B1 (Official Form 1)(4/10)							
United States Bankruptcy C District of Arizona						Voluntary Petition	
Name of Debtor (if individual, enter Last, First, Middle): Lumea Staffing, Inc.				Name of Joint Debtor (Spouse) (Last, First, Middle):			
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):				All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):			
Last four digits of Soc. Sec. or Individual-Taxpa (if more than one, state all)	yer I.D. (ITIN) No./Com	nplete EIN	Last fo	ur digits of han one, state a	Soc. Sec. or	Individual-Taxpayer I.D. (ITIN) No./Complete EIN	
Street Address of Debtor (No. and Street, City, and State): 15010 N. 78th Way, Suite 204 Scottsdale, AZ ZIP Code				Address of	Joint Debtor	(No. and Street, City, and State): ZIP Code	
County of Residence or of the Principal Place of Maricopa	Business:	260	County	of Resider	ice or of the l	Principal Place of Business:	
Mailing Address of Debtor (if different from stre	et address):		Mailing	g Address o	of Joint Debto	or (if different from street address):	
	<u> </u>	ZIP Code				ZIP Code	
Location of Principal Assets of Business Debtor (if different from street address above):							
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 Other (If debtor is not one of the above entities, check this box and state type of entity below.)	(Form of Organization) (Check one box) ividual (includes Joint Debtors) Exhibit D on page 2 of this form. rporation (includes LLC and LLP) tnership ier (If debtor is not one of the above entities, ck this box and state type of entity below.) (Check one box) Health Care Business Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) Railroad Stockbroker Commodity Broker Clearing Bank Other Tax-Exempt Entity			Chapter 11 Chapter 12 Chapter 13 Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for"			
Filing Fee (Check one box Full Filing Fee attached Filing Fee to be paid in installments (applicable to attach signed application for the court's consideratidebtor is unable to pay fee except in installments. I Form 3A. Filing Fee waiver requested (applicable to chapter attach signed application for the court's consideration.	individuals only). Must on certifying that the Rule 1006(b). See Official 7 individuals only). Must	Check one l Debte Debte Check if: Debte are le Check all al A pla	box: or is a sm or is not or's aggr ess than \$ pplicable in is bein ptances of	nall business a small business as mall business, a small business, a small business, a small business, and the boxes; g filed with of the plan w	Chap debtor as defin tess debtor as de thingent liquida amount subject this petition.	ned in 11 U.S.C. § 101(51D). defined in 11 U.S.C. § 101(51D). lated debts (excluding debts owed to insiders or affiliates) t to adjustment on 4/01/13 and every three years thereafter). repetition from one or more classes of creditors,	
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 adu	cured credito	ors.	· ·		THIS SPACE IS FOR COURT USE ONLY	
1- 50- 100- 200- 49 99 199 999		0,001- 25,	,001- ,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	to \$10 to \$50 to	50,000,001 \$10 \$100 to \$	0,000,001 5500 lion	\$500,000,001 to \$1 billion	More than \$1 billion		
\$0 to \$50,001 to \$100,001 to \$500,001 \$50,000 \$100,000 \$500,000 to \$1	to \$10 to \$50 to	50,000,001 \$10 \$100 to \$	00,000,001 5500 lion	\$500,000,001 to \$1 billion			

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

Lumea Staffing, Inc.

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.

Signature of Debtor

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

Signature of Attorney for Debtor(s)

Dean M. Dinner 010216

Printed Name of Attorney for Debtor(s)

Nussbaum Gillis & Dinner, P.C.

Firm Name

14500 N. Northsight Blvd.

Suite 116

Scottsdale, 85260

Address

(480) 609-0011 Fax: (480) 609-0016

Telephone Number

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.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

Signature of Authorized Individual

James C. Marshall

Printed Name of Authorized Individual

CFO

Title of Authorized Individual

Signatures

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 Code.

Certified copies of the documents required by 11 U.S.C. §1515 are attached.

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

☐ Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

C' CE '	n .		
Signature of Foreig	gn Representa	itive	
Printed Name of F	' D		

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition 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.

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.)

A	ldr	ess

Date

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 or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

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

In re	Lumea Staffing, Inc.		Case No.		
		Debtor(s)	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]
Arizona Dept. of Economic Security P.O. Box 6028 Phoenix, AZ 85005-6028	Arizona Dept. of Economic Security P.O. Box 6028 Phoenix, AZ 85005-6028	Arizona SUTA Taxes	Contingent Unliquidated Disputed	139,584.90
Arizona Dept. of Revenue Collection Division - Bankruptcy 1600 W. Monroe St., Room 112 Phoenix, AZ 85007	Arizona Dept. of Revenue Collection Division - Bankruptcy 1600 W. Monroe St., Room 112 Phoenix, AZ 85007	Withholding Taxes	Contingent Unliquidated Disputed	188,446.15
Colorado Dept. of Labor & Employment PO Box 956 Denver, CO 80201-0956	Colorado Dept. of Labor & Employment PO Box 956 Denver, CO 80201-0956	SUTA Taxes	Contingent Unliquidated Disputed	49,799.56
Department of Labor and Industries P.O. Box 44171 Olympia, WA 98504-4171	Department of Labor and Industries P.O. Box 44171 Olympia, WA 98504-4171	Washington State Company and Employee Workers' Compensation Coverage	Contingent Unliquidated Disputed	321,182.08
Easy Staffing Services, Inc. c/o Brendan Mahoney - Campbell & Mahoney 3101 North Central Avenue Suite 900 Phoenix, AZ 85012	Easy Staffing Services, Inc. c/o Brendan Mahoney - Campbell & Mahoney 3101 North Central Avenue Suite 900 Phoenix, AZ 85012	Note A - subject of pending litigation in Maricopa County Superior Court CV2010-020938	Contingent Unliquidated Disputed	4,647,970.00
Easy Staffing Services, Inc. c/o Brendan Mahoney - Campbell & Mahoney 3101 North Central Avenue Suite 900 Phoenix, AZ 85012	Easy Staffing Services, Inc. c/o Brendan Mahoney - Campbell & Mahoney 3101 North Central Avenue Suite 900 Phoenix, AZ 85012	Note B - subject of pending litigation in Maricopa County Superior Court CV2010-020938	Contingent Unliquidated Disputed	1,043,232.00
Florida U.C. Fund Florida Department of Revenue 5050 W Tennessee Street Tallahassee, FL 32399-0180	Florida U.C. Fund Florida Department of Revenue 5050 W Tennessee Street Tallahassee, FL 32399-0180	Unemployment Taxes	Contingent Unliquidated Disputed	71,523.26

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Best Case Bankruptcy

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]
Highpoint Risk Services, LLC 5501 LBJ Freeway #1200 Dallas, TX 75240	Highpoint Risk Services, LLC 5501 LBJ Freeway #1200 Dallas, TX 75240	Worker's Compensation Insurance Premium		76,888.64
Highpoint Risk Services, LLC 5501 LBJ Freeway #1200 Dallas, TX 75240	Highpoint Risk Services, LLC 5501 LBJ Freeway #1200 Dallas, TX 75240	Worker's Compensation Insurance Reserve		180,000.00
Illinois Department of Economic Security P.O. Box 19300 Springfield, IL 62794-9300	Illinois Department of Economic Security P.O. Box 19300 Springfield, IL 62794-9300	Illinois SUTA Taxes	Contingent Unliquidated Disputed	1,051,325.85
Illinois Dept. of Revenue P.O. Box 19447 Springfield, IL 62726-0001	Illinois Dept. of Revenue P.O. Box 19447 Springfield, IL 62726-0001	Withholding Taxes	Contingent Unliquidated Disputed	374,374.26
Internal Revenue Service Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114	Payroll (FICA/Medicare) Withholding Taxes	Contingent Unliquidated Disputed	10,373,030.25
Internal Revenue Service Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114	Internal Revenue Service Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114	FUTA Taxes	Contingent Unliquidated Disputed	266,993.55
Phoenix Law Group 8765 E. Bell Rd. #110	Phoenix Law Group 8765 E. Bell Rd. #110 Scottsdale, AZ 85260	Legal Services		42,917.13
Scottsdale, AZ 85260 Rothchild Development, LLC c/o Mark & Lily Bartholomew PO Box 508 Pipersville, PA 18947	Rothchild Development, LLC c/o Mark & Lily Bartholomew PO Box 508 Pipersville, PA 18947	Early termination of commercial lease for office space at 33747 N Scottsdale Rd #130, Scottsdale, AZ; Debtor closed this office on 5/20/2011; lease ex		50,000.00
State of Colorado Dept. of Revenue 1375 Sherman Street Denver, CO 80261-0004	State of Colorado Dept. of Revenue 1375 Sherman Street Denver, CO 80261-0004	Withholding and Unemployment Taxes	Contingent Unliquidated Disputed	48,775.98
State of WA Employment Security Dept UI Tax Administration P.O. Box 9046 Olympia, WA 98507-9046	State of WA Employment Security Dept UI Tax Administration P.O. Box 9046 Olympia, WA 98507-9046	Washington SUTA Taxes	Contingent Unliquidated Disputed	81,732.79

B4 (C)fficial	Form 4	4) (12/07	7) - (Cont.
In r	e Li	umea	Staffir	ıg, l	nc.

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]
Telekenex, Inc. Dept. LA 23442	Telekenex, Inc. Dept. LA 23442 Pasadena, CA 91185-3442	Early termination fee		39,907.52
Pasadena, CA 91185-3442 Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134-0300	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134-0300	Utah State Withholding Taxes	Contingent Unliquidated Disputed	60,234.28
Wentworth Douglass Hospital 789 Central Ave. Dover, NH 03820	Wentworth Douglass Hospital 789 Central Ave. Dover, NH 03820	Worker's Compensation/Med ical Services (Davis)	Contingent Disputed	93,712.26

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

I, the CFO 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	8/17/11	Signature Manual Company
_	7. /	James C. Marshall CFO

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.