B1 (Official Form 1)(1/08)

59

United States Bankruptcy Court
Eastern District of California

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): HEART N' SOUL TAX SERVICE OF VALLEJO, INC.	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) 16-1647404	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): 1649 TENNESSEE ST Vallejo, CA ZIP Code 94590	Street Address of Joint Debtor (No. and Street, City, and State): ZIP Code
County of Residence or of the Principal Place of Business: Solano	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): ZIP Code	Mailing Address of Joint Debtor (if different from street address): ZIP Code

Location of Principal Assets of Business Debtor (if different from street address above):

Type of Debtor
(Form of Organization)
(Check one box)

☐ Individual (includes Joint Debtors) *See Exhibit D on page 2 of this form.*
■ Corporation (includes LLC and LLP)
☐ Partnership
☐ 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)

☐ Health Care Business
☐ Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)
☐ Railroad
☐ Stockbroker
☐ Commodity Broker
☐ Clearing Bank
■ Other

Tax-Exempt Entity
(Check box, if applicable)

☐ 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)

☐ Chapter 7
☐ Chapter 9
■ Chapter 11
☐ Chapter 12
☐ Chapter 13
☐ Chapter 15 Petition for Recognition of a Foreign Main Proceeding
☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

Nature of Debts
(Check one box)

☐ 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."
■ Debts are primarily business debts.

Filing Fee (Check one box)

■ Full Filing Fee attached
☐ 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.

Chapter 11 Debtors

Check one box:
■ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
☐ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).

Check if:
☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than $2,190,000.

Check all applicable boxes:
☐ A plan is being filed with this petition.
☐ 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

☐ Debtor estimates that funds will be available for distribution to unsecured creditors.
■ 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

■	☐	☐	☐	☐	☐	☐	☐	☐	☐
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000

Estimated Assets

☐	☐	☐	■	☐	☐	☐	☐	☐	☐
$0 to $50,000	$50,001 to $100,000	$100,001 to $500,000	$500,001 to $1 million	$1,000,001 to $10 million	$10,000,001 to $50 million	$50,000,001 to $100 million	$100,000,001 to $500 million	$500,000,001 to $1 billion	More than $1 billion

Estimated Liabilities

☐	☐	☐	■	☐	☐	☐	☐	☐	☐
$0 to $50,000	$50,001 to $100,000	$100,001 to $500,000	$500,001 to $1 million	$1,000,001 to $10 million	$10,000,001 to $50 million	$50,000,001 to $100 million	$100,000,001 to $500 million	$500,000,001 to $1 billion	More than $1 billion

2009-35041
FILED
July 20, 2009
10:55 PM
RELIEF ORDERED
CLERK, U.S. BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
0001967635

Voluntary Petition *(This page must be completed and filed in every case)*	Name of Debtor(s): **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**	
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:

Exhibit A

(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.)

☐ Exhibit A is attached and made a part of this petition.

Exhibit 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).

X ______________________________
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.

☐ 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 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.

☐ 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):
HEART N' SOUL TAX SERVICE OF VALLEJO, 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/ LAWRENCE L. LOCKWOOD, ESQ
Signature of Attorney for Debtor(s)

LAWRENCE L. LOCKWOOD, ESQ
Printed Name of Attorney for Debtor(s)

LAWRENCE L. LOCKWOOD, ESQ.
Firm Name

53 KAY DRIVE
VALLEJO, CA 94590-8112

Address

Email: larrylockwood@gmail.com
707-647-2205 Fax: 707-647-2205
Telephone Number

July 20, 2009
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/ WILLIAM D. KEEGAN
Signature of Authorized Individual

WILLIAM D. KEEGAN
Printed Name of Authorized Individual

CEO
Title of Authorized Individual

July 20, 2009
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 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.)

____
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.

BALANCE SHEET

15 STORES TOTAL

MAY 31, 2009

3:03 PM

06/17/09

Accrual Basis

Heart N Soul T S, dba Jackson Hewitt Tax Service

Balance Sheet

As of May 31, 2009

	May 31, 09
ASSETS	
Current Assets	
Checking/Savings	
1000 GVR/Actual Cash	661,961.33
1010 Petty Cash	5,225.69
1020 Cash P/R Account-7086	2,419.64
1030 Cash - Main Account6851	9,761.86
1035 Checking BofA 0423	15,116.04
1040 Cash -DepositoryAcct5891	285,383.40
1060 Cash - W A 564	-9,869.78
1074 Depository/Modesto 909	185.55
1076 Depository/Vallejo 911	251,928.19
1090 CitiBank Checking	-2,700.00
1200 Employee Advance	-648.00
1300 Keegan Receivable	138,829.12
1350 CBK Receivable	129,245.66
1650 Prepaid State Taxes	8,600.00
Total Checking/Savings	1,495,438.70
Other Current Assets	
1810 · Deposits	-3,000.00
Total Other Current Assets	-3,000.00
Total Current Assets	1,492,438.70
Fixed Assets	
1500 Furniture/Equipment	285,901.46
1520 Computers	235,507.35
1600 Territories	1,153,563.73
1620 Customer Lists	1,395,000.00
1800 Accrued Interest Recvble	16,278.37
1850 Accum Depreciation	-723,000.00
Total Fixed Assets	2,363,250.91
TOTAL ASSETS	3,855,689.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-5,715.82
Total Accounts Payable	-5,715.82
Credit Cards	
1150 B of A Credit Exp-5447	11,866.62
2120 Capitol One	-3,860.67
Total Credit Cards	8,005.95
Other Current Liabilities	
2000 Rent Payable	-106.30
2050 P/R Taxes Payable	-86,000.86
2080 Garnishments	225.07
2100 Interest Payable	3,750.00
2300 W/Comp Ins Payable	1,054.41
2600 J/H Mo Fees Payable	1,274,450.64
2845 · Note Payable BK	103,000.00
Total Other Current Liabilities	1,296,372.96
Total Current Liabilities	1,298,663.09

3:03 PM

06/17/09

Accrual Basis

Heart N Soul T S, dba Jackson Hewitt Tax Service
Balance Sheet
As of May 31, 2009

	May 31, 09
Long Term Liabilities	
2700 N/P-Dell	-57,898.91
2832 N/P-J/H CA 500	-10,000.00
2840 N/P Fulton	73,944.20
2860 LOC-Wells Fargo	-710.83
2870 N/P-Red Cent	109,219.46
2880 N/P Mory	12,412.50
2885 - NP-JH New Store Loan?	100,000.00
2890 Dirk Fulton LOC	-968.81
2800 · JH - Payable Note	361,240.94
Total Long Term Liabilities	587,238.55
Total Liabilities	1,885,901.64
Equity	
3045 Dividends BK	-82,000.00
3050 Dividends DF	-72,000.00
3090 Capital	1,264,798.97
3095 DF Contribution	100,000.00
3100 Capital Stock	258,414.00
3910 Distributions - BK	-350,000.00
3920 Distributions - DF	-330,000.00
3950 Retained Earnings	811,016.74
3000 · Opening Bal Equity	25,000.00
Net Income	344,558.26
Total Equity	1,969,787.97
TOTAL LIABILITIES & EQUITY	3,855,689.61

INCOME STATEMENTS

15 STORES TOTAL

5 MONTHS ENDED MAY 31, 2009

Heart N Soul T S, dba Jackson Hewitt Tax Service
Profit & Loss
January through May 2009

		Jan - May 09
Ordinary Income/Expense		
Income		
4010 Tax Preparation		2,723,047.00
4040 Add Product Premium		7,827.00
4050 Add Product Fee		79,663.00
4070 Refunds		-1,240.00
4080 Prior Year Income		-33,846.00
5800 Discounts		-365,155.00
5900 Over/Short		-166,050.78
9010 Interest Income		75.70
Total Income		2,244,320.92
Expense		
6000 Wages		
6002 · Wages - Other	21,699.20	
6000 Wages - Other	728,589.05	
Total 6000 Wages		750,288.25
6001 Garnishments and Leins		172.04
6010 Bonuses		4,984.60
6020 Payroll Fees		2,841.60
6030 P/R Taxes		76,143.29
6040 Contract Service		375.00
6200 Travel		3,529.07
6210 Out of Area Meals		35.00
6220 Staff Meetings		816.47
6300 Accounting		300.00
6310 Legal		31,696.51
6320 Outside Service		2,000.00
6340 Workers Comp Ins		3,957.36
6400 Licensing		1,809.93
6500 Rent		307,005.12
6520 Utilities		14,591.19
6530 Telephone		27,881.14
6550 Repair/Maintenance		36,962.75
6560 Business Ins		9,938.49
6580 Security		820.26
7000 Miscellaneous		18,074.78
7100 Supplies		32,924.65
7110 Postage		2,051.65
7400 Royalties		274,983.02
7510 Local Ads		73,817.61
7530 National Ads		134,583.96
8000 Bank Charges		3,088.85
8010 Bank Card Fees		12,422.49
8020 Electronic Filing Fees		18,022.00
8040 G G Premium		7,912.00
8500 Interest Expense		20,239.38
8600 Permits/Fees		74.33
8640 Late Fees		1,662.37
8700 Other Taxes		664.87
8800 Contributions		700.00
9520 Penalties		3,893.21
6100 · kaiser		7,560.00
6561 · Proprietor Ins		0.00
Total Expense		1,888,823.24
Net Ordinary Income		355,497.68

Heart N Soul T S, dba Jackson Hewitt Tax Service
Profit & Loss
January through May 2009

	Jan - May 09
Other Income/Expense	
Other Expense	
9040 · Interest - LOC	10,939.42
Total Other Expense	10,939.42
Net Other Income	-10,939.42
Net Income	344,558.26

CASH FLOW STATEMENTS

a. 1649 TENNESSEE ST, VALLEJO, CA

b. 15 Stores

CASH FLOW STATEMENT - 1 STORE (1649 TENNESSEE ST)
JULY 1, 2009 to DECEMBER 31, 2009
(6 MONTHS)

INCOME	TOTALS
Cash on Hand	$116,508.23
Tax Preparation	$24,000.00
OIC	$3,755.07
	$144,263.30
EXPENSES	TOTALS
Payroll	$47,520.00
Payroll Fees	$600.00
Payroll Taxes	$11,229.00
Rents	$36,000.00
Utilities	$7,200.00
Supplies	$1,000.00
Postage	$900.00
Insurance	$1,266.00
Employee Health Insurance	$11,346.00
Taxes	$800.00
Legal Fees	$2,500.00
Bank Fees	$250.00
	$120,611.00
over/short	$23,652.30

CASH FLOW STATEMENT - 15 STORES
JUNE 1, 2009 to DECEMBER 31, 2009
(7 MONTHS)

	June	July	August	Sept	Oct	Nov	Dec
Cash	$ 128,183	54,608	(22,967)	(96,542)	(170,117)	(243,692)	(317,267)
Misc Income	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total	132,183	58,608	(18,967)	(92,542)	(166,117)	(239,692)	(313,267)
Less Expenses:							
Rent-15 Stores	57,575	57,757	57,575	57,575	57,575	57,575	57,575
Other Expenses	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Expense	77,575	77,575	77,575	77,575	77,575	77,575	77,575
Cash Position	54,608	(22,967)	(96,542)	(170,117)	(243,692)	(317,267)	(390,842)

STORE LOCATIONS

15 STORES TOTAL

MAY 31, 2009

LOCATIONS AND RENT AMOUNTS

June Rent (HAZ) 2009

STORE#	RENT CHECK PAYABLE TO:	TOTAL$$	RENT$$	DEPT.	CHECK#
15372	Moeser Square Partners LLC (10578 San Pablo Ave) *El Cerrito*	$3,316.00	$3,316.00	011	9920
10126	Elliott Real Estate (1649 Tennessee St) *Headquarters*	$6,000.00	$6,000.00	013	9922
old 10126	Dave Conger Realty (1502 Tennessee St) *Old HQ 10126*	$3,700.00	$3,700.00	013	9921
11967	Westfield Shopping Center (1350 Travis Blvd. The Mall) *Fairfield*	$4,862.63	$4,862.63	014	9923
12097	San Pablo Retail Partners LLC (501B San Pablo Towncenter) *San Pablo*	$4,704.00	$4,704.00	017	9924
12423	Redwood Plaza LLC (764 Admiral Callaghan Ln.) *Vallejo 94591*	$3,811.31	$3,811.31	107	9925
13582	WRI Golden State LLC (104 Sunset Ave) *Suisun*	$2,393.17	$2,393.17	901	9926
13848	TKG Pinole Valley LLC (2830C Pinole Valley Rd) *Pinole*	$3,615.74	$3,443.56	174	9934
13905	Napa Riverpark, LP (1455 Imola Ave) *Napa*	$2,523.43	$2,523.43	333	9927
15455	Channel Lumber Co c/o Channel Properties (340 Travis Blvd) *New Fairfield*	$2,794.92	$2,794.92	914	9928
15551	OPT Golden Hills Vac, LLC (1019 Alamo Dr) *Vacaville*	$3,514.80	$3,514.80	935	9929
17526	Springhill Center Partners LP (2625 Springs Rd) *Springs Rd*	$3,470.50	$3,470.50	807	9933
18174	Gas City Fuels LLC (2142 Columbus Pkwy) *Benicia ~ Rose Center*	$3,974.66	$3,974.66	801/911	9930
18732	M Elie, LLC (4250 Macdonald Ave) *Richmond*	$4,550.00	$4,550.00	917	9932
18764	BDC American Canyon LP (101 W American Canyon Rd) *American Canyon*	$4,343.50	$4,343.50	835	9931
		$57,574.66	$57,402.48		

INCOME TAX RETURN-2008

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ *Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.*

▶ **See separate instructions.**

OMB No. 1545-0130

2008

For calendar year 2008 or tax year beginning , 2008, ending , 20

A S election effective date 12/31/2002	Use IRS label. Otherwise, print or type. Name Number, street, room/suite no. City/town, state, & ZIP code	D Employer identification no. 16-1647404
B Business activity code number (see instructions) 541213	HEART N SOUL TSV INC JACKSON HEWITT TAX SERVICE 1649 TENNESSEE STREET VALLEJO CA 94590	E Date incorporated 12/31/2002
C Check if Sch. M-3 attached ☐		F Total assets (see instructions) $ 3,704,131.

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☒ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S Election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 1

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales 4,741,303. b Less returns and allowances 793,296. c Bal ▶	1c	3,948,007.
	2	Cost of goods sold (Schedule A, line 8)	2	
	3	Gross profit. Subtract line 2 from line 1c	3	3,948,007.
	4	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	4	
	5	Other income (loss) (see instructions-attach statement)	5	349,593.
	6	**Total income (loss).** Add lines 3 through 5 ▶	6	4,297,600.
Deductions (see instructions for limitations)	7	Compensation of officers	7	
	8	Salaries and wages (less employment credits)	8	1,420,669.
	9	Repairs and maintenance	9	53,450.
	10	Bad debts	10	
	11	Rents	11	732,697.
	12	Taxes and licenses	12	123,171.
	13	Interest	13	16,355.
	14	Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)	14	38,188.
	15	Depletion (**Do not deduct oil and gas depletion.**)	15	
	16	Advertising	16	337,654.
	17	Pension, profit-sharing, etc., plans	17	
	18	Employee benefit programs	18	
	19	Other deductions (attach statement)	19	1,238,338.
	20	**Total deductions.** Add lines 7 through 19 ▶	20	3,960,522.
	21	**Ordinary business income (loss).** Subtract line 20 from line 6	21	337,078.
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions) — 22a		
	b	Tax from Schedule D (Form 1120S) — 22b		
	c	Add lines 22a and 22b (see instructions for additional taxes)	22c	
	23a	2008 estimated tax payments and 2007 overpayment credited to 2008 — 23a		
	b	Tax deposited with Form 7004 — 23b		
	c	Credit for federal tax paid on fuels (attach Form 4136) — 23c		
	d	Add lines 23a through 23c	23d	
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	24	
	25	*Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed*	25	
	26	*Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid*	26	
	27	Enter amount of line 26 Credited to 2009 estimated tax ▶ Refunded ▶	27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer — Date 7/18/09 — ▶ PRESIDENT/CEO Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature ▶	Date 07/16/2009	Check if self-employed ☐ — Preparer's SSN or PTIN P00157156
Firm's name (or yours if self-employed), address, and ZIP code ▶ M 5 G A 5055 BUSINESS CENTER DR STE 10 FAIRFIELD CA 94534-		EIN 04-3628529 Phone no. 707-864-9839

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Form **1120S** (2008)

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (Specify method used and attach explanation.) ▶
b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐
d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d
e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ TAX PREPARATION SVC b Product or service ▶ TAX RETURN PREP		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		X
4	Has this corporation filed, or is it required to file, a return under sec. 6111 to provide information on any reportable transaction?		X
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation **and** (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ $		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year $		
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		X

Schedule K Shareholders' Pro Rata Share Items

Income (Loss)

					Total amount
1	Ordinary business income (loss) (page 1, line 21)			1	337,078.
2	Net rental real estate income (loss) (attach Form 8825)			2	
3a	Other gross rental income (loss)	3a			
b	Expenses from other rental activities (attach statement)	3b			
c	Other net rental income (loss). Subtract line 3b from line 3a			3c	
4	Interest income			4	2,809.
5	Dividends: a Ordinary dividends			5a	
	b Qualified dividends	5b			
6	Royalties			6	
7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))			7	
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))			8a	
b	Collectibles (28%) gain (loss)	8b			
c	Unrecaptured section 1250 gain (attach statement)	8c			
9	Net section 1231 gain (loss) (attach Form 4797)			9	
10	Other income (loss) (see instructions) Type ▶			10	

		Shareholders' Pro Rata Share Items (continued)		Total amount
Deductions	11	Section 179 deduction (attach Form 4562)	11	
	12a	Contributions	12a	1,825.
	b	Investment interest expense	12b	
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d	Other deductions (see instructions) Type ▶	12d	
Credits	13a	Low-income housing credit (section 42(j)(5))	13a	
	b	Low-income housing credit (other)	13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d	Other rental real estate credits (see instructions) Type ▶	13d	
	e	Other rental credits (see instructions) Type ▶	13e	
	f	Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g	Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	14b	
	c	Gross income sourced at shareholder level	14c	
		Foreign gross income sourced at corporate level		
	d	Passive category	14d	
	e	General category	14e	
	f	Other (attach statement)	14f	
		Deductions allocated and apportioned at shareholder level		
	g	Interest expense	14g	
	h	Other	14h	
		Deductions allocated and apportioned at corporate level to foreign source income		
	i	Passive category	14i	
	j	General category	14j	
	k	Other (attach statement)	14k	
		Other information		
	l	Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	14l	
	m	Reduction in taxes available for credit (attach statement)	14m	
	n	Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment	15a	(695.)
	b	Adjusted gain or loss	15b	
	c	Depletion (other than oil and gas)	15c	
	d	Oil, gas, and geothermal properties - gross income	15d	
	e	Oil, gas, and geothermal properties - deductions	15e	
	f	Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income	16a	
	b	Other tax-exempt income	16b	
	c	Nondeductible expenses	16c	364.
	d	Property distributions	16d	
	e	Repayment of loans from shareholders	16e	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Reconciliation	18	**Income/loss reconciliation.** Combine the amount on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	338,062.

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		(3,531.)		1,336,880.
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement) SEE STMT		6,852.		4,800.
7 Loans to shareholders		241,829.		
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	498,224.		993,372.	
b Less accumulated depreciation	(481,537.)	16,687.	(723,000.)	270,372.
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)	614,228.		614,228.	
b Less accumulated amortization	(323,037.)	291,191.	(363,990.)	250,238.
14 Other assets (attach statement) SEE STMT		1,710,489.		1,841,841.
15 Total assets		2,263,517.		3,704,131.
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year		373,344.		
18 Other current liabilities (attach statement) SEE STMT		279,434.		1,382,809.
19 Loans from shareholders		573,000.		
20 Mortgages, notes, bonds payable in 1 year or more				650,395.
21 Other liabilities (attach statement) SEE STMT				650,394.
22 Capital stock		358,414.		258,414.
23 Additional paid-in capital		1,264,799.		364,687.
24 Retained earnings		(585,474.)		397,432.
25 Adjustments to shareholders' equity (att. statement)				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity		2,263,517.		3,704,131.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more - see instructions

1 Net income (loss) per books	337,698.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest $	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):			
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): a Depreciation $ b Travel and entertainment $ 364.	364.	6 Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): a Depreciation $	
		7 Add lines 5 and 6	
4 Add lines 1 through 3	338,062.	8 Income (loss) (Schedule K, line 18). Line 4 less line 7	338,062.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	(114,389.)		
2 Ordinary income from page 1, line 21	337,078.		
3 Other additions	2,809.		
4 Loss from page 1, line 21	( )		
5 Other reductions	(2,189.)	( )	
6 Combine lines 1 through 5	223,309.		
7 Distributions other than dividend distributions			
8 Balance at end of tax year. Subtract line 7 from line 6	223,309.		

INCOME TAX RETURN-2007

Form **1120S**

Department of the Treasury Internal Revenue Service (77)

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

▶ See separate instructions.

OMB No. 1545-0130

2007

For calendar year 2007 or tax year beginning , 2007, ending , 20

A S election effective date	12/31/2002
B Business activity code number (see instructions)	541213
C Check if Sch. M-3 attached	☐
Use IRS label. Otherwise, print or type. Name, Number, street, room/suite no., City/town, state, & ZIP code	HEART AND SOUL 1502 TENNESSEE STREET VALLEJO CA 94590-
D Employer identification no.	16-1647404
E Date incorporated	12/31/2002
F Total assets (see instructions)	$ 2,263,517.

G Is this the corporation's first year as an S corporation? ☐ Yes ☒ No If "Yes," you must attach Form 2553 (if not previously filed)

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S Election termination or revocation

I Enter the number of shareholders in the corporation at the end of the tax year ▶ 1

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a	Gross receipts or sales 3,924,161 b Less returns and allowances c Bal ▶	1c	3,924,161.
	2	Cost of goods sold (Schedule A, line 8)	2	
	3	Gross profit. Subtract line 2 from line 1c	3	3,924,161.
	4	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	4	
	5	Other income (loss) (see instructions-attach statement)	5	36,233.
	6	**Total income (loss).** Add lines 3 through 5 ▶	6	3,960,394.
Deductions (see instructions for limitations)	7	Compensation of officers	7	
	8	Salaries and wages (less employment credits)	8	1,289,149.
	9	Repairs and maintenance	9	31,228.
	10	Bad debts	10	
	11	Rents	11	830,030.
	12	Taxes and licenses	12	155,132.
	13	Interest	13	50,373.
	14	Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)	14	25,985.
	15	Depletion (**Do not deduct oil and gas depletion.**)	15	
	16	Advertising	16	370,876.
	17	Pension, profit-sharing, etc., plans	17	
	18	Employee benefit programs	18	
	19	Other deductions (attach statement)	19	1,038,244.
	20	**Total deductions.** Add lines 7 through 19 ▶	20	3,791,017.
	21	**Ordinary business income (loss).** Subtract line 20 from line 6	21	169,377.
Tax and Payments	22a	Excess net passive income or LIFO recapture tax (see instructions) 22a		
	b	Tax from Schedule D (Form 1120S) 22b		
	c	Add lines 22a and 22b (see instructions for additional taxes)	22c	
	23a	2007 estimated tax payments and 2006 overpayment credited to 2007 23a		
	b	Tax deposited with Form 7004 23b		
	c	Credit for federal tax paid on fuels (attach Form 4136) 23c		
	d	Add lines 23a through 23c	23d	
	24	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐	24	
	25	**Amount owed.** If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25	
	26	**Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26	
	27	Enter amount of line 26 **Credited to 2008 estimated tax** ▶ Refunded ▶	27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer 8/8/08 Date ▶ Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature ▶ HERBERT N MALLOY JR EA	Date	Check if self-employed ☒	Preparer's SSN or PTIN P00157156
Firm's name (or yours if self-employed), address, and ZIP code ▶ M 5 G A 5055 BUSINESS CTR DR 108-122 FAIRFIELD CA 94534-4056		EIN	04-3628529
		Phone no.	707-864-9839

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Form **1120S** (2007)

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach explanation.

Schedule B Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify) ▶		
2	See the instructions and enter the: a Business activity ▶ TAX PREPARATION SVC b Product or service ▶ TAX RETURN PREP		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		X
4	Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		X
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
6	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ $		
7	Enter the accumulated earnings and profits of the corporation at the end of the tax year $		
8	Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than $250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		X

Schedule K Shareholders' Pro Rata Share Items

Income (Loss)

					Total amount
1	Ordinary business income (loss) (page 1, line 21)			1	169,377.
2	Net rental real estate income (loss) (attach Form 8825)			2	
3a	Other gross rental income (loss)	3a			
b	Expenses from other rental activities (attach statement)	3b			
c	Other net rental income (loss). Subtract line 3b from line 3a			3c	
4	Interest income			4	
5	Dividends: a Ordinary dividends			5a	
	b Qualified dividends	5b			
6	Royalties			6	
7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))			7	
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))			8a	
b	Collectibles (28%) gain (loss)	8b			
c	Unrecaptured section 1250 gain (attach statement)	8c			
9	Net section 1231 gain (loss) (attach Form 4797)			9	
10	Other income (loss) (see instructions) Type ▶			10	

Section	Shareholders' Pro Rata Share Items (continued)	Line	Total amount
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Contributions	12a	2,619.
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (see instructions) Type ▶	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instructions) Type ▶	13d	
	e Other rental credits (see instructions) Type ▶	13e	
	f Credit for alcohol used as fuel (attach Form 6478)	13f	
	g Other credits (see instructions) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
	Other information		
	l Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued	14l	
	m Reduction in taxes available for credit (attach statement)	14m	
	n Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	(24,578.)
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties - gross income	15d	
	e Oil, gas, and geothermal properties - deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	1,377.
	d Property distributions	16d	220,000.
	e Repayment of loans from shareholders	16e	100,000.
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 **Income/loss reconciliation.** Combine the amount on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	166,758.

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		(74,482.)		(3,531.)
2a Trade notes and accounts receivable				
b Less allowance for bad debts	( )		( )	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)	SEE STMT	138,674.		6,852.
7 Loans to shareholders		63,079.		241,829.
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	498,224.		498,224.	
b Less accumulated depreciation	(455,552.)	42,672.	(481,537.)	16,687.
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)	614,228.		614,228.	
b Less accumulated amortization	(282,084.)	332,144.	(323,037.)	291,191.
14 Other assets (attach statement)	SEE STMT	1,689,339.		1,710,489.
15 Total assets		2,191,426.		2,263,517.
Liabilities and Shareholders' Equity				
16 Accounts payable				
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (attach statement)	SEE STMT	122,414.		279,434.
19 Loans from shareholders		373,000.		573,000.
20 Mortgages, notes, bonds payable in 1 year or more		603,654.		373,344.
21 Other liabilities (attach statement)				
22 Capital stock		358,414.		358,414.
23 Additional paid-in capital		1,264,799.		1,264,799.
24 Retained earnings		(530,855.)		(585,474.)
25 Adjustments to shareholders' equity (attach statement)				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity		2,191,426.		2,263,517.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are $10 million or more - see instructions

1 Net income (loss) per books	165,381.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a Tax-exempt interest $	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize):	
a Depreciation $		a Depreciation $	
b Travel and entertainment $ 1,377.	1,377.	7 Add lines 5 and 6	
4 Add lines 1 through 3	166,758.	8 Income (loss) (Schedule K, line 18). Line 4 less line 7	166,758.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	(59,770.)		
2 Ordinary income from page 1, line 21	169,377.		
3 Other additions			
4 Loss from page 1, line 21	( )		
5 Other reductions	(3,996.)	( )	
6 Combine lines 1 through 5	105,611.		
7 Distributions other than dividend distributions	220,000.		
8 Balance at end of tax year. Subtract line 7 from line 6	(114,389.)		

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Eastern District of California

In re HEART N' SOUL TAX SERVICE OF VALLEJO, 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) *Name of creditor and complete mailing address including zip code*	(2) *Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted*	(3) *Nature of claim (trade debt, bank loan, government contract, etc.)*	(4) *Indicate if claim is contingent, unliquidated, disputed, or subject to setoff*	(5) *Amount of claim [if secured, also state value of security]*
ACCESS MANAGEMENT 5785 LAS POSITAS RD Livermore, CA 94550	ACCESS MANAGEMENT 5785 LAS POSITAS RD Livermore, CA 94550	SHREDDING COMPANY		59.00
AICCO WEST SUITE 308 45 EAST RIVER PARK PLACE Fresno, CA 93720	AICCO WEST SUITE 308 45 EAST RIVER PARK PLACE Fresno, CA 93720	LIABILITY INSURANCE		1,022.14
ATT MOBILE BOX 515188 Los Angeles, CA 90051	ATT MOBILE BOX 515188 Los Angeles, CA 90051	CELL PHONE		69.56
ATT TELEPHONE COMPANY PAYMENT CENTER Sacramento, CA 95887-0001	ATT TELEPHONE COMPANY PAYMENT CENTER Sacramento, CA 95887-0001	MONTHLY TELEPHONE BILL		3,837.61
Bank of America P.O. Box 15184 Wilmington, DE 19850-5184	Bank of America P.O. Box 15184 Wilmington, DE 19850-5184	CREDIT CARD-MISC		229.85
CAPITAL ONE BUSINESS CREDIT RICHMOND, VA	CAPITAL ONE BUSINESS CREDIT RICHMOND, VA	MISC EXPENSE		1,061.29
CNA INSURANCE 333 S. WABASH AVE BILLINGS & COLLECTIONS 29S Chicago, IL 60604-4107	CNA INSURANCE 333 S. WABASH AVE BILLINGS & COLLECTIONS 29S Chicago, IL 60604-4107	EMPLOYEE BONDING PREMIUM		211.26
E-FAX C/C J2 GOLBAL COMMUNICATIONS, INC BOX 51873 Los Angeles, CA 90051-6173	E-FAX C/C J2 GOLBAL COMMUNICATIONS, INC BOX 51873 Los Angeles, CA 90051-6173	E-FAX COMMUNICATION S		220.00
IEM 24516 NETWORK PLACE Chicago, IL 60673-1245	IEM 24516 NETWORK PLACE Chicago, IL 60673-1245	SOLANO MALL EXPENSES		215.68
JACKSON HEWITT, INC 3 SYLVAN WAY, 3ED FLOOR Parsippany, NJ 07054	JACKSON HEWITT, INC 3 SYLVAN WAY, 3ED FLOOR Parsippany, NJ 07054	NOTES PAYABLE ON NEW LOCATION LOANS PAYABLE		142,522.00

In re HEART N' SOUL TAX SERVICE OF VALLEJO, INC. Case No. ______________
Debtor(s)

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

(1) *Name of creditor and complete mailing address including zip code*	(2) *Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted*	(3) *Nature of claim (trade debt, bank loan, government contract, etc.)*	(4) *Indicate if claim is contingent, unliquidated, disputed, or subject to setoff*	(5) *Amount of claim [if secured, also state value of security]*
JACKSON HEWITT, INC 3 SYLVAN WAY, 3ED FLOOR Parsippany, NJ 07054	JACKSON HEWITT, INC 3 SYLVAN WAY, 3ED FLOOR Parsippany, NJ 07054	ROYALTIES DUE ON 2008 INCOME		68,148.00
KAISER PERMANENTE HEALTH PLAN BOX 60000 San Francisco, CA 94160-3030	KAISER PERMANENTE HEALTH PLAN BOX 60000 San Francisco, CA 94160-3030	KAISER HEALTH PLAN		1,891.00
PGE BOX 997300 Sacramento, CA 95899-0001	PGE BOX 997300 Sacramento, CA 95899-0001	GAS AND ELECTRIC UTILITIES		1,371.18
RANDAL BARNUM 279 E. H STREET Benicia, CA 94510	RANDAL BARNUM 279 E. H STREET Benicia, CA 94510	ATTORNEY		499.35
Solano County Tax Collector 675 Texas Street, Suite 1900 Fairfield, CA 94533-6337	Solano County Tax Collector 675 Texas Street, Suite 1900 Fairfield, CA 94533-6337	PROPERTY TAXES ON LEASE		241.89
Solano County Tax Collector 675 Texas Street, Suite 1900 Fairfield, CA 94533-6337	Solano County Tax Collector 675 Texas Street, Suite 1900 Fairfield, CA 94533-6337	PROPERTY TAXES ON LEASE		115.33
Solano County Tax Collector 675 Texas Street, Suite 1900 Fairfield, CA 94533-6337	Solano County Tax Collector 675 Texas Street, Suite 1900 Fairfield, CA 94533-6337	PROPERTY TAXES ON LEASE		91.52
STATE FUND INSURANCE BOX 9102 Pleasanton, CA 94566-9102	STATE FUND INSURANCE BOX 9102 Pleasanton, CA 94566-9102	INSURANCE		111.23
VALLEJO CITY FLORAL 1659 TENNESSEE ST Vallejo, CA 94590	VALLEJO CITY FLORAL 1659 TENNESSEE ST Vallejo, CA 94590	FLOWERS FOR OFFICE		23.24
VALLEJO GARBAGE CO 2021 BROADWAY Vallejo, CA 94589-1769	VALLEJO GARBAGE CO 2021 BROADWAY Vallejo, CA 94589-1769	TRASH COLLECTION		232.92

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

I, the CEO 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 July 20, 2009 Signature /s/ WILLIAM D. KEEGAN
WILLIAM D. KEEGAN
CEO

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
Eastern District of California

In re HEART N' SOUL TAX SERVICE OF VALLEJO, INC., Debtor

Case No. ____________

Chapter 11

SUMMARY OF SCHEDULES

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

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	4	784,234.00		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		450,359.32	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		1,891.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	4		220,283.05	
G - Executory Contracts and Unexpired Leases	Yes	2			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		15			
		Total Assets	784,234.00		
			Total Liabilities	672,533.37	

United States Bankruptcy Court
Eastern District of California

In re HEART N' SOUL TAX SERVICE OF VALLEJO, INC., Debtor

Case No. ______

Chapter 11

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

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

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

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

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

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

State the following:

Average Income (from Schedule I, Line 16)	
Average Expenses (from Schedule J, Line 18)	
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	

State the following:

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

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**, Case No. ______________
Debtor

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
None				

Sub-Total >	**0.00**	(Total of this page)
Total >	**0.00**	

0 continuation sheets attached to the Schedule of Real Property

(Report also on Summary of Schedules)

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**, Debtor   Case No. ____________

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply 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 and Fed. R. Bankr. P. 1007(m).

Type of Property	NONE	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand	X			
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		CASH IN BANK	-	128,183.00
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			

Sub-Total > **128,183.00**
(Total of this page)

3 continuation sheets attached to the Schedule of Personal Property

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**, Case No. ____________
Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	NONE	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		**RECEIVABLE KEEGAN $138,829** **RECEIVABLE CBK $129,245** **RECEIVABLE INTEREST $16,278**	-	**284,383.00**
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			

Sub-Total > **284,383.00**
(Total of this page)

Sheet 1 of 3 continuation sheets attached to the Schedule of Personal Property

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**, Case No. ____________
Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		**FURNITURE/FIXTURES $285,901** **COMPUTERS $235,507** **TERRITORIES $573,260** **LESS: DEPRECIATION (-723000)**	-	**371,668.00**
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			

Sub-Total > **371,668.00**
(Total of this page)

Sheet 2 of 3 continuation sheets attached to the Schedule of Personal Property

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**, Debtor   Case No. ____________

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
35. Other personal property of any kind not already listed. Itemize.	X			

Sub-Total > (Total of this page)	**0.00**
Total >	**784,234.00**

(Report also on Summary of Schedules)

Sheet **3** of **3** continuation sheets attached to the Schedule of Personal Property

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**, Case No. ____________
Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor" ,include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

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

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No. **xxxxxx4369** **CITIBANK** **3950 REGENT BLVD, S1A-110** **Irving, TX 75063**	X	-	**04/2005** **Common Law Lien** **LOAN FROM CITIBANK** Value $ **90,689.17**				**90,689.17**	**0.00**
Account No. **JACKSON HEWITT, INC** **3 SYLVAN WAY, 3ED FLOOR** **Parsippany, NJ 07054**		-	**2000-2009** **Purchase Money Security** **FURNITURE/FIXTURES $285,901** **COMPUTERS $235,507** **TERRITORIES $573,260** **LESS: DEPRECIATION (-723000)** Value $ **371,668.00**				**149,000.00**	**0.00**
Account No. **EQUITY #1534** **JACKSON HEWITT, INC.** **3 SYLVAN WAY, 3RD FLOOR** **Parsippany, NJ 07054**	X	-	**11/1994** **Common Law Lien** **FRANCHISOR OF BUSINESS** Value $ **210,670.15**				**210,670.15**	**0.00**
Account No.			Value $					
0 continuation sheets attached			Subtotal (Total of this page)				**450,359.32**	**0.00**
			Total (Report on Summary of Schedules)				**450,359.32**	**0.00**

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**, Debtor   Case No. ____________

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

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

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

☐ **Domestic support obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

☐ **Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

☐ **Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to $10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

■ **Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

☐ **Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to $5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

☐ **Deposits by individuals**

Claims of individuals up to $2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

☐ **Taxes and certain other debts owed to governmental units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

☐ **Commitments to maintain the capital of an insured depository institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).

☐ **Claims for death or personal injury while debtor was intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

1 continuation sheets attached

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**, Case No. ______________
Debtor

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

Contributions to employee benefit plans
TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY / AMOUNT ENTITLED TO PRIORITY
Account No. xxxxxxxxx-xxxx (FILE #x3080) KAISER PERMANENTE HEALTH PLAN BOX 60000 San Francisco, CA 94160-3030		-	05/01/2009 KAISER HEALTH PLAN				1,891.00	0.00 1,891.00
Account No.								
Account No.								
Account No.								
Account No.								

Sheet 1 of 1 continuation sheets attached to Schedule of Creditors Holding Unsecured Priority Claims

Subtotal (Total of this page)	1,891.00	0.00 1,891.00
Total (Report on Summary of Schedules)	1,891.00	0.00 1,891.00

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.** , Case No. ______________
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

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

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **Axxxx-xx0000** **ACCESS MANAGEMENT** **5785 LAS POSITAS RD** **Livermore, CA 94550**		-	**05/2009** **SHREDDING COMPANY**				**59.00**
Account No. **xx-xxx-xxx686-1** **AICCO** **WEST SUITE 308** **45 EAST RIVER PARK PLACE** **Fresno, CA 93720**		-	**05/2009** **LIABILITY INSURANCE**				**1,022.14**
Account No. **xxxxxxxx3675** **ATT MOBILE** **BOX 515188** **Los Angeles, CA 90051**		-	**05/2009** **CELL PHONE**				**69.56**
Account No. **xxx-xxx-xxx4-555** **ATT TELEPHONE COMPANY** **PAYMENT CENTER** **Sacramento, CA 95887-0001**		-	**05/2009** **MONTHLY TELEPHONE BILL**				**3,837.61**

3 continuation sheets attached

Subtotal (Total of this page) **4,988.31**

In re HEART N' SOUL TAX SERVICE OF VALLEJO, INC. Case No. ____________
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. xxxx-xxxx-xxxx-5447 Bank of America P.O. Box 15184 Wilmington, DE 19850-5184		-	05/2009 CREDIT CARD-MISC				229.85
Account No. xxxx-xxxx-xxxx-6927 CAPITAL ONE BUSINESS CREDIT RICHMOND, VA		-	05/2009 MISC EXPENSE				1,061.29
Account No. xxxxxx0307 CNA INSURANCE 333 S. WABASH AVE BILLINGS & COLLECTIONS 29S Chicago, IL 60604-4107		-	05/2009 EMPLOYEE BONDING PREMIUM				211.26
Account No. x1012 E-FAX C/C J2 GOLBAL COMMUNICATIONS, INC BOX 51873 Los Angeles, CA 90051-6173		-	06/2008 E-FAX COMMUNICATIONS				220.00
Account No. xxx7038 IEM 24516 NETWORK PLACE Chicago, IL 60673-1245		-	05/2009 SOLANO MALL EXPENSES				215.68

Sheet no. 1 of 3 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 1,938.08

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.** , Case No. ____________

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. **FRANCHISE FEES PAYABLE** **JACKSON HEWITT, INC** **3 SYLVAN WAY, 3ED FLOOR** **Parsippany, NJ 07054**		-	**2008** **ROYALTIES DUE ON 2008 INCOME**				**68,148.00**
Account No. **EQUIPMENT & NEW LOCATION LOANS** **JACKSON HEWITT, INC** **3 SYLVAN WAY, 3ED FLOOR** **Parsippany, NJ 07054**		-	**2000-2008** **NOTES PAYABLE ON NEW LOCATION LOANS PAYABLE**				**142,522.00**
Account No. **xxxxxxx102-2** **PGE** **BOX 997300** **Sacramento, CA 95899-0001**		-	**05/2009** **GAS AND ELECTRIC UTILITIES**				**1,371.18**
Account No. **RANDAL BARNUM** **279 E. H STREET** **Benicia, CA 94510**		-	**05/2009** **ATTORNEY**				**499.35**
Account No. **xx8005** **Solano County Tax Collector** **675 Texas Street, Suite 1900** **Fairfield, CA 94533-6337**		-	**04/15/2009** **PROPERTY TAXES ON LEASE**				**241.89**

Sheet no. 2 of 3 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) **212,782.42**

In re HEART N' SOUL TAX SERVICE OF VALLEJO, INC. , Case No. ____________
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. xx9807 Solano County Tax Collector 675 Texas Street, Suite 1900 Fairfield, CA 94533-6337		-	04/15/2009 PROPERTY TAXES ON LEASE				91.52
Account No. xx5668 Solano County Tax Collector 675 Texas Street, Suite 1900 Fairfield, CA 94533-6337		-	04/15/2009 PROPERTY TAXES ON LEASE				115.33
Account No. xxxxx88-08 STATE FUND INSURANCE BOX 9102 Pleasanton, CA 94566-9102		-	05/2009 INSURANCE				111.23
Account No. xxxx7150 VALLEJO CITY FLORAL 1659 TENNESSEE ST Vallejo, CA 94590		-	05/2009 FLOWERS FOR OFFICE				23.24
Account No. xxxxx9258 VALLEJO GARBAGE CO 2021 BROADWAY Vallejo, CA 94589-1769		-	05/01/2009 TRASH COLLECTION				232.92

Sheet no. 3 of 3 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page)	574.24
Total (Report on Summary of Schedules)	220,283.05

In re HEART N' SOUL TAX SERVICE OF VALLEJO, INC., Debtor   Case No. ____________

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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 and Fed. R. Bankr. P. 1007(m).

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

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
BDC AMERICAN CANYON, LT 101 W. AMERICAN CANYON RD, #516 American Canyon, CA 94503	STORE LEASE EXPIRES 04/30/2015
CHANNEL PROPERTIES 340 TRAVIS BLVD, #4 Fairfield, CA 94533	STORE LEASE EXPIRES 04/30/2010
DAVE CONGER REAL ESTATE 1502 TENNESSEE ST Vallejo, CA 94590	STORE LEASE EXPIRES 06/16/2011
GAS CITY FUELS, LLC 2142 COLUMBUS PARKWAY Benicia, CA 94510	STORE LEASE EXPIRES 04/30/2012
M. ELIE, LLC 4250C MACDONALD AVE Richmond, CA 94805	STORE LEASE EXPIRES 04/30/2013
MOESER SQ. PARTNERS, LP 10578 SAN PABLO AVE El Cerrito, CA 94530	STORE LEASE EXPIRES 04/30/2011
NAPA RIVERPARK, LP 1455 IMOLA AVE Napa, CA 94559	STORE LEASE IS MONTH TO MONTH
OPT GOLDEN HILLS VAC, LLC 1019 ALAMO DRIVE Vacaville, CA 95687	STORE LEASE EXPIRES 04/30/2014
REDWOOD PLAZA, LLC 764 ADMIRAL CALLAGHAN LANE Vallejo, CA 94591	STORE LEASE EXPIRES 04/30/2014
SAN BAPLO RETAIL PARTNERS 501 B SAN PABLO TOWNECENTER San Pablo, CA 94806	STORE LEASE EXPIRES 04/30/2013
SPRINGHILL PARTNERS, LP 2625 SPRINGS RD Vallejo, CA 94591	STORE LEASE EXPIRES 04/30/2012
TKG PINOLE VALLEY, LLC 2830 PINOLE VALLEY RD, #C Pinole, CA 94564	STORE LEASE EXPIRES 04/30/2014

1 continuation sheets attached to Schedule of Executory Contracts and Unexpired Leases

In re HEART N' SOUL TAX SERVICE OF VALLEJO, INC., Debtor

Case No. ______________________

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

(Continuation Sheet)

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
WESTFIELD/SOLANO **1350 TRAVIS BLVD, #26A (MALL)** **Fairfield, CA 94533**	**STORE LEASE EXPIRES 06/30/2013**
WRI GOLDENSTATE, LLC **131 SUNSET AVE, #H** **Suisun City, CA 94585**	**STORE LEASE EXPIRES 04/30/2011**

Sheet 1 of 1 continuation sheets attached to the Schedule of Executory Contracts and Unexpired Leases

B6H (Official Form 6H) (12/07)

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**, Debtor — Case No. ______

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, 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 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
WILLIAM D. KEEGAN **1649 TENNESSEE ST** **Vallejo, CA 94590**	**CITIBANK** **3950 REGENT BLVD, S1A-110** **Irving, TX 75063**
WILLIAM D. KEEGAN **1649 TENNESSEE ST** **Vallejo, CA 94590**	**JACKSON HEWITT, INC.** **3 SYLVAN WAY, 3RD FLOOR** **Parsippany, NJ 07054**

0 continuation sheets attached to Schedule of Codebtors

United States Bankruptcy Court
Eastern District of California

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.** Debtor(s)

Case No.

Chapter **11**

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the CEO of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of **17** sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date **July 20, 2009**

Signature **/s/ WILLIAM D. KEEGAN**
WILLIAM D. KEEGAN
CEO

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
Eastern District of California

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.** Case No. ______

Debtor(s) Chapter **11**

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, 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).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

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1. Income from employment or operation of business

None ☐

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
$2,244,321.00	**01/01/2009-05/31/2009 INCOME**
$4,297,600.00	**2008 INCOME FROM OPERATIONS**
$3,960,394.00	**2007 INCOME FROM OPERATIONS**

2. Income other than from employment or operation of business

None ■

State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE

3. Payments to creditors

None ■

Complete a. or b., as appropriate, and c.

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than $600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING

None ☐

b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than $5,475. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
VARIOUS LANDLORDS FOR RENT	**IN MARCH, APRIL AND MAY WHERE STORE RENTS EXCEEDED $5,475/MONTH**	**$0.00**	**$0.00**
BARBER SIGN COMPANY 600 PENNSYLVANIA AVE Vallejo, CA 94590	**3/12/2009**	**$5,750.00**	**$0.00**
DIRK FULTON, ESQ. 555 FIRST ST Benicia, CA 94510	**3/12,4/10,4/27/09-FINAL LOAN PAYMENTS ON $100,000 LOAN. EACH PAYMENT LISTED BELOW.**	**$6,098.00**	**$0.00**
ZOOM IMAGES SOLUTIONS CASTRO VALLEY, CA	**5/26/09 COPY MACHINE EXPENSE**	**$6,651.00**	**$0.00**
INTUIT MEDIA SACRAMENTO, CA	**3/23/09-T.V. ADVERTISING**	**$8,274.00**	**$0.00**

None ■

c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING

4. Suits and administrative proceedings, executions, garnishments and attachments

None ■ a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION

None ■ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY

5. Repossessions, foreclosures and returns

None ■ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY

6. Assignments and receiverships

None ■ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT

None ■ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY

7. Gifts

None ☐ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than $200 in value per individual family member and charitable contributions aggregating less than $100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
RELAY FOR LIFE **BENICIA HIGH SCHOOL** **BENICIA, CA**		**05/20/2009**	**FUN RAISER FOR CANCER CAMPAIGN**

8. Losses

None ■ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case.** (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS

9. Payments related to debt counseling or bankruptcy

None ■ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

10. Other transfers

None ■ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED

None ■ b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY

11. Closed financial accounts

None ■ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING

12. Safe deposit boxes

None ■ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY

13. Setoffs

None ■ List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF

14. Property held for another person

None ■ List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY

15. Prior address of debtor

None ☐ If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
1502 TENNESSEE ST, VALLEJO, CA 94590	**JACKSON HEWITT TAX SERVICE**	**04/2006-06/2008**

16. Spouses and Former Spouses

None ■ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None ■ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW

None ■ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW

None ■ c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION

18 . Nature, location and name of business

None ☐ a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
HEART N' SOUL TAX SERVICE OF VALLEJOC IN	**EIN: 16-1647404**	**JACKSON HEWITT TAX SERVICE 1649 TENNESSEE ST Vallejo, CA 94590**	**TAX PREPARATION SERVICE IN 15 LOCATIONS**	**NOVEMBER, 1994 TO PRESENT (2009)**

None ■ b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

19. Books, records and financial statements

None ☐ a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
HERBERT N. MALLOY, JR EAGENT M5GA 5055 BUSINESS CTR DRIVE 108-125 Fairfield, CA 94534-4056	**TAX RETURNS FOR 2008 AND 2007**

None ■ b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED

None ☐ c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
WILLIAM D. KEEGAN **WILLIAM D. KEEGAN, CEO HAS ALL BOOKS AND RECORDS AT 1649 TENNESSEE ST, VALLEJO, CA OFFICE**	**1649 TENNESSEE ST** **Vallejo, CA 94590**

None ■ d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS	DATE ISSUED

20. Inventories

None ■ a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)

None ■ b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS

21 . Current Partners, Officers, Directors and Shareholders

None ■ a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST

None ☐ b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
WILLIAM D. KEEGAN **1649 TENNESSEE STREET** **Vallejo, CA 94590**		**PRESIDENT & CEO**

22 . Former partners, officers, directors and shareholders

None ■ a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL

None ☐ b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
DIRK FULTON **555 FIRST ST** **Benicia, CA 94510**	**STOCKHOLDER**	**LEFT IN 2006**

23 . Withdrawals from a partnership or distributions by a corporation

None ■ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

24. Tax Consolidation Group.

None ■ If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)

25. Pension Funds.

None ■ If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER IDENTIFICATION NUMBER (EIN)

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date **July 20, 2009** Signature **/s/ WILLIAM D. KEEGAN**
WILLIAM D. KEEGAN
CEO

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

Penalty for making a false statement: 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
Eastern District of California

In re HEART N' SOUL TAX SERVICE OF VALLEJO, INC. Debtor(s)
Case No. ______
Chapter 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

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 and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	$	0.00
Prior to the filing of this statement I have received	$	0.00
Balance Due	$	0.00

2. $ 1,039.00 of the filing fee has been paid.

3. The source of the compensation paid to me was:

   ■ Debtor ☐ Other (specify):

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

   ■ Debtor ☐ Other (specify):

5. ■ 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.

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

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

   Negotiations with secured creditors to reduce to market value; exemption planning; preparation and filing of reaffirmation agreements and applications as needed; preparation and filing of motions pursuant to 11 USC 522(f)(2)(A) for avoidance of liens on household goods.

7. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

   Representation of the debtors in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other adversary proceeding.

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.

Dated: July 20, 2009

/s/ LAWRENCE L. LOCKWOOD, ESQ
LAWRENCE L. LOCKWOOD, ESQ
LAWRENCE L. LOCKWOOD, ESQ.
53 KAY DRIVE
VALLEJO, CA 94590-8112
707-647-2205 Fax: 707-647-2205
larrylockwood@gmail.com

United States Bankruptcy Court
Eastern District of California

In re **HEART N' SOUL TAX SERVICE OF VALLEJO, INC.**, 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
WILLIAM D. KEEGAN **1649 TENNESSEE ST** **Vallejo, CA 94590**	**COMMON STOCK**	**2,584**	**OWNERSHIP**

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the CEO 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 **July 20, 2009**

Signature **/s/ WILLIAM D. KEEGAN**
WILLIAM D. KEEGAN
CEO

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.

0 continuation sheets attached to List of Equity Security Holders

ACCESS MANAGEMENT
5785 LAS POSITAS RD
Livermore, CA 94550

AICCO
WEST SUITE 308
45 EAST RIVER PARK PLACE
Fresno, CA 93720

ATT MOBILE
BOX 515188
Los Angeles, CA 90051

ATT TELEPHONE COMPANY
PAYMENT CENTER
Sacramento, CA 95887-0001

Bank of America
P.O. Box 15184
Wilmington, DE 19850-5184

BDC AMERICAN CANYON, LT
101 W. AMERICAN CANYON RD, #516
American Canyon, CA 94503

CAPITAL ONE BUSINESS CREDIT
RICHMOND, VA

CHANNEL PROPERTIES
340 TRAVIS BLVD, #4
Fairfield, CA 94533

CITIBANK
3950 REGENT BLVD, S1A-110
Irving, TX 75063

CNA INSURANCE
333 S. WABASH AVE
BILLINGS & COLLECTIONS 29S
Chicago, IL 60604-4107

DAVE CONGER REAL ESTATE
1502 TENNESSEE ST
Vallejo, CA 94590

E-FAX
C/C J2 GOLBAL COMMUNICATIONS, INC
BOX 51873
Los Angeles, CA 90051-6173

GAS CITY FUELS, LLC
2142 COLUMBUS PARKWAY
Benicia, CA 94510

IEM
24516 NETWORK PLACE
Chicago, IL 60673-1245

JACKSON HEWITT, INC
3 SYLVAN WAY, 3ED FLOOR
Parsippany, NJ 07054

JACKSON HEWITT, INC.
3 SYLVAN WAY, 3RD FLOOR
Parsippany, NJ 07054

KAISER PERMANENTE HEALTH PLAN
BOX 60000
San Francisco, CA 94160-3030

M. ELIE, LLC
4250C MACDONALD AVE
Richmond, CA 94805

MOESER SQ. PARTNERS, LP
10578 SAN PABLO AVE
El Cerrito, CA 94530

NAPA RIVERPARK, LP
1455 IMOLA AVE
Napa, CA 94559

OPT GOLDEN HILLS VAC, LLC
1019 ALAMO DRIVE
Vacaville, CA 95687

PGE
BOX 997300
Sacramento, CA 95899-0001

RANDAL BARNUM
279 E. H STREET
Benicia, CA 94510

REDWOOD PLAZA, LLC
764 ADMIRAL CALLAGHAN LANE
Vallejo, CA 94591

SAN BAPLO RETAIL PARTNERS
501 B SAN PABLO TOWNECENTER
San Pablo, CA 94806

Solano County Tax Collector
675 Texas Street, Suite 1900
Fairfield, CA 94533-6337

SPRINGHILL PARTNERS, LP
2625 SPRINGS RD
Vallejo, CA 94591

STATE FUND INSURANCE
BOX 9102
Pleasanton, CA 94566-9102

TKG PINOLE VALLEY, LLC
2830 PINOLE VALLEY RD, #C
Pinole, CA 94564

VALLEJO CITY FLORAL
1659 TENNESSEE ST
Vallejo, CA 94590

VALLEJO GARBAGE CO
2021 BROADWAY
Vallejo, CA 94589-1769

WESTFIELD/SOLANO
1350 TRAVIS BLVD, #26A (MALL)
Fairfield, CA 94533

WILLIAM D. KEEGAN
1649 TENNESSEE ST
Vallejo, CA 94590

WRI GOLDENSTATE, LLC
131 SUNSET AVE, #H
Suisun City, CA 94585

United States Bankruptcy Court
Eastern District of California

In re HEART N' SOUL TAX SERVICE OF VALLEJO, INC. — Debtor(s)

Case No.

Chapter 11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for HEART N' SOUL TAX SERVICE OF VALLEJO, INC. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

WILLIAM D. KEEGAN
1649 TENNESSEE ST
Vallejo, CA 94590

☐ None [*Check if applicable*]

July 20, 2009
Date

/s/ LAWRENCE L. LOCKWOOD, ESQ
LAWRENCE L. LOCKWOOD, ESQ
Signature of Attorney or Litigant
Counsel for HEART N' SOUL TAX SERVICE OF VALLEJO, INC.

LAWRENCE L. LOCKWOOD, ESQ.
53 KAY DRIVE
VALLEJO, CA 94590-8112
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larrylockwood@gmail.com