

B1 (Official Form 1)(4/10)

United States Bankruptcy Court Central District of California		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): Nelson & Associates, Inc.		Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 95-3155697		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 12816 Leffingwell Road Santa Fe Springs, CA <div style="text-align: right;">ZIP Code 90670</div>		Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right;">ZIP Code</div>
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): <div style="text-align: right;">ZIP Code</div>		Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right;">ZIP Code</div>
Location of Principal Assets of Business Debtor (if different from street address above):		
Type of Debtor (Form of Organization) (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.)	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 checked="" 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 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.		Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor 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 \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). 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 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.		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"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input checked="" type="checkbox"/> \$500,001 to \$1 million <input 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"/> \$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		

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Page 2

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Nelson & Associates, Inc.	
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 type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.) <div style="text-align: center;"> _____ (Name of landlord that obtained judgment) </div> <div style="text-align: center;"> _____ (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)).			

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Voluntary Petition

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

Name of Debtor(s):

Nelson & Associates, Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

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

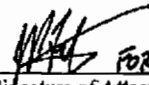
X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X  FOR RON BENDER (245240)
Signature of Attorney for Debtor(s)

Ron Bender 143364

Printed Name of Attorney for Debtor(s)

Levene, Neale, Bender, Yoo & Brill LLP

Firm Name

10250 Constellation Blvd.
Suite 1700
Los Angeles, CA 90067

Address

(310) 229-1234

Telephone Number

143364

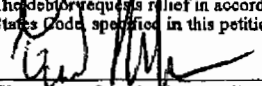
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

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

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

X 
Signature of Authorized Individual

Todd J. Nelson

Printed Name of Authorized Individual

President

Title of Authorized Individual

8-8-2011
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

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

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

BOARD RESOLUTION AUTHORIZING CHAPTER 11 BANKRUPTCY
FILING BY NELSON & ASSOCIATES

A special meeting of the Board of Directors (the "Board") of Nelson & Associates (the "Company") was held on July 28, 2011, at which the following resolutions were duly enacted by a vote of the Board, and the same remain in full force and effect, without modification, unless and until the Board adopts a further resolution to the contrary:

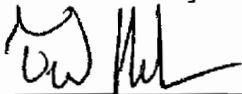
RESOLVED, that a Petition under the provisions of Chapter 11 of Title 11 of the United States Code shall be filed by the Company with the United States Bankruptcy Court, Central District of California, if Todd J. Nelson ("Nelson") deems it to be in the best interests of the Company;

FURTHER RESOLVED, that the law firm of Levene, Neale, Bender, Yoo & Brill L.L.P. ("LNBYB") shall be retained for purposes of filing the Chapter 11 bankruptcy case for the Company and representing the Company in its Chapter 11 bankruptcy case as bankruptcy counsel. Nelson is hereby authorized to execute an application for the Company to employ LNBRB as bankruptcy counsel to the Company in connection with the Company's Chapter 11 bankruptcy case as well as a pre-bankruptcy written retention agreement for this purpose and to cause the Company to pay a pre-bankruptcy retainer to LNBYB for this purpose;

FURTHER RESOLVED, that Nelson or any officer of the Company designated by Nelson (the "Designated Officer") is hereby authorized on behalf of and in the name of the Company to execute a Chapter 11 bankruptcy petition and all related documents and papers on behalf of the Company in order to enable the Company to commence its Chapter 11 bankruptcy case;

FURTHER RESOLVED, that Nelson (or the Designated Officer at Nelson's direction) is hereby authorized on behalf of and in the name of the Company to execute and file and to cause counsel to the Company to prepare with the assistance of the Company as appropriate all petitions, schedules, lists and other papers, documents and pleadings in connection with the Company's bankruptcy case, and to take any and all action which Nelson deems necessary and proper in connection with the Company's bankruptcy case without the need for any further approval of the Board. Such actions which Nelson has the authority to cause the Company to take without any further approval of the Board shall include, but not be limited to, the following: employing and compensating counsel and other professionals (both prior to and after the Company's bankruptcy filing); seeking Bankruptcy Court approval for the Company to use cash collateral and/or post-bankruptcy financing and executing any agreements related to any of the foregoing; compensating employees; hiring employees, including any senior officers or insolvency experts, and terminating employees; purchasing product or materials; selling product; collecting accounts receivable; negotiating with creditors, lenders, vendors, suppliers and landlords; closing business locations and determining whether to sell or to relocate inventory and, if the decision is made to sell inventory, determining the optimal manner of selling such inventory; assuming, assigning, or rejecting executory contracts and unexpired leases; renegotiating the terms of executory contracts and unexpired leases; signing new or amended contracts and leases; commencing and defending litigation involving the Company; selling some, all or substantially all of the Company's assets; and filing a plan of reorganization and related disclosure statement and taking all steps necessary to attempt to confirm the plan of reorganization.

Dated: July 28, 2011



Todd J. Nelson, President

Passed
By 2 to 1 vote

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Central District of California

In re Nelson & Associates, Inc.

Debtor(s)

Case No.

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Golden Springs Development Company 13116 Imperial Hwy. Santa Fe Springs, CA 90670	Golden Springs Development Company 13116 Imperial Hwy. Santa Fe Springs, CA 90670			1,996,046.24
Banchero Law Firm LLP Four Embarcadero Center, 17th Floor San Francisco, CA 94111	Imelda Hernandez Banchero Law Firm LLP Four Embarcadero Center, 17th Floor San Francisco, CA 94111 (415) 398-7000			526,005.00
Raymond Leasing Corporation 20 S. Canal Street Greene, NY 13778	Raymond Leasing Corporation 20 S. Canal Street Greene, NY 13778 607-656-2568			156,294.42
Sheppard Mullin 333 South Hope Street, 43rd Floor Los Angeles, CA 90071-1448	Sheppard Mullin 333 South Hope Street, 43rd Floor Los Angeles, CA 90071-1448 (213) 620-1780			77,195.38
Enterprise Fleet Management P.O. Box 800089 Kansas City, MO 64180-0089	Enterprise Fleet Management P.O. Box 800089 Kansas City, MO 64180-0089			67,843.40
GreatAmerica Leasing Corporation 625 First Street Cedar Rapids, IA 52401-2030	GreatAmerica Leasing Corporation 625 First Street Cedar Rapids, IA 52401-2030 888-313-9779□□			60,161.20
NMHG Financial Services (Yale) 2615 Pellissier Place City of Industry, CA 91749	NMHG Financial Services (Yale) 2615 Pellissier Place City of Industry, CA 91749 800-633-9253□□			48,155.04
Ikon Financial Services 1738 Bass Road Macon, GA 31210	Ikon Financial Services 1738 Bass Road Macon, GA 31210 800-595-1011□□			35,686.00
Ford Credit 6211 Beach Blvd. Buena Park, CA 90621	Ford Credit P.O. Box 7172 Pasadena, CA 91109-7172			13,503.24

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

In re **Nelson & Associates, Inc.**

Case No. _____

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Dell Financial Services L.L.C. Mail Stop-PS2DF-23 One Dell Way Round Rock, TX 78682	Dell Financial Services L.L.C. Mail Stop-PS2DF-23, One Dell Way Round Rock, TX 78682 877-663-3355□□			8,488.10
Pitney Bowes, Inc. 1 Elmcroft Road Stamford, CT 06926	Pitney Bowes, Inc. 1 Elmcroft Road Stamford, CT 06926 800-203-2581□□			6,272.00
Pansky, Markel, Ham LLP 1010 Sycamore Avenue, Suite 308 South Pasadena, CA 91030	Pansky, Markel, Ham LLP 1010 Sycamore Avenue, Suite 308 South Pasadena, CA 91030 (213) 626-7300			4,460.50
Best Overnight Express, Inc. 406 Live Oak Avenue Irwindale, CA 90816	Best Overnight Express, Inc. P.O. Box 90816 City of Industry, CA 91715 (626) 256-0550			2,199.48
Raymond Handling Solutions 9939 Norwalk Blvd Santa Fe Springs, CA 90670	Raymond Handling Solutions 9939 Norwalk Blvd Santa Fe Springs, CA 90670 800-982-2444			1,827.00
Southern California Edison P.O. Box 300 Rosemead, CA 91772	Southern California Edison P.O. Box 300 Rosemead, CA 91772 800-799-4723			1,403.27
Today Trucking 11629 Cedarvale Street Norwalk, CA 90650	Today Trucking 11629 Cedarvale Street Norwalk, CA 90650 (562) 254-5316			1,115.00
R&L Carriers, Inc. 600 Gillam Road Wilmington, OH 45177-0271	R&L Carriers, Inc. P.O. Box 271 Wilmington, OH 45177-0271 (800) 543-5589			1,096.67
Serv-Well 901 South Maple Avenue Montebello, CA 90640	Serv-Well 901 South Maple Avenue Montebello, CA 90640 (323) 726-4056			640.30
Mission Linen Supply 1260 North Jefferson Anaheim, CA 92807-1612	Mission Uniform Service 1260 North Jefferson Anaheim, CA 92807-1612 (714) 630-2630			136.26
City of Santa Fe Springs 11710 Telegraph Road Santa Fe Springs, CA 90670	City of Santa Fe Springs 11710 Telegraph Road Santa Fe Springs, CA 90670 562-868-0511			105.53

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

In re Nelson & Associates, Inc.

Debtor(s)

Case No. _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

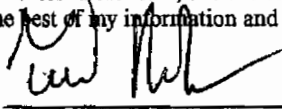
**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

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

Date

8-8-2011

Signature



Todd J. Nelson
President

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

Verification of Creditor Mailing List - (Rev. 10/05)

2005 USBC, Central District of California

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

Name Ron Bender 143364

Address 10250 Constellation Blvd. Suite 1700 Los Angeles, CA 90067

Telephone (310) 229-1234

☒ 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: Nelson & Associates, Inc.	Case No.:
	Chapter: 11

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 6 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: 8-8-2011



Todd J. Nelson/President
Signer/Title

Date: _____

Signature of Attorney
Ron Bender 143364
Levene, Neale, Bender, Yoo & Brill LLP
10250 Constellation Blvd.
Suite 1700
Los Angeles, CA 90067
(310) 229-1234

Nelson & Associates, Inc.
12816 Leffingwell Road
Santa Fe Springs, CA 90670

Ron Bender
Levene, Neale, Bender, Yoo & Brill LLP
10250 Constellation Blvd.
Suite 1700
Los Angeles, CA 90067

U.S. Trustee
Ernst & Young Plaza
725 S. Figueroa Street, 26th Floor
Los Angeles, CA 90017

Audi Financial Services
P.O. Box 49359
San Jose, CA 95161-9359

Banchero Law Firm LLP
Four Embarcadero Center, 17th Floor
San Francisco, CA 94111

Best Overnight Express, Inc.
406 Live Oak Avenue
Irwindale, CA 90816

Best Overnight Express, Inc.
P.O. Box 90816
City of Industry, CA 91715

City of Santa Fe Springs
11710 Telegraph Road
Santa Fe Springs, CA 90670

Copelco Capital, Inc.
P.O. Box 728
Park Ridge, NJ 07656

Dell Financial Services
P.O. Box 5292
Carol Stream, IL 60197-6292

Dell Financial Services L.L.C.
Mail Stop-PS2DF-23
One Dell Way
Round Rock, TX 78682

Dell Financial Services, L.P.
12234 N. IH-35, Bldg. B
Austin, TX 78753

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

Enterprise Fleet Management
P.O. Box 800089
Kansas City, MO 64180-0089

Ford Credit
6211 Beach Blvd.
Buena Park, CA 90621

Ford Credit
P.O. Box 7172
Pasadena, CA 91109-7172

Franchise Tax Board
Bankruptcy Section, MS: A-340
P.O. Box 2952
Sacramento, CA 95812-2952

Golden Springs Development Company
13116 Imperial Hwy.
Santa Fe Springs, CA 90670

Great America Leasing Corporation
P.O. Box 660831
Dallas, TX 75266-0831

GreatAmerica Leasing Corporation
625 First Street
Cedar Rapids, IA 52401-2030

Ikon Financial Services
1738 Bass Road
Macon, GA 31210

Ikon Financial Services
P.O. Box 650073
Dallas, TX 75265-0073

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Kurt Nelson
c/o Michael Olecki, Esq.
2001 Wilshire Blvd., Suite 210
Santa Monica, CA 90403

Mission Linen Supply
1260 North Jefferson
Anaheim, CA 92807-1612

NMHG Financial Services Yale
2615 Pellissier Place
City of Industry, CA 91749

NMHG Financial Services Yale
P.O. Box 643749
Pittsburgh, PA 15264-3749

NMHG Financial Services, Inc.
10 Riverview Drive
Danbury, CT 06810

Pansky, Markel, Ham LLP
1010 Sycamore Avenue, Suite 308
South Pasadena, CA 91030

Pitney Bowes Global Financial Services L
P.O. Box 371887
Pittsburgh, PA 15250-7887

Pitney Bowes, Inc.
1 Elmcroft Road
Stamford, CT 06926

R&L Carriers, Inc.
600 Gillam Road
Wilmington, OH 45177-0271

R&L Carriers, Inc.
P.O. Box 271
Wilmington, OH 45177-0271

Raymond Handling Solutions
9939 Norwalk Blvd
Santa Fe Springs, CA 90670

Raymond Leasing Corporation
20 S. Canal Street
Greene, NY 13778

Raymond Leasing Corporation
Corporate Headquarters
P.O. Box 130
Greene, NY 13778

Raymond Leasing Corporation
P.O. Box 203905
Houston, TX 77216-3905

Securities & Exchange Commission
Attn: Bankruptcy Counsel
5670 Wilshire Blvd., 11th Floor
Los Angeles, CA 90036

Serv-Well
901 South Maple Avenue
Montebello, CA 90640

Sheppard Mullin
333 South Hope Street, 43rd Floor
Los Angeles, CA 90071-1448

Southern California Edison
P.O. Box 300
Rosemead, CA 91772

Today Trucking
11629 Cedarvale Street
Norwalk, CA 90650

US Bank RSA Refinance
P.O. Box 790179
St. Louis, MO 63179-0179

Wells Fargo Bank
Business Lending Operations
177 Park Center Plaza
San Jose, CA 95113

Wells Fargo Bank, N.A.
P.O. Box 8203
Boise, ID 83707-2203

Attorney or Party Name, Address, Telephone & FAX Number, and California State Bar Number Ron Bender 10250 Constellation Blvd. Suite 1700 Los Angeles, CA 90067 (310) 229-1234 California State Bar Number: 143364 <i>Attorney for Debtor</i>	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: Nelson & Associates, Inc. Debtor(s), Plaintiff(s), Defendant(s).	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, **Ron Bender 143364**, 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.

Ron Bender **FOR Ron Bender (245 240)**
Signature of Attorney or Declarant

8-8-2011
Date

Ron Bender 143364
Printed Name of Attorney or Declarant