
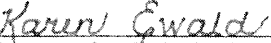


B1 (Official Form 1)(04/13)

United States Bankruptcy Court Central District of California		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): Duncan & Dirk, Ltd.		Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all) 31-1681159		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): 1500 Normandy Drive Pasadena, CA		Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 91103		ZIP Code
County of Residence or of the Principal Place of Business: Los Angeles		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):		Mailing Address of Joint Debtor (if different from street address):
ZIP Code		ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above): 1500 Normandy Drive, Pasadena and 1119 Wotkyns Drive Pasadena, CA 91103		
Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:		
Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.		THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000		
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input 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		
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Duncan & Dirk, Ltd.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)			
Location Where Filed: - None -	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)			
Name of Debtor: - None -	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
<p style="text-align:center;">Exhibit A</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;">Exhibit 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 delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>		
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (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 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.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

<p>Voluntary Petition <i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Duncan & Dirk, Ltd.</p>
Signatures	
<p>Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p>Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ Signature of Foreign Representative</p> <p>_____ Printed Name of Foreign Representative</p> <p>_____ Date</p>
<p>X  _____ Signature of Attorney for Debtor(s) J.P. FRITZ 245240 FOR MARTIN BRILL Printed Name of Attorney for Debtor(s) Levene, Neale, Bender, Yoo & Brill LLP Firm Name 10250 Constellation Blvd. Suite 1700 Los Angeles, CA 90067 Address (310) 229-1234 Telephone Number May 16, 2014 53220 Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p>Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:</p> <p>_____ If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>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.</small></p>
<p>Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X  _____ Signature of Authorized Individual Karen Ewald Printed Name of Authorized Individual Authorized Agent Title of Authorized Individual May 16, 2014 Date</p>	

B4 (Official Form 4) (12/07)

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

In re Duncan & Dirk, Ltd.

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>
ISRAEL MACIAS 1327 W. Vine Avenue West Covina, CA 91790	ISRAEL MACIAS 1327 W. Vine Avenue West Covina, CA 91790 (626) 392-8310			10,543.90
RAIMONDO PETTIT GROUP 21515 Hawthorne Blvd. Suite 1250 Torrance, CA 90503	Ted Vidmar RAIMONDO PETTIT GROUP 21515 Hawthorne Blvd. Suite 1250 Torrance, CA 90503 (310) 540-5990			8,435.00
SURVEYOR OF TAXES P. O. Box 9446 Stn Prov Govt Victoria, BC, Canada V8W 9V6	SURVEYOR OF TAXES P. O. Box 9446 Stn Prov Govt Victoria, BC, Canada V8W 9V6			3,074.12
KELOWNA CONDOMINIUM SERVICES, LTD. 215-1511 Sutherland Avenue Kelowna, BC, Canada V1Y 5Y7	Tracy Blackburn KELOWNA CONDOMINIUM SERVICES, LTD. 215-1511 Sutherland Avenue Kelowna, BC, Canada V1Y 5Y7 (250) 860-5445			2,831.58
KESSLER & BALLENGER CO., L.P.A. 7650 Rivers Edge Drive Columbus, OH 43235	KESSLER & BALLENGER CO., L.P.A. 7650 Rivers Edge Drive Columbus, OH 43235 (614) 888-3185			2,569.00
INSURANCE OFFICE OF CENTRAL OHIO 165 W. Main Street P.O. Box 780 New Albany, OH 43054-0780	INSURANCE OFFICE OF CENTRAL OHIO 165 W. Main Street P.O. Box 780 New Albany, OH 43054-0780 (614) 939-5471			2,257.00
GUTIERREZ TREE AND GARDENING SERVICE 1767 Glen Avenue Pasadena, CA 91103	GUTIERREZ TREE AND GARDENING SERVICE 1767 Glen Avenue Pasadena, CA 91103 626-524-2893			600.00

B4 (Official Form 4) (12/07) - Cont.
In re **Duncan & Dirk, Ltd.**

Case No. _____

Debtor(s) _____

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

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
PEDRO MONTELLANO P. O. Box 93863 Pasadena, CA 91109	PEDRO MONTELLANO P. O. Box 93863 Pasadena, CA 91109			495.00
SOUTHERN CALIFORNIA GAS COMPANY 1214 E. Green Street Pasadena, CA 91106	SOUTHERN CALIFORNIA GAS COMPANY 1214 E. Green Street Pasadena, CA 91106 (877) 238-0092			158.60
BIG WHITE SPA SERVICES Box 45025 Kelowna, BC, Canada V1P 1P3	Paul Zaleski BIG WHITE SPA SERVICES Box 45025 Kelowna, BC, Canada V1P 1P3 (250) 491-2181			120.02

B4 (Official Form 4) (12/07) - Cont.
In re Duncan & Dirk, Ltd.

Case No. _____

Debtor(s)

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

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

I, the Authorized Agent 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 May 16, 2014

Signature *Karen Ewald*
Karen Ewald
Authorized Agent

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 Duncan & Dirk, Ltd.
Debtor

Case No. _____
Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Peter Whitford 1500 Normandy Drive Pasadena, CA 91103		100% interest holder	

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Authorized Agent of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date May 16, 2014

Signature Karen Ewald
**Karen Ewald
Authorized Agent**

*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 LBR 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).)

None

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

Executed at Pasadena, California.

Date: May 16, 2014

Karen Ewald

Karen Ewald

Signature of Debtor

Signature of Joint Debtor

**RESOLUTION AUTHORIZING CHAPTER 11 BANKRUPTCY FILING BY
DUNCAN & DIRK, LTD.**

A special meeting of Duncan & Dirk, Ltd., an Ohio limited liability company (the "Company") was held on May 16, 2014, at which the following resolutions were duly enacted, and the same remain in full force and effect, without modification, unless and until a further resolution to the contrary is adopted:

RESOLVED, that a Petition under the provisions of Chapter 11 of Title 11 of the United States Code shall be filed by the Company with the United States Bankruptcy Court, Central District of California on May 16, 2014 or the first possible date thereafter as determined by the Company's Authorized Agent upon the advice of counsel;

FURTHER RESOLVED, that the law firm of Levene, Neale, Bender, Yoo & Brill L.L.P. ("LNBYB") shall be retained as bankruptcy counsel to the Company for purposes of filing the Chapter 11 bankruptcy case for the Company and representing the Company in its Chapter 11 bankruptcy case. The Authorized Agent is hereby authorized and directed to execute an application for the Company to employ LNBYB as bankruptcy counsel to the Company in connection with the Company's Chapter 11 bankruptcy case;

FURTHER RESOLVED, that Karen Ewald ("Ewald") shall serve as the Authorized Agent for the Company during the

pendency of its Chapter 11 bankruptcy case;

FURTHER RESOLVED, that as the Authorized Agent, Ewald is hereby authorized and directed on behalf of and in the name of the Company to execute a Chapter 11 bankruptcy petition and all related documents and papers on behalf of the Company in order to enable the Company to commence its Chapter 11 bankruptcy case;

FURTHER RESOLVED, that as the Authorized Agent, Ewald is hereby authorized and directed on behalf of and in the name of the Company to execute and file and to cause counsel to the Company to prepare with the assistance of the Company as appropriate all petitions, schedules, lists and other papers, documents and pleadings in connection with the Company's bankruptcy case that Ewald deems appropriate for the Company.

Dated: May 16, 2014

Karen Ewald

By: Karen Ewald, Power of Attorney for Peter D. Whitford
Karen Ewald
Power of Attorney for
Peter D. Whitford, 100%
Member/Manager of
Duncan & Dirk, Ltd.

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

Name Martin J. Brill 53220

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

Telephone (310) 229-1234

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

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
List all names including trade names used by Debtor(s) within last 8 years: Duncan & Dirk, Ltd.	Case No.: Chapter: 11

VERIFICATION OF CREDITOR MAILING LIST

The above named debtor(s), or debtor's attorney if applicable, do hereby certify under penalty of perjury that the attached Master Mailing List of creditors, consisting of 4 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: May 16, 2014

Karen Ewald
Karen Ewald/Authorized Agent
Signer/Title

Date: May 16, 2014

Signature of Attorney
Martin J. Brill 53220
Levene, Neale, Bender, Yoo & Brill LLP
10250 Constellation Blvd.
Suite 1700
Los Angeles, CA 90067
(310) 229-1234

Duncan & Dirk, Ltd.
1500 Normandy Drive
Pasadena, CA 91103

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

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

1500 Normandy, LLC
c/o Tullius Law Group
515 S. Flower St., 36th Floor
Los Angeles, CA 90071

BANK DIRECT CAPITAL FINANCE
Two Conway Park
150 North Field Dr., Suite 190
Lake Forest, IL 60045

Bank of America, N.A.
PO Box 15025
Wilmington, DE 19886-5025

BIG WHITE SPA SERVICES
Box 45025
Kelowna, BC, Canada V1P 1P3

BSI Financial Services, Inc.
314 S. Franklin St.
P.O. Box 517
Titusville, PA 16354

CHUBB
202 Hall's Mill Road
Whitehouse Station, NJ 08889

FORTIS BC ELECTRICITY
P. O. Box 8970 Station Main
Vancouver, BC, Canada V6B 4E2

GUTIERREZ TREE AND GARDENING SERVICE
1767 Glen Avenue
Pasadena, CA 91103

HOME TECH SECURITY
7661 Densmore Avenue, #1
Van Nuys, CA 91406

HSBC Bank Canada
384 Bernard Ave.
Kelowna, BC V1Y 6N5
CANADA

INSURANCE OFFICE OF CENTRAL OHIO
165 W. Main Street
P.O. Box 780
New Albany, OH 43054-0780

ISRAEL MACIAS
1327 W. Vine Avenue
West Covina, CA 91790

Karen Ewald
1119 Wotkyns Drive
Pasadena, CA 91103

KELOWNA CONDOMINIUM SERVICES, LTD.
215-1511 Sutherland Avenue
Kelowna, BC, Canada V1Y 5Y7

KESSLER & BALLENGER CO., L.P.A.
7650 Rivers Edge Drive
Columbus, OH 43235

LOS ANGELES COUNTY TAX COLLECTOR
P. O. Box 54018
Los Angeles, CA 90054-0018

PASADENA WATER AND POWER
P. O. Box 7120
Pasadena, CA 91109-7125

PASADENA WATER AND POWER ELECTRIC
P. O. Box 7120
Pasadena, CA 91109-7125

PASADENA WATER AND POWER WATER
P. O. Box 7120
Pasadena, CA 91109-7125

PEDRO MONTELLANO
P. O. Box 93863
Pasadena, CA 91109

Peter Whitford
1500 Normandy Drive
Pasadena, CA 91103

RAIMONDO PETTIT GROUP
21515 Hawthorne Blvd.
Suite 1250
Torrance, CA 90503

SOUTHERN CALIFORNIA GAS COMPANY
1214 E. Green Street
Pasadena, CA 91106

SURVEYOR OF TAXES
P. O. Box 9446 Stn Prov Govt
Victoria, BC, Canada V8W 9V6

Attorney or Party Name, Address, Telephone & FAX Nos., and State Bar No. & Email Address Martin J. Brill 10250 Constellation Blvd. Suite 1700 Los Angeles, CA 90067 (310) 229-1234 California State Bar Number: 53220	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: Duncan & Dirk, Ltd.	CASE NO.: ADVERSARY NO.: CHAPTER: 11
Debtor(s), Plaintiff(s),	CORPORATE OWNERSHIP STATEMENT 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 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, **Martin J. Brill 53220**, the undersigned in the above-captioned case, hereby declare
 (Print Name of Attorney or Declarant)
 under penalty of perjury under the laws of the United States of America that the following is true and correct:

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

1. I have personal knowledge of the matters set forth in this Statement because:
- I am the president or other officer or an authorized agent of the Debtor corporation
 - I am a party to an adversary proceeding
 - I am a party to a contested matter
 - I am the attorney for the Debtor corporation
- 2.a. The following entities, other than the debtor or a governmental unit, directly or indirectly own 10% or more of any class of the corporation's(s') equity interests:
[For additional names, attach an addendum to this form.]
- b. There are no entities that directly or indirectly own 10% or more of any class of the corporation's equity interest.

May 16, 2014

Date

By: J.P. FRITZ CA. BAR NO. 245240 FOR MARTIN BRILL
Signature of Debtor, or attorney for Debtor

Name: Martin J. Brill 53220
Printed name of Debtor, or attorney for Debtor

Attorney or Party Name, Address, Telephone & FAX Numbers, and California State Bar Number Martin J. Brill Levene, Neale, Bender, Yoo & Brill LLP 10250 Constellation Blvd. Suite 1700 Los Angeles, CA 90067 (310) 229-1234 53220 <input type="checkbox"/> Attorney for:	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: Duncan & Dirk, Ltd. Debtor(s).	CASE NO.: CHAPTER: 11 ADV. NO.:

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

<input checked="" type="checkbox"/>	Petition, statement of affairs, schedules or lists	Date Filed: <u>5/16/2014</u>
<input type="checkbox"/>	Amendments to the petition, statement of affairs, schedules or lists	Date Filed: _____
<input type="checkbox"/>	Other: _____	Date Filed: _____

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

I, the undersigned, hereby declare under penalty of perjury that: (1) I have been authorized by the Debtor or other party on whose behalf the above-referenced document is being filed (Filing Party) to sign and to file, on behalf of the Filing Party, the above-referenced document being filed electronically (Filed Document); (2) I have read and understand the Filed Document; (3) the information provided in the Filed Document is true, correct and complete; (4) the "/s/," followed by my name, on the signature lines for the Filing Party in the Filed Document serves as my signature on behalf of the Filing Party and denotes the making of such declarations, requests, statements, verifications and certifications by me and by the Filing Party to the same extent and effect as my actual signature on such signature lines; (5) I have actually signed a true and correct hard copy of the Filed Document in such places on behalf of the Filing Party and provided the executed hard copy of the Filed Document to the Filing Party's attorney; and (6) I, on behalf of the Filing Party, have authorized the Filing Party's attorney to file the electronic version of the Filed Document and this Declaration with the United States Bankruptcy Court for the Central District of California.

Karen Ewald May 16, 2014
 Signature of Authorized Signatory of Filing Party Date

Karen Ewald
 Printed Name of Authorized Signatory of Filing Party

Authorized Agent
 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.

J.P. Fritz May 16, 2014
 Signature of Attorney for Filing Party Date

Martin J. Brill 53220
 Printed Name of Attorney for Filing Party