

United States Bankruptcy Court
Central District of California

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Roosevelt Memorial Park Association, a California non-profit public benefit corporation		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-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): 95-1161720		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):	
Street Address of Debtor (No. & Street, City, and State): 18255 South Vermont Avenue PO Box 19 Gardena, CA 90248		Street Address of Joint Debtor (No. & Street, City, and State):	
ZIP CODE 90248-0000		ZIP CODE	
County of Residence or of the Principal Place of Business: Los Angeles		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	

Type of Debtor (Form of Organization) (Check one box.)		Nature of Business (Check one box.)		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)	
<input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" 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.)		<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 checked="" type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		<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 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 checked="" 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.		Check one box: Chapter 11 Debtors <input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (<i>amount subject to adjustment on 4/01/13 and every three years thereafter</i>). ----- 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).	
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Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <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. Estimated Number of Creditors <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input checked="" type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> OVER 100,000</td> </tr> </table> Estimated Assets <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table> Estimated Debts <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input checked="" type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>										<input type="checkbox"/> 1-49	<input checked="" type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5001-10,000	<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	<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	<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	THIS SPACE IS FOR COURT USE ONLY				
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Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Roosevelt Memorial Park Association, a California non-profit public benefit corporation	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed: - None -	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: - None -	Case Number:	Date Filed:	
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 delivered to the debtor the notice required by 11 U.S.C. § 342(b). X _____ Signature of Attorney for Debtor(s) (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 checked="" type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input 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.) <div style="margin-left: 40px;"> _____ (Name of landlord that obtained judgment) </div> <div style="margin-left: 40px;"> _____ (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 in 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 <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Roosevelt Memorial Park Association, a California non-profit public benefit corporation
Signatures		
<p style="text-align: center;">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 _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">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>_____ Date</p>	
<p style="text-align: center;">Signature of Attorney*</p> <p>X <u>/s/ H. Alexander Fisch</u> Signature of Attorney for Debtor(s) H. Alexander Fisch (State Bar No. 223211), Michael S. Neumeister (State Bar No. 274220) Printed Name of Attorney for Debtor(s) Stutman, Treister & Glatt Professional Corporation Firm Name 1901 Avenue of the Stars, 12th Floor Los Angeles, CA 90067 Address (310) 228-5600 Fax:(310) 228-5788 Telephone Number May 16, 2011 Date</p> <p style="font-size: 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.</p>	<p style="text-align: center;">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 style="font-size: x-small;"><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 style="text-align: center;">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. The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X <u>Malcolm G. Smith</u> Signature of Authorized Individual Malcolm G. Smith Printed Name of Authorized Individual President and Chairman of the Board Title of Authorized Individual May 16, 2011 Date</p>		

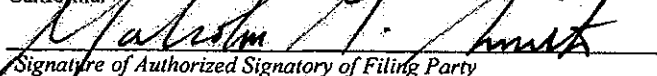
Attorney or Party Name, Address, Telephone & FAX Numbers, and California State Bar Number H. Alexander Fisch (State Bar No. 223211), Michael S. Neumeister (State Bar No. 274220) Stutman, Treister & Glatt Professional Corporation 1901 Avenue of the Stars, 12th Floor Los Angeles, CA 90067 (310) 228-5600 Fax: (310) 228-5788	FOR COURT USE ONLY
<input checked="" type="checkbox"/> Attorney for Debtor and Debtor In Possession	
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: Roosevelt Memorial Park Association, a California nonprofit public benefit corporation <div style="text-align: right;">Debtor(s).</div>	CASE NO.: CHAPTER: 11 ADV. NO.:

**ELECTRONIC FILING DECLARATION
 (CORPORATION/PARTNERSHIP)**

- | | |
|---|-------------------|
| <input type="checkbox"/> Petition, statement of affairs, schedules or lists | Date Filed: _____ |
| <input type="checkbox"/> Amendments to the petition, statement of affairs, schedules or lists | Date Filed: _____ |
| <input type="checkbox"/> Other: _____ | Date Filed: _____ |

PART I - DECLARATION OF AUTHORIZED SIGNATORY OF DEBTOR OR OTHER PARTY

I, the undersigned, hereby declare under penalty of perjury that: (1) I have been authorized by the Debtor or other party on whose behalf the above-referenced document is being filed (Filing Party) to sign and to file, on behalf of the Filing Party, 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 on behalf of the Filing Party and denotes the making of such declarations, requests, statements, verifications and certifications by me and by the Filing Party to the same extent and effect as my actual signature on such signature lines; (5) I have actually signed a true and correct hard copy of the Filed Document in such places on behalf of the Filing Party and provided the executed hard copy of the Filed Document to the Filing Party's attorney; and (6) I, on behalf of the Filing Party, 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 Authorized Signatory of Filing Party

May 16, 2011
 Date

Malcolm G. Smith

Printed Name of Authorized Signatory of Filing Party

President and Chairman of the Board

Title of Authorized Signatory of Filing Party

PART II - DECLARATION OF ATTORNEY FOR FILING 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) an authorized signatory of the Filing Party signed the Declaration of Authorized Signatory 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 authorized signatory of the Filing Party in the locations that are indicated by "s/" followed by the name of the Filing Party's authorized signatory, on the true and correct hard copy of the Filed Document; (4) I shall maintain the executed originals of this Declaration, the Declaration of Authorized Signatory 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 Authorized Signatory of Debtor or Other Party, and the Filed Document available for review upon request of the Court or other parties.


 Signature of Attorney for Filing Party

May 16, 2011
 Date

H. Alexander Fisch

Printed Name of Attorney for Filing Party

Attorney of Party Name, Address, Telephone & FAX Numbers, and California State Bar Number
A. Alexander Fisch (State Bar No. 223211), Main Document

FOR COURT USE ONLY
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Michael S. Neumeister (State Bar No. 274220)
Stutman, Troister & Glatt Professional Corporation
 1901 Avenue of the Stars, 12th Floor
 Los Angeles, CA 90067
 (310) 228-9600 Fax: (310) 228-5788

☒ Attorney for Debtor and Debtor In Possession

**UNITED STATES BANKRUPTCY COURT
 CENTRAL DISTRICT OF CALIFORNIA**

In re:

**Roosevelt Memorial Park Association, a California nonprofit public
 benefit corporation**

Debtor(s).

CASE NO.:
 CHAPTER: 11
 ADV. NO.:

**ELECTRONIC FILING DECLARATION
 (CORPORATION/PARTNERSHIP)**

- ☐ Petition, statement of affairs, schedules or lists
☐ Amendments to the petition, statement of affairs, schedules or lists
☐ Other: _____

Date Filed: _____

Date Filed: _____

Date Filed: _____

PART I - DECLARATION OF AUTHORIZED SIGNATORY OF DEBTOR OR OTHER PARTY

I, the undersigned, hereby declare under penalty of perjury that: (1) I have been authorized by the Debtor or other party on whose behalf the above-referenced document is being filed (Filing Party) to sign and to file, on behalf of the Filing Party, 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 on behalf of the Filing Party and denotes the making of such declarations, requests, statements, verifications and certifications by me and by the Filing Party to the same extent and effect as my actual signature on such signature lines; (5) I have actually signed a true and correct hard copy of the Filed Document in such places on behalf of the Filing Party and provided the executed hard copy of the Filed Document to the Filing Party's attorney; and (6) I, on behalf of the Filing Party, 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.

Kathleen A. McLaughlin
 Signature of Authorized Signatory of Filing Party

April 18, 2011

Date

Kathleen A. McLaughlin

Printed Name of Authorized Signatory of Filing Party

Vice President and Secretary

Title of Authorized Signatory of Filing Party

PART II - DECLARATION OF ATTORNEY FOR FILING 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) an authorized signatory of the Filing Party signed the Declaration of Authorized Signatory 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 authorized signatory of the Filing Party in the locations that are indicated by "s/" followed by the name of the Filing Party's authorized signatory, on the true and correct hard copy of the Filed Document; (4) I shall maintain the executed originals of this Declaration, the Declaration of Authorized Signatory 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 Authorized Signatory of Debtor or Other Party, and the Filed Document available for review upon request of the Court or other parties.

A. Alexander Fisch
 Signature of Attorney for Filing Party

April 18, 2011

Date

A. Alexander Fisch,

Michael S. Neumeister

Printed Name of Attorney for Filing Party

Form B1, Exhibit C
(9/01)

**United States Bankruptcy Court
Central District of California**

In re Roosevelt Memorial Park Association, a California non-profit public
benefit corporation

Debtor(s)

Case No.

Chapter

11

Exhibit "C" to Voluntary Petition

1. Identify and briefly describe all real or personal property owned by or in possession of the debtor that, to the best of the debtor's knowledge, poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

The Debtor owns and operates a cemetery which the Debtor does not believe poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety of the surrounding community. Out of an abundance of caution and in the interests of full disclosure, the cemetery's address is 18255 South Vermont Avenue, Gardena, California 90248.

2. With respect to each parcel of real property or item of personal property identified in question 1, describe the nature and location of the dangerous condition, whether environmental or otherwise, that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary): **None**

**CERTIFICATE OF SECRETARY
OF RESOLUTION OF BOARD OF DIRECTORS
OF ROOSEVELT MEMORIAL PARK ASSOCIATION
A CALIFORNIA NON-PROFIT PUBLIC BENEFIT CORPORATION,
AUTHORIZING FILING OF PETITION
UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

I, Kathleen McLaughlin, do hereby certify:

1. That I am the duly elected and acting Vice President and Secretary of Roosevelt Memorial Park Association, a California non profit public benefit corporation ("this Company").

2. That at a special meeting of the Board of Directors duly held on April 18, 2011, the following resolutions were duly enacted, and the same remain in full force and effect, without modifications as of the date hereof:

RESOLVED, that the Chairman of the Board and President of this Company be and he is hereby authorized to determine, based upon subsequent events, and advice of counsel, whether it is desirable and in the best interests of this Company, its creditors, stockholders and other interested parties, that a petition be filed by this Company under the provisions of chapter 11 of the Bankruptcy Code.

FURTHER RESOLVED, that, if the Chairman of the Board and President of this Company shall make such a determination, that a petition under said chapter 11 shall be filed as submitted by the Chairman of the Board and President or any other officer of this Company and the same hereby is approved and adopted in all respects, and each of said officers is hereby authorized and directed, on behalf of and in the name of this Company, to execute and verify such petition and to cause the same to be filed with the United States Bankruptcy Court, District of California, Los Angeles Division.

FURTHER RESOLVED, that the Chairman of the Board and President or any other officer of this Company be, and each of said officers hereby is, authorized to execute and file all petitions, schedules, lists and other papers and to take any and all action which the Chairman of the Board and President of this Company shall deem necessary and proper in connection with such proceedings under said chapter 11 and in that connection to retain and employ all assistance by legal counsel or otherwise which he may deem necessary and proper with a view to the successful termination of such proceedings.

FURTHER RESOLVED, that the firm of Stutman, Treister & Glatt Professional Corporation be, and it hereby is, retained as attorneys for this Company in connection with the institution and maintaining of such proceedings.

Dated: April 18, 2011

/s/ Kathleen McLaughlin

KATHLEEN MCLAUGHLIN

Vice-President and Secretary

Attorney or Party Name, Address, Telephone & FAX Number, and California State Bar Number H. Alexander Fisch (State Bar No. 223211), Michael S. Neumeister (State Bar No. 274220) Stutman, Treister & Glatt, Professional Corporation 1901 Avenue of the Stars, 12th Floor Los Angeles, CA 90067 (310) 228-5600 Fax: (310) 228-5788 Attorney for Debtor	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: Roosevelt Memorial Park Association, a California non-profit public benefit corporation <div style="text-align: right;">Debtor(s), Plaintiff(s), Defendant(s).</div>	CASE NO.: ADV. NO.: CHAPTER: 11

**Corporate Ownership Statement Pursuant to
FRBP 1007(a)(1) and 7007.1, and LBR 1007-4**

Pursuant to FRBP 1007(a)(1) and 7007.1, and LBR 1007-4, any corporation, other than a governmental unit, that is a debtor in a voluntary case or a party to an adversary proceeding or a contested matter shall file this statement identifying all its parent corporations and listing any publicly held company, other than a governmental unit, that directly or indirectly own 10% or more of any class of the corporation's equity interest, or state that there are no entities to report. This Corporate Ownership Statement must be filed with the initial pleading filed by a corporate entity in a case or adversary proceeding. A supplemental statement must promptly be filed upon any change in circumstances that renders this Corporate Ownership Statement inaccurate.

I, **Malcolm G. Smith**, the undersigned in the above-captioned case, hereby declare
(Print Name of Attorney or Declarant)

under penalty of perjury under the laws of the United States of America that the following is true and correct:

[Check the appropriate boxes and, if applicable, provide the required information.]

1. I have personal knowledge of the matters set forth in this Statement because:

- ☒ I am the president or other officer or an authorized agent of the debtor corporation
☐ I am a party to an adversary proceeding
☐ I am a party to a contested matter
☐ I am the attorney for the debtor corporation

2.a. ☐ The following entities, other than the debtor or a governmental unit, directly or indirectly own 10% or more of any class of the corporation's(s') equity interests:

[For additional names, attach an addendum to this form.]

b. ☒ There are no entities that directly or indirectly own 10% or more of any class of the corporation's equity interest.

/s/ Malcolm G. Smith
Signature of Attorney or Declarant

May 16, 2011
Date

Malcolm G. Smith
Printed Name of Attorney or Declarant

**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
LOS ANGELES DIVISION**

**In re Roosevelt Memorial Park Association,
a California non-profit public benefit corporation,
Debtor**

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is a 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 the 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(30) 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.

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.)	C O N T I N G E N T *	U N L I Q U I D A T E D *	D I S P U T E D *	S U B J E C T T O S E T O F F *	AMOUNT OF CLAIM (If secured also state value of security)
1. Endowment Care Fund of Roosevelt Memorial Park Association 18255 South Vermont Avenue Gardena, CA 90248	Endowment Care Fund of Roosevelt Memorial Park Association 18255 South Vermont Avenue Gardena, CA 90248	Trade	X	X			\$20,231,000.00

* The following information is based upon a review of the debtor's books and records. However, no comprehensive legal and/or factual investigations with regard to possible defenses or counterclaims to the below-listed claims have been completed. Therefore, this listing does not and should not be deemed to constitute: (1) a waiver of any defense, counterclaim or offset to the below-listed claims; (2) an acknowledgment of the allowability of any of the below-listed claims; and/or (3) a waiver of any other right or legal position of the debtor.

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.)	CONTINGENT *	UNLIQUIDATED *	DISPUTED *	SUBJECT TO SETOFF *	AMOUNT OF CLAIM (If secured also state value of security)
2. Dorina A. Ballin, Michael L. Howland Allen C. Stephens, as Trustee of Stephens Family Trust c/o Lurie Zepeda Schmalz & Hogan Attn: Troy L. Martin 9107 Wilshire Blvd., Suite 800 Beverly Hills, CA 90210-5533	Dorina A. Ballin, Michael L. Howland Allen C. Stephens, as Trustee of Stephens Family Trust c/o Lurie Zepeda Schmalz & Hogan Attn: Troy L. Martin 9107 Wilshire Blvd., Suite 800 Beverly Hills, CA 90210-5533 Telephone: (310) 274-8700	Judgment	X	X	X		\$685,320.00
3. Mitchell Silberberg & Knupp Attn: Kevin Gaut 11377 West Olympic Blvd. Los Angeles, CA 90064-1683	Mitchell Silverberg & Knupp Attn: Kevin Gaut 11377 West Olympic Blvd. Los Angeles, CA 90064-1683 Telephone: (310) 312-2000 Fax: (310) 312-3100	Professional fees					\$48,098.07
4. American Crematory Equipment Co. PO Box 4087 9828 Arlee Avenue Santa Fe Springs, CA 90670	American Crematory Equipment Co. PO Box 4087 9828 Arlee Avenue Santa Fe Springs, CA 90670 Telephone: (562) 222-2876 Fax: (562) 222-2880	Trade debt					\$26,330.04
5. Blue Shield of California PO Box 3008 Lodi, CA 95241-3008	Blue Shield of California PO Box 3008 Lodi, CA 95241-3008 Telephone: (209) 371-3484	Insurance premiums					\$7,738.00
6. Matthews International PO Box 547 Kingwood, WV 26537	Matthews International PO Box 547 Kingwood, WV 26537 Telephone: (800) 624-3823 Fax: (800) 457-2583	Trade debt					\$6,823.80

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.)	CONTINGENT *	UNLIQUIDATED *	DISPUTED *	SUBJECT TO SETOFF *	AMOUNT OF CLAIM (If secured also state value of security)
7. LA Dept of Water & Power PO Box 30808 Los Angeles, CA 90030	LA Dept of Water & Power PO Box 30808 Los Angeles, CA 90030 Telephone: (800) 342-5397	Utility services					\$5,040.00
8. Everest National Ins Co. Arrowhead General Ins Agcy PO Box 9007 Carlsbad, CA 92018	Everest National Ins Co. Arrowhead General Ins Agcy PO Box 9007 Carlsbad, CA 92018 Telephone: (310) 326-6333	Insurance premiums					\$2,882.00
9. Nickerson Insurance Services 2106 W. Lomita Blvd. Lomita, CA 90717	Nickerson Insurance Services 2106 W. Lomita Blvd. Lomita, CA 90717 Telephone: (310) 326-6333	Insurance premiums					\$2,500.00
10. The Gas Company PO Box C Monterey Park, CA 91756	The Gas Company PO Box C Monterey Park, CA 91756 Telephone: (800) 427-2000	Utility services					\$2,100.00
11. Jerry W. Nilsson 1665 S. Camrose Way Anaheim, CA 92802	Jerry W. Nilsson 1665 S. Camrose Way Anaheim, CA 92802 Telephone: (714) 772-8611	Computer consultant					\$2,000.00
12. Golden Eagle Insurance PO Box 6486 Carol Stream, IL 60197	Golden Eagle Insurance PO Box 6486 Carol Stream, IL 60197 (310) 326-6333	Insurance premiums					\$2,000.00
13. Permeco PO Box 337 La Verne, CA 91750	Permeco PO Box 337 La Verne, CA 91750 Telephone: (909) 599-9600	Trade debt					\$2,026.00
14. Sissell Brothers 4322 East 3 rd Street Los Angeles, CA 90022	Sissell Brothers 4322 East 3 rd Street Los Angeles, CA 90022 Telephone: (323) 261-0106	Trade debt					\$2,000.00

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.)	CONTINGENT*	UNLIQUIDATED*	DISPUTED*	SUBJECT TO SETOFF*	AMOUNT OF CLAIM (If secured also state value of security)
15. Walter D. Birch CPA 401 S. Prairie Avenue, Suite 105 Inglewood, CA 90301	Walter D. Birch CPA 401 S. Prairie Avenue, Suite 105 Inglewood, CA 90301 Telephone: (310) 412-6851 Fax: (310) 412-6855	Accounting services					\$1,500.00
16. Allied Waste 12949 Telegraph Road Santa Fe Springs, CA 90670	Allied Waste 12949 Telegraph Road Santa Fe Springs, CA 90670 Telephone: (562) 347-2100	Trash removal services					\$556.43
17. AT&T Business Service PO Box 78230 San Francisco, CA 94107 AT&T Payment Center Payment Center Sacramento, CA 95887	AT&T Business Service PO Box 78230 San Francisco, CA 94107 AT&T Payment Center Payment Center Sacramento, CA 95887 Telephone: (800) 750-2355	Telephone service					\$554.00
18. Shell Fleet Processing Center PO Box 183019 Columbus, OH 43218	Shell Fleet Processing Center PO Box 183019 Columbus, OH 43218 Telephone: (800) 377-5150	Gasoline charges					\$500.00
19. Home Depot PO Box 183175 Columbus, OH 43218	Home Depot PO Box 183175 Columbus, OH 43218 Telephone: (800) 266-7308	Trade debt					\$500.00
20. Mobile Mini PO Box 79149 Phoenix, AZ 85062	Mobile Mini PO Box 79149 Phoenix, AZ 85062 Telephone: 1(800) 456-1751	Trade					\$420.00

DECLARATION UNDER PENALTY OF PERJURY

ON BEHALF OF A CORPORATION

I, Malcolm G. Smith, the President and Chairman of the Board of Directors of the Debtor, declare under penalty of perjury that I have read the foregoing List of Creditors Holding 20 Largest Unsecured Claims, and that it is true and correct to the best of my information and belief.

DATED: May 16, 2011

/s/ Malcolm G. Smith

Malcolm G. Smith

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
Central District of California**

In re **Roosevelt Memorial Park Association, a California non-profit public
benefit corporation**

Debtor(s)

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
The Debtor is a non-profit public benefit corporation and therefore does not have any equity security holders.			

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, **Malcolm G. Smith**, the **President and Chairman of the Board of Directors** 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 **May 16, 2011**

Signature /s/Malcolm G. Smith

Malcolm G. Smith

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

Party Name, Address and Telephone Number (CA State Bar No. If Applicable) H. Alexander Fisch (State Bar No. 223211), Michael S. Neumeister (State Bar No. 274220) Stutman, Treister & Glatt, Professional Corporation 1901 Avenue of the Stars, 12th Floor Los Angeles, CA 90067 (310) 228-5600 Fax:(310) 228-5788	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: Roosevelt Memorial Park Association, a California non-profit public benefit corporation <div style="text-align: right;">Debtor.</div>	CHAPTER 11 CASE NUMBER <div style="text-align: center;">(No Hearing Required)</div>

**VENUE DISCLOSURE FORM
FOR CORPORATIONS FILING CHAPTER 11
(Required by General Order 97-02)**

Attach additional sheets as necessary and indicate so in each section

1. Specify the address of the principal office of the Debtor currently on file with the California Secretary of State (from Form S0100, S0200, or S0300):
18255 South Vermont Avenue, Gardena, CA 90248
2. Specify the address of the principal office of the Debtor listed on the Debtor's most recent federal tax return:
Same as above
3. Disclose the current business address(es) for all corporate officers:
Same as above
4. Disclose the current business address(es) where the Debtor's books and records are located:
Same as above
5. List the address(es) where the majority of the Debtor's assets are located based on a book value determination as set forth on the Debtor's most recent balance sheet:
Same as above
6. Disclose any different address(es) to those listed above within six months prior to the filing of this petition and state the reasons for the change in address(es):
Same as above
7. State the name and address of the officer signing this Statement and the relationship of such person to the Debtor (specify):
Malcolm G. Smith, President and Chairman of the Board, 18255 South Vermont Avenue, Gardena, CA 90248
8. Total number of attached pages of supporting documentation: 0

In re Roosevelt Memorial Park Association, a California non-profit public benefit corporation Debtor.	CHAPTER 11 CASE NUMBER
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9. I declare under penalty of perjury under the laws of the United States of America, that the foregoing is true and correct.

Executed on May 16, 2011, at Gardena, California.

Malcolm G. Smith

Type Name of Officer

/s/ Malcolm G. Smith

Signature of Declarant

President and Chairman of the Board

Position or Title of Officer

STATEMENT OF RELATED CASES
INFORMATION REQUIRED BY LOCAL BANKRUPTCY 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, his or her current or former domestic partner, an affiliate of the debtor, any copartnership or joint venture of which 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 each such of 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).)

Not applicable

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 of the debtor, partnership in which the debtor is a general partner, general partner of the debtor, or person in control of the debtor as follows: (Set forth the complete number and title of each 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).)

Not applicable

3. (If petitioner is a corporation) 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 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 each 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 of 1978, including amendments thereof, has been filed by or against the debtor within the last 180 days: (Set forth the complete number and title of each 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).)

Not applicable

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

Executed at Gardena, California

/s/ Malcolm G. Smith

Malcolm G. Smith

Dated May 16, 2011

Debtor

Joint Debtor

MASTER MAILING LIST
Verification Pursuant to Local Bankruptcy Rule 1007-1(d)

Name H. Alexander Fisch (State Bar No. 223211),
Michael S. Neumeister (State Bar No. 274220)

Address 1901 Avenue of the Stars, 12th Floor, Los Angeles, CA 90067

Telephone (310) 228-5600 Fax: (310) 228-5788

- ☒ Attorney for Debtor(s)
☐ Debtor in Pro Per

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
<div>List all names including trade names used by Debtor(s) within last 8 years: Roosevelt Memorial Park Association, a California non-profit public benefit corporation</div>	<div>Case No.:</div> <div>Chapter: 11</div>

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 18 sheet(s) is complete, correct, and consistent with the debtor's schedules pursuant to Local Rule 1007-1(d) and I/we assume all responsibility for errors and omissions.

Date: May 16, 2011

/s/Malcolm G. Smith
Malcolm G. Smith, President and Chairman of the Board
Signer/Title

Date: May 16, 2011

/s/H. Alexander Fisch
Signature of Attorney
**H. Alexander Fisch,
Michael S. Neumeister
Stutman, Treister & Glatt Professional Corporation
1901 Avenue of the Stars, 12th Floor
Los Angeles, CA 90067
(310) 228-5600 Fax: (310) 228-5788**

Roosevelt Memorial Park Association
18255 South Vermont Avenue
Gardena, CA 90248

Stutman, Treister & Glatt
Alexander Fisch
Michael Neumeister
1901 Avenue of the Stars 12th Fl
Los Angeles, CA 90067

Office of the United States Trustee
725 South Figueroa Street Suite 2600
Los Angeles, CA 90012

American Crematory Equipment Co
PO Box 4087
9828 Arlee Avenue
Santa Fe Springs, CA 90670

AAQHC
23251 Mulholland Drive
Woodland Hills, CA 91364

Admiral Insurance Company
1255 Caldwell Road
Cherry Hill, NJ 08034

Aeon Manufacturing
929 West 253rd Street
Harbor City, CA 90710

AFLAC
Acc No RW021
Attn Remittance Center Processing Center
1932 Wynnton Road
Columbus, GA 31999

Allied Administration
for Delta Dental
PO Box 45739
San Francisco, CA 94145

Allied Waste
12949 Telegraph Road
Santa Fe Springs, CA 90670

Paciano Arajuo
2641 Webster Avenue
Long Beach, CA 90810

Arrowhead Direct
PO Box 856158
Louisville, KY 40285

Asco Pacific Supply
PO Box 371
Harbor City, CA 90710

ATT
Account No 31032911136279
Payment Center
Sacramento, CA 95887

ATT
Account No 141609105
Payment Center
Sacramento, CA 98557

ATT
Account No 337010942772
Payment Center
Sacramento, CA 98557

ATT
Account No 3233210482955 0
Payment Center
Sacramento, CA 98557

ATT Long Distance
Account No 0305976519001
Payment Center
Sacramento, CA 98557

ATT
Account No 3107197160130 1
Payment Center
Sacramento, CA 98557

ATT
Business Service
PO Box 78230
San Francisco, CA 94107

Dorina A. Ballin
c/o Lurie, Zepeda Schmalz Hogan
9107 Wilshire Blvd Suite 800
Beverly Hills, CA 90210-5533

Walter D Birch CPA
401 South Prairie Avenue
Suite 105
Inglewood, CA 90301

Blue Shield of California
PO Box 3008
Lodi, CA 95241-3008

Kevin Brown
720 East Florence
Inglewood, CA 90301

Budget Uniform Rental
1702 West 134th Street
Gardena, CA 90249

Jamie Carmona
9201 E El Segundo Blvd No 3
Lynwood, CA 90262

Collins Firestone
1112 West Gardena Blvd
Gardena, CA 90247

Stewart C Cushman
Integrated Capital LLC
11100 Santa Monica Blvd Suite 360
Los Angeles, CA 90025

Department of Consumer Affairs
Cemetery and Funeral Bureau
1625 North Market Blvd
Suite S208
Sacramento, CA 95834

Eberhard Equipment
2506 South Harbor Blvd
Santa Ana, CA 92704

Everest National Insurance Co
Arrowhead General Insurance Agency
PO Box 9007
Carlsbad, CA 92018

Ewing Irrigation
3441 East Harbor Drive
Phoenix, AZ 85034

Gardena Valley News
15005 South Vermont Avenue
Gardena, CA 90247

Golden State Water Company
PO Box 9016
San Dimas, CA 91773

Golden Eagle Insurance
PO Box 6486
Carol Stream, IL 60197

Great American Insurance Group
580 Walnut Street
Cincinnati, OH 45202

Hasler Financial Services
PO Box 45850
San Francisco, CA 94145

Home Depot
PO Box 183175
Columbus, OH 43218

Michael L Howland
c/o Lurie, Zepeda Schmalz Hogan
9107 Wilshire Blvd Suite 800
Beverly Hills, CA 90210-5533

Internal Revenue Service
2525 Capital Street
Fresno, CA 93721

Internal Revenue Service
PO Box 21126
Philadelphia, PA 19114

Keepers Assistance
PO Box 8752
Alta Loma, CA 91701

Kelco Supply Co
7700 Setzler Parkway North
Brooklyn Park, MN 5544

Law Offices of Douglas Meyer
5550 Topanga Canyon Blvd
Suite 200
Woodland Hills, CA 91367

LA County Treasurer and
Tax Collector
PO 512102
Los Angeles, CA 90051-0102

LA Dept of Water & Power
Acc No 1576381018200009001001
PO Box 30808
Los Angeles, CA 90030

Soi Lin P Lei
28103 S Montereyina
Rancho Palos Verdes, CA 90275

Robert M Letteau
723 North Roxbury Drive
Beverly Hills, CA 90210

Lloyd's of London
c/o Rockwood Programs Inc
4001 Miller Road
Wilmington, DE 19802-1999

Lurie Zepeda Schmalz and Hogan
Troy L Martin
M Damien Holcomb
9107 Wilshire Blvd Suite 800
Beverly Hills, CA 90210-5533

MailFinance
478 Wheelers Farms Road
Milford, CT 06461

Crisanto G Martinez
4052 Walnut Avenue
Lynwood, CA 90262

Filemon G Martinez
8838 Le Sage St
Lynwood, CA 90262

Matthews International
PO Box 547
Kingwood, WV 26537

Kathleen McLaughlin
6202 San Lorenzo Drive
Buena Park, CA 90620

Mitchell Silberberg & Knupp LLP
Kevin E Gaut
Emily F Evitt
11377 West Olympic Blvd
Los Angeles, CA 90064-1683

Mobile Mini LLC
PO Box 79149
Phoenix, AZ 85062

Nickerson Insurance Services
2106 West Lomita Blvd
Lomita, CA 90717

Jerry W Nilsson Inc
1665 South Camrose Way
Anaheim, CA 92802

O'Reilly Auto Parts
PO Box 790098
St. Louis, MO 63179

Ruben M Pena
8838 Le Sage St
Lynwood, CA 90262

Permeco
PO Box 337
La Verne, CA 91750

Protect Roofing
622 East Stearns Avenue
La Habra, CA 90631

Quick Deck Inc
PO Box 537
Byron, CA 94514

Safeco Insurance
c/o Nickerson Insurance Service Inc
PO Box 3579
Torrance, CA 90510

Shell Fleet
Acc No XXXXXX071
Processing Center
PO Box 183019
Columbus, OH 43218

Martin Simms
401 S Prairie
Inglewood, CA 90301

Sissell Brothers
4322 East 3rd Street
Los Angeles, CA 90022

D Alexander Smith
9305 Vera Cruz Road
Austin, TX 78737

Malcolm G Smith
10 Georgeff Road
Rolling Hills, CA 90274

R Brendt Stallings
644 South Rimpau Blvd
Los Angeles, CA 90005

State of California
Attorney General
PO Box 944255
Sacramento, CA 94244-2550

State of California
Employment Development Department
Bankruptcy Group MIC 92E
PO Box 826880
Sacramento, CA 94280-0001

State of California
Franchise Tax Board
Bankruptcy
PO Box 2952
Sacramento, CA 95812-2952

Allen C Stephens
Trustee of Stephens Family Trust
c/o Lurie, Zepeda Schmalz Hogan
9107 Wilshire Blvd Suite 800
Beverly Hills, CA 90210-5533

Sun Life & Health Insurance Co
PO Box 6168
Carol Stream, IL 60197

SuzAnswer Phone
PO Box 646
Riverside, CA 92502

The Gas Company
PO Box C
Monterey Park, CA 91756

Armando Torres
13962 Cordary Ave No 2
Hawthorne, CA 90250

Travelers Casualty and Surety Co of America
1 Tower Square
Hartford, CT 06183

The Vanguard Group
Business Account Services
PO Box 1103
Valley Forge, PA 19482-1103

The Vanguard Group
Business Account Services
100 Devon Park Drive
Malvern, PA 19355

VJ Memorial
4737 Schaefer Avenue
Chino, CA 91710

Wells Fargo Bank NA
1221 West Redondo Beach Blvd
Gardena, CA 90247

Yamada Company Inc
706 West Gardena Blvd
Gardena, CA 90247

Yamaha Golf Cars of California
315 East Ball Road
Anaheim, CA 92805