B1 (Official Form 1)(04/13)		IVICAIII	Booanno		i ago i	0. 10				
		States Bank tral District of						Volu	untary 1	Petition
Name of Debtor (if individual Akram Samuel, DDS, I		Middle):		Name	of Joint De	ebtor (Spouse	e) (Last, First,	, Middle):		
All Other Names used by the I (include married, maiden, and	Debtor in the last 8 trade names):	3 years					Joint Debtor i trade names)		years	
Last four digits of Soc. Sec. or (if more than one, state all) 90-0242133	Individual-Taxpa	yer I.D. (ITIN)/Cor	nplete EIN	Last fo	our digits of than one, state	f Soc. Sec. or	r Individual-7	Гахрауег I.D	D. (ITIN) No	./Complete EIN
Street Address of Debtor (No. 16152 Beach Blvd., St Huntington Beach, CA	e 140	and State):	ZIP Code	Street	Address of	Joint Debtor	(No. and Str	reet, City, an	d State):	ZIP Code
		Г	92647							ZIF Code
County of Residence or of the Orange	Principal Place of	Business:	02011	Count	y of Reside	ence or of the	Principal Pla	ace of Busin	ess:	
Mailing Address of Debtor (if 7562 Ellis Ave., F9 Huntington Beach, CA		eet address):		Mailir	ng Address	of Joint Debt	tor (if differer	nt from stree	et address):	
		Г	ZIP Code 92648	-						ZIP Code
Location of Principal Assets of (if different from street address		l	92046							
Type of Debto (Form of Organization) (Cl			of Business			-	of Bankrup	•		h
 □ Individual (includes Joint II See Exhibit D on page 2 of this □ Corporation (includes LLC □ Partnership □ Other (If debtor is not one of check this box and state type of the content of the co	Debtors) s form. and LLP) the above entities,	■ Health Care B □ Single Asset F in 11 U.S.C. § □ Railroad □ Stockbroker □ Commodity B □ Clearing Bank	usiness Real Estate as d 101 (51B) roker	efined	☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt ☐ Chapt	er 7 er 9 er 11 er 12	of □ Cl	napter 15 Pe a Foreign M napter 15 Pe	tition for Re Iain Proceed tition for Re Jonmain Pro	ling cognition
Chapter 15 Deb	tors	Other						of Debts		
Country of debtor's center of main Each country in which a foreign p by, regarding, or against debtor is	roceeding	(Check bo ☐ Debtor is a tax-e under Title 26 o	empt Entity ox, if applicable) exempt organizate f the United State al Revenue Code	es	defined	•	onsumer debts,	for		are primarily ss debts.
Filing Fe	e (Check one box)	Check on	e box:		Chap	ter 11 Debto	ors		
□ 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. □ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.			btor's aggi less than applicable olan is bein ceptances	a small busing regate nonco \$2,490,925 (as boxes: any filed with of the plan w	ness debtor as on ntingent liquida amount subject this petition.	t to adjustment	J.S.C. § 101(5) Fluding debts on 4/01/16 and	(1D). Dowed to inside the every three thr	ers or affiliates) e years thereafter). ditors,	
Statistical/Administrative Inf ■ Debtor estimates that funds □ Debtor estimates that, after there will be no funds avail	will be available any exempt prop	erty is excluded and	l administrative		es paid,		THIS	SPACE IS FO	OR COURT U	JSE ONLY
Estimated Number of Creditors	□ 200-	1,000- 5,000 10,000		5,001- 0,000	50,001- 100,000	OVER 100,000				
Estimated Assets	01 to \$500,001 00 to \$1	\$1,000,001 \$10,000,00 to \$10 to \$50 million million	to \$100 to] 100,000,001 5 \$500 nillion	\$500,000,001 to \$1 billion	More than \$1 billion				
Estimated Liabilities	01 to \$500,001 00 to \$1	\$1,000,001 \$10,000,00 to \$10 to \$50 million million	to \$100 to		\$500,000,001 to \$1 billion					

B1 (Official Form 1)(04/13) Page 2 Name of Debtor(s): Voluntary Petition Akram Samuel, DDS, Inc. (This page must be completed and filed in every case) All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet) Location Case Number: Date Filed: Where Filed: - None -Location Case Number: Date Filed: Where Filed: Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet) Name of Debtor: Case Number: Date Filed: - None -District: Relationship: Judge: Exhibit B Exhibit A (To be completed if debtor is an individual whose debts are primarily consumer debts.) (To be completed if debtor is required to file periodic reports (e.g., I, the attorney for the petitioner named in the foregoing petition, declare that I forms 10K and 10Q) with the Securities and Exchange Commission 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 pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 under each such chapter. I further certify that I delivered to the debtor the notice and is requesting relief under chapter 11.) required by 11 U.S.C. §342(b). ☐ Exhibit A is attached and made a part of this petition. 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? Yes, and Exhibit C is attached and made a part of this petition. 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.) ☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: ☐ 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) 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. There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. П 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) 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) 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 Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).

B1 (Official Form 1)(04/13)

Page 3 of 10

Page 3

Voluntary Petition

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

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.

Signature of Debtor

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X /s/ Matthew E. Faler

Signature of Attorney for Debtor(s)

Matthew E. Faler 243067

Printed Name of Attorney for Debtor(s)

Law Offices of Matthew E. Faler

Firm Name

17330 Brookhurst St., Suite 240 Fountain Valley, CA 92708

Address

Email: mfaler@faler-law.com

(714) 465-4433 Fax: (714) 965-7823

Telephone Number

April 30, 2013

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.

▼ /s/ Akram Samuel, DDS

Signature of Authorized Individual

Akram Samuel, DDS

Printed Name of Authorized Individual

President

Title of Authorized Individual

April 30, 2013

Date

Name of Debtor(s):

Akram Samuel, DDS, Inc.

Signatures

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.

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 bankrutpcy 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.)

ਢ	7	

Date

Address

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.

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B4 (Official Form 4) (12/07)

United States Bankruptcy Court Central District of California

In re	Akram Samuel, DDS, Inc.		Case No.	
		Debtor(s)	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)	(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]
American Express PO Box 0001 Los Angeles, CA 90096	American Express PO Box 0001 Los Angeles, CA 90096			300,000.00
Employment Development Dept Bankruptcy Group MIC 92E P. O. Box 826880 Sacramento, CA 94280-0001	Employment Development Dept Bankruptcy Group MIC 92E P. O. Box 826880 Sacramento, CA 94280-0001			Unknown
Franchise Tax Board Bankruptcy Section, MS: A-340 PO Box 2952 Sacramento, CA 95812-2952	Franchise Tax Board Bankruptcy Section, MS: A-340 PO Box 2952 Sacramento, CA 95812-2952			Unknown
Highland Capital Corp. PO Box 1224 Little Falls, NJ 07424-8224	Highland Capital Corp. PO Box 1224 Little Falls, NJ 07424-8224			Unknown
Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346	Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346			Unknown
Patterson Dental Los Angeles Branch 185 S. Douglas St., Ste 100 El Segundo, CA 90245	Patterson Dental Los Angeles Branch 185 S. Douglas St., Ste 100 El Segundo, CA 90245			Unknown
TCF Equipment Finance 15933 Clayton RD, Ste 200 Ballwin, MO 63011	TCF Equipment Finance 15933 Clayton RD, Ste 200 Ballwin, MO 63011			0.00 (Unknown secured)
US Bank Centralized Bankruptcy Department PO Box 5229 Cincinnati, OH 45201	US Bank Centralized Bankruptcy Department PO Box 5229 Cincinnati, OH 45201			Unknown (Unknown secured)
Wells Fargo 4137 121st Street Urbandale, IA 50323	Wells Fargo 4137 121st Street Urbandale, IA 50323			Unknown (Unknown secured)

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B4 (Offic	cial Form 4) (12/07) - Cont.			
In re	Akram Samuel, DDS, Inc.		Case No.	
		Debtor(s)		

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]

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	April 30, 2013	Signature	/s/ Akram Samuel, DDS
		-	Akram Samuel, DDS
			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.

Akram Samuel, DDS, Inc. 7562 Ellis Ave., F9 Huntington Beach, CA 92648

Matthew E. Faler Law Offices of Matthew E. Faler 17330 Brookhurst St., Suite 240 Fountain Valley, CA 92708

American Express PO Box 0001 Los Angeles, CA 90096

Bank of America PO Box 301200 Los Angeles, CA 90030-1200

Chase 3415 Vision Drive Columbus, OH 43219

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

Equifax Credit Information Services P.O. Box 740241 Atlanta, GA 30374

Experian 475 Anton Blvd Costa Mesa, CA 92626 Franchise Tax Board
Bankruptcy Section, MS: A-340
PO Box 2952
Sacramento, CA 95812-2952

Highland Capital Corp. PO Box 1224 Little Falls, NJ 07424-8224

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

Patterson Dental Los Angeles Branch 185 S. Douglas St., Ste 100 El Segundo, CA 90245

TCF Equipment Finance 15933 Clayton RD, Ste 200 Ballwin, MO 63011

TransUnion PO Box 6790 Fullerton, CA 92834

US Bank Centralized Bankruptcy Department PO Box 5229 Cincinnati, OH 45201

Wells Fargo 4137 121st Street Urbandale, IA 50323

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Attorney or Party Name, Address, Telephone & FAX Nos., and State Bar No. & Email Address Matthew E. Faler 17330 Brookhurst St., Suite 240 Fountain Valley, CA 92708 (714) 465-4433 Fax: (714) 965-7823 California State Bar Number: 243067 mfaler@faler-law.com	FOR COURT USE ONLY
_	
■ Attorney for:	
UNITED STATES BA CENTRAL DISTRIC	
In re: Akram Samuel, DDS, Inc. Debtor(s),	CASE NO.: ADVERSARY NO.: CHAPTER: 11
Plaintiff(s),	
	CORPORATE OWNERSHIP STATMENT PURSUANT TO FRBP 1007(a)(1) and 7007.1, and LBR 1007-4
Defendant(s).	[No hearing]
Pursuant to FRBP 1007(a)(1) and 7007.1, and LBR 1007-4, any in a voluntary case or a party to an adversary proceeding or a constant corporations and listing any publicly held company, other	

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.

l,	Matthew E. Faler	, the undersigned in the above-captioned case, hereby declare
	(Print Name of Attorney or Declarant)	
und	der penalty of periury under the laws of the United States	of America that the following is true and correct:

[Check 1.	the appropriate boxes and, if applicable, provide the real have personal knowledge of the matters set forth in this S I am the president or other officer or an authorized ager I am a party to an adversary proceeding I am a party to a contested matter I am the attorney for the Debtor corporation	Statement	because:		
2.a. b.	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: See Addendum				
April 30	April 30, 2013 By: /s/ Matthew E. Faler				
Date		Sig	gnature of Debtor, or attorney for Debtor		
		Name:	Matthew E. Faler Printed name of Debtor, or attorney for Debtor		

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

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:

Akram Samuel, DDS 7562 Ellis Ave., F9

Huntington Beach, CA 92648