



<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>		Main Document Page 2 of 32 Name of Debtor(s): <b>Plum &amp; Idaho, LLC</b>	
<b>FORM B1, Page 2</b>			
<b>Prior Bankruptcy Cases Filed Within Last 8 Years</b> (If more than two, attach additional sheet.)			
Location Where Filed: <b>NONE</b>	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
<b>Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor</b> (If more than one, attach additional sheet)			
Name of Debtor: <b>NONE</b>	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
<p style="text-align: center;"><b>Exhibit A</b></p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>		<p style="text-align: center;"><b>Exhibit B</b></p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p><b>X Not Applicable</b></p> <p>Signature of Attorney for Debtor(s) _____ Date _____</p>	
<p style="text-align: center;"><b>Exhibit C</b></p> <p>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?</p> <p><input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.</p> <p><input checked="" type="checkbox"/> No</p>		<p style="text-align: center;"><b>Exhibit D</b></p> <p>(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)</p> <p><input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.</p> <p>If this is a joint petition:</p> <p><input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.</p>	
<b>Information Regarding the Debtor - Venue</b> (Check any applicable box)			
<p><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.</p> <p><input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.</p> <p><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.</p>			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (Check all applicable boxes.)			
<p><input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following).</p> <p style="text-align: center;">_____ (Name of landlord that obtained judgment)</p> <p style="text-align: center;">_____ (Address of landlord)</p> <p><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</p> <p><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.</p> <p><input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).</p>			

**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.

**Not Applicable**  
 Signature of Debtor

**Not Applicable**  
 Signature of Joint Debtor

\_\_\_\_\_  
 Telephone Number (If not represented by attorney)

\_\_\_\_\_  
 Date

**Signature of a Foreign Representative**

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

(Check only **one** box.)

I request relief in accordance with chapter 15 of Title 11, United States Code. Certified Copies of the documents required by § 1515 of title 11 are attached.

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

**Not Applicable**  
 (Signature of Foreign Representative)

\_\_\_\_\_  
 (Printed Name of Foreign Representative)

\_\_\_\_\_  
 Date

**Signature of Attorney**

**/s/ Michael A Younge**  
 Signature of Attorney for Debtor(s)

**Michael A Younge**  
 Printed Name of Attorney for Debtor(s)

**Law Office of Michael A Younge**  
 Firm Name

**8141 E. Kaiser Blvd Suite 200**  
 Address

**Anaheim Hills CA, 92808**

**714-685-1170** **714-276-1443**  
 Telephone Number

**3/15/2012** **170929**  
 Date Bar Number

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

**Signature of Non-Attorney 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.

**Not Applicable**  
 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

**Not Applicable**

\_\_\_\_\_  
 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 to the appropriate official form for each person.

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

**Signature of Debtor (Corporation/Partnership)**

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

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

**/s/ Howard C Berkson**  
 Signature of Authorized Individual

**Howard C Berkson**  
 Printed Name of Authorized Individual

**Managing Member of Plum & Idaho, LLC**  
 Title of Authorized Individual

**3/15/2012**  
 Date

**Not Applicable**

\_\_\_\_\_  
 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 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.*

**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).)

**6:11-bk-43018-MH, Chapter 11, filed 10-25-2011 dismissed 02-15-2012**

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).)

**None**

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).)

**None**

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

Executed at \_\_\_\_\_, California. /s/ Howard C Berkson  
Debtor

Dated 3/15/2012

**United States Bankruptcy Court**

**Central District of California**

In re:

Case No. \_\_\_\_\_

Chapter 11

**Plum & Idaho, LLC**

**STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION**

I, **Howard C Berkson**, declare under penalty of perjury that I am the **Managing Member of Plum & Idaho, LLC** of **Plum & Idaho, LLC**, a **California** Corporation and that on **03/21/2002** the following resolution was duly adopted by the of this Corporation:

"Whereas, it is in the best interest of this Corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Howard C Berkson, Managing Member of Plum & Idaho, LLC** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a Chapter 11 voluntary bankruptcy case on behalf of the Corporation; and

Be It Further Resolved, that **Howard C Berkson, Managing Member of Plum & Idaho, LLC** of this Corporation, is authorized and directed to appear in all bankruptcy proceedings on behalf of the Corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the Corporation in connection with such bankruptcy case; and

Be It Further Resolved, that **Howard C Berkson, Managing Member of Plum & Idaho, LLC** of this Corporation, is authorized and directed to employ **Michael A Younge**, attorney and the law firm of **Law Office of Michael A Younge** to represent the Corporation in such bankruptcy case."

Executed on: 3/15/2012

Signed: /s/ Howard C Berkson  
**Howard C Berkson**

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

In re: **Plum & Idaho, LLC**

Debtor(s).

CHAPTER: **11**

CASE NO.:

**Form 4.**

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim [if secured also state value of security]
<b>Coastline RE Holdings Corp. Bradley Riphegen 8105 Irvine Center Dr, Suite 105 Irvine, CA 92618</b>		<b>Deed of Trust</b>		<b>\$3,249,501.00</b>
<b>SECURED VALUE: \$2,655,969.00</b>				
<b>Berkson Realty Advisors, LLC 1495 Pacific Highway, Suite 350 San Diego, CA 92101</b>				<b>\$560,518.00</b>
<b>Gary W Miller 1414 Sterling Road Redlands, CA 92373</b>				<b>\$110,000.00</b>
<b>Jacobs Investment Company, LLC c/o Gary Jacobs 13974 Boquita Dr Del Mar, CA 92014</b>				<b>\$312,174.00</b>
<b>Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952</b>				<b>\$3,520.00</b>

**Declaration Under Penalty of Perjury  
on Behalf of a Corporation or Partnership**

I, Howard C Berkson Managing Member of Plum & Idaho, LLC 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.

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

In re: **Plum & Idaho, LLC**

Debtor(s).

CHAPTER: **11**

CASE NO.:

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim [if secured also state value of security]

Date: 3/15/2012

/s/ Howard C Berkson

**Howard C Berkson ,Managing Member of Plum & Idaho, LLC**

Debtor

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.

Form B6 - Summary (12/07)

2007 USBC, Central District of California

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

In re <b>Plum &amp; Idaho, LLC</b>	Case No.:  (if known)
Debtor.	

**SUMMARY OF SCHEDULES**

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

	NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A -	Real Property	<b>YES</b>	<b>1</b>	\$ <b>2,655,969.00</b>		
B -	Personal Property	<b>YES</b>	<b>3</b>	\$ <b>11,261.00</b>		
C -	Property Claimed as Exempt	<b>NO</b>				
D -	Creditors Holding Secured Claims	<b>YES</b>	<b>1</b>		\$ <b>6,049,501.00</b>	
E -	Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	<b>YES</b>	<b>2</b>		\$ <b>3,520.00</b>	
F -	Creditors Holding Unsecured Nonpriority Claims	<b>YES</b>	<b>1</b>		\$ <b>982,692.00</b>	
G -	Executory Contracts and Unexpired Leases	<b>YES</b>	<b>1</b>			
H -	Codebtors	<b>YES</b>	<b>1</b>			
I -	Current Income of Individual Debtor(s)	<b>NO</b>	<b>0</b>			\$
J -	Current Expenditures of Individual Debtor(s)	<b>NO</b>	<b>0</b>			\$
<b>TOTAL</b>			<b>10</b>	\$ <b>2,667,230.00</b>	\$ <b>7,035,713.00</b>	

Form 6 - Statistical Summary (12/07)

Official Form B6 - Statistical Summary (12/07)

2007 USBC, Central District of California

**United States Bankruptcy Court**

Official Form 6 - Statistical Summary (12/07)

UNITED STATES BANKRUPTCY COURT – CENTRAL DISTRICT OF CALIFORNIA

In re \_\_\_\_\_,  
Debtor(s)

Case No. \_\_\_\_\_  
Chapter \_\_\_\_\_

<b>UNITED STATES BANKRUPTCY COURT</b>	
In re _____ Debtor(s)	CHAPTER: CASE NO.:
Debtor(s):	Case No.: (If known) Chapter:

**STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)**

**AMENDED - STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)**

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

**This information is for statistical purposes only under 28 U.S.C. § 159.**

**Summarize the following types of liabilities, as reported in the Schedules, and total them.**

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	\$ 0.00
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	\$ 0.00
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	\$ 0.00
Student Loan Obligations (from Schedule F)	\$ 0.00
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E.	\$ 0.00
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	\$ 0.00
<b>TOTAL</b>	<b>\$ 0.00</b>

2007 USBC, Central District of California

**United States Bankruptcy Court**

Official Form 6 - Statistical Summary (12/07)

UNITED STATES BANKRUPTCY COURT – CENTRAL DISTRICT OF CALIFORNIA

In re \_\_\_\_\_,  
Debtors

Case No. \_\_\_\_\_  
Chapter \_\_\_\_\_

<b>UNITED STATES BANKRUPTCY COURT</b>	
In re _____ Debtor(s)	CHAPTER: CASE NO.:
Debtor(s):	Case No.: (If known) Chapter:

**State the following:**

Average Income (from Schedule I, Line 16)	\$ <b>0.00</b>
Average Expenses (from Schedule J, Line 18)	\$ <b>0.00</b>
Current Monthly Income (from Form 22A Line 12; <b>OR</b> , Form 22B Line 11; <b>OR</b> , Form 22C Line 20 )	\$ <b>0.00</b>

**State the following:**

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		\$ <b>0.00</b>
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column.	\$ <b>0.00</b>	
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		\$ <b>0.00</b>
4. Total from Schedule F		\$ <b>0.00</b>
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		\$ <b>0.00</b>

In re <b>Plum &amp; Idaho, LLC</b>	Debtor.	Case No.:	(If known)
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## SCHEDULE A - REAL PROPERTY

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
<b>1175 &amp; 1177 Idaho Street Redlands, CA 92374</b>	<b>Fee Owner</b>		<b>\$2,655,969.00</b>	<b>\$6,049,501.00</b>

**Total** > **\$2,655,969.00**

(Report also on Summary of Schedules.)

In re <b>Plum &amp; Idaho, LLC</b>	Case No.:
Debtor.	(If known)

## SCHEDULE B - PERSONAL PROPERTY

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1.Cash on hand	<b>X</b>			
2.Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		<b>Chase Bank Rent Account XXXX7694</b>		<b>0.00</b>
Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		<b>Wells Fargo Bank XXXX0290</b>		<b>11,261.00</b>
3.Security deposits with public utilities, telephone companies, landlords, and others.	<b>X</b>			
4.Household goods and furnishings, including audio, video, and computer equipment.	<b>X</b>			
5.Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	<b>X</b>			
6.Wearing apparel.	<b>X</b>			
7.Furs and jewelry.	<b>X</b>			
8.Firearms and sports, photographic, and other hobby equipment.	<b>X</b>			
9.Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	<b>X</b>			
10.Annuities. Itemize and name each issuer.	<b>X</b>			
11.Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c); Rule 1007(b)).	<b>X</b>			
12.Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	<b>X</b>			
13.Stock and interests in incorporated and unincorporated businesses. Itemize.	<b>X</b>			
14.Interests in partnerships or joint ventures. Itemize.	<b>X</b>			
15.Government and corporate bonds and other negotiable and nonnegotiable instruments.	<b>X</b>			
16.Accounts receivable.	<b>X</b>			

In re <b>Plum &amp; Idaho, LLC</b>	Case No.:
Debtor.	(If known)

## SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
17 Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	<input checked="" type="checkbox"/>			
18 Other liquidated debts owed to debtor including tax refunds. Give particulars.	<input checked="" type="checkbox"/>			
19 Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	<input checked="" type="checkbox"/>			
20 Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	<input checked="" type="checkbox"/>			
21 Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	<input checked="" type="checkbox"/>			
22 Patents, copyrights, and other intellectual property. Give particulars.	<input checked="" type="checkbox"/>			
23 Licenses, franchises, and other general intangibles. Give particulars.	<input checked="" type="checkbox"/>			
24 Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	<input checked="" type="checkbox"/>			
25 Automobiles, trucks, trailers, and other vehicles and accessories.	<input checked="" type="checkbox"/>			
26 Boats, motors, and accessories.	<input checked="" type="checkbox"/>			
27 Aircraft and accessories.	<input checked="" type="checkbox"/>			
28 Office equipment, furnishings, and supplies.	<input checked="" type="checkbox"/>			
29 Machinery, fixtures, equipment and supplies used in business.	<input checked="" type="checkbox"/>			
30 Inventory.	<input checked="" type="checkbox"/>			
31 Animals.	<input checked="" type="checkbox"/>			
32 Crops - growing or harvested. Give particulars.	<input checked="" type="checkbox"/>			
33 Farming equipment and implements.	<input checked="" type="checkbox"/>			
34 Farm supplies, chemicals, and feed.	<input checked="" type="checkbox"/>			
35 Other personal property of any kind not already listed. Itemize.	<input checked="" type="checkbox"/>			

In re <b>Plum &amp; Idaho, LLC</b>	Case No.:  (If known)
Debtor.	

## SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
<u>2</u> continuation sheets attached				<b>\$ 11,261.00</b>

(Include amounts from any continuation sheets attached. Report total also on Summary of Schedules.)

In re <b>Plum &amp; Idaho, LLC</b>	Case No.:  (If known)
Debtor.	

## SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND AN ACCOUNT NUMBER <i>(See Instructions Above)</i>	CODEBTOR	HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Last four digits of ACCOUNT NO. <b>XXXX0426</b>	<b>X</b>		<b>03/17/2008</b> <b>Deed of Trust</b> <b>1175 &amp; 1177 Idaho Street</b> <b>Redlands, CA 92374</b>  <hr/> <b>Value \$2,655,969.00</b>				<b>5,905,470.00</b>	<b>3,249,501.00</b>
<b>Coastline RE Holdings Corp.</b> <b>Bradley Riphegen</b> <b>8105 Irvine Center Dr, Suite 105</b> <b>Irvine, CA 92618</b>								
<b>Pacific Western Bank</b> <b>c/o Pyle Sims Duncan &amp; Stevenson</b> <b>401 B Street, Suite 1500</b> <b>San Diego, CA 92101</b>								
Last four digits of ACCOUNT NO.			<b>1175 &amp; 1177 Idaho Street</b> <b>Redlands, CA 92374</b>  <hr/> <b>Value \$2,655,969.00</b>				<b>144,031.00</b>	<b>0.00</b>
<b>San Bernardino County Tax Collector</b> <b>172 West 3rd Street</b> <b>San Bernardino, CA 92415</b>								

continuation sheets attached

Subtotal (Total of this page)	>	<b>\$ 6,049,501.00</b>	<b>\$3,249,501.00</b>
Total (Use only on last page)	>	<b>\$ 6,049,501.00</b>	<b>\$3,249,501.00</b>

(Report total also on Summary of Schedules)

(If applicable, report also on Statistical Summary of Certain Liabilities and Related Data.)

In re <b>Plum &amp; Idaho, LLC</b>	Case No.:
Debtor.	(If known)

## SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets.)

- Domestic Support Obligations:** Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).
- Extensions of credit in an involuntary case:** Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).
- Wages, salaries, and commissions:** Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725\* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).
- Contributions to employee benefit plans:** Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).
- Certain farmers and fishermen:** Claims of certain farmers and fishermen, up to \$5,775\* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).
- Deposits by individuals:** Claims of individuals up to \$2,600\* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).
- Taxes and Certain Other Debts Owed to Governmental Units:** Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).
- Commitments to Maintain the Capital of an Insured Depository Institution:** Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).
- Claims for Death or Personal Injury While Debtor Was Intoxicated:** Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

\* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

In re <b>Plum &amp; Idaho, LLC</b>	Case No.: _____  (If known)
Debtor.	

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

**Taxes and Certain Other Debts Owed to Governmental Units**  
**Type of Priority for Claims Listed on This Sheet**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
Last four digits of ACCOUNT NO. <b>54-</b> <b>Franchise Tax Board</b> <b>Bankruptcy Section MS A340</b> <b>PO Box 2952</b> <b>Sacramento, CA 95812-2952</b>			<b>11-02-2011</b> <b>Business Tax</b>				<b>3,520.00</b>	<b>2,649.00</b>	<b>\$871.00</b>

Sheet no. 1 of 1 continuation sheets attached to Schedule of Creditors Holding Priority Claims

Subtotals >  
(Totals of this page)

<b>\$ 3,520.00</b>	<b>\$ 2,649.00</b>	<b>\$ 871.00</b>
<b>\$ 3,520.00</b>		
	<b>\$ 2,649.00</b>	<b>\$ 871.00</b>

Total >  
(Use only on last page of the completed Schedule E. Report also on the Summary of Schedules.)

Total >  
(Use only on last page of the completed Schedule E. If applicable, report also on the Statistical Summary of Certain Liabilities and Related Data.)

In re <b>Plum &amp; Idaho, LLC</b>	Case No.:  (If known)
Debtor.	

## SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Last four digits of ACCOUNT NO. <b>Berkson Realty Advisors, LLC</b> <b>1495 Pacific Highway, Suite 350</b> <b>San Diego, CA 92101</b>			<b>Loans and Fees</b>				<b>560,518.00</b>
Last four digits of ACCOUNT NO. <b>Gary W Miller</b> <b>1414 Sterling Road</b> <b>Redlands, CA 92373</b>			<b>Loan</b>				<b>110,000.00</b>
Last four digits of ACCOUNT NO. <b>Jacobs Investment Company, LLC</b> <b>c/o Gary Jacobs</b> <b>13974 Boquita Dr</b> <b>Del Mar, CA 92014</b>			<b>Loan</b>				<b>312,174.00</b>

Continuation sheets attached

Subtotal >	\$	<b>982,692.00</b>
Total >	\$	<b>982,692.00</b>

(Use only on last page of the completed Schedule F.  
(Report also on Summary of Schedules and, if applicable on the  
Statistical Summary of Certain Liabilities and Related Data.)

In re <b>Plum &amp; Idaho, LLC</b>	Case No.:
Debtor.	(If known)

## SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Check this box if debtor has no executory contracts or unexpired leases.

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, OF OTHER PARTIES TO LEASE OR CONTRACT.	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST, STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.
<b>Genelux Corporation</b> 1177 Idaho #202 Redlands, CA 92374	<b>Commercial rental Contract</b>
<b>Virtual Images Unlimited</b> 1177 Idaho #100 Redlands, CA 02374	<b>Commercial Rental Contract</b>

In re <b>Plum &amp; Idaho, LLC</b>	Debtor.	Case No.:	(If known)
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## SCHEDULE H - CODEBTORS

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
<b>Berkson Realty Advisors, LLC</b> 1495 Pacific Highway Suite 350 San Diego, CA 92373 Guarantor	<b>Coastline RE Holdings Corp.</b> Bradley Riphegen 8105 Irvine Center Dr, Suite 105 Irvine, CA 92618
<b>Berkson Realty, LLC</b> 1495 Pacific Highway Suite 350 San Diego, CA 92373 Guarantor	
<b>Gary Miller,</b> 1414 Sterling Road Redlands CA 92373 Guarantor	

Form B6 - Declaration (Rev. 12/07)

2007 USBC, Central District of California

In re <b>Plum &amp; Idaho, LLC</b>	Case No.:
Debtor. (If known)	

## DECLARATION CONCERNING DEBTOR'S SCHEDULES

### DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

(NOT APPLICABLE)

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

I **Howard C Berkson**, the **Managing Member of Plum & Idaho, LLC** of the **Corporation** named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of **12** sheets, and that they are true and correct to the best of my knowledge, information, and belief. (Total shown on summary page plus 1)

Date 3/15/2012

Signature: /s/ Howard C Berkson

**Howard C Berkson Managing Member of Plum & Idaho, LLC**

[Print or type name of individual signing on behalf of debtor.]

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

<b>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA</b>	
In re  <b>Plum &amp; Idaho, LLC</b>  Debtor.	Case No.:  <b>DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR</b>

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	\$	<u>3,000.00</u>
Prior to the filing of this statement I have received	\$	<u>3,000.00</u>
Balance Due	\$	<u>0.00</u>

2. The source of compensation paid to me was:

- Debtor  Other (specify)

3. The source of compensation to be paid to me is:

- Debtor  Other (specify)

4.  I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation, is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a) Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b) Preparation and filing of any petition, schedules, statement of affairs, and plan which may be required;
- c) Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d) Representation of the debtor in adversary proceedings and other contested bankruptcy matters;
- e) [Other provisions as needed]

**None**

6. By agreement with the debtor(s) the above disclosed fee does not include the following services:

**None**

In re <b>Plum &amp; Idaho, LLC</b>	Debtor.	Case No.:	(If known)
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**CERTIFICATION**

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

3/15/2012  
*Date*

/s/ Michael A Younge  
*Signature of Attorney*

Law Office of Michael A Younge  
*Name of Law Firm*

In re: **Plum & Idaho, LLC**

Case No.

## List of Equity Security Holders

REGISTERED NAME OF HOLDER OF SECURITY LAST KNOWN ADDRESS OR PLACE OF BUSINESS	CLASS OF SECURITY	NUMBER REGISTERED	KIND OF INTEREST REGISTERED
<b>Berkson Realty Advisors LLC</b> c/o HowardC Berkson 1495 Pacific Highway, Suite 350 San Diego, CA 92101	<b>Member</b>	<b>0</b>	
<b>Gary Jacobs</b> 13974 Boquita Dr Del Mar, CA 92104	<b>Member</b>	<b>1</b>	
<b>Gary Miller</b> 1414 Sterling Road Redlands, CA 92373	<b>Member</b>	<b>0</b>	

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

I, **Howard C Berkson, Managing Member of Plum & Idaho, LLC** 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: 3/15/2012

/s/ Howard C Berkson  
**Howard C Berkson, Managing Member of Plum & Idaho, LLC, Plum & Idaho, LLC**

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 **Plum & Idaho, LLC**

Case No.

Debtor.

Chapter **11**

**STATEMENT OF CORPORATE OWNERSHIP**

Comes now **Plum & Idaho, LLC** (the "Debtor") and pursuant to Fed. R. Bankr. P. 1007(a) and 7007.1 state as follows:

\_\_\_\_\_ All corporations that directly or indirectly own 10% or more of any class of the corporation's equity interests are listed below:

<b>Owner</b>	<b>% of Shares Owned</b>
<b>None</b>	

OR,

There are no entities to report.

By /s/ Michael A Younge

**Michael A Younge**  
Signature of Attorney

Counsel for **Plum & Idaho, LLC**

Bar no.: **170929**

Address.: **Law Office of Michael A Younge  
8141 E. Kaiser Blvd  
Suite 200  
Anaheim Hills  
CA, 92808**

Telephone No.: **714-685-1170**

Fax No.: **714-276-1443**

E-mail address: **youngelaw@aol.com**



In re <b>Plum &amp; Idaho, LLC</b>  Debtor.	CHAPTER: <b>11</b> CASE NO.:
---	---------------------------------

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:

**1175 & 1177 Idaho Street  
Redlands, CA 92734**

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):

**N/A**

7. State the name and address of the individual signing this Statement and the relationship of such person to the Debtor (specify):

**Howard C Berkson  
1495 Pacific Highway, Suite 350, San Diego, CA 92101**

8. Total number of attached pages of supporting documentation: \_\_\_\_\_

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 the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_, California

\_\_\_\_\_  
Type Name of Officer

*/s/* \_\_\_\_\_  
Signature of Declarant

\_\_\_\_\_  
Position or Title of Officer

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

2003 USBC, Central District of California

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

Name Michael A Younge  
Address Law Office of Michael A Younge  
8141 E. Kaiser Blvd  
Suite 200  
Anaheim Hills  
CA, 92808  
Telephone 714-685-1170

- 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:  <b>Plum &amp; Idaho, LLC</b>	Case No.:
	Chapter: <b>11</b>

**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 3 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: 3/15/2012

/s/ Howard C Berkson  
Howard C Berkson, Managing Member of Plum & Idaho, LLC

/s/ Michael A Younge  
Michael A Younge, Attorney (if applicable)

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Plum & Idaho, LLC  
1495 Pacific Highway, Suite 350  
San Diego, CA 92101

Michael A Younge  
Law Office of Michael A Younge  
8141 E. Kaiser Blvd  
Suite 200  
Anaheim Hills

Berkson Realty Advisors, LLC  
1495 Pacific Highway  
Suite 350  
San Diego, CA 92373  
Guarantor

Berkson Realty Advisors, LLC  
1495 Pacific Highway, Suite 350  
San Diego, CA 92101

Berkson Realty, LLC  
1495 Pacific Highway  
Suite 350  
San Diego, CA 92373  
Guarantor

Coastline RE Holdings Corp.  
Bradley Riphegen  
8105 Irvine Center Dr, Suite 105  
Irvine, CA 92618

Franchise Tax Board  
Bankruptcy Section MS A340  
PO Box 2952  
Sacramento, CA 95812-2952

Gary Miller,  
1414 Sterling Road  
Redlands  
CA 92373  
Guarantor

Gary W Miller  
1414 Sterling Road  
Redlands, CA 92373

Genelux Corporation  
1177 Idaho #202  
Redlands, CA 92374

Jacobs Investment Company, LLC  
c/o Gary Jacobs  
13974 Boquita Dr  
Del Mar, CA 92014

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Pacific Western Bank  
c/o Pyle Sims Duncan & Stevenson  
401 B Street, Suite 1500  
San Diego, CA 92101

San Bernardino County Tax Collector  
172 West 3rd Street  
San Bernardino, CA 92415

Virtual Images Unlimited  
1177 Idaho #100  
Redlands, CA 02374

