

BI (Official Form 1)(12/11)

<b>United States Bankruptcy Court</b> <b>Central District of California</b>		<b>Voluntary Petition</b>
Name of Debtor (if individual, enter Last, First, Middle): <b>M &amp; A Touch fo Class, Inc.</b>		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) <b>77-0687066</b>		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): <b>22275 Alessandro Blvd</b> <b>Moreno Valley, CA</b> <div style="text-align: right; font-size: small;">ZIP Code <b>92553</b></div>		Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; font-size: small;">ZIP Code</div>
County of Residence or of the Principal Place of Business: <b>Orange</b>		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <b>3 Tarascon Road</b> <b>Newport Coast, CA</b> <div style="text-align: right; font-size: small;">ZIP Code <b>92657</b></div>		Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; font-size: small;">ZIP Code</div>
Location of Principal Assets of Business Debtor (if different from street address above): <b>22275 Alessandro Blvd.</b> <b>Moreno Valley, CA 92553</b>		
<b>Type of Debtor</b> (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.)	<b>Nature of Business</b> (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	<b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (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
<b>Chapter 15 Debtors</b> Country of debtor's center of main interests:  Each country in which a foreign proceeding by, regarding, or against debtor is pending:	<b>Tax-Exempt Entity</b> (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).	<b>Nature of Debts</b> (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.
<b>Filing Fee</b> (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.		<b>Chapter 11 Debtors</b> 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).
<b>Statistical/Administrative Information</b> <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
<b>Estimated Number of Creditors</b> <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		
<b>Estimated Assets</b> <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		
<b>Estimated Liabilities</b> <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		

B1 (Official Form 1)(12/11)

Page 2

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): <b>M &amp; A Touch fo Class, Inc.</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)</b>			
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 (If more than one, attach additional sheet)</b>			
Name of Debtor: <b>See Attachment</b>	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
<b>Exhibit A</b>  (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.	<b>Exhibit B</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).  <b>X</b> _____ Signature of Attorney for Debtor(s) (Date)		
<b>Exhibit C</b>			
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.			
<b>Exhibit D</b>			
(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.			
<b>Information Regarding the Debtor - Venue</b> (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 checked="" 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.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (Check all applicable boxes)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)  _____ (Name of landlord that obtained judgment)   _____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included 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

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

Name of Debtor(s):

**M & A Touch fo Class, 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 /s/ Robert P. Goe \_\_\_\_\_  
Signature of Attorney for Debtor(s)

Robert P. Goe 137019  
Printed Name of Attorney for Debtor(s)

GOE & FORSYTHE, LLP  
Firm Name  
18101 Von Karman Avenue  
Suite 510  
Irvine, CA 92612-7127

\_\_\_\_\_  
Address

(949) 798-2460 Fax: (949) 955-9437  
Telephone Number

October 10, 2012 137019  
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 /s/ Adel M. Ibrahim Adel M. Ibrahim  
Signature of Authorized Individual

Adel M. Ibrahim  
Printed Name of Authorized Individual

President  
Title of Authorized Individual

October 10, 2012  
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.*

In re M & A Touch fo Class, Inc.

Debtor

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

**Form 1. Voluntary Petition**  
**Pending Bankruptcy Cases Filed Attachment**

<u>Name of Debtor / District</u>	<u>Case No. / Relationship</u>	<u>Date Filed / Judge</u>
Adel & Egette Ibrahim Central District of California - Santa Ana Divison	8:10-bk-21453-TA 100% Shareholders	08/17/10 Theodor C. Albert
Adel & Egette Ibrahim Central District of California - Santa Ana Divison	8:11-bk-24108-TA 100% Shareholders	10/11/11 Theodor C. Albert
Adel & Egette Ibrahim Central District of California - Santa Ana Divison	8:12-bk-21782-TA 100% Shareholders	10/09/12 Theodor C. Albert

Attorney or Party Name, Address, Telephone & FAX Number, and Debtor's Name, Chapter Number, and Filing Party Name  
Main Document Page 5 of 15  
FOR COURT USE ONLY

Goe & Forsythe, LLP  
18101 Von Karman Avenue, Suite 510  
Irvine, CA 92612

☒ Attorney for: Debtor

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

In re: M & A TOUCH OF CLASS, INC.

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: 10/10/2012

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.



\_\_\_\_\_  
Signature of Authorized Signatory of Filing Party

10/10/2012

\_\_\_\_\_  
Date

Adel M. Ibrahim

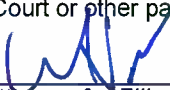
\_\_\_\_\_  
Printed Name of Authorized Signatory of Filing Party

President

\_\_\_\_\_  
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

10/10/2012

\_\_\_\_\_  
Date

Robert P. Goe

\_\_\_\_\_  
Printed Name of Attorney for Filing Party

This form is mandatory by Order of the United States Bankruptcy Court for the Central District of California.

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

In re M & A TOUCH OF CLASS, INC., Debtor	Case No. Chapter 11
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**STATEMENT REGARDING CORPORATE RESOLUTION**

The undersigned ADEL M. IBRAHIM, the President ("President") of M & A Touch of Class, Inc. ("M&A"). On October 10, 2012 the following resolution was fully adopted by the M&A.

"WHEREAS, it is in the best interests of M&A to file a voluntary petition in the United States Bankruptcy Court pursuant to the Chapter 11 of Title 11 of the United States Code:

"NOW, THEREFORE, BE IT RESOLVED, that ADEL M. IBRAHIM, President of M&A be and is hereby authorized and directed to execute and deliver all documents necessary to perfect the filing of a Chapter 11 voluntary bankruptcy case in the United States Bankruptcy Court on behalf of the limited liability company; and

"BE IT FURTHER RESOLVED, that ADEL M. IBRAHIM, President of M&A be and hereby is, authorized and directed to appear in all such bankruptcy proceedings on behalf of the limited liability company, and to otherwise do and perform any and all acts and deeds and to execute and deliver all necessary documents on behalf of M&A in connection with said bankruptcy proceedings; and


"BE IT FURTHER RESOLVED, that ADEL M. IBRAHIM, President of M&A be and hereby is, authorized and directed to employ Robert P. Goe, Attorney and the law firm of Goe & Forsythe, LLP, to represent M&A in said bankruptcy proceedings."

**DECLARATION UNDER PENALTY OF PERJURY ONBEHALF OF A CORPORATION**

I, ADEL M. IBRAHIM, the President of M & A Touch of Class, Inc. named as debtor in this case, declare under penalty of perjury that I have read the foregoing resolution and its is true and correct to the best of my knowledge, information, and belief.

M & A TOUCH OF CLASS, INC.

Dated: October 10, 2012

By:   
ADEL M. IBRAHIM  
Its: President

Attorney or Party Name, Address, Telephone & FAX Number and California State Bar Number Robert P. Goe, SBN 137019 GOE & FORSYTHE, LLP 18101 Von Karman Avenue, Suite 510, Irvine, CA 92612 <input checked="" type="checkbox"/> Attorney for: Debtor M & A Touch of Class, Inc.	FOR COURT USE ONLY
<b>UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA</b>	
In re: M & A TOUCH OF CLASS, INC.   <div style="text-align: right;">           Debtor(s),             Plaintiff(s),             Defendant(s).         </div>	CASE NO.:  ADV. NO.:  CHAPTER: 11

**Corporate Ownership Statement Pursuant to  
F.R.B.P. 1007(a)(1) and 7007.1, and Local Bankruptcy Rule 1002-5**

*Pursuant to F.R.B.P. 1007(a)(1) and 7007.1, and Local Bankruptcy Rule 1002-5, 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, ADEL M. IBRAHIM, the undersigned in the above-captioned case, hereby declare under

(Print Name of Attorney or Declarant)

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.]*

Adel M. Ibrahim owns 50%

Egette Ibrahim owns 50%

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

  
Signature of Attorney or Declarant

10/10/2012  
Date

ADEL M. IBRAHIM  
Printed Name of Attorney or Declarant

B4 (Official Form 4) (12/07)

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

In re **M & A Touch of Class, 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>
A-1 Tire 22275 Alessandro Blvd Unit A Moreno Valley, CA 92553	A-1 Tire 22275 Alessandro Blvd Unit A Moreno Valley, CA 92553	Security Deposit		3,400.00
Brandy Wright 22275 Alessandro Blvd. Unit D Moreno Valley, CA 92553	Brandy Wright 22275 Alessandro Blvd. Unit D Moreno Valley, CA 92553	Security Deposit		7,000.00
Gilmore Bank 301 Shipyard Way Unit B Newport Beach, CA 92663	Gilmore Bank 301 Shipyard Way Unit B Newport Beach, CA 92663	22275 Alessandro Blvd. Moreno Valley, CA 92553	Contingent Unliquidated Disputed	3,203,156.46 (Unknown secured)
Laundromat 22275 Alessandro Blvd. Unit B Moreno Valley, CA 92553	Laundromat 22275 Alessandro Blvd. Unit B Moreno Valley, CA 92553	Security Deposit		3,069.00
Riverside County Tax Collector Box 12005 Riverside, CA 92502-2205	Riverside County Tax Collector Box 12005 Riverside, CA 92502-2205	Property Taxes		25,000.00
Ryko Manufacturer Service Dept. 1500 SE 37th Street Grimes, IA 50111	Ryko Manufacturer Service Dept. 1500 SE 37th Street Grimes, IA 50111	Maintenance	Disputed	8,000.00
Young Electric Sign Co. 5405 Industrial Parkway San Bernardino, CA 92407-1803	Young Electric Sign Co. 5405 Industrial Parkway San Bernardino, CA 92407-1803	Breach of Contract Claim	Contingent Unliquidated Disputed	28,000.00



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

In re **M & A Touch fo Class, Inc.**

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

Debtor(s) \_\_\_\_\_

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


(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<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>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>

**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 October 10, 2012

Signature /s/ Adel M. Ibrahim   
**Adel M. Ibrahim**  
**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.

**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).)

None.

2. (If petitioner is a partnership or joint venture) A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor or an affiliate of the debtor, or a general partner in the debtor, a relative of the general partner, general partner of, or person in control 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).)

Adel & Eggette Ibrahim filed under Case No. 8:10-bk-21453-TA on 08/17/2010 - Dismissed

Adel & Eggette Ibrahim filed under Case No. 8:11-bk-24108-TA on 10/11/2011 - Dismissed

Adel & Eggette Ibrahim filed under Case No. 8:12-bk-21782-TA on 10/09/2010 - Pending

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

Executed at Irvine, California, California.

/s/ Adel M. Ibrahim



Dated October 10, 2012

Adel M. Ibrahim

Debtor

Joint Debtor

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re  M & A TOUCH OF CLASS, INC.  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 follow:

For legal services, I have agreed to accept .....	\$ 25,000.00
Prior to the filing of this statement I have received. ....	\$ 17,000.00
Balance Due. *** .....	\$ 8,000.00
*** Additional fees as approved by the Court	

2. The source of the 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:

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

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

5 d. Representation of the debtor in adversary proceedings and other contested bankruptcy matters;

5 e. [Other provisions as needed].

## 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.

10/10/2012

Date \_\_\_\_\_

Signature of Attorney

GOE & FORSYTHE, LLP

Name of Law Firm

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 Robert P. Goe 137019

Address 18101 Von Karman Avenue Suite 510 Irvine, CA 92612-7127

Telephone (949) 798-2460 Fax: (949) 955-9437


- ☒ 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>M &amp; A Touch fo Class, Inc.</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 2 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: October 10, 2012

/s/ Adel M. Ibrahim   
Adel M. Ibrahim/President  
Signer/Title

M & A Touch of Class, Inc.  
3 Tarascon Road  
Newport Coast, CA 92657

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GOE & FORSYTHE, LLP  
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Unit A  
Moreno Valley, CA 92553

Brandy Wright  
22275 Alessandro Blvd.  
Unit D  
Moreno Valley, CA 92553

Gilmore Bank  
301 Shipyard Way  
Unit B  
Newport Beach, CA 92663

Gilmore Bank  
15615 Alton Parkway  
Suite 450  
Irvine, CA 92618

Gilmore Bank  
110 South Fairfax Avenue  
Los Angeles, CA

Laundromat  
22275 Alessandro Blvd.  
Unit B  
Moreno Valley, CA 92553

Michael F. Sitzler, Esq.  
301 Shipyard Way  
Unit B  
Newport Beach, CA 92663

Riverside County Tax Collector  
Box 12005  
Riverside, CA 92502-2205

Ryko Manufacturer Service Dept.  
1500 SE 37th Street  
Grimes, IA 50111

Young Electric Sign Co.  
5405 Industrial Parkway  
San Bernardino, CA 92407-1803