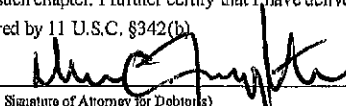


Official Form 1 (1/08)

United States Bankruptcy Court CENTRAL DISTRICT OF CALIFORNIA				Voluntary Petition	
Name of Debtor (if individual, enter Last, First, Middle): Cohen, Stuart B.			Name of Joint Debtor (Spouse)(Last, First, Middle): Chau-Cohen, Sylvia		
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): aka Stuart B David Cohen, aka Stuart B D Cohen			All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): aka Sylvia C. Cohen		
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 3307			Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 7275		
Street Address of Debtor (No. & Street, City, and State): 6 Veneto Newport Coast CA			Street Address of Joint Debtor (No. & Street, City, and State): 6 Veneto Newport Coast CA		
County of Residence or of the Principal Place of Business: Orange			County of Residence or of the Principal Place of Business: Orange		
Mailing Address of Debtor (if different from street address): SAME			Mailing Address of Joint Debtor (if different from street address): SAME		
Location of Principal Assets of Business Debtor (if different from street address above): NOT APPLICABLE					
Type of Debtor (Form of organization) (Check one box.) <input checked="" type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (if debtor is not one of the above entities, check this box and state type of entity below		Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input checked="" 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" <input type="checkbox"/> Debts are primarily business debts.	
Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <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. <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.		Chapter 11 Debtors: Check one box: <input type="checkbox"/> Debtor is a small business as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition <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).			
Statistical/Administrative Information <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" 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.					THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input 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					
Estimated Assets <input type="checkbox"/> 30 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					
Estimated Liabilities <input type="checkbox"/> 30 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					

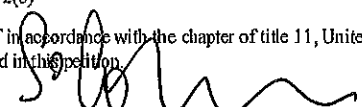
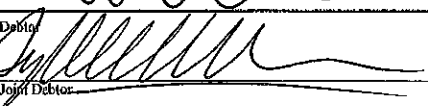
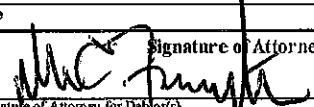
Official Form 1 (1/08)

FORM B1, Page 2

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Stuart B. Cohen and Sylvia Chau-Cohen	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)			
Location Where Filed:	Case Number:	Date Filed:	
<i>NONE</i>			
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:	
<i>NONE</i>			
District:	Relationship:	Judge:	
Exhibit A (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) <input type="checkbox"/> Exhibit A is attached and made a part of this petition		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts) 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). <input checked="" type="checkbox"/>  Signature of Attorney for Debtor(s)	
		5/24/2010 Date	
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 checked="" type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made part of this petition. If this is a joint petition: <input checked="" 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 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.) <div style="text-align: right;"> _____ (Name of landlord that obtained judgment) </div> <div style="text-align: right;"> _____ (Address of landlord) </div> <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(f)).			

Official Form 1 (1/08)

FORM B1, Page 3

<p>Voluntary Petition (This page must be completed and filed in every case)</p>	<p>Name of Debtor(s): Stuart B. Cohen and Sylvia Chau-Cohen</p>
<p>Signatures</p>	
<p>Signature(s) of Debtor(s) (Individual/Joint)</p> <p>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.</p> <p>[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).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X <u></u> Signature of Debtor</p> <p>X <u></u> Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p><u>5/24/2010</u> Date</p>	<p>Signature of a Foreign Representative</p> <p>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.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed name of Foreign Representative)</p> <p><u>5/24/2010</u> (Date)</p>
<p>X <u></u> Signature of Attorney for Debtor(s)</p> <p><u>Marc C. Forsythe, Esq., SBN 153854</u> Printed Name of Attorney for Debtor(s)</p> <p><u>Goe & Forsythe, LLP</u> Firm Name</p> <p><u>GOE & FORSYTHE, LLP</u> Address</p> <p><u>18101 Von Karman Av, Suite 510</u></p> <p><u>Irvine CA 92612</u></p> <p><u>(949) 798-2460</u> Telephone Number</p> <p><u>5/24/2010</u> Date</p> <p><small>*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.</small></p>	<p>Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>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.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ 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.)</p> <p>_____ Address</p> <p>X _____ Date</p> <p>_____ Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>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.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>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.</i></p>
<p>Signature of Debtor (Corporation/Partnership)</p> <p>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.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Authorized Individual</p> <p>_____ Printed Name of Authorized Individual</p> <p>_____ Title of Authorized Individual</p> <p><u>5/24/2010</u> Date</p>	

Attorney or Party Name, Address, Telephone & FAX Number, and California State Bar Number Marc C. Forsythe, Esq., SBN 153854 GOE & FORSYTHE, LLP 18101 Von Karman Ave, Suite 510 Irvine, CA 92612 Telephone: (949) 798-2460 Facsimile: (949) 955-9437		FOR COURT USE ONLY Main Document Page 4 of 19
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA		
In re: STUART B. COHEN and SYLVIA CHAU-COHEN Debtor(s).		CASE NO.: CHAPTER: 11 ADV. NO.:

**ELECTRONIC FILING DECLARATION
(INDIVIDUAL)**

- ☒ Petition, statement of affairs, schedules or lists
☐ Amendments to the petition, statement of affairs, schedules or lists
☐ Other: All pleadings necessary to prosecute the Chapter 7 case

Dated Filed: 05/ /2010
 Dated Filed:
 Dated Filed:

PART I - DECLARATION OF DEBTOR

I, the undersigned, hereby declare under penalty of perjury that: (1) I am the Debtor on whose behalf the above-referenced document is being filed (Filing Party) and have signed the above-referenced document being filed electronically (Filed Document); (2) I have read and understand the Filed Document; (3) the information provided in the Filed Document is true, correct and complete; (4) the "/s/," followed by my name, on the signature lines for the Filing Party in the Filed Document serves as my signature and denotes the making of such declarations, requests, statements, verifications and certifications by me to the same extent and effect as my actual signature on such signature line(s); (5) I have actually signed a true and correct hard copy of the Filed Document in such places and provided the executed hard copy of the Filed Document to the Filing Party's attorney; and (6) I have authorized the Filing Party's attorney to file the electronic version of the Filed Document and this Declaration with the United States Bankruptcy Court for the Central District of California.

Signature of Filing Party

Stuart B. Cohen

Printed Name of Filing Party

05/24/2010

Date

Signature of Filing Party

Sylvia Chau-Cohen

Printed Name of Filing Party

05/24/2010

Date

PART II - DECLARATION OF ATTORNEY FOR SIGNING PARTY

I, the undersigned Attorney for the Filing Party, hereby declare under penalty of perjury that: (1) the "/s/," followed by my name, on the signature lines for the Attorney for the Filing Party in the Filed Document serves as my signature and denotes the making of such declarations, requests, statements, verifications and certifications to the same extent and effect as my actual signature on such signature lines; (2) the Filing Party signed the Declaration of Debtor or Other Party before I electronically submitted the Filed Document for filing with the United States Bankruptcy Court for the Central District of California; (3) I have actually signed a true and correct hard copy of the Filed Document in the locations that are indicated by "/s/," followed by my name, and have obtained the signature of the Filing Party in the locations that are indicated by "/s/," followed by the name of the Filing Party, on the true and correct hard copy of the Filed Document; (4) I shall maintain the executed originals of this Declaration, the Declaration of Debtor or Other Party, and the Filed Document for a period of five years after the closing of the case in which they are filed; and (5) I shall make the executed originals of this Declaration, the Declaration of Debtor(s) or Other Party, and the Filed Document available for review upon request of the Court or other parties.

Signature of Attorney for Filing Party

Marc C. Forsythe

Printed Name of Attorney for Filing Party

05/24/2010

Date

**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION**

In re *Stuart B. Cohen*
and
Sylvia Chau-Cohen

Case No.
Chapter 11

Debtor(s)

**EXHIBIT D - INDIVIDUAL DEBTOR'S STATEMENT OF COMPLIANCE WITH
CREDIT COUNSELING REQUIREMENT**

WARNING: You must be able to check truthfully one of the five statements regarding credit counseling listed below. If you cannot do so, you are not eligible to file a bankruptcy case, and the court can dismiss any case you do file. If that happens, you will lose whatever filing fee you paid, and your creditors will be able to resume collection activities against you. If your case is dismissed and you file another bankruptcy case later, you may be required to pay a second filing fee and you may have to take extra steps to stop creditors' collection activities.

Every individual debtor must file this Exhibit D. If a joint petition is filed, each spouse must complete and file a separate Exhibit D. Check one of the five statements below and attach any documents as directed.

☒ 1. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, and I have a certificate from the agency describing the services provided to me. *Attach a copy of the certificate and a copy of any debt repayment plan developed through the agency.*

☐ 2. Within the 180 days **before the filing of my bankruptcy case**, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, but I do not have a certificate from the agency describing the services provided to me. *You must file a copy of a certificate from the agency describing the services provided to you and a copy of any debt repayment plan developed through the agency no later than 15 days after your bankruptcy case is filed.*

☐ 3. I certify that I requested credit counseling services from an approved agency but was unable to obtain the services during the five days from the time I made my request, and the following exigent circumstances merit a temporary waiver of the credit counseling requirement so I can file my bankruptcy case now.
[Summarize exigent circumstances here.]

If your certification is satisfactory to the court, you must still obtain the credit counseling briefing within the first 30 days after you file your bankruptcy petition and promptly file a certificate from the agency that provided the counseling, together with a copy of any debt management plan developed through the agency. Failure to fulfill these requirements may result in dismissal of your case. Any extension of the 30-day deadline can be granted only for cause and is limited to a maximum of 15 days. Your case may also be dismissed if the court is not satisfied with your reasons for filing your bankruptcy case without first receiving a credit counseling briefing.

☐ 4. I am not required to receive a credit counseling briefing because of: *[Check the applicable statement]*

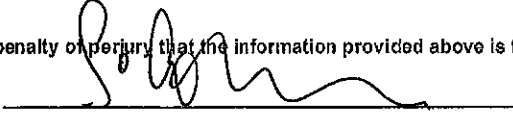
[Must be accompanied by a motion for determination by the court.]

- ☐ Incapacity. (Defined in 11 U.S.C. § 109 (h)(4) as impaired by reason of mental illness or mental deficiency so as to be incapable of realizing and making rational decisions with respect to financial responsibilities.);
- ☐ Disability. (Defined in 11 U.S.C. § 109 (h)(4) as physically impaired to the extent of being unable, after reasonable effort, to participate in a credit counseling briefing in person, by telephone, or through the Internet.);
- ☐ Active military duty in a military combat zone.

☐ 5. The United States trustee or bankruptcy administrator has determined that the credit counseling requirement of 11 U.S.C. § 109(h) does not apply in this district.

I certify under penalty of perjury that the information provided above is true and correct.

Signature of Debtor:



Date: 5/24/2010

Certificate Number: 03346-CAC-CC-011002913



03346-CAC-CC-011002913

CERTIFICATE OF COUNSELING

I CERTIFY that on May 17, 2010, at 8:43 o'clock PM PDT, STUART B COHEN received from Consumer Credit Counseling Service of Orange County, Inc., an agency approved pursuant to 11 U.S.C. § 111 to provide credit counseling in the Central District of California, an individual [or group] briefing that complied with the provisions of 11 U.S.C. §§ 109(h) and 111.

A debt repayment plan was not prepared. If a debt repayment plan was prepared, a copy of the debt repayment plan is attached to this certificate.

This counseling session was conducted by internet.

Date: May 17, 2010 By: /s/Tony Tran

Name: Tony Tran

Title: Certified Counselor

* Individuals who wish to file a bankruptcy case under title 11 of the United States Bankruptcy Code are required to file with the United States Bankruptcy Court a completed certificate of counseling from the nonprofit budget and credit counseling agency that provided the individual the counseling services and a copy of the debt repayment plan, if any, developed through the credit counseling agency. *See* 11 U.S.C. §§ 109(h) and 521(b).

**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION**

In re **Stuart B. Cohen**
and
Sylvia Chau-Cohen

Case No.
Chapter **11**

Debtor(s)

**EXHIBIT D - INDIVIDUAL DEBTOR'S STATEMENT OF COMPLIANCE WITH
CREDIT COUNSELING REQUIREMENT**

WARNING: You must be able to check truthfully one of the five statements regarding credit counseling listed below. If you cannot do so, you are not eligible to file a bankruptcy case, and the court can dismiss any case you do file. If that happens, you will lose whatever filing fee you paid, and your creditors will be able to resume collection activities against you. If your case is dismissed and you file another bankruptcy case later, you may be required to pay a second filing fee and you may have to take extra steps to stop creditors' collection activities.

Every individual debtor must file this Exhibit D. If a joint petition is filed, each spouse must complete and file a separate Exhibit D. Check one of the five statements below and attach any documents as directed.

☒ 1. Within the 180 days before the filing of my bankruptcy case, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, and I have a certificate from the agency describing the services provided to me. *Attach a copy of the certificate and a copy of any debt repayment plan developed through the agency.*

☐ 2. Within the 180 days before the filing of my bankruptcy case, I received a briefing from a credit counseling agency approved by the United States trustee or bankruptcy administrator that outlined the opportunities for available credit counseling and assisted me in performing a related budget analysis, but I do not have a certificate from the agency describing the services provided to me. *You must file a copy of a certificate from the agency describing the services provided to you and a copy of any debt repayment plan developed through the agency no later than 15 days after your bankruptcy case is filed.*

☐ 3. I certify that I requested credit counseling services from an approved agency but was unable to obtain the services during the five days from the time I made my request, and the following exigent circumstances merit a temporary waiver of the credit counseling requirement so I can file my bankruptcy case now.
[Summarize exigent circumstances here.]

If your certification is satisfactory to the court, you must still obtain the credit counseling briefing within the first 30 days after you file your bankruptcy petition and promptly file a certificate from the agency that provided the counseling, together with a copy of any debt management plan developed through the agency. Failure to fulfill these requirements may result in dismissal of your case. Any extension of the 30-day deadline can be granted only for cause and is limited to a maximum of 15 days. Your case may also be dismissed if the court is not satisfied with your reasons for filing your bankruptcy case without first receiving a credit counseling briefing.

☐ 4. I am not required to receive a credit counseling briefing because of: *(Check the applicable statement)*

(Must be accompanied by a motion for determination by the court.)

☐ Incapacity. (Defined in 11 U.S.C. § 109 (h)(4) as impaired by reason of mental illness or mental deficiency so as to be incapable of realizing and making rational decisions with respect to financial responsibilities.);

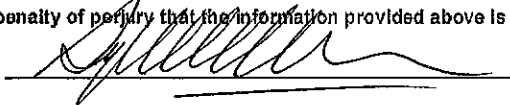
☐ Disability. (Defined in 11 U.S.C. § 109 (h)(4) as physically impaired to the extent of being unable, after reasonable effort, to participate in a credit counseling briefing in person, by telephone, or through the Internet.);

☐ Active military duty in a military combat zone.

☐ 5. The United States trustee or bankruptcy administrator has determined that the credit counseling requirement of 11 U.S.C. § 109(h) does not apply in this district.

I certify under penalty of perjury that the information provided above is true and correct.

Signature of Debtor:



Date: 5/24/2010

Certificate Number: 03346-CAS-CC-011002878



03346-CAS-CC-011002878

CERTIFICATE OF COUNSELING

I CERTIFY that on May 17, 2010, at 8:35 o'clock PM PDT, SYLVIA CHAU-COHEN received from Consumer Credit Counseling Service of Orange County, Inc., an agency approved pursuant to 11 U.S.C. § 111 to provide credit counseling in the Southern District of California, an individual [or group] briefing that complied with the provisions of 11 U.S.C. §§ 109(h) and 111.

A debt repayment plan was not prepared. If a debt repayment plan was prepared, a copy of the debt repayment plan is attached to this certificate.

This counseling session was conducted by internet.

Date: May 17, 2010 By: /s/Tony Tran

Name: Tony Tran

Title: Certified Counselor

* Individuals who wish to file a bankruptcy case under title 11 of the United States Bankruptcy Code are required to file with the United States Bankruptcy Court a completed certificate of counseling from the nonprofit budget and credit counseling agency that provided the individual the counseling services and a copy of the debt repayment plan, if any, developed through the credit counseling agency. See 11 U.S.C. §§ 109(h) and 521(b).

Main Document Page 11 of 18
UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA DIVISION DIVISION

In re *Stuart B. Cohen*
aka Stuart B David Cohen
aka Stuart B D Cohen
 and
Sylvia Chau-Cohen
aka Sylvia C. Cohen

Case No.
 Chapter 11

Debtor(s)

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).

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)
1 <i>National City-PNC Bank</i> <i>Box 5570</i> <i>Cleveland OH 44101-0570</i>	Phone: 866-622-2657 <i>National City-PNC Bank</i> <i>Box 5570</i> <i>Cleveland OH 44101-0570</i>	2nd Trust Deed	 *Value: Net Unsecured: *Prior Liens Exist	\$ 508,773.00 \$ 1,150,000.00 \$ 294,928.00
2 <i>American Express</i> <i>PO Box 0001</i> <i>Los Angeles CA 90096-0001</i>	Phone: 626-229-6611 <i>The Guerrini Law Firm</i> <i>John D. Guerrini, Esq.</i> <i>750 East Green St - Suite</i> <i>Pasadena CA 91101</i>	Litigation Claim		\$ 71,799.00
3 <i>American Express</i> <i>PO Box 0001</i> <i>Los Angeles CA 90096-0001</i>	Phone: 888-258-3741 <i>American Express</i> <i>PO Box 0001</i> <i>Los Angeles CA 90096-0001</i>	Credit Card Purchases		\$ 36,712.00
4 <i>AG Edwards-Bank of America</i> <i>Box 15726</i> <i>Wilmington DE 19886-5726</i>	Phone: 800-362-6299 <i>AG Edwards-Bank of America</i> <i>Box 15726</i> <i>Wilmington DE 19886-5726</i>	Credit Card Purchases		\$ 32,672.00

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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)
5 ME Financial-AMO Recoveries 5655 Peachtree Parkway Suite 213 Norcross GA 30092	Phone: 949-756-8114 MacDowell and Associates LLC 3636 Birch Street Newport Beach CA 92660	Deficiency balance after sale		\$ 19,437.00
6 Honda Financial c-o Leading Edge Recovery 5440 N Cumberland Ave Ste 300 Chicago IL 60656-1490	Phone: 800-838-5513 Leading Edge Recovery 5440 North Cumberland Ave Suite 300 Chicago IL 60656-1490	Deficiency balance after sale		\$ 13,157.00
7 American Express PO Box 0001 Los Angeles CA 90096-0001	Phone: 877-258-3254 American Express PO Box 0001 Los Angeles CA 90096-0001	Credit Card Purchases		\$ 10,835.00
8 Neiman Marcus Box 5235 Carol Stream IL 60197-5235	Phone: 800-685-6695 Neiman Marcus Box 5235 Carol Stream IL 60197-5235	Credit Card Purchases		\$ 8,062.00
9 Wells Fargo Visa Box 54349 Los Angeles CA 90054-0349	Phone: 800-225-5935 Wells Fargo Visa Box 54349 Los Angeles CA 90054-0349	Credit Card Purchases		\$ 6,584.00
10 California Rehab and Sports Box 612260 San Jose CA 95161-2260	Phone: 800-929-4776 California Rehab and Sports Box 612260 San Jose CA 95161-2260	Medical Bills		\$ 884.00
11 Ralph Venuto MD 360 San Miguel Suite 701 Newport Beach CA 92660-5927	Phone: 949-270-0350 Ralph Venuto MD 360 San Miguel Suite 701 Newport Beach CA 92660-5927	Medical Bills		\$ 680.00
12 Onwest 18-West Asset Mgmt Box 1022 Wixon MI 48393-1022	Phone: 888-516-3287 Onwest 18-West Asset Mgmt Box 1022 Wixon MI 48393-1022	Medical Bills		\$ 565.00

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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)
13 Arthur C Virgil MD Box 1809 Orange CA 92856	Phone: 714-560-1580 Arthur C Virgil MD Box 1809 Orange CA 92856	Medical Bills		\$ 320.00
14 Lawrence A Brown DPM 1501 Superior Avenue Suite 304 Newport Beach CA 92663	Phone: 949-642-2329 Lawrence A Brown DPM 1501 Superior Avenue Suite 304 Newport Beach CA 92663	Medical Bills		\$ 220.00

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I, _____, of the Individual Debtor named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: 5/24/2010

Signature

Name: Stuart B. Cohen

Date: 5/24/2010

Signature

Name: Sylvia Chou-Cohen

STATEMENT OF RELATED CASES
INFORMATION REQUIRED BY LOCAL RULE 1015-2
UNITED STATES BANKRUPTCY COURT, CENTRAL DISTRICT OF CALIFORNIA

1. A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor, his/her spouse, an affiliate of the debtor, any copartnership or joint venture of which the debtor is or formerly was a general or limited partner, or member, or any corporation of which the debtor is a director, officer, or person in control, as follows: (Set forth the complete number and title of such prior proceeding, date filed, nature thereof the Bankruptcy Judge and court to whom assigned, whether still pending and, if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

None

2. (If petitioner is a partnership or joint venture) A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor or an affiliate of the debtor, or a general partner in the debtor, a relative of the general partner, general partner of, or person in control, as follows: (Set forth the complete number and title of such prior proceeding, date filed, nature of the proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending and, if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

None

3. (If petitioner is a corporation) A petition under the Bankruptcy Act of 1898 or the Bankruptcy Act of 1978 has previously been filed by or against the debtor, or any of its affiliates or subsidiaries, a director of the debtor, an officer of the debtor, a person in control of the debtor, a partnership in which the debtor is general partner, a general partner of the debtor, a relative of the general partner, director, officer, or person in control of the debtor, or any persons, firms or corporations owning 20% or more of its voting stock as follows: (Set forth the complete number and title of such prior proceeding, date filed, nature of proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending, and if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

None

4. (If petitioner is an individual) A petition under the Bankruptcy Reform Act, including amendments thereof, has been filed by or against the debtor within the last 180 days: (Set forth the complete number and title of such prior proceeding, date filed, nature of proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending, and if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

None

I declare, under penalty of perjury, that the foregoing is true and correct.

Executed at Irvine, California.

Dated 05/24/2010

Debtor: Stuart E. Cohen

Joint Debtor: Sylvia Chau-Cohen

MASTER MAILING LIST
Verification Pursuant to Local Rule 1007-2(d)

Name Marc C. Forsythe, Esq., SBN 153854

Address GOE & FORSYTHE, LLP 18101 Von Karman Av, Suite 510 Irvine, CA 92612

Telephone (949) 798-2460

☒ Attorney for Debtor(s)


☐ Debtor In Pro Per

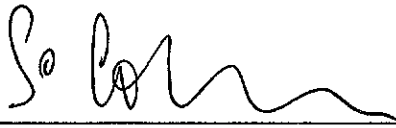
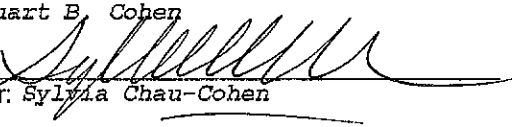
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
List all names including trade names, used by Debtor(s) within last 8 years: <i>In re</i> <i>Stuart B. Cohen</i> <i>aka Stuart B David ohen</i> <i>aka Stuart B D Cohen</i> <i>and</i> <i>Sylvia Chau-Cohen</i> <i>aka Sylvia C. Cohen</i> <i>aka Sylvia C. Cohen</i>	Case No.
	Chapter <i>11</i>

VERIFICATION OF CREDITOR MAILING LIST

The above named debtor(s), or debtor's attorney if applicable, do hereby certify under penalty of perjury that the attached Master Mailing List of creditors, consisting of 4 sheet(s) is complete, correct and consistent with the debtor's schedules pursuant to Local Rule 1007-2(d) and I/we assume all responsibility for errors and omissions.

Date: 5/24/2010


Attorney: Marc C. Forsythe, Esq., SBN


Debtor: Stuart B. Cohen

Joint Debtor: Sylvia Chau-Cohen

Stuart B Cohen
6 Veneto
Newport Coast CA 92657

Sylvia Chau-Cohen
6 Veneto
Newport Coast CA 92657

Marc C Forsythe Esq SBN 153854
GOE & FORSYTHE LLP
18101 Von Karman Av Suite 510
Irvine CA 92612

AG Edwards-Bank of America
Box 15726
Wilmington DE 19886-5726

American Express
PO Box 0001
Los Angeles CA 90096-0001

Arthur C Virgil MD
Box 1809
Orange CA 92856

California Rehab and Sports
Box 612260
San Jose CA 95161-2260

Freedom Debt Relief
Debt Resolution Partners
4940 S Wendler Dr Ste 101
Tempe AZ 85282

Honda Financial
c-o Leading Edge Recovery
5440 N Cumberland Ave Ste 300
Chicago IL 60656-1490

Lawrence A Brown DPM
1501 Superior Avenue
Suite 304
Newport Beach CA 92663

Leading Edge Recovery
5440 North Cumberland Ave
Suite 300
Chicago IL 60656-1490

MacDowell and Associates LLC
3636 Birch Street
Newport Beach CA 92660

MB Financial-AMO Recoveries
5655 Peachtree Parkway
Suite 213
Norcross GA 30092

National City-PNC Bank
Box 5570
Cleveland OH 44101-0570

Neiman Marcus
Box 5235
Carol Stream IL 60197-5235

Onwest 18-West Asset Mgmt
Box 1022
Wixom MI 48393-1022

Ralph Venuto MD
360 San Miguel
Suite 701
Newport Beach CA 92660-5927

The Guerrini Law Firm
John D Guerrini Esq
750 East Green St - Suite 200
Pasadena CA 91101

Wachovia Mortgage/Wells Fargo
Box 659558
San Antonio TX 78265-9558

Wells Fargo Visa
Box 54349
Los Angeles CA 90054-0349