 to \$100,001 to \$500,001 \$50,000 \$100,000 \$500,000 to \$1 million	\$1,000,001 \$10,000,001 to \$10 to \$50 million million	\$50,000,001 S to \$100 t] \$100,000,001 o \$500 nillion	5500,000,001 to \$1 billion			
\$0 to \$50,001 to \$100,001 to \$500,001 \$50,000 \$100,000 \$500,000 to \$1	\$1,000,001 \$10,000,001 to \$10 to \$50 million million	\$50,000,001 to \$100] \$100,000,001 o \$500 nillion	5500,000,001 to \$1 billion			

B1 (Official For	rm 1)(1/08)		Page 2
Voluntar	y Petition	Name of Debtor(s): Westside Dental, P	<u> </u>
(This page mu	- ust be completed and filed in every case)	Westside Dental, i	.0.
	All Prior Bankruptcy Cases Filed Within Last	t 8 Years (If more than two	o, attach additional sheet)
Location Where Filed:	- None -	Case Number:	Date Filed:
Location Where Filed:		Case Number:	Date Filed:
Pe	ending Bankruptcy Case Filed by any Spouse, Partner, or	Affiliate of this Debtor (I	f more than one, attach additional sheet)
Name of Debt - None -	or:	Case Number:	Date Filed:
District:		Relationship:	Judge:
	Exhibit A	(To be completed if debtor is	Exhibit B an individual whose debts are primarily consumer debts.)
forms 10K a pursuant to S and is reques	beleted if debtor is required to file periodic reports (e.g., and 10Q) with the Securities and Exchange Commission Section 13 or 15(d) of the Securities Exchange Act of 1934 sting relief under chapter 11.) A is attached and made a part of this petition.	I, the attorney for the petiti have informed the petition 12, or 13 of title 11, Unite	tioner named in the foregoing petition, declare that I her that [he or she] may proceed under chapter 7, 11, ad States Code, and have explained the relief available I further certify that I delivered to the debtor the notice t2(b).
	Ext	l nibit C	
	or own or have possession of any property that poses or is alleged to Exhibit C is attached and made a part of this petition.	pose a threat of imminent and	l identifiable harm to public health or safety?
☐ Exhibit If this is a joi	leted by every individual debtor. If a joint petition is filed, ea D completed and signed by the debtor is attached and made	a part of this petition.	
	Information Regardin	-	
•	(Check any ap Debtor has been domiciled or has had a residence, princip days immediately preceding the date of this petition or for	al place of business, or prir	ncipal assets in this District for 180 days than in any other District.
	There is a bankruptcy case concerning debtor's affiliate, ge	eneral partner, or partnersh	ip pending in this District.
	Debtor is a debtor in a foreign proceeding and has its print this District, or has no principal place of business or assets proceeding [in a federal or state court] in this District, or th sought in this District.	s in the United States but is	a defendant in an action or
	Certification by a Debtor Who Reside (Check all app		tial Property
	Landlord has a judgment against the debtor for possession		ox checked, complete the following.)
	(Name of landlord that obtained judgment)		
	(Address of landlord)		
	Debtor claims that under applicable nonbankruptcy law, the entire monetary default that gave rise to the judgment		
	Debtor has included in this petition the deposit with the coafter the filing of the petition.	ourt of any rent that would l	become due during the 30-day period

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

oluntary Petition	Name of Debtor(s):
·	Westside Dental, P.C.
his page must be completed and filed in every case)	
	atures
Signature(s) of Debtor(s) (Individual/Joint) I declare under penalty of perjury that the information provided in this petition is true and correct. [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 title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b). I request relief in accordance with the chapter of title 11, United States Code, specified in this petition. X Signature of Debtor X Signature of Joint Debtor	Signature of a Foreign Representative I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition. (Check only one box.) I request relief in accordance with chapter 15 of title 11. United States Concertified copies of the documents required by 11 U.S.C. §1515 are attach Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapt of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached. X
Telephone Number (If not represented by attorney)	Signature of Non-Attorney Bankruptcy Petition Preparer
	I declare under penalty of perjury that: (1) I am a bankruptcy petition
Jate Signature of Attorney* Image: Colspan="2">Image: Colspan="2">Signature of Attorney for Debtor(s) Image: Lawrence D. Hirsch 004982 Printed Name of Attorney for Debtor(s)	preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.
DeConcini McDonald Yetwin & Lacy, P.C Firm Name 7310 N. 16th Street Suite 330 Phoenix, AZ 85020 Address	Printed Name and title, if any, of Bankruptcy Petition Preparer Social-Security number (If the bankrutpcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)
602-282-0500 Fax: 602-282-0520 Telephone Number March 19, 2010 Date *In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.	Address X
Signature of Debtor (Corporation/Partnership)	Date
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 of title 11, United States Code, specified in this petition.	Signature of Bankruptcy Petition Preparer or officer, principal, responsible person,or partner whose Social Security number is provided above. Names and Social-Security numbers of all other individuals who prepared assisted in preparing this document unless the bankruptcy petition preparer not an individual:
/s/ Douglas M. Gordon Signature of Authorized Individual Douglas M. Gordon Printed Name of Authorized Individual President Title of Authorized Individual March 19, 2010	If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person. A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

UNITED STATES BANKRUPTCY COURT

DISTRICT OF ARIZONA

)

)

Westside Dental, P.C.

In re

Debtor(s)

BANKRUPTCY CASE NO.

DECLARATION RE: ELECTRONIC FILING

PART I - DECLARATION OF PETITIONER:

I [We] **Douglas M. Gordon** and ______, the undersigned debtor(s), corporate officer or partnership member, hereby declare under penalty of perjury that the information I have given my attorney and the information, including social security numbers, provided in the completed petition, lists, statements and schedules is true and correct. I have reviewed and signed each of the foregoing completed documents and my attorney has provided me with a signed copy of each to retain for my records. I consent to my attorney electronically filing the completed petition, lists, statements and schedules with the United States Bankruptcy Court. I understand that this **DECLARATION RE: ELECTRONIC FILING** is to be filed with the Clerk after all schedules and statements have been filed electronically but, in no event, no later than 20 days after the date the petition was filed or, in the event an extension has been granted, no later than 5 days after the schedules and statements are filed. I understand that failure to file the signed original of this **DECLARATION** will cause my case to be dismissed 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 the petition.

DATED: March 19, 2010

Signed:

Debtor

Joint Debtor

(If joint case, both spouses must sign)

Douglas M. Gordon Authorized Corporate Officer or Partnership Member

PART II - DECLARATION OF ATTORNEY:

I declare as follows: The debtor(s) will have signed this form before I submit the petition, schedules and statements. I will give the debtor(s) a copy of all forms and information to be filed with the United States Bankruptcy Court and have complied with all other requirements in the most recent Interim Operating Order. If an individual, I have informed the petitioner 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.

DATED: March 19, 2010

Lawrence D. Hirsch 004982

Attorney for Debtor(s) 7310 N. 16th Street Suite 330 Phoenix, AZ 85020 602-282-0500 Fax:602-282-0520

Exhibit 1 (FILE ORIGINAL WITH COURT. DO NOT FILE ELECTRONICALLY)

United States Bankruptcy Court District of Arizona

In re Westside Dental, P.C.

Debtor(s)

Case No. Chapter

11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [*or* chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Bank of America PO Box 660576 Dallas, TX 75266-0576	Bank of America PO Box 660576 Dallas, TX 75266-0576	equipment, receivables*, inventory *subject to collection		60,992.39 (58,653.49 secured)
Douglas Gordon 2009 E. Palmaire Ave. Phoenix, AZ 85020	Douglas Gordon 2009 E. Palmaire Ave. Phoenix, AZ 85020	unpaid salary		93,600.00
Efthimios Anastassatos 4350 E. Ray Road, #5, Ste. 122 Phoenix, AZ 85044	Efthimios Anastassatos 4350 E. Ray Road, #5, Ste. 122 Phoenix, AZ 85044	Judgment		484,923.00
Employees names to be supplemented Phoenix, AZ	Employees names to be supplemented Phoenix, AZ	Payroll		13,000.00
Patient Credit Bal./HPPA Confidential	Patient Credit Bal./HPPA Confidential	patient treatments paid in advance or credit left on account - list to be provided if needed - priority is capped at \$2,425 per person		119,866.23
Patterson Dental Co. 2240 W. Broadway Rd., Ste. 108-110 Phoenix, AZ 85020	Patterson Dental Co. 2240 W. Broadway Rd., Ste. 108-110 Phoenix, AZ 85020	dental supplies		5,638.00
Qwest PO Box 29040 Phoenix, AZ 85038-9040	Qwest PO Box 29040 Phoenix, AZ 85038-9040	phone service		420.00
Refunds to Patients/HPPA Confidentiality Phoenix, AZ	Refunds to Patients/HPPA Confidentiality Phoenix, AZ	unverified charges used to eliminate patient credit balances from 2001 to 2004	Disputed	138,000.00

Case No.

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
SRP PO Box 2950 Phoenix, AZ 85062-2950	SRP PO Box 2950 Phoenix, AZ 85062-2950	utilities		400.00
Valassis Direct Mail 19975 Victor Pkwy. Livonia, MI 48152	Valassis Direct Mail 19975 Victor Pkwy. Livonia, MI 48152	direct mail advertising		2,200.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date March 19, 2010

Signature /s/ Douglas M. Gordon Douglas M. Gordon President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

United States Bankruptcy Court District of Arizona

In	re
----	----

•

Westside Dental, P.C.

Debtor

Case No	

Chapter_____11

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	3	70,378.54		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		60,992.39	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	3		226,466.23	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	2		631,581.00	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedu	iles	12			
	Te	otal Assets	70,378.54		
			Total Liabilities	919,039.62	

United States Bankruptcy Court

District of Arizona

In re

.

Westside Dental, P.C.

Debtor

Case No.

Chapter_____11

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C.§ 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

□ Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	
Student Loan Obligations (from Schedule F)	
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	
TOTAL	

State the following:

Average Income (from Schedule I, Line 16)	
Average Expenses (from Schedule J, Line 18)	
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column	
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column	
 Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column 	
4. Total from Schedule F	
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)	

In re Westside Dental, P.C.

Case No.

Debtor

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
--------------------------------------	--	---	--	----------------------------

None

Sub-Total >	0.00	(Total of this page)
Sub-Total >	0.00	(Total of this page

0.00

0 continuation sheets attached to the Schedule of Real Property

(Report also on Summary of Schedules)

Total >

In re Westside Dental, P.C.

Case No.

Debtor

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

	Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1.	Cash on hand		Cash Fund - 2330 N. 75th Ave., Ste. 112, Phoenix, AZ	-	50.00
2.	Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan,		Checking Account Bank of America	-	10,000.00
	thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Savings Account Bank of America	-	25.05
3.	Security deposits with public utilities, telephone companies, landlords, and others.	X			
4.	Household goods and furnishings, including audio, video, and computer equipment.	X			
5.	Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.		49 various framed posters and reprints	-	100.00
6.	Wearing apparel.	х			
7.	Furs and jewelry.	Х			
8.	Firearms and sports, photographic, and other hobby equipment.	X			
9.	Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	Х			
10.	Annuities. Itemize and name each issuer.	х			

10,175.05

2 continuation sheets attached to the Schedule of Personal Property

Westside Dental, P.C.

Case No.

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

	Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11.	Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	Х			
12.	Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13.	Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14.	Interests in partnerships or joint ventures. Itemize.	Х			
15.	Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16.	Accounts receivable.		approximately \$8,062 are patient balances, the rest are insurance company balances	-	48,653.49
17.	Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18.	Other liquidated debts owed to debtor including tax refunds. Give particulars.				
19.	Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	x			
20.	Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	Х			
21.	Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	Х			
			(Total	Sub-Tota of this page)	al > 48,653.49

Sheet <u>1</u> of <u>2</u> continuation sheets attached to the Schedule of Personal Property

Westside Dental, P.C.

Case No.

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

	Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22.	Patents, copyrights, and other intellectual property. Give particulars.	Х			
23.	Licenses, franchises, and other general intangibles. Give particulars.	Х			
24.	Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25.	Automobiles, trucks, trailers, and other vehicles and accessories.	х			
26.	Boats, motors, and accessories.	Х			
27.	Aircraft and accessories.	Х			
28.	Office equipment, furnishings, and supplies.	S	ee Exhibit A	-	1,550.00
29.	Machinery, fixtures, equipment, and supplies used in business.	S	ee Exhibit B	-	8,000.00
30.	Inventory.	B	urs, endo files, local anesthetic, impression naterial, disposables	-	2,000.00
31.	Animals.	Х			
32.	Crops - growing or harvested. Give particulars.	х			
33.	Farming equipment and implements.	x			
34.	Farm supplies, chemicals, and feed.	х			
35.	Other personal property of any kind not already listed. Itemize.	X			

(Report also on Summary of Schedules)

Westside Dental, P.C.

Case No.

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured

guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided. If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community". If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.) Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data. Ď Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.) Account No. Bank of America PO Box 660576 Dallas, TX 75266-0576	C O D E B T O R	Hu H U C	sband, Wife, Joint, or Community DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN 2007-2009 UCC equipment, receivables*, inventory		AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		-	*subject to collection Value \$ 58,653.49		60,992.39	2,338.90
Account No.		\vdash	value \$ 38,653.49		60,992.39	2,338.90
			Value \$			
Account No.						
			Value \$			
Account No.		-				
			Value \$			
0 continuation sheets attached			S (Total of t	60,992.39	2,338.90	
			(Report on Summary of Sc	'ota ule	60,992.39	2,338.90

Westside Dental, P.C.

Case No.

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts <u>not</u> entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

□ Domestic support obligations

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

□ Contributions to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

□ Certain farmers and fishermen

Claims of certain farmers and fishermen, up to \$5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

Deposits by individuals

Claims of individuals up to \$2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

Taxes and certain other debts owed to governmental units

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

□ Commitments to maintain the capital of an insured depository institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).

□ Claims for death or personal injury while debtor was intoxicated

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

2 continuation sheets attached

Westside Dental, P.C.

Case No.

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Continuation Sheet)

Wages, salaries, and commissions

							TYPE OF PRIORITY	7
CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	Hu H W J C	sband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T		D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY AMOUN ENTITLED T PRIORIT
Account No.			10/08 - 12/09	Ť	D A T E D			
Douglas Gordon 2009 E. Palmaire Ave. Phoenix, AZ 85020		-	unpaid salary					82,650.00
Account No.			3/16-3/19				93,600.00	10,950.0
Employees names to be supplemented Phoenix, AZ		-	Payroll					0.00
							13,000.00	13,000.0
Account No.								
Account No.								
Account No.								
Sheet <u>1</u> of <u>2</u> continuation sheets	attache	d to)	Subt				82,650.00
Schedule of Creditors Holding Unsecured				his	pag	ge)	106,600.00	23,950.0

Westside Dental, P.C.

Case No.

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Continuation Sheet)

Deposits by individuals

	TYPE OF PRIORITY							
(See instructions.)	T	Hu H W J C	sband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGEN	UN L Q U L A L M D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY AMOUNT ENTITLED TO PRIORITY
Account No. HPPA Confidentiality Patient Credit Bal./HPPA Confidential		-	10/09 - 12/09 patient treatments paid in advance or credit left on account - list to be provided if needed - priority is capped at \$2,425 per person		T D		119,866.23	0.00
Account No.								
Account No.								
Account No.								
Account No.								
Sheet <u>2</u> of <u>2</u> continuation sheets attack Schedule of Creditors Holding Unsecured Prior				Т	pag 'ota	ge) d	119,866.23 226,466.23	0.00 119,866.23 82,650.00 143,816.23

Westside Dental, P.C.

Case No.

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. \$112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.) Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of

Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	C M C M H		CONTINGEN		E	AMOUNT OF CLAIM
Account No.			Judgment	T	A T E D		
Efthimios Anastassatos 4350 E. Ray Road, #5, Ste. 122 Phoenix, AZ 85044		-					
Account No.			dental supplies	-			484,923.00
Patterson Dental Co. 2240 W. Broadway Rd., Ste. 108-110 Phoenix, AZ 85020		-					
Account No.			phone service	+			5,638.00
Qwest PO Box 29040 Phoenix, AZ 85038-9040		-					
Account No.			1/01 - 9/06	_			420.00
Refunds to Patients/HPPA Confidentiality Phoenix, AZ		-	unverified charges used to eliminate patient credit balances from 2001 to 2004			x	
							138,000.00
continuation sheets attached		-	(Total o	Sub this			628,981.00

Westside Dental, P.C.

Debtor

Case No.

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

Husband, Wife, Joint, or Community UNLLQULDATED CODEBTOR С DISPUTED CREDITOR'S NAME, ONTINGENT MAILING ADDRESS н DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE. INCLUDING ZIP CODE, w J C AMOUNT OF CLAIM AND ACCOUNT NUMBER (See instructions above.) utilities Account No. SRP PO Box 2950 Phoenix, AZ 85062-2950 400.00 Account No. direct mail advertising Valassis Direct Mail 19975 Victor Pkwy. Livonia, MI 48152 2.200.00 Account No. Account No. Account No. Sheet no. <u>1</u> of <u>1</u> sheets attached to Schedule of Subtotal 2,600.00 Creditors Holding Unsecured Nonpriority Claims (Total of this page) Total

(Report on Summary of Schedules)

631,581.00

0

.

Westside Dental, P.C.

Case No.

Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
Dex Media West 9501 E. Panorama Circle Englewood, CO 80112	yellow page ads - expires Apr. 2011
Sun Construction Limited 2242 Channel Road Newport Beach, CA 92661-1513	Lease on Suite - expires August, 2013

Valassis Direct Mail 19975 Victor Pkwy. Livonia, MI 48152

print advertising - expires Dec. 2010

Westside Dental, P.C.

Case No.

Debtor

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

□ Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR

Douglas M. Gordon 2009 E. Palmaire Ave. Phoenix, AZ 85020 NAME AND ADDRESS OF CREDITOR

Bank of America PO Box 660576 Dallas, TX 75266-0576

United States Bankruptcy Court District of Arizona

In re Westside Dental, P.C.

Debtor(s)

Case No. Chapter

11

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of **14** sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date March 19, 2010

Signature /s/ Douglas M. Gordon Douglas M. Gordon President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

United States Bankruptcy Court

District of Arizona

In re Westside Dental, P.C.

Debtor(s)

Case No. Chapter

11

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. If the answer to an applicable question is "None," mark the box labeled "None." If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$1,521,813.68	2009: Debtor Business Income
\$1,640,583.76	2008: Debtor Business Income
\$1,999,841.14	2007 - Business Income

2. Income other than from employment or operation of business

None

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT SOURCE

3. Payments to creditors

None

Complete a. or b., as appropriate, and c.

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS	DATES OF		AMOUNT STILL
OF CREDITOR	PAYMENTS	AMOUNT PAID	OWING

None b. Debtor whose debts are not primarily consumer debts: List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR Bank of America PO Box 660576 Dallas, TX 75366-0576	DATES OF PAYMENTS/ TRANSFERS 11/09	AMOUNT PAID OR VALUE OF TRANSFERS \$22,000.00	AMOUNT STILL OWING \$60,992.00
Continental Dental Lab 960 W. Behrand #4 Phoenix, AZ 85027	monthly	\$21,503.20	\$0.00
Dex Media West 9501 E. Panomana Circle Englewood, CO 80112	monthly	\$8,117.00	\$0.00
Keller Keller & Newman 7330 N. 16th St., Ste. C-117 Phoenix, AZ 85020	monthly	\$37,759.00	\$2,000.00
Patterson Dental Co. 2240 W. Broadway Rd., Ste. 108-110 Phoenix, AZ 85020	monthly	\$15,754.00	\$0.00
Sun Construction Limited 2242 Channel Road Newport Beach, CA 92661-1513	monthly - lease	\$19,347.00	\$0.00
Tim Stallcup 7330 N. 16th St., Ste. C-117 Phoenix, AZ 85020	monthly	\$12,802.00	\$0.00
Valassis Direct Mail 19975 Victor Pkwy. Livonia, MI 48152	monthly	\$20,343.77	\$2,200.00
Paychex Phoenix, AZ	Monthly fees to handle payroll.	\$0.00	\$0.00

None c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR

DATE OF PAYMENT

AMOUNT PAID

AMOUNT STILL OWING

4. Suits and administrative proceedings, executions, garnishments and attachments

None a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AND CAS Efthimio DMD, et Dental, F	N OF SUIT SE NUMBER s Anastassatio, al. v. Westside P.C. . CV2007-021670	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION Maricopa County Su Court		STATUS OR DISPOSITION Judgment against Westside Dental for \$484,923.00 plus accrued interest.
Westside Dental, P.C. v. Lori Barberini-Poisson, et al. CV2008-051813			Maricopa County Su Court	perior	Settlement in favor of Westside Dental for \$25,000
None	preceding the commence	that has been attached, garnished or ement of this case. (Married debtors th spouses whether or not a joint peti	filing under chapter 12 c	or chapter 13	must include information concerning
	ND ADDRESS OF PERS NEFIT PROPERTY WA			PTION AND PROPERTY) VALUE OF Y
	5. Repossessions, fore	closures and returns			
None	returned to the seller, w or chapter 13 must inclu		g the commencement of	this case. (Ma	ugh a deed in lieu of foreclosure or arried debtors filing under chapter 12 not a joint petition is filed, unless the
	ND ADDRESS OF OR OR SELLER	DATE OF REF FORECLOS TRANSFER (URE SALE, DESC	RIPTION AN PROPEI	ND VALUE OF RTY
	6. Assignments and re	eceiverships			
None	this case. (Married debt		r 13 must include any ass	signment by e	tely preceding the commencement of either or both spouses whether or not a
NAME A	ND ADDRESS OF ASSI	IGNEE DATE OF ASSIGNMENT	TERM	IS OF ASSIG	GNMENT OR SETTLEMENT
None	preceding the commence	ch has been in the hands of a custodia ement of this case. (Married debtors th spouses whether or not a joint peti	filing under chapter 12 c	or chapter 13	must include information concerning
	ND ADDRESS JSTODIAN	NAME AND LOCAT OF COURT CASE TITLE & NUM	DAT		DESCRIPTION AND VALUE OF PROPERTY

7. Gifts



List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF	RELATIONSHIP TO		DESCRIPTION AND
PERSON OR ORGANIZATION	DEBTOR, IF ANY	DATE OF GIFT	VALUE OF GIFT

8. Losses

None List all losses from fire, theft, other casualty or gambling within one year immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

	DESCRIPTION OF CIRCUMSTANCES AND, IF	
DESCRIPTION AND VALUE	LOSS WAS COVERED IN WHOLE OR IN PART	
OF PROPERTY	BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS

9. Payments related to debt counseling or bankruptcy

None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within one year immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE DeConcini McDonald Yetwin & Lacy PC 7310 N. 16 Street, Suite 330 Phoenix, AZ 85020		DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR 12/23/09 3/15/10 3/17/10		AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY \$2,500.00 \$4,500.00 \$5,000.00	
None	10. Other transfers a. List all other property, other than prope transferred either absolutely or as security filing under chapter 12 or chapter 13 must spouses are separated and a joint petition i	within two years immed include transfers by eith	liately preceding the commen	cement of this case. (Married debtors	
	D ADDRESS OF TRANSFEREE, LATIONSHIP TO DEBTOR	DATE		PERTY TRANSFERRED ALUE RECEIVED	

RELATIONSHIP TO DEBTOR	ł
/arious Employees	
Phoenix, AZ	
Employees	

None b. List all property transferred by the debtor within ten years immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE

DATE(S) OF TRANSFER(S)

Feb.-March 2010

AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY

401K administered by Paychex closed.

PO Box 660576 Dallas, TX 75266-0576

Bank of America

None

DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE Savings - \$1,300 - transferred to checking

TYPE OF ACCOUNT, LAST FOUR

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or

otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed,

AMOUNT AND DATE OF SALE OR CLOSING Nov. 2009

12. Safe deposit boxes

NAME AND ADDRESS OF INSTITUTION

11. Closed financial accounts

unless the spouses are separated and a joint petition is not filed.)

None List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
---	---	----------------------------	--

13. Setoffs

None List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within 90 days preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME A	ND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
	14. Property held for another p	person	
None	List all property owned by anothe	er person that the debtor holds or controls.	
NAME A	ND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
	15. Prior address of debtor		
None		ree years immediately preceding the commencement vacated prior to the commencement of this case. If a j	· 1
ADDRES	S	NAME USED	DATES OF OCCUPANCY

16. Spouses and Former Spouses

None If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within eight years immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

	NAME AND ADDRESS OF	DATE OF	ENVIRONMENTAL
SITE NAME AND ADDRESS	GOVERNMENTAL UNIT	NOTICE	LAW

None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

	NAME AND ADDRESS OF	DATE OF	ENVIRONMENTAL
SITE NAME AND ADDRESS	GOVERNMENTAL UNIT	NOTICE	LAW

None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT

DOCKET NUMBER

STATUS OR DISPOSITION

18. Nature, location and name of business

LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL

TAXPAYER-I.D. NO.

(ITIN)/ COMPLETE EIN ADDRESS

None a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME

None

b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME

ADDRESS

6

BEGINNING AND

ENDING DATES

NATURE OF BUSINESS

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

None	a. List all bookkeepers and accountants who within two years immediately preceding the filing of this bankruptcy case kept or
	supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS Iva Sutherland unknown Khan & Kistler, CPA's

8823 N. 3rd St. Phoenix, AZ 85020 DATES SERVICES RENDERED **Bookkeeper**

Accounting, tax returns

None b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	Ξ		
Khan	Ε.	Kistler,	СРА

ADDRESS
8823 N. 3rd St.
Phoenix, AZ 85020

DATES SERVICES RENDERED

None c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME

Westside Dental, P.C .

ADDRESS 8284 W. Union Hills Dr. Glendale, AZ 85308

DATE ISSUED

Oct. 2008

None d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS Bank of America PO Box 660576 Dallas, TX 75266-0576

20. Inventories

 \square a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

Dec. 2009	George Spine
DATE OF INVENTORY	INVENTORY SUPERVISOR

DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis) \$10,000 - Market value

None b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY **Dec. 2009**

NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS Westside Dental, P.C. 2330 N. 75th Ave., Ste. 112 Phoenix, AZ 85035 7

■ NAME AND ADDRESS NATURE OF INTEREST PERCENTAG

None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS Douglas Gordon 2009 E. Palmaire Ave. Phoenix, AZ 85020	TITLE President/Director	NATURE AND PERCENTAGE OF STOCK OWNERSHIP 45.15%
Efthimios Anastassatos 4350 E. Ray Road, #5, Ste. 122 Phoenix, AZ 85044	Director	44.85%
George Spine 12049 E. Celtic Dr. Scottsdale, AZ 85260	Sec./Treas./Director	10%

22. Former partners, officers, directors and shareholders

21 . Current Partners, Officers, Directors and Shareholders

None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

None	b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within one year
	immediately preceding the commencement of this case.

TITLE

NAME AND ADDRESS

NAME

None

23. Withdrawals from a partnership or distributions by a corporation

ADDRESS

None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

DATE AND PURPOSE

OF WITHDRAWAL

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR

24. Tax Consolidation Group.

None If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION

25. Pension Funds.

None If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER (EIN)

TAXPAYER IDENTIFICATION NUMBER (EIN)

NATURE OF INTEREST

a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

PERCENTAGE OF INTEREST

DATE OF WITHDRAWAL

AMOUNT OF MONEY

OR DESCRIPTION AND

VALUE OF PROPERTY

DATE OF TERMINATION

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date March 19, 2010

Signature /s/ Douglas M. Gordon

Douglas M. Gordon President

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

BANK OF AMERICA PO BOX 660576 DALLAS TX 75266-0576

DEX MEDIA WEST 9501 E. PANORAMA CIRCLE ENGLEWOOD CO 80112

DOUGLAS GORDON 2009 E. PALMAIRE AVE. PHOENIX AZ 85020

DOUGLAS M. GORDON 2009 E. PALMAIRE AVE. PHOENIX AZ 85020

EFTHIMIOS ANASTASSATOS 4350 E. RAY ROAD, #5, STE. 122 PHOENIX AZ 85044

PATTERSON DENTAL CO. 2240 W. BROADWAY RD., STE. 108-110 PHOENIX AZ 85020

QWEST PO BOX 29040 PHOENIX AZ 85038-9040

SRP PO BOX 2950 PHOENIX AZ 85062-2950

SUN CONSTRUCTION LIMITED 2242 CHANNEL ROAD NEWPORT BEACH CA 92661-1513

VALASSIS DIRECT MAIL 19975 VICTOR PKWY. LIVONIA MI 48152

United States Bankruptcy Court District of Arizona

In re Westside Dental, P.C.

Debtor(s)

Case No. Chapter

11

DECLARATION

I, the President of the corporation named as the debtor in this case, do hereby certify, under penalty of perjury, that the Master

Mailing List, consisting of **1** sheet(s), is complete, correct and consistent with the debtor(s)' schedules.

Date: March 19, 2010		/s/ Douglas M. Gordon		
		Douglas M. Gordon/President		
		Signer/Title		
Date:	March 19, 2010	/s/ Lawrence D. Hirsch		
		Signature of Attorney		
		Lawrence D. Hirsch 004982		
		DeConcini McDonald Yetwin & Lacy, P.C		
		7310 N. 16th Street		
		Suite 330		
		Phoenix, AZ 85020		
		602-282-0500 Fax: 602-282-0520		

Best Case Bankruptcy

United States Bankruptcy	Court
District of Arizona	

In re	Westside Dent	tal, P.C.		Case No.	
			Debtor(s)	Chapter	11
	DIS	CLOSURE OF COMP	ENSATION OF ATTOR	RNEY FOR DE	EBTOR(S)
c	ompensation paid to	me within one year before the f		, or agreed to be pai	the above-named debtor and that d to me, for services rendered or to llows:
					12,000.00
	Prior to the filin	g of this statement I have receive	d	\$	12,000.00
	Balance Due			\$	0.00
2. Т	he source of the cor	npensation paid to me was:			
	Debtor	□ Other (specify):			
3. Т	he source of compe	nsation to be paid to me is:			
	Debtor	□ Other (specify):			
I. I	I have not agreed	l to share the above-disclosed cor	npensation with any other person	unless they are mem	bers and associates of my law firm.
[nsation with a person or persons w names of the people sharing in the		
. I	n return for the above	ve-disclosed fee, I have agreed to	render legal service for all aspects	s of the bankruptcy c	ase, including:
b c	 Preparation and fi Representation of [Other provisions 	iling of any petition, schedules, so the debtor at the meeting of cred as needed]	Idering advice to the debtor in dete tatement of affairs and plan which litors and confirmation hearing, an ner at the quoted hourly rate.	may be required; ad any adjourned hea	rings thereof;
	In Chapter Chapter 13	r 13 cases any additional fee 3 plan upon application and	es incurred and due in addition order of the court.	on to the retainer,	shall be paid through the
	reaffirmati		o reduce to market value; exe tions as needed; preparation nousehold goods.		
б. В	Represent		fee does not include the following dischargeability actions, judio		es, relief from stay actions or
			CERTIFICATION		
	certify that the foreg inkruptcy proceeding		any agreement or arrangement for	payment to me for re	presentation of the debtor(s) in

Dated: March 19, 2010 /// Lawrence D. Hirsch Lawrence D. Hirsch 004982 DeConcini McDonald Yetwin & Lacy, P.C 7310 N. 16th Street Suite 330 Phoenix, AZ 85020 602-282-0500 Fax: 602-282-0520

United States Bankruptcy Court District of Arizona

In re Westside Dental, P.C.

Debtor(s)

Case No. Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for <u>Westside Dental, P.C.</u> in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

■ None [*Check if applicable*]

March 19, 2010

Date

/s/ Lawrence D. Hirsch

Lawrence D. Hirsch 004982 Signature of Attorney or Litigant Counsel for Westside Dental, P.C. DeConcini McDonald Yetwin & Lacy, P.C 7310 N. 16th Street Suite 330 Phoenix, AZ 85020 602-282-0500 Fax:602-282-0520

United States Bankruptcy Court District of Arizona

In	re
----	----

Westside Dental, P.C.

Debtor

Case No.		
-		

Chapter_____11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Douglas Gordon 2009 E. Palmaire Ave. Phoenix, AZ 85020		45.15%	
Efthimios Anastassatos 4350 E. Ray Road, #5, Ste. 122 Phoenix, AZ 85044	44.85%		
George Spine 10249 E. Celtic Drive Scottsdale, AZ 85267		10%	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date March 19, 2010

Signature <u>/s/ Douglas M. Gordon</u> Douglas M. Gordon President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C §§ 152 and 3571.