Case 6:14-bk-21619-WJ Doc 1 Filed 09/16/14 Entered 09/16/14 10:34:23 Desc

N1 (Official Form 1)(04/13) Main Document Page 1 of 13							
United States Bankruptcy Court Central District of California Voluntary Petition							
Name of Debtor (if individual, enter Last, First, Middle): K C Plumbing Inc.			Name	of Joint De	ebtor (Spouse)) (Last, First, I	Middle):
All Other Names used by the Debtor in the last 8 (include married, maiden, and trade names):	years		All Ot (includ	her Names le married,	used by the J maiden, and	oint Debtor ir trade names):	n the last 8 years
Last four digits of Soc. Sec. or Individual-Taxpa (if more than one, state all) 80-0686282	yer I.D. (ITIN)/Comp	olete EIN	Last fo	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, a 42072 5th Street, Ste. 201A Temecula, CA	nd State):		Street	Address of	Joint Debtor	(No. and Stre	et, City, and State):
	7	ZIP Code 2590	-				ZIP Code
County of Residence or of the Principal Place of Riverside		2090	County	y of Reside	nce or of the	Principal Plac	e of Business:
Mailing Address of Debtor (if different from stre	et address):		Mailin	g Address	of Joint Debto	or (if different	from street address):
	厂	ZIP Code	┨				ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):							
Type of Debtor	1	f Business	-				cy Code Under Which
(Form of Organization) (Check one box) Individual (includes Joint Debtors)	(Check	one box)				etition is File	ed (Check one box)
See Exhibit D on page 2 of this form.	Single Asset Rea	al Estate as de	efined	Chapt			apter 15 Petition for Recognition
Corporation (includes LLC and LLP) Partnership	in 11 U.S.C. § 1 Railroad	01 (51B)	Chapter 11 of a Foreign Main Proceeding				
Other (If debtor is not one of the above entities,	Stockbroker	•		Chapt			apter 15 Petition for Recognition Foreign Nonmain Proceeding
check this box and state type of entity below.)	Commodity Bro Clearing Bank	ker			0 13		
Chapter 15 Debtors Country of debtor's center of main interests:		npt Entity					of Debts one box)
		if applicable)			re primarily controls in 11 U.S.C. §		Debts are primarily business debts.
Each country in which a foreign proceeding by, regarding, or against debtor is pending:	under Title 26 of the Code (the Internal	he United States	s	"incurr	ed by an individ nal, family, or h	dual primarily f	or
Filing Fee (Check one box))	Check one		all huciness	Chapt debtor as defin	ter 11 Debtor	
 Filing Fee to be paid in installments (applicable to installments) 	individuale only) Must	Deb	tor is not	a small busin	ness debtor as d	efined in 11 U.	§ 101(51D). S.C. § 101(51D).
attach signed application for the court's consideration debtor is unable to pay fee except in installments. F	on certifying that the	Check if: Deb	tor's aggr	egate nonco	ntingent liquida	ted debts (exclu	uding debts owed to insiders or affiliates)
Form 3A.		are l	less than \$	\$2,490,925 (amount subject	to adjustment o	m 4/01/16 and every three years thereafter).
Filing Fee waiver requested (applicable to chapter attach signed application for the court's consideration		st A pl B. Acc	lan is bein eptances o	ig filed with of the plan w	this petition. which were solicited produced for the solicited produced for the solicited product of the solicited produc	epetition from o	one or more classes of creditors,
Statistical/Administrative Information						THIS S	SPACE IS FOR COURT USE ONLY
 Debtor estimates that funds will be available Debtor estimates that, after any exempt properties 				:4			
there will be no funds available for distribution			ехреньс	s paiu,			
Estimated Number of Creditors		0 0	I				
1- 50- 100- 200- 1	1,000- 5,001- 5,000 10,000	10,001- 25	5,001- 0,000	50,001- 100,000	OVER 100,000		
Estimated Assets							
		550,000,001		5500,000,001			
\$50,000 \$100,000 \$500,000 to \$1 to million r	nillion million	to \$100 to	\$500 illion	to \$1 billion			
\$0 to \$50,001 to \$100,001 to \$500,001 \$ \$50,000 \$100,000 \$500,000 to \$1 to	51,000,001 \$10,000,001 to \$10 to \$50 million million	to \$100 to		5500,000,001 to \$1 billion			

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B1 (Official For		0	Page
Voluntar	y Petition	Name of Debtor(s): K C Plumbing Inc.	
(This page mi	ust be completed and filed in every case)	U U	
	All Prior Bankruptcy Cases Filed Within Las	t 8 Years (If more than tw	o, attach additional sheet)
Location Where Filed:	- None -	Case Number:	Date Filed:
Location Where Filed:		Case Number:	Date Filed:
Pe	nding Bankruptcy Case Filed by any Spouse, Partner, or	Affiliate of this Debtor (If more than one, attach additional sheet)
Name of Deb - None -	lor:	Case Number:	Date Filed:
District:		Relationship:	Judge:
forms 10K a pursuant to and is reque	Exhibit A oleted if debtor is required to file periodic reports (e.g., and 10Q) with the Securities and Exchange Commission Section 13 or 15(d) of the Securities Exchange Act of 1934 sting relief under chapter 11.) A is attached and made a part of this petition. Exh or own or have possession of any property that poses or is alleged to	I, the attorney for the peti have informed the petition 12, or 13 of title 11, Unitu under each such chapter. required by 11 U.S.C. §34 X Signature of Attorney	for Debtor(s) (Date)
No.	Exhibit C is attached and made a part of this petition.	nibit D	
(To be comp	leted by every individual debtor. If a joint petition is filed, ea	ch spouse must complete	and attach a separate Exhibit D.)
	D completed and signed by the debtor is attached and made	a part of this petition.	
If this is a jo	int petition: D also completed and signed by the joint debtor is attached a	and made a part of this pet	ition.
	Information Regardin	ng the Debtor - Venue	
	(Check any ag Debtor has been domiciled or has had a residence, princip days immediately preceding the date of this petition or for	al place of business, or pri	
	There is a bankruptcy case concerning debtor's affiliate, g	eneral partner, or partnersh	ip pending in this District.
	Debtor is a debtor in a foreign proceeding and has its print this District, or has no principal place of business or assets proceeding [in a federal or state court] in this District, or th sought in this District.	s in the United States but is	s a defendant in an action or
	Certification by a Debtor Who Reside (Check all app		tial Property
D	Landlord has a judgment against the debtor for possession		ox checked, complete the following.)
	(Name of landlord that obtained judgment)		
	(Address of landlord)		
	Debtor claims that under applicable nonbankruptcy law, the entire monetary default that gave rise to the judgment		
	Debtor has included with this petition the deposit with the after the filing of the petition.	court of any rent that wou	ld become due during the 30-day period

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).

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Cu3C 0.14-DR-21013-113	DOC 1 Filed 09/16/14 Entered 09/16/14 10:34:23 D	1536
1 (Official Form 1)(04/13)		Page
Voluntary Petition	Name of Debtor(s): K C Plumbing Inc.	
This page must be completed and filed in every cas	•	
This page must be completed and filed in every cas	Signatures	
Signature(s) of Debtor(s) (Individu	-	
Signature(s) of Debtor(s) (Individu I declare under penalty of perjury that the information petition is true and correct. [If petitioner is an individual whose debts are primaril has chosen to file under chapter 7] I am aware that I r chapter 7, 11, 12, or 13 of title 11, United States Code available under each such chapter, and choose to proo [If no attorney represents me and no bankruptcy petit petition] I have obtained and read the notice required I request relief in accordance with the chapter of title specified in this petition. X Signature of Debtor	 a provided in this l declare under penalty of perjury that the information provided is true and correct, that I am the foreign representative of a debt 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. Unit Certified copies of the documents required by 11 U.S.C. §1521, I request relief in accordance with chapter 15 of title 11. Unit Certified to prior the perior of the perior	tor in a foreign ited States Code 515 are attached with the chapter rder granting
Signature of Joint Debtor	Date	
Telephone Number (If not represented by attorn		
Telephone Number (If not represented by attor	Signature of Non-Attorney Bankruptcy Petition I	Preparer
Date	I declare under penalty of perjury that: (1) I am a bankruptcy preparer as defined in 11 U.S.C. § 110; (2) I prepared this doc compensation and have provided the debtor with a copy of thi	cument for
Signature of Attorney* Signature of Attorney for Debtor(s) Robert B. Rosenstein 90036 Printed Name of Attorney for Debtor(s)	and the notices and information required under 11 U.S.C. §§ 1 110(h), and 342(b); and, (3) if rules or guidelines have been pr pursuant to 11 U.S.C. § 110(h) setting a maximum fee for serv chargeable by bankruptcy petition preparers, I have given the of the maximum amount before preparing any document for fi debtor or accepting any fee from the debtor, as required in tha Official Form 19 is attached.	vices debtor notice filing for a
Rosenstein & Hitzeman, AAPLC Firm Name 28600 Mercedes Street Suite 100 Temecula, CA 92590	Printed Name and title, if any, of Bankruptcy Petition P Social-Security number (If the bankrutpcy petition prep an individual, state the Social Security number of the o	parer is not officer,
Address	principal, responsible person or partner of the bankrupt preparer.)(Required by 11 U.S.C. § 110.)	tcy petition
951-296-3888Fax: 951-296-3889Telephone NumberSeptember 15, 201490036Date*In a case in which § 707(b)(4)(D) applies, this signa certification that the attorney has no knowledge after information in the schedules is incorrect.		
	Date	
Signature of Debtor (Corporation/P I declare under penalty of perjury that the information petition is true and correct, and that I have been author	n provided in this Signature of bankruptcy petition preparer or officer, principal person, or partner whose Social Security number is provided a	
on behalf of the debtor. The debtor requests relief in accordance with the cha States Code, specified in this petition.	Names and Social-Security numbers of all other individuals w assisted in preparing this document unless the bankruptcy pet	
X Signature of Authorized Individual Kenneth Cantrell Printed Name of Authorized Individual President Title of Authorized Individual	If more than one person prepared this document, attach additic conforming to the appropriate official form for each person. A bankruptcy petition preparer's failure to comply with the prititle 11 and the Federal Rules of Bankruptcy Procedure may fines or imprisonment or both. 11 U.S.C. §110; 18 U.S.C. §15	provisions of result in
September 15, 2014 Date		

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Robert B Rosenste 28600 Me Suite 100 Temecula 951-296-3 90036	rty Name, Address, Telephone & FAX Numbers, and California State Bar Number . Rosenstein ein & Hitzeman, AAPLC ercedes Street a, CA 92590 3888 Fax: 951-296-3889 y for: K C Plumbing Inc.	FOR COURT USE ONLY	
	UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA		
In re: K C	Plumbing Inc. Debtor(s).	CASE NO.: CHAPTER: 11 ADV. NO.:	
L	ELECTRONIC FILING	DECLARATION	
	(CORPORATION/PA	ARTNERSHIP)	
	Petition, statement of affairs, schedules or lists Amendments to the petition, statement of affairs, schedules or lists Other:	Date Filed: 9/16/14 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.

9/15/14

Signature of Authorized Signatory of Filing Party

Kenneth Cantrell

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 signatory of Debtor or Other 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 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 of Authorized Signatory of Debtor or Other Party*.

<u>9/15/19</u>

Signature of Attorney for Filing Party

Robert B. Rosenstein 90036

Printed Name of Attorney for Filing Party

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UNANIMOUS WRITTEN CONSENT OF THE BOARD OF DIRECTORS OF K C PLUMBING, INC. A CALIFORNIA CORPORATION

The undersigned, being the members of the Board of Directors of K C Plumbing Inc., a California corporation ("Corporation"), in lieu of holding a meeting of the Board of Directors of the Corporation, hereby take the following action:

AUTHORIZATION TO FILE CHAPTER 11 BANKRUPTCY

After reviewing the financial condition of the Corporation, and based upon the advice of legal counsel, the undersigned have determined it is in the best interest of the Corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Bankruptcy Code.

Based upon such advice and review, the following Resolutions are hereby adopted:

RESOLVED, that the members of the Board of Directors of the Corporation have determined it is in the best interest of the Corporation to file for reorganization under the United States Bankruptcy Code, and hereby authorizes the filing of such Bankruptcy; and,

RESOLVED, that Kenneth Cantrell, President of the Corporation, is authorized and directed to execute and deliver all documents necessary to cause the filing of a Chapter 11 voluntary bankruptcy petition on behalf of the Corporation; and,

RESOLVED FURTHER, that Kenneth Cantrell, President, is authorized and directed to appear at all bankruptcy proceedings on behalf of the Corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the Corporation in connection with such bankruptcy filing; and,

RESOLVED FURTHER, that the Corporation engage Rosenstein & Hitzeman, AAPLC, to represent the Corporation in such bankruptcy case.

The undersigned, being all of the members of the Board of Directors of the Corporation, by executing this Unanimous Written Consent in the space provided below, adopt the above Resolutions as if approved at a meeting of the Board of Directors.

This Unanimous Written Consent will have the same force and effect as a unanimous vote of the Board of Directors at a duly held meeting of the Board of Directors of the Corporation.

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The undersigned direct that the Secretary of the Corporation file this Unanimous Written Consent with the minutes of the Board of Directors.

This Unanimous Written Consent is executed this 15th day of September, 2014.

Kenneth Cantrell, Director

Kellie Cantrell, Director

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The undersigned direct that the Secretary of the Corporation file this Unanimous Written Consent with the minutes of the Board of Directors.

This Unanimous Written Consent is executed this 15th day of September, 2014.

Fill

Kenneth Cantrell, Director

Kellie Cantrell, Director

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).)

6:11-bk-33005-WJ, United States Bankrutpcy Court Central District, Riverside Division, Kenneth David Cantrell and Kelly Cantrell, Chapter 13

Filed:	July 15,	2011,	
Judge	Wayne	E. Johns	son,
Dismi	ssed: A	ugust 26,	2011

6:12-bk-30351-WJ, United States Bankrutpcy Court Central District, Riverside Division, Kenneth David Cantrell and Kelly Kristine Cantrell, Chapter 7 Filed: August 31, 2012, Judge Wayne E. Johnson, Discharged: December 10, 2012

2. (If petitioner is a partnership or joint venture) A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor or an affiliate of the debtor, or a general partner in the debtor, a relative of the general partner, general partner of, or person in control of the debtor, partnership in which the debtor is a general partner, general partner of the debtor, or person in control of the debtor as follows: (Set forth the complete number and title of each such prior proceeding, date filed, nature of the proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending and, if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

None

3. (If petitioner is a corporation) A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor, or any of its affiliates or subsidiaries, a director of the debtor, an officer of the debtor, a person in control of the debtor, a partnership in which the debtor is general partner, a general partner of the debtor, a relative of the general partner, director, officer, or person in control of the debtor, or any persons, firms or corporations owning 20% or more of its voting stock as follows: (Set forth the complete number and title of each such prior proceeding, date filed, nature of proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending, and if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

6:11-bk-33005-WJ, United States Bankrutpcy Court Central District, Riverside Division, Kenneth David Cantrell and Kelly Cantrell, Chapter 13 Filed: July 15, 2011, Judge Wayne E. Johnson, Dismissed: August 26, 2011

6:12-bk-30351-WJ, United States Bankrutpcy Court Central District, Riverside Division, Kenneth David Cantrell and Kelly Kristine Cantrell, Chapter 7 Filed: August 31, 2012, Judge Wayne E. Johnson, Discharged: December 10, 2012

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

This form is mandatory. It has been approved for use in the United States Bankruptcy Court for the Central District of California.

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

Executed at	Temecula	, California.
Date:	9/15/14	

- Pres P

Kenneth Cantrell Signature of Debtor

Signature of Joint Debtor

Case 6:14-bk-21619-WJ

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B4 (Official Form 4) (12/07)

United States Bankruptcy Court Central District of California

In re K C Plumbing 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)	(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.)	contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Express Pipe & Supply Co., Inc. c/o Lipschultz & Scherago 12400 Wilshire Blvd., Ste. 920 Los Angeles, CA 90025	Express Pipe & Supply Co., Inc. c/o Lipschultz & Scherago 12400 Wilshire Blvd., Ste. 920 Los Angeles, CA 90025	Judgment	Contingent Unliquidated Disputed	129,670.00
				······································
······				

Case 6:14-bk-21619-WJ

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B4 (Official Form 4) (12/07) - Cont. In re K C Plumbing Inc.

Debtor(s)

Case No.

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)		(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 September 15, 2014

Signature

Kenneth Cantrell 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. Case 6:14-bk-21619-WJ

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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 B. Rosenstein 90036

Address 28600 Mercedes Street Suite 100 Temecula, CA 92590

Telephone 951-296-3888 Fax: 951-296-3889

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:	Case No.:		
K C Plumbing Inc.	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 1 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: 9|15|14Date: 9|15|14

Kenneth Cantrell/President Signer/Tiple

Signature of Attorney Robert B. Rosenstein 90036 **Rosenstein & Hitzeman, AAPLC** 28600 Mercedes Street Suite 100 Temecula, CA 92590 951-296-3888 Fax: 951-296-3889

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K C Plumbing Inc. 42072 5th Street, Ste. 201A Temecula, CA 92590

Robert B. Rosenstein Rosenstein & Hitzeman, AAPLC 28600 Mercedes Street Suite 100 Temecula, CA 92590

Board of Equalization Environmental Fee Division P.O. Box 942879 Sacramento, CA 94279-6087

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

Express Pipe & Supply Co., Inc. c/o Lipschultz & Scherago 12400 Wilshire Blvd., Ste. 920 Los Angeles, CA 90025

Franchise Tax Board Attn: Bankruptcy P.O. Box 2952 Sacramento, CA 95812-2952

Internal Revenue Services Insolvency Group 1 290 North D Street San Bernardino, CA 92401-1734

Riverside County Treasurer Don Kent P.O. Box 12005 Riverside, CA 92502-2205