

United States Bankruptcy Court Central District of California	Voluntary Petition
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Name of Debtor (if individual, enter Last, First, Middle): LOS ROBLES CARE CENTER, 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): CICCIARI FINANCIAL SERVICES, INC.	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-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): Fed. Tax I.D. No. 16-4282567	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, and State): 601 NORTH MONTGOMERY STREET OJAI, CA 93023	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP CODE 93023	ZIP CODE
County of Residence or of the Principal Place of Business: VENTURA	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP CODE	ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above):

ZIP CODE

<p>Type of Debtor (Form of Organization) (Check one box.)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)</p>	<p>Nature of Business (Check one box.)</p> <p><input checked="" type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input type="checkbox"/> Other</p> <hr/> <p>Tax-Exempt Entity (Check box, if applicable.)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p>Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)</p> <p><input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <hr/> <p>Nature of Debts (Check one box.)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>
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<p>Filing Fee (Check one box.)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached.</p> <p><input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.</p> <p><input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>	<p style="text-align: center;">Chapter 11 Debtors</p> <p>Check one box:</p> <p><input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000.</p> <p>-----</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition.</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>
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<p>Statistical/Administrative Information</p> <p><input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p> <p>Estimated Number of Creditors</p> <p><input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input checked="" type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000</p> <p>Estimated Assets</p> <p><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion</p> <p>Estimated Liabilities</p> <p><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion</p>	<p>THIS SPACE IS FOR COURT USE ONLY</p>
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Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): LOS ROBLES CARE CENTER, INC.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed:	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)			
Name of Debtor:	Case Number:	Date Filed:	
District: Central District of California	Relationship:	Judge:	
<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that 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. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>		
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			

(Name of landlord that obtained judgment)			

(Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

Voluntary Petition

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

Name of Debtor(s):

LOS ROBLES CARE CENTER, INC.

Signatures

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

Telephone Number (if not represented by attorney)

Date

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

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.

X _____
(Signature of Foreign Representative)

(Printed Name of Foreign Representative)

Date

Signature of Attorney*

X /s/ Daren R. Brinkman

Signature of Attorney for Debtor(s)
DAREN R. BRINKMAN (CA BAR NO 158698)

Printed Name of Attorney for Debtor(s)
BRINKMAN PORTILLO, PC

Firm Name
4333 Park Terrace Dr., Suite 205

Address Westlake Village, CA 91361

Telephone: (818) 597-2992 FAX: (818) 597-2998

Telephone Number
AUG 5 2009

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 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 bankruptcy 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.)

Address

X _____

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.

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

X 
Signature of Authorized Individual

SAMUEL T. EUBANKS, JR.

Printed Name of Authorized Individual

PRESIDENT

Title of Authorized Individual

AUG 5 2009

Date

ACTION BY WRITTEN CONSENT
OF
THE SOLE DIRECTOR
OF
LOS ROBLES CARE CENTER, INC.

August 5, 2009

The undersigned, being the sole director of LOS ROBLES CARE CENTER, INC., a California corporation (the "Corporation"), hereby adopts the following resolutions by written consent pursuant to Section 307(b) of the California Corporations Code:

RESOLVED, that in view of the financial condition of the Corporation, the sole director of the Corporation authorizes, empowers and directs the officers of the Corporation, or any of them, on behalf of the Corporation, to file a voluntary petition under Chapter 11 of Title 11 of the United States Code and to convert the bankruptcy proceeding commenced thereby (the "Bankruptcy") from one under Chapter 11 to one under Chapter 7 in the event that such action is deemed to be in the best interests of the Corporation;

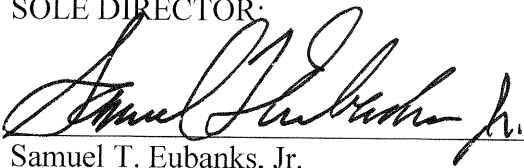
RESOLVED FURTHER, that the Corporation is authorized, empowered and directed to retain the law firm of Brinkman Portillo, PC, as counsel to the Corporation in the Bankruptcy.

RESOLVED FURTHER, that the officers of the Corporation, or any of them, are authorized, empowered and directed on behalf of the Corporation and in its name to take all actions and execute all documents deemed necessary or desirable in order to carry out and perform the purposes of the foregoing resolutions, the taking of such actions or execution of such documents to be conclusive evidence of the necessity or desirability thereof;

RESOLVED FURTHER, that any action taken by any officer of the Corporation prior to the adoption of the foregoing resolutions, which is within the authority conferred thereby, is hereby ratified, confirmed and approved as if taken at the express direction of the sole director of the Corporation.

This Written Consent shall be filed with the minutes of the proceedings of the directors of the Corporation and shall be effective as of the date first set forth above.

SOLE DIRECTOR:


Samuel T. Eubanks, Jr.

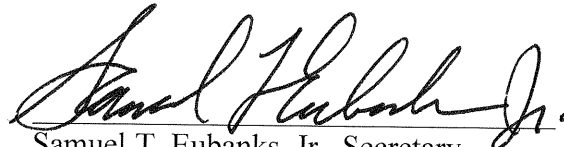
SECRETARY'S CERTIFICATE

LOS ROBLES CARE CENTER, INC.

The undersigned, Samuel T. Eubanks, Sr., hereby certifies:

1. I am the corporate secretary of LOS ROBLES CARE CENTER, INC., a California corporation (the "Corporation").
2. Attached hereto is a true, exact and complete copy of resolutions adopted by the sole director of the Corporation on August 5, 2009, and said resolutions have not been amended or rescinded and are in full force and effect on the date hereof.

Date: August 5, 2009


Samuel T. Eubanks, Jr., Secretary

From: Brinkman Portillo, PC

818 597 2998

08/05/2009 18:08

#111 P.001/004

B 4 (Official Form 4) (12/07)

UNITED STATES BANKRUPTCY COURT

Central District of California

In re LOS ROBLES CARE CENTER, INC.
Debtor

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 and 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]
IRS	IRS-Fresno, CA 93888-0426	taxes, penalties, interest	disputed	\$ 1,000,000.00 (See Note "1")
Department of Health Care Services	Accounting Section 71-2014 MS 1101 POB 997415 Sacramento, CA 95829-7415	bed tax	set-off	299,428.00

Date: 5 August 2009


Debtor

[Declaration as in Form 2]

From: Brinkman Portillo, PC

818 597 2998

08/05/2009 18:09

#111 P.002/004

Form B4 (Official Form 4) -- (12/07)		2007 USBC, Central District of California	
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA			
In re: LOS ROBLES CARE CENTER, INC.,		CHAPTER: 11	
Debtor(s).		CASE NO.:	

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 self-off.	Amount of claim (if secured, also state value of security)

State Fund Insurance/ Allied Interstate, Inc.	Rudy Gaba, Jr., Esq. Hollins & Schector 1851 E. First St., #6 Santa Ana, CA 92705 714-558-9119	In Collections from 2005	Disputed	175,000.00
Leonard Rowe 1177 Saviers Road Oxnard, CA 93030	Leonard Rowe 1177 Saviers Road Oxnard, CA 93030 805-443-2668	Loan for payroll		100,000.00
Bank of America Business Card POB 1510 Wilmington, DE 19886	Bank of America POB 1510 Wilmington, DE 19886 800-626-2556	Trade debt — credit card		22,451.98
Bank of America Business Card POB 1510 Wilmington, DE 19886	Bank of America POB 1510 Wilmington, DE 19886 800-626-2556	Trade debt — credit card		20,866.64
Bank of America Business Card POB 1510 Wilmington, DE 19886	Bank of America POB 1510 Wilmington, DE 19886 800-626-2556	Trade debt — credit card		15,654.81
Bank of America Business Card POB 1510 Wilmington, DE 19886	Bank of America POB 1510 Wilmington, DE 19886 800-626-2556	Trade debt — credit card		16,963.03
Catalina Martinez	Santos Gomez, Esq. Nava & Gomez 326 S. "A" St., Ste. 2 Oxnard, CA 93030 805-483-2465	Judgment		75,000.00
Aegle Therapies, Inc. 1000 Pianna Way Fort Smith, AR 72919 (479) 201-2000	Aegle Therapies, Inc. 1000 Pianna Way Fort Smith, AR 72919 (479) 201-2000	Trade debt		60,000.00

From:Brinkman Portillo,PC

818 597 2998

08/05/2009 18:09

#111 P.003/004

Form B4 (Official Form 4) - (12/07)		2007 USBC, Central District of California	
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA			
In re: LOS ROBLES CARE CENTER, INC.,		CHAPTER: 11	
Debtor(s).		CASE NO.:	

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)

County of Ventura Tax Collector 800 S. Victoria Ave. Ventura, CA 93009-1290	Lawrence L. Matheny County of Ventura Tax Collector 800 S. Victoria Ave. Ventura, CA 93009-1290	Property Taxes, 601 N. Montgomery Ave. Ojai, CA 93023		50,831.18
County of Ventura Tax Collector 800 S. Victoria Ave. Ventura, CA 93009-1290	Lawrence L. Matheny County of Ventura Tax Collector 800 S. Victoria Ave. Ventura, CA 93009-1290	Property Taxes, 512 Lion St. Ojai, CA 93023		4,960.22
County of Ventura Tax Collector 800 S. Victoria Ave. Ventura, CA 93009-1290	Lawrence L. Matheny County of Ventura Tax Collector 800 S. Victoria Ave. Ventura, CA 93009-1290	Property Taxes, 317 Grand St. Ojai, CA 93023		3,329.26
College Pharmacy 80 N. Ashwood Ave. Ventura, CA 93003 805-642-4135	College Pharmacy. 90 N. Ashwood Ave. Ventura, CA 93003 805-642-4135	Trade debt.		50,000.00
Schraders Medical Supply 2701 Kimball Ave Pomona, CA 91767-2268 (909) 447-7040	Schraders Medical Supply 2701 Kimball Ave Pomona, CA 91767-2268 (909) 447-7040	Trade debt		38,000.00
Dornbusch Construction 580 Old Ventura Ave Oak View, CA 93022	Mark Dornbusch 580 Old Ventura Ave Oak View, CA 93022 805-649-9410	Trade debt		35,000.00
TRC Medical 3075 E. Thousand Oaks Blvd. Thousand Oaks, CA 91362	Ted Weiner TRC Medical 3075 E. Thousand Oaks Blvd. Thousand Oaks, CA 91362	Trade debt		30,000.00
ONR Therapy 1101 S. Capital of Texas Hwy Austin, TX 78746 800-967-4667	ONR Therapy 1101 S. Capital of Texas Hwy Austin, TX 78746 800-967-4667	Therapy		25,000.00
Bud Rowe 1071 S. La Luna Ave. Ojai, CA 93023 805-616-1601	Bud Rowe 1071 S. La Luna Ave. Ojai, CA 93023 805-616-1601	Loan		22,300.00

From: Brinkman Portillo, PC

818 597 2998

08/05/2009 18:10

#111 P.004/004

Form B4 (Official Form 4) - (12/07)

2007 USBC, Central District of California

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: LOS ROBLES CARE CENTER, INC., Debtor(s).	CHAPTER: 11 CASE NO.:

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)

Pacific Com Interior Design 330 N. Wood Road, Ste. 1 Camarillo, CA 805-987-1351	Pacific Com Interior Design 330 N. Wood Road, Ste. 1 Camarillo, CA 805-987-1351	Trade debt		21,794.45
Pacificare of California Department 1346 Los Angeles, CA 90085 800-691-9911	Pacificare of California Department 1346 Los Angeles, CA 90085 800-691-9911	Employee Insurance		20,628.00
Kellogg & Andelson 14274 Ventura Blvd., 2 nd Fl. Sherman Oaks, CA 91403 818-971-5100	Kellogg & Andelson 14274 Ventura Blvd., 2 nd Fl. Sherman Oaks, CA 91403 818-971-5100	Trade debt - Accounting	Disputed	18,541.68
Gulf South Medical Supply, Inc. 4345 Southpoint Blvd. Jacksonville, FL 32216 877-583-9988	Gulf South Medical Supply, Inc. 4345 Southpoint Blvd. Jacksonville, FL 32216 877-583-9988	Sub-Acute Care Equipment Trade Debt		17,785.93
Direct Supply, Inc. 6767 N. Industrial Road Milwaukee, WI 53223 414-358-2805	Direct Supply, Inc. 6767 N. Industrial Road Milwaukee, WI 53223 414-358-2805	Trade debt - kitchen equipment		16,963.03
Carol Hotchkiss 14751 Deer Park St. Irvine, CA 92604 949-632-6248	Carol Hotchkiss 14751 Deer Park St. Irvine, CA 92604 949-632-6248	Trade debt - furnishings		13,245.00

Note "1"

Breakdown of IRS Debt:
Employee Taxes - Trust Fund \$400,000.00
Employee Taxes - Matching Funds \$400,000.00
Penalties & Interest \$200,000.00

Samuel T. Eubanks
LOS ROBLES CARE CENTER, INC.
601 North Montgomery Street
Ojai, CA 93023

Daren R. Brinkman
BRINKMAN PORTILLO, PC
4333 Park Terrace Dr., Suite 205
Westlake Village, CA 91361

Office of the U.S. Trustee
Northern Division
128 E. Carrillo Street
Santa Barbara, CA 93101

United States Trustee
21051 Warner Center Lane, Ste 115
Woodland Hills, CA 92501

Aegis Therapies, Inc.
1000 Fianna Way
Fort Smith, AR 72919

Advanta Bank Corp
P.O. Box 30715
Salt Lake City, UT 84130-0715

AFLAC
Worldwide Headquarters
1932 Wynnton Road
Columbus, GA 31999-0001

Bank of America
P.O. Box 53132
Phoenix, AZ 85072-3132

Bank of America
P.O. Box 15480
Wilmington, DE 19850

Beach Business Bank
Main Office
1230 Rosecrans Avenue, Suite 100
Manhattan Beach, CA 90266

Advantage CDC
11 Golden Shore, Ste 630
Long Beach, CA 90802

Direct Supply
P.O. Box 88201
Milwaukee, WI 53288-0201

Dornbusch Construction
580 Old Ventura Ave.
Oak View, CA 93022

Franchise Tax Board
P.O. Box 1237
Rancho Cordova, CA 95741-1237

Jimmy Poulis
Flooring 101
1660 South Oxnard Blvd.
Oxnard, CA 93030

Frazer Industries, Inc.
Dept. #2510
Los Angeles, CA 90084-2510

Gulf South Medical Supply
P.O. Box 841968
Dallas, TX 75284-1968

Carol Hotchkiss
14751 Deer Park St.
Irvine, CA 92604

Internal Revenue Service
P.O. Box 21126
Philadelphia, PA 19114

Kellogg & Andelson Accountancy
14724 Ventura Blvd.
Sherman Oaks, CA 91403

PacifiCare Medical
Dept. No. 1581
Los Angeles, CA 90088-1581

Pacificare Dental & Vision
Dept 1346
Los Angeles, CA 90085

Unisource
File 57006
Los Angeles, CA 90074-7006

Weather Pros, Inc.
P.O. Box 24166
Ventura, CA 93002

Dept. of Health Services
71-2014 MS 1101
POB 997415
Sacramento, CA 95899

Mr. Bud Rowe
1071 S. La Luna Ave.
Ojai, CA 93023

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

Franchise Tax Board
Attention: Bankruptcy
P.O. Box 2952
Sacramento, CA 95812-2952

County of Ventura
Tax Collector
800 S. Victoria Ave.
Ventura, CA 93009-1290

College Pharmacy
90 N. Ashwood Ave.
Ventura, CA 93003